



Agenda  
Regular School Board Meeting  
Tuesday, June 23, 2026  
6:30 PM

1. Call to Order, Roll Call
2. Agenda Adjustments
3. Announcements, Comments, Recognitions
  - 3.a. Spring Fine Arts and Activities
4. Summary of Community Input Received for Action Items
5. Consent Agenda
  - 5.a. Minutes - Board Meeting of June 9, 2026
  - 5.b. Payment of Bills
  - 5.c. Personnel - Resignations, Appointments, Reductions
  - 5.d. Gifts
  - 5.e. Appointment of Financial Institutions and Depositories
  - 5.f. Annual Insurance Renewals
6. Reports and Non-Action Items
  - 6.a. ATPPS Annual Report  
**Speaker(s):** Kara Illetschko
  - 6.b. Summary of Superintendent's Performance Evaluation  
**Speaker(s):** Chair Rose Chu
7. Action Items
  - 7.a. Preliminary Budget for 2026-2027  
**Speaker(s):** Shari Thompson
8. Study Session Report
9. Board Reports  
**Speaker(s):** Board Members
10. Superintendent's Report  
**Speaker(s):** Superintendent Jenny Loeck
11. Adjournment

MINUTES OF THE REGULAR MEETING, SCHOOL BOARD, INDEPENDENT SCHOOL DISTRICT NO. 623, 1251 West County Road B2, Roseville, MN 55113

June 9, 2026

Chair Rose Chu called the school board meeting to order at 6:31 p.m. in the Fairview Room at Appétu Téča Education Center. Board members present: Todd Anderson, Mike Boguszewski, Rose Chu, Mannix Clark, Geida Cleveland, Michelle Morse-Wendt. Board members absent: none. Also present: Dr. Jenny Loeck, superintendent of schools, and approximately twenty-one other visitors or staff who attended all or part of the meeting.

Announcements, Comments, Recognitions. Clerk Clark read a land acknowledgment to begin the meeting. Students and staff shared celebrations from the first two trimesters of Roseville Area High School's new Black Literature course. The new principal of Harambee Elementary School was introduced.

Summary of Community Input Received for Action Items. The board did not receive any community input regarding the evening's action items.

(79) Consent Agenda. Boguszewski moved, Anderson seconded acceptance of the consent agenda, including the minutes of the regular school board meeting on May 26, 2026; payment of bills; personnel changes; and gifts. Ayes: Anderson, Boguszewski, Chu, Clark, Cleveland, Morse-Wendt. Nays: none. Motion carried unanimously.

(80) Retirements. Clark moved, Morse-Wendt seconded the retirements of Maria Delgado, Kirsten Hawkes, Sarah Larsen, Mary Jo Pursley, Susan Wenthin and Colleen Williams-Freier with appreciation. Ayes: Anderson, Boguszewski, Chu, Clark, Cleveland, Morse-Wendt. Nays: none. Motion carried unanimously.

Summary of Closed Session for Superintendent's Performance Evaluation. Per Minnesota Statutes section 13D.05, subdivision 3(a), the board held a closed session on May 26, 2026, to discuss Superintendent Loeck's annual performance evaluation. Chair Chu summarized the closed session, during which board members shared feedback on Superintendent Loeck's performance and reviewed her self-reflections. The board will hold another closed session with Superintendent Loeck to share and discuss the results of the formal evaluation.

(81) Approval of Construction Management Services Provider. Boguszewski moved, Clark seconded a motion authorizing district administration to negotiate a contract with H+U Construction to provide construction management services for upcoming long-term facilities maintenance projects at Parkview Center School. Ayes: Anderson, Boguszewski, Chu, Clark, Cleveland, Morse-Wendt. Nays: none. Motion carried unanimously.

Board Reports. Director Morse-Wendt and Clerk Clark attended Roseville Area Middle School's eighth grade celebration. Director Morse-Wendt also visited RAMS Spanish classes to observe students' end-of-year skits. Clerk Clark attended a graduation ceremony for a Northeast Metro 916 program. He also provided updates from the last

Northeast Metro 916 board meeting, and he gave a shout-out to students participating in spring sports and activities. Director Anderson commented on the American Indian Education senior honoring ceremony. Treasurer Boguszewski attended a Roseville Area Senior Program meeting. Director Cleveland attended a community potluck hosted by Do Good Roseville and Rise Up Roseville. Board members attended graduation ceremonies for the Roseville Adult Learning Center, Fairview Alternative High School, and Roseville Area High School.

Superintendent's Report. Superintendent Loeck reflected on the school year.

- (82) Closed Session to Evaluate the Performance of the Superintendent. Boguszewski moved, Anderson seconded a motion to close the meeting to evaluate the performance of Superintendent Jenny Loeck, as permitted by Minnesota Statutes section 13D.05, subdivision 3(a). Ayes: Anderson, Boguszewski, Chu, Clark, Cleveland, Morse-Wendt. Nays: none. Motion carried unanimously.

The meeting was closed at 7:45 p.m. Board members present: Anderson, Boguszewski, Chu, Clark, Cleveland, Morse-Wendt. District staff present: Superintendent Jenny Loeck.

The meeting was re-opened at 8:50 p.m.

The Chair declared the meeting adjourned at 8:50 p.m.

Signed \_\_\_\_\_  
Clerk

Approved \_\_\_\_\_  
Chair

June 9, 2026

Meeting Date: June 23, 2026

**PAYMENT OF BILLS:**  
**-May 16 - May 31, 2026**

That bills in the amount of: **\$5,202,459.34** by the following funds be approved:

GENERAL	\$4,617,906.91
FOOD SERVICE	\$258,846.46
COMMUNITY SERVICE	\$261,795.36
BUILDING FUND	\$0.00
DEBT FUND	\$0.00
READING RECOVERY	\$0.00
AMSD	\$13,609.32
OPEB DEBT	\$0.00
DENTAL INS FUND	\$37,400.08
NO SUBURBAN COLLABORATIVE	\$7,697.79
EXTRA CURRICULAR-STU ACTIVITY	\$5,203.42

**RECOMMENDATION:**

That above payments are included in check numbers:

WIRE TRANSFERS	202500613	through	202500637
CHECKS	370902	through	371243
CAPITAL ONE AP CHECKS	9615	through	9626
ACH A/P	252611356	through	252611448

**PAYMENT DISTRIBUTION BY FUND:**

	GENERAL	FOOD SERVICE	COMMUNITY SERVICE	BUILDING CONSTRUCT	DEBT FUND	Delta Dental Self Insured	28-RR Fiscal Agent	29-AMSD Fiscal Agent	OPEB	N SUB COLL/ SCHLSHP	EXTRA CURR-STU ACTIVITY	TOTAL DISBURSEMENTS
WIRE TRANSFERS	\$1,785,580.10	\$37,006.77	\$92,712.35			\$37,400.08		\$3,670.80			\$388.27	\$1,956,758.37
CHECKS	\$696,061.73	\$139,705.58	\$9,705.06	\$0.00				\$726.88		\$7,697.79	\$4,621.00	\$858,518.04
CAPITAL ONE A/P	\$29,207.48	\$7,313.48										\$36,520.96
ACH A/P	\$20,482.20	\$290.00	\$1,794.39								\$194.15	\$22,760.74
TRANSFER TO PAYROLL	\$2,089,562.81	\$74,530.63	\$157,583.56					\$9,211.64				\$2,330,888.64
VOID CHECKS	(\$2,987.41)											(\$2,987.41)
<b>TOTAL</b>	<b>\$4,617,906.91</b>	<b>\$258,846.46</b>	<b>\$261,795.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$37,400.08</b>	<b>\$0.00</b>	<b>\$13,609.32</b>	<b>\$0.00</b>	<b>\$7,697.79</b>	<b>\$5,203.42</b>	<b>\$5,202,459.34</b>

**BOND CONSTRUCTION FUNDS**

May 1, 2026 Cash & Investments	Revenue	5/1 Disbursements	Balance
Balance	to 5/31	5/1 to 5/31	Remaining as of 5/31/26
\$8,425,276.87	\$0.00	\$0.00	\$8,425,276.87

**RECOMMENDATION:**

The above disbursements include check numbers:

CHECKS May 16 - May 31, 2026	through	\$0.00	*next check start 102744
CHECK PAID OUT OF GENERAL ACCT	through	\$0.00	
VOID CHECKS		\$0.00	

# Human Resources Information

5-C

Meeting Date

06/23/2026

## Extended Leave MS 122A.46

**Garcia. Michael**

Effective Date 08/31/2026

Roseville Area High School

Social Worker

Requesting a 5-year extended leave starting with the 2026-2027 school year through the 2030-2031 school year.

## Resignation-Licensed

**Harlin. Johnathan**

Effective Date 06/10/2026

Parkview Center School

Art Teacher

Resigned effective June 10, 2026.

**Pavlak. Rilev**

Effective Date 06/10/2026

Parkview Center School

Special Education Teacher

Resigned effective June 10, 2026.

## Resignation-Non-Licensed

**Irving . Tiffanv**

Effective Date 06/09/2026

Emmet D Williams Elementary School

Special Education Paraprofessional

Resigned effective June 09, 2026.

**Krech. Charlotte**

Effective Date 06/29/2026

Annétu Téca Education Center

Custodial Services

Resigned effective June 29, 2026.

**Mcleod. Sheri**

Effective Date 06/09/2026

Parkview Center School

Program Assistant

Resigned effective June 09, 2026.

# Human Resources Information

5-C

## Meeting Date

06/23/2026

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### **Menier, William**

Effective Date 06/09/2026

Parkview Center School

Special Education Paraprofessional

Resigned effective June 09, 2026.

### **O'neil, Marv Beth**

Effective Date 06/09/2026

Central Park Elementary School

General Education Paraprofessional

Resigned effective June 09, 2026.

### **Thomas, Sara**

Effective Date 06/09/2026

Parkview Center School

General Education Paraprofessional

Resigned effective June 09, 2026.

### **Williams, Timvia**

Effective Date 06/09/2026

Parkview Center School

Special Education Paraprofessional

Resigned effective June 09, 2026.

### **Williams, Isaiah**

Effective Date 05/29/2026

Parkview Center School

Special Education Paraprofessional

Resigned effective May 29, 2026.

## Retirement

### **Sheehan, Cheri**

Effective Date 06/05/2026

Annétu Téca Education Center

ABE Teacher

Retired effective June 05, 2026. Cheri worked for the district for 17 years.

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

### **Resolution Accepting Gifts**

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: “The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.”; and

WHEREAS, Minnesota Statutes 465.03 provides: “Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full.”

THEREFORE, BE IT RESOLVED that the School Board of Roseville Area Schools, Independent School District 623, accepts with appreciation the following gifts received by the School District:

<b>Donor</b>	<b>Gift</b>	<b>Use</b>	<b>School/Building</b>
Premier Bank	\$240.00	Meals on Wheels	Anpétu Téča Education Center
Barbara Esselman	\$240.00	Meals on Wheels	Anpétu Téča Education Center
Charlie Vollhaber on behalf of SVL Inc.	\$500.00	Books for media center	Brimhall Elementary School
Jerry and Laurie Zelesnikar	Basketballs	Recess use	Falcon Heights Elementary School
Northeast Metro Golden K Kiwanis Club	\$5,000.00	Teacher wish lists	Parkview Center School
Gertens	\$1,658.51	Classroom supplies	Parkview Center School
FrostBite, LLC	\$311.00	6th grade track meet	Roseville Area High School
Safari Club International MN Chapter	\$2,800.00	Trap team	Roseville Area High School
Brock and Maureen Lindstedt	\$440.00	Boys volleyball program	Roseville Area High School
Minh Dam	\$500.00	National Speech & Debate Association Tournament	Roseville Area High School

RAHS Firebears Robotics	\$645.05	RAMS Robotics	Roseville Area Middle School
Karen Doherty	\$12.00	District needs	Roseville Area Schools

The motion for the adoption of the foregoing resolution was duly seconded by Member \_\_\_\_\_.

The following voted in favor:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.

\_\_\_\_\_  
School Board Clerk

Agenda Topic: Appointment of Financial Institutions and Depositories  
 Meeting Date: June 23, 2026  
 Contact Person: Shari Thompson

**Background:**

Minnesota statute requires the school board to annually appoint specific depositories for district funds, officially delegate authority to make electronic funds transfers to a designated business administrator, and to identify the authorized initiators of such transfers.

It is recommended that the institutions identified below be selected as public depositories for investment or credit transaction purposes only for public funds of Independent School District No. 623, Roseville Area Schools, Ramsey County, State of Minnesota, with the provision that adequate collateral be furnished by each financial institution to cover the amount invested at any time.

<b>Financial Institution</b>	<b>Purpose</b>
Premier Bank	General Checking Account Construction Checking Account Payroll Account (including ACH)
Minnesota School District Liquid Asset Fund	Agency & Government Issues All approved types of investments, i.e. RP's, CD's, Commercial Paper US Bank of Mpls MN Payment of Procurement Cards
North Star Bank	Certificates of Deposit: North Star Bank
Wells Fargo Bank	Wire Transfers of Debt Payments



# Roseville Area Schools

*Excellence, Innovation & Equity in All We Do*

State Board of Investments	OPEB Trust
Bremer Bank for Bond Services Trust Corporation	Payment of OPEB Debt Bonds
Capital One	Payment of Visa system payments

It is recommended that the school board delegate authority to make electronic fund transfers to Shari Thompson. It is also recommended that Denise Mickle be authorized to initiate electronic fund transfers for the 2026-2027 fiscal year.

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### Recommendation:

It is recommended that the board approve the appointments of financial institutions and depositories as presented.

Action Required

Informational – No Board Action Requested

Agenda Topic: Annual Insurance Renewals – Risk Services 2026-27  
Meeting Date: June 23, 2026  
Contact Person: Shari Thompson and Kenyatta McCarty

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Background:

The district contracts with multiple insurance companies for a variety of risk services.

Attached is a summary of the insurance renewals proposed for the 2026-27 school year, except for employee benefit plans, which were approved earlier this spring.

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Recommendation:

It is recommended that the board accept the 2026-2027 insurance renewals.

Action Required

Informational – No Board Action Requested



# Roseville Area Schools

1251 County Road B2 West • Roseville, MN 55113  
PHONE 651-635-1600 • www.isd623.org

**To:** Shari Thompson and Kenyatta McCarty  
**From:** Julie Cyptar, Benefits & Insurance, and Kathy Englund, District Accountant  
**Date:** June 18, 2026  
**Re:** 2026-2027 Insurance Renewals

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Property, liability, and workers comp insurance coverage is coordinated through the Maguire Agency. This is a valuable partnership which provides thorough claims review, exposure analysis, loss control strategies, and competitive pricing options at renewal.

The 2026-27 renewal premium reflects an overall increase of 6.4%, which is reflective of the current market and includes the changes outlined below.

A. Property and Liability

Property coverage is currently provided by Chubb Insurance; General Liability, School Leaders Errors & Omissions, Business Auto, Umbrella Coverage, and Law Enforcement Liability are currently provided by Hanover Insurance. There are no changes to coverage.

**Recommendation:** To continue coverage through Chubb Insurance and Hanover Insurance for 2026-27.

B. Crime Insurance

Hanover Insurance Company provides our crime insurance coverage. The renewal includes no changes.

**Recommendation:** To continue our contract with Hanover Insurance for 2026-27.

C. Cyber Liability

Cowbell Insurance currently provides our cyber liability coverage. Due to increased premiums and stricter underwriting standards, we reviewed renewal options, pricing structures, and technical requirements from multiple insurance carriers. Following this

comprehensive market analysis, Coalition Insurance provided the most competitive proposal.

**Recommendation:** To change cyber liability coverage to Coalition Insurance for 2026-27.

D. Workers Compensation

SFM is the district's workers compensation insurance carrier, providing resources and support for our health & safety and loss prevention efforts. Our experience mod factor will decrease slightly in the upcoming year, but our claim costs remain higher than average. Our overall net premium rate will increase approximately 13% for 2026-2027.

**Recommendation:** To continue our contract with SFM as our workers' compensation insurance carrier in plan year 2026-2027.

Agenda Topic: Alternative Teacher Professional Pay System (ATPPS) Annual Report  
Meeting Date: June 23, 2026  
Contact Person: Kara Illetschko

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Background:

ATPPS is Roseville Area Schools' implementation of Quality Compensation (Q-Comp). Over 550 district teachers participated in ATPPS during the 2025-2026 school year.

Kara Illetschko, Title programs and ATPPS coordinator, will present an update on ATPPS and a summary of the annual report. Reporting is done on an annual basis as required by the Minnesota Department of Education.

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Recommendation:

Action Required

Informational – No Board Action Requested



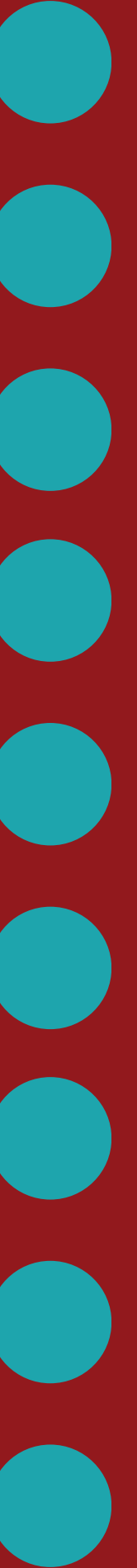
**ROSEVILLE AREA SCHOOLS**

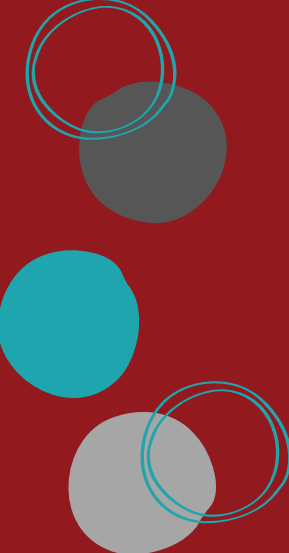
**Alternative Teacher  
Professional Pay System  
(ATPPS) Annual Report**

**June 23, 2026**

# Agenda

- Overview
- Feedback
- Impact
- Effectiveness
- Improvements & Recommendations





## **What is ATPPS?**

ATPPS is a voluntary program that allows local districts and teachers unions to work together and agree on a plan that meets four components of the law:

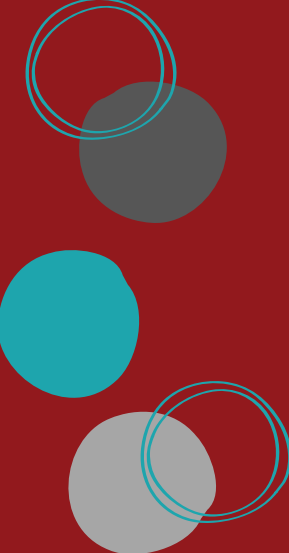
- Career ladder/advancement options (teacher leadership positions and responsibilities)
- Job-embedded professional development (frequently utilizing teacher leaders and professional learning community structures)
- Teacher evaluation
- Performance pay and alternative salary schedules



# Why do we report?

Required by statute

- Implementation
- Effectiveness
- Annual recommendations to the board
- Continuous improvement



# **ATPPS Focus**

## **Implementing Roseville Teacher Development and Evaluation (TDE) Rubric with fidelity**

- Yearlong District-wide PD
  - Quarterly TDE professional development to address each Domain in the rubric
- TDE goal guidance for ATPPS, goals were written based on indicators selected from Domain II or III
  - II - Student Academic Success
  - III - Cultural Competence



# **ATPPS Focus**

## **Implementing Roseville TDE Rubric with fidelity**

- TDE/ATPPS Lead Teacher Collaboration
  - Creating a universal observation tool tied to the rubric, nonevaluative and for coaching purposes
  - Identifying “Look fors”, rubric in action
  - Establishing coaching prompts specific to Domain II & III

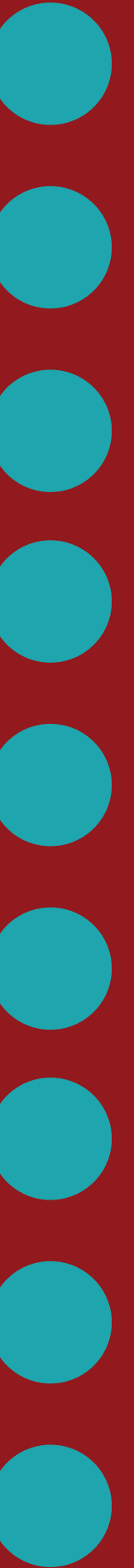


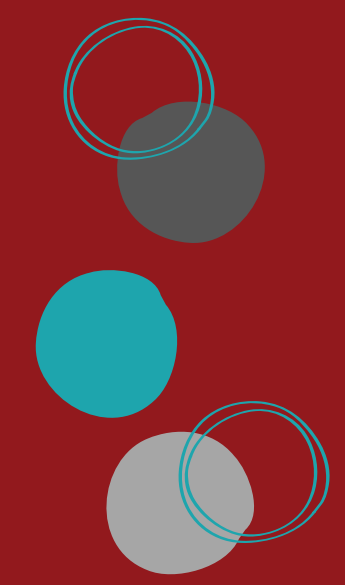
# PLC Questions

- **Question #1:** What do we want all students to know and be able to do?
- **Question #2:** How will we know if they learn it?
- **Question #3:** How will we respond when some students do not learn it?
- **Question #4:** How will we extend the learning for students who have demonstrated proficiency?

# Implementation & Effectiveness: How do we know?

- End-of-year staff survey
- Site program review
- Student outcomes
- Monthly lead teacher feedback





Feedback

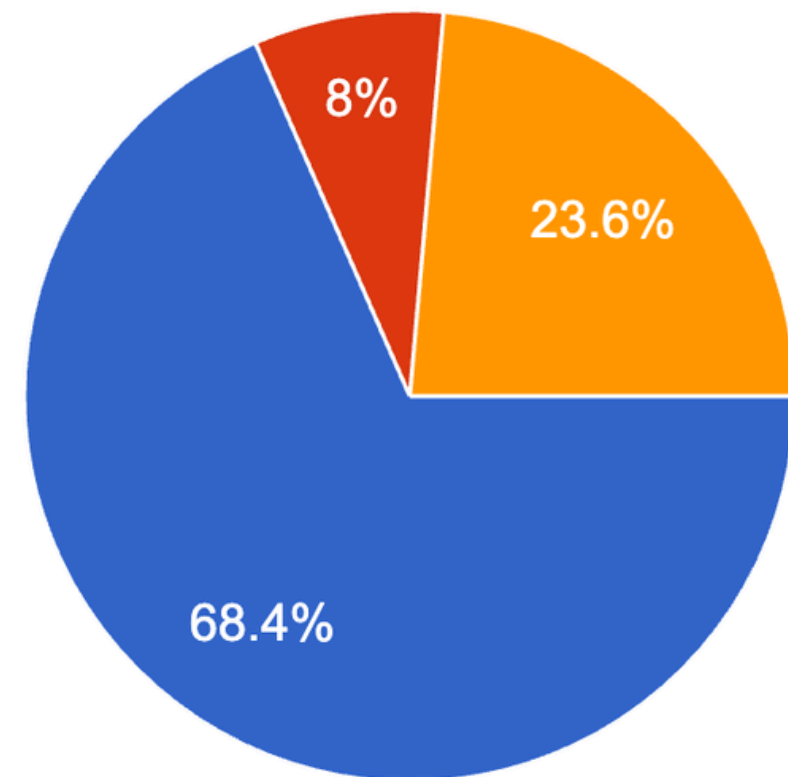
# ATPPS Teacher Survey: Collaborative Teams

357 staff responded

5% of those who responded did not identify within the 3 listed categories.

My assignment is

339 responses



- regular education classroom teacher and specialists (PE, Music, Art, EL)
- regular education non-classroom teacher (coach, interventionist, Media Specialist, counselor, OEE, etc.)
- student services staff (SpEd teacher, ECSE Teacher, Psychologist, Social Worker, DAPE, Nurse, OT/PT, SLP, etc.)

# ATPPS Teacher Survey: Collaborative Teams

- As an individual teacher, I critically reflect on how my specific instructional practices impact student learning and take action as needed.  
**78% agree or strongly agree. Only 282 (79%) responded to the prompt.**
- I adjust instructional practices in my classroom based on my students' performance on formative/common formative assessments.  
**78% agree or strongly agree. Only 282 (79%) responded to the prompt.**
- As a collaborative team, we regularly (at least monthly) adjust our instructional practices across all classrooms based on student performance on formative/common formative assessments.  
**62% agree or strongly. Only 282 (79%) responded to the prompt.**

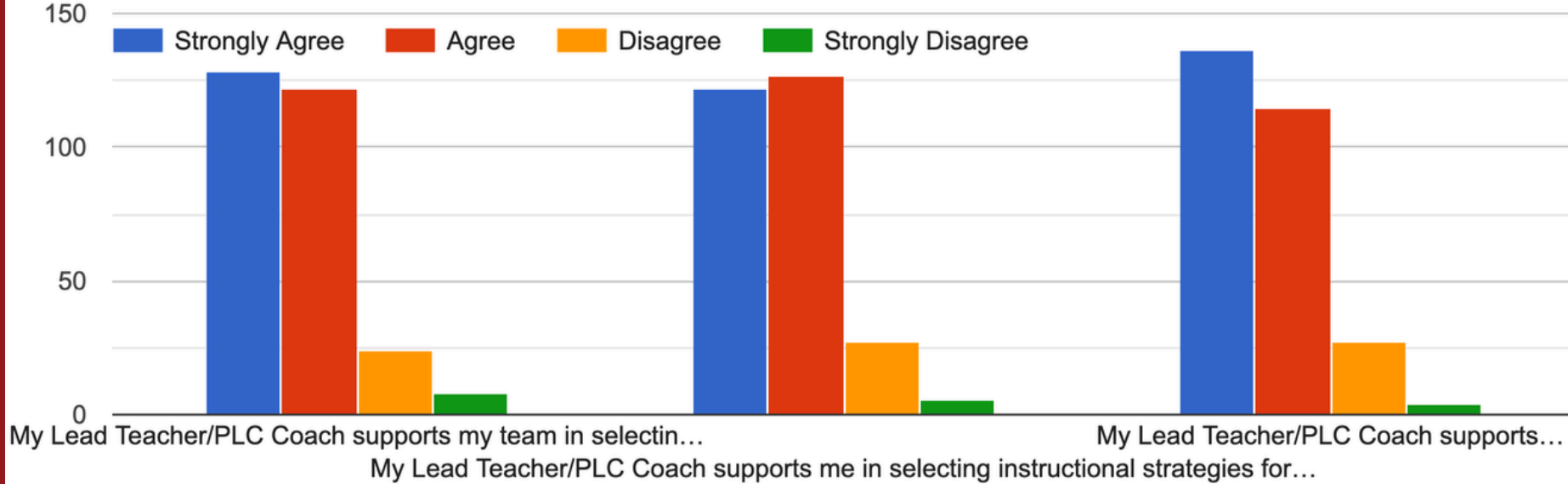
# ATPPS Teacher Survey: Lead Teachers

- My lead teacher/PLC coach helps build capacity within the team to engage in collaborative coaching. | **90% Agree/Strongly Agree. All surveyed responded.**
- My lead teacher/PLC coach builds a relationship with team members to understand their needs and to create an inclusive environment. | **89.6% Agree/Strongly Agree. All surveyed responded.**
- My lead teacher/PLC coach supports my PLC as a priority in the building. | **90.5% Agree/Strongly Agree. All surveyed responded.**

# ATPPS Teacher Survey: Lead Teachers

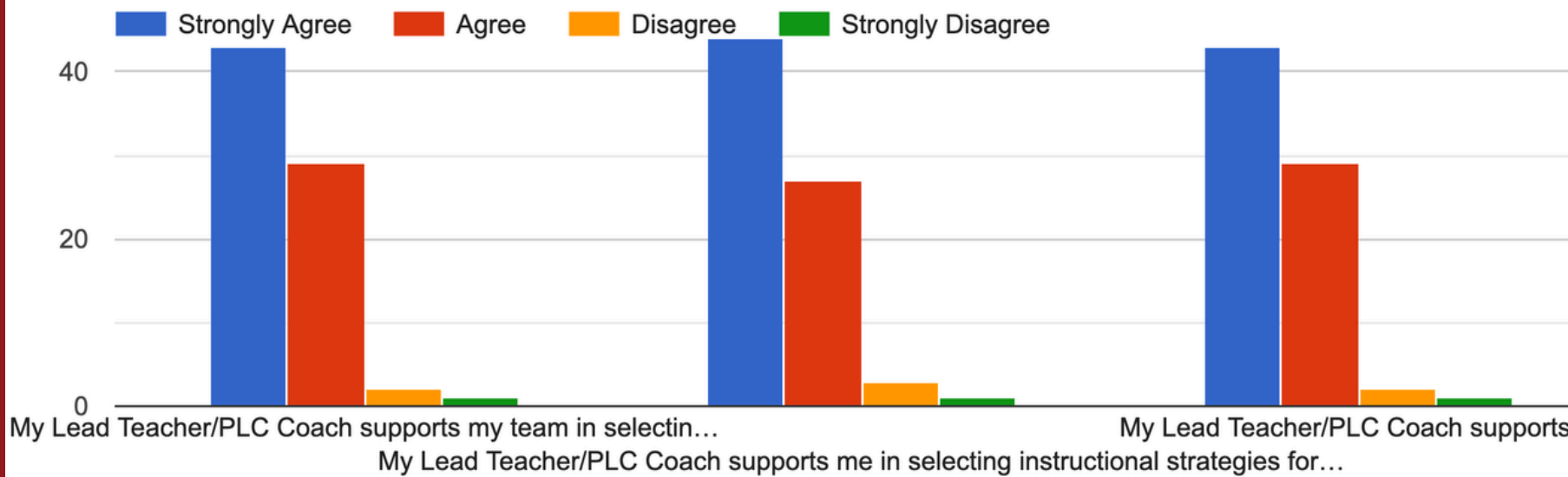
## Grade level teachers

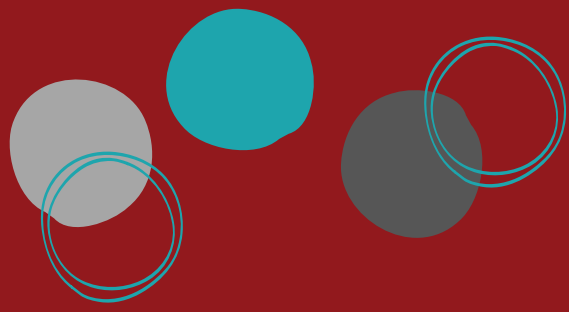
Supporting Collaborative Teams: ATPPS Lead Teachers or PLC Lead/Coach -Indicate your level of agreement with each of the following statements.



## Support services

Supporting Collaborative Teams: ATPPS Lead Teachers or PLC Lead/Coach -Indicate your level of agreement with each of the following statements.





*Lead Teachers*

**What was  
most  
valuable  
about the  
support you  
received?**

- Targeted Intervention & Extension Support
- Emotional Support, Care, and Active Listening
- Shifting Perspectives and Fresh Eyes
- Heavy Lifting with Logistics and Admin Burden
- Non-Evaluative Co-Teaching and Modeling
- Consistent Availability and Regular Check-ins
- Actionable, Professional Feedback
- Navigating Data and Digital Tools
- Creating Safe Spaces for Autonomy
- Advocacy and Collaboration

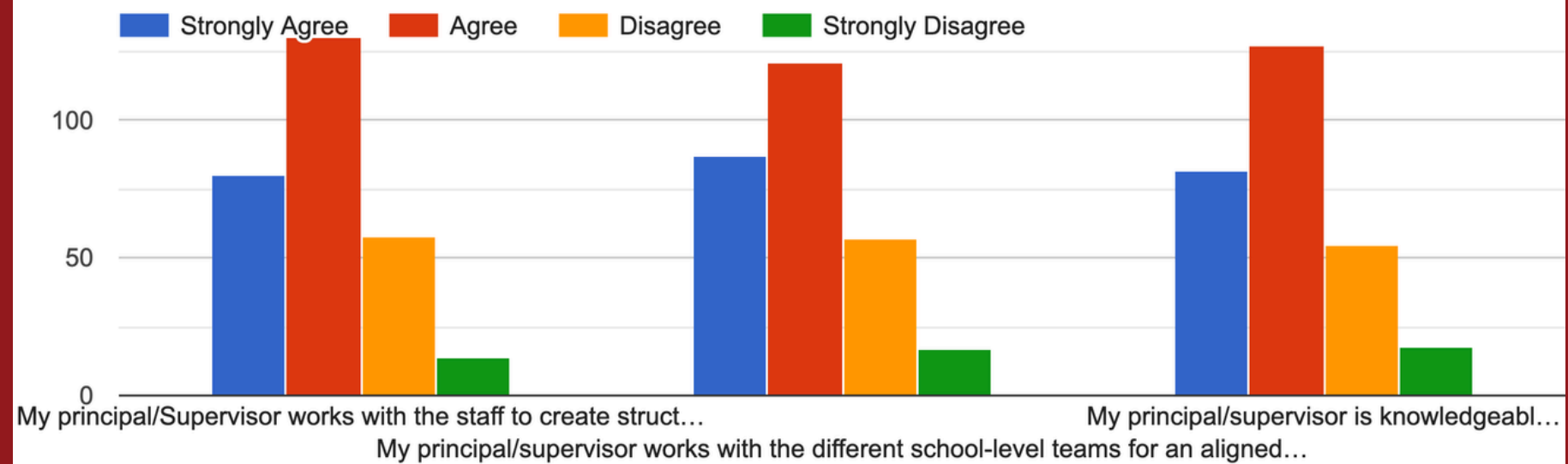
# ATPPS Teacher Survey: Principal/Supervisor

- My principal/supervisor work with the staff to create structures for teachers to implement differentiated interventions and extensions.  
**74.5% Agree/Strongly Agree - Grade level teachers only**
- My principal/supervisor works with the different school-level teams for an aligned vision to provide resources to meet the needs of students.  
**78.2% Agree/Strongly Agree. All surveyed responded.**
- My principal/supervisor is knowledgeable of how staff is meeting the needs of students through intervention. **78% Agree/Strongly Agree. All surveyed responded.**

# ATPPS Teacher Survey: Principal/Supervisor

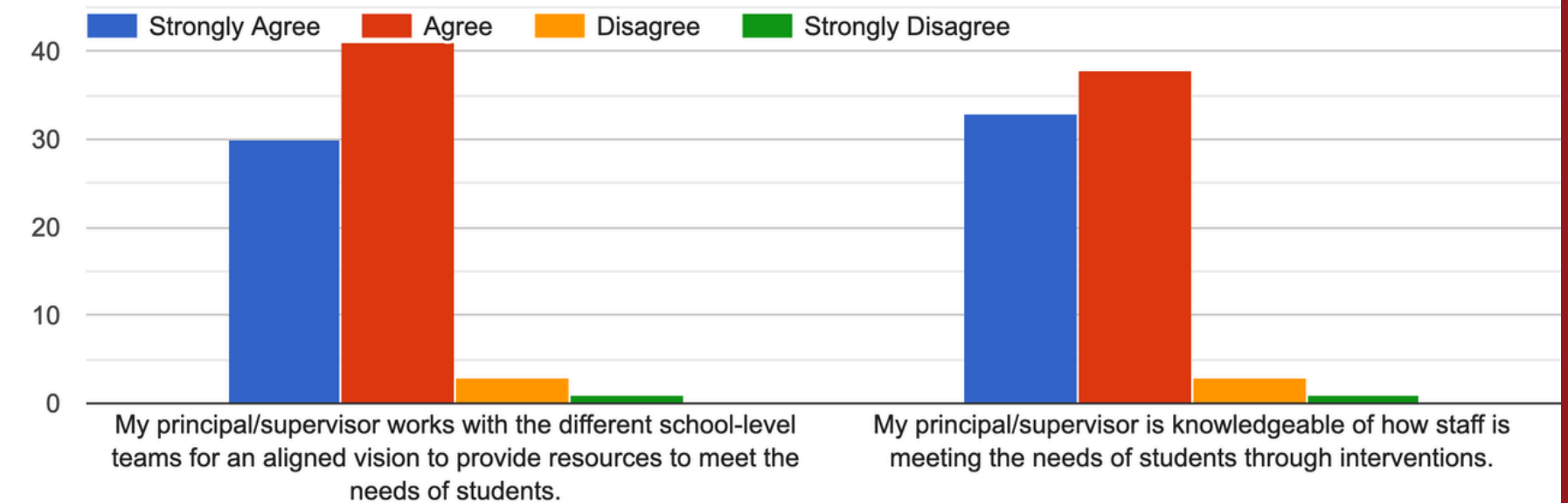
## Grade level teachers

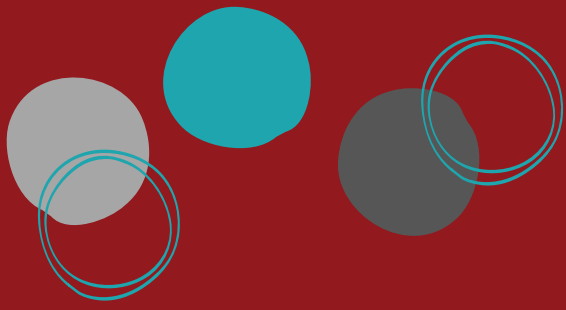
Supporting Collaborative Teams: Administrators - Indicate your level of agreement with each of the following statements.



## Support services

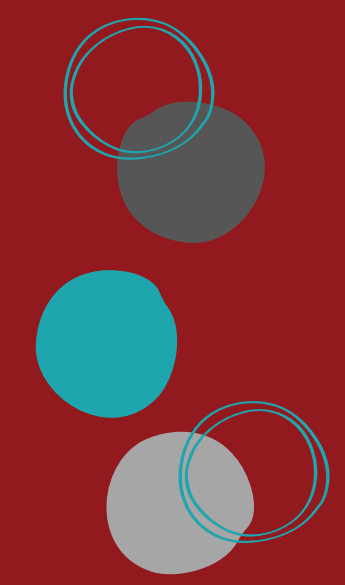
Supporting Collaborative Teams: Administrators - Indicate your level of agreement with each of the following statements.





# Principal/ Supervisor

What to Continue	Areas for Growth
<p><b>Trust &amp; Autonomy:</b> Allowing teachers the space to use their expertise.</p>	<p><b>Addressing Isolation:</b> Ensuring district-level CT members and multi-building staff aren't left out of building-level admin loops.</p>
<p><b>Human-Centered Leadership:</b> Providing grace for mental health and personal/professional balance.</p>	<p><b>Feedback Consistency:</b> Ensuring all teachers get specific, actionable observation data, not just a few.</p>
<p><b>Resource Advocacy:</b> Listening to classroom struggles and actively securing tangible support (paras, materials).</p>	<p><b>Curriculum/Gap Awareness:</b> Deepening understanding of the massive literacy gaps and specific classroom realities, and how to support students' needs.</p>



Impact

# Impact of PLCs on Professional Growth

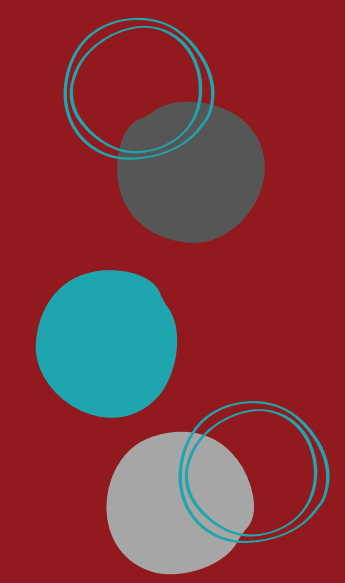
To what extent did each of these processes and activities impact your professional growth?

- Analyzing data to make decisions on instructional strategies | **91.5% Report Positive Impact (decrease from 97% in 24/25)**
- Developing and monitoring SMART goals and having a clear plan to achieve them | **96.8% Report Positive Impact (increase from 92.3% in 24/25)**
- Maintaining a collective responsibility for all students' learning that is grounded in equity | **96.8% Report Positive Impact (slight decrease 97.7% in 24/25)**

# Impact of PLCs on Student Outcomes

To what extent did each of these processes and activities impact student learning outcomes?

- Analyzing data to make decisions on instructional strategies | **91.8% Report Positive Impact (slight decrease from 24/25)**
- Developing and monitoring SMART goals and having a clear plan to achieve them | **96.1% Report Positive Impact (increase from 24/25)**
- Maintaining a collective responsibility for all students' learning that is grounded in equity | **96.4% Report Positive Impact (slight decrease)**



Effectiveness

# Effectiveness | Student Achievement

## Team Goals

- 74.9% of Roseville staff met their team goal for 2025-2026
- Previous years in Roseville Area Schools
  - 70.7% in 2024-2025
  - 75.2% in 2023-2024
  - 79% in 2022-2023
  - 80% in 2021-2022
  - 74% in 2020-2021
  - No data in 2019-2020
  - 84% in 2018-2019
  - 85% in 2017-2018



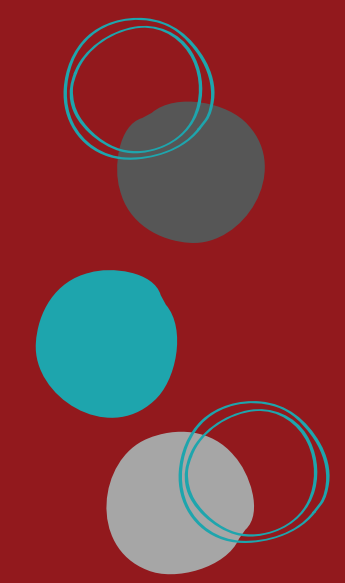
# Site Goals

## Sites that met their goal

- Brimhall Elementary
- Falcon Heights Elementary
- Early Childhood Special Education

## Historical Roseville Area Schools Data

- 3 of 12 sites met their 2024-2025 site goal
- 3 of 12 sites met their 2023-2024 site goal
- 5 of 12 sites met their 2022-2023 site goal
- 3 of 12 sites met their 2021-2022 site goal



# Improvement & Recommendations

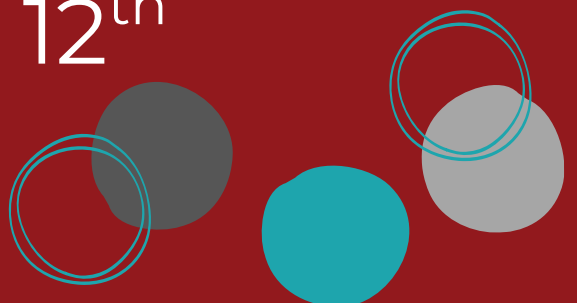


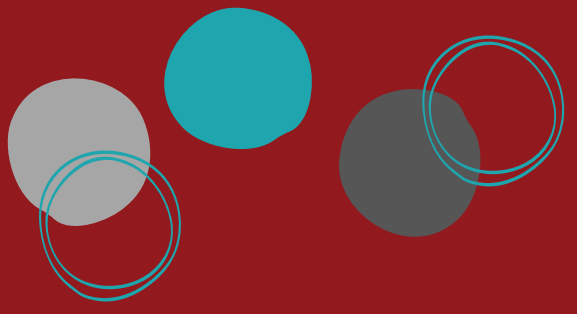
# Areas for Improvement

- Based on site program reviews and surveys:
- Increase communication and stronger alignment of goals; district, sites and collaborative teams
  - Continue to identify ways to make the PLC process/CT meetings more impactful for all educators and professional staff
  - Increase time for intentional coaching and staff collaboration with lead teacher(s)
  - Clearly define and work to improve Tier 1 practices

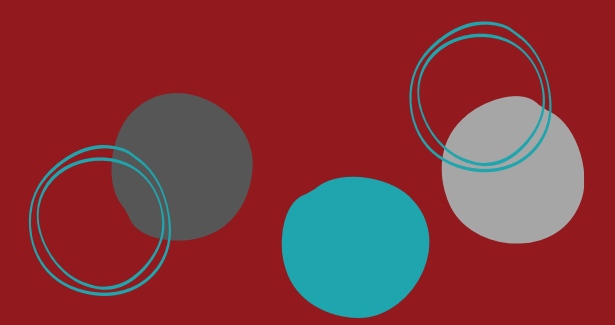


# Recommendations

- Provide professional development for lead teachers and principals to create a systemic approach for clear communication and student centered coaching.
  - Continue district-wide professional development connected to EduClimber and data analysis.
  - Focus on Tier 1 instruction at the elementary level (ELA, mathematics, and the implementation of new social studies curriculum).
  - Strengthen and systemitize reading interventions 4<sup>th</sup> through 12<sup>th</sup> grade (assessments, progress monitoring, data analysis, and curricula).
- 



# Discussion & Questions



Agenda Topic: Summary of Superintendent's Performance Evaluation  
Meeting Date: June 23, 2026  
Contact Person: Chair Rose Chu

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Background:

The board chair will provide a summary of the superintendent's performance evaluation for the 2025-2026 school year.

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Recommendation:

Action Required

Informational – No Board Action Requested

Agenda Topic: 2026-2027 Preliminary Budget Approval  
 Meeting Date: June 23, 2026  
 Contact Person: Shari Thompson

Background:

Below is a summary of the recommended 2026-2027 preliminary revenue and expense budgets for all governmental funds. The details are contained in the enclosed document. The budget was developed using the assumptions approved by the school board in January. The district held a general fund budget hearing on May 26, 2026.

ROSEVILLE AREA SCHOOLS					
Budget Summary - Proposed Projections					
2026 - 2027					
	Estimated Fund Balance June 30, 2026	2026-2027 Proposed Revenue	2026-2027 Proposed Expenditures	Revenue Excess/(Deficit) Over Expenses	Estimated Fund Balance June 30, 2027
<b>General Fund</b>					
<b>Unassigned Fund Balance</b>	\$ 12,206,973	\$ 121,990,371	\$ 125,949,883	\$ (3,959,512)	\$ 8,247,461
	<b>\$ 12,206,973</b>				<b>\$ 8,247,461</b>
<b>Nonspendable (Inventories &amp; Prepaid)</b>	\$ 260,265				\$ 260,265
					<b>\$ 8,507,726</b>
<b>Restricted for:</b>					
Staff Development	\$ -	\$ 1,169,629	\$ 1,169,629	\$ -	\$ -
Compensatory Ed	\$ -	\$ 11,313,357	\$ 11,313,357	\$ -	\$ -
Learning & Development	\$ -	\$ 1,548,320	\$ 1,548,320	\$ -	\$ -
Gifted and Talented	\$ -	\$ 98,593	\$ 98,593	\$ -	\$ -
School Safety	\$ -	\$ 397,155	\$ 397,155	\$ -	\$ -
Operating Capital	\$ 54,424	\$ 2,281,951	\$ 879,493	\$ 1,402,458	\$ 1,456,882
Long-term Facilities Maintenance (LTFM)	\$ -	\$ 2,164,725	\$ 1,714,934	\$ 449,791	\$ 449,791
Capital Projects - Safety/Security	\$ -	\$ 6,000,000	\$ 6,000,000	\$ -	\$ -
<b>Subtotal, Restricted</b>	<b>\$ 54,424</b>	<b>\$ 24,973,730</b>	<b>\$ 23,121,481</b>	<b>\$ 1,852,249</b>	<b>\$ 1,906,673</b>
<b>Total, General Fund</b>	<b>\$ 12,521,662</b>	<b>\$ 146,964,101</b>	<b>\$ 149,071,364</b>	<b>\$ (2,107,263)</b>	<b>\$ 10,414,399</b>
<b>Food Service Fund</b>	\$ 2,458,592	\$ 4,826,577	\$ 5,931,280	\$ (1,104,703)	\$ 1,353,889
<b>Community Service Fund</b>	\$ 2,692,054	\$ 8,441,264	\$ 8,617,523	\$ (176,259)	\$ 2,515,795
<b>Construction Fund (FD 06 LTFM)</b>	\$ 2,827,301	\$ 3,000,000	\$ 10,850,000	\$ (7,850,000)	\$ (5,022,699)
<b>Construction Fund ( Bond Construction)</b>	\$ 6,969,969	\$ 50,000	\$ 1,400,000	\$ (1,350,000)	\$ 5,619,969
<b>Debt Service Fund</b>	\$ 3,259,669	\$ 15,020,595	\$ 14,628,456	\$ 392,139	\$ 3,651,808
<b>OPEB Debt Fund</b>	\$ 482,955	\$ 4,296,863	\$ 4,042,450	\$ 254,413	\$ 737,368
<b>OPEB Trust Fund</b>	\$ 3,989,691	\$ 20,000	\$ 718,000	\$ (698,000)	\$ 3,291,691
<b>Insurance Fund</b>	\$ 244,740	\$ 1,060,000	\$ 1,156,950	\$ (96,950)	\$ 147,790
<b>Total, All Funds</b>	<b>\$ 35,446,633</b>	<b>\$ 183,679,400</b>	<b>\$ 196,416,023</b>	<b>\$ (12,736,623)</b>	<b>\$ 22,710,010</b>



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Recommendation:

It is recommended that the board approve the 2026-2027 preliminary budget as presented.

Action Required

Informational – No Board Action Requested



# Roseville Area Schools

*Excellence, Innovation & Equity in All We Do*

## **PROPOSED BUDGET ALL FUNDS 2026 - 2027**

**June 23, 2026**

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# Roseville Area Schools

1251 County Road B2 West • Roseville, MN 55113  
PHONE 651-635-1600 • FAX 651-635-1659 • [www.rsf623.org](http://www.rsf623.org)

June 23, 2026

## **PROPOSED BUDGET**

### **ALL FUNDS**

#### **2026-2027**

To: Independent School District No. 623 – Roseville Area Schools School Board Members and Citizens

The preliminary budget is adopted by the Board of Education by June 30. The preliminary budget, which gives the district expenditure authority to begin the fiscal year, is built on anticipated enrollment projections and estimates of revenues. During the middle of the year, the Board will adopt a revised budget which is updated based on the October 1 student enrollment and revised revenue estimates. Since the revised budget is based on October 1 enrollment and projected attendance of those students, the budget is still a projection. The budget is also adjusted at that same time to reflect updated federal program revenues and expenditures and all contract settlements that have occurred during the year.

Education finance can vary greatly due to many uncontrollable variables. Budgets are developed with several assumptions and projections that are based on trend data, the economic environment and cautious optimism.

The preliminary budget was developed over several months assuming that our programs would be operating under a status quo. However, there are other factors that we monitor and may have a positive or negative impact on our budget.

Those factors included but are not limited to the following:

- Student enrollment
- Technology costs
- Indoor air quality / ventilation systems
- Nursing costs
- Mental health needs
- English language learner support
- Social emotional learning
- Food access
- Transportation costs
- Impacts of supply chain issues related to food, supply, and construction costs

## **PROFILE OF THE DISTRICT**

The District was incorporated in 1949 and serves portions of seven suburban communities on the north edge of the Minneapolis/St. Paul metropolitan area. The District enrolled 7,095 students in fiscal year (FY) 2025 from a population of 57,443 citizens residing in a 21.65 square mile area. The District encompasses the cities of Arden Hills, Falcon Heights, Little Canada, Lauderdale, Maplewood, Roseville, and Shoreview.

The District is governed by an elected six-member School Board. The seated School Board consists of six members who are elected at large in odd-numbered years. Members serve alternating four-year terms.

The School Board hires the superintendent and delegates the authority and responsibility to administer school district operations. The superintendent serves as an ex-officio member of the School Board.

Roseville Area Schools offer four option schools. The first is Parkview Center School offering a kindergarten through eighth grade model. The second is our Dual Language Spanish Immersion Program at Little Canada Elementary. The goal of Dual Language Immersion programs is to create bi-lingual, bi-literate, multi-cultural students who are better prepared for success in the ever-expanding global community. The third is Harambee Elementary, with a focus on Environmental Science. Last is the SPARK Program at Central Park Elementary which focuses on Science, Technology, Engineering, Arts and Math.

The District's students reflect the global community, coming from homes where over 91 dialects or languages other than English are spoken. Diverse demographics contribute to rich, real-life learning environments that prepare students for the 21st century workplace.

Gifted education programs serve the academic, social, and emotional needs of gifted/talented learners.

Co-curricular offerings build character, stretch minds, and challenge the body. Students have been recognized as state champions in various sports; Minnesota State High School League Academic Excellence award winners; state qualifiers in multiple sports; and All-Conference musicians.

Preschool is offered at early childhood centers. Free all-day kindergarten is available at all elementary sites. High quality before- and after-school care (Friendship Connection) is available to all elementary and middle school students.

The financial reporting entity includes all the funds of the primary government (the District). Component units are legally separate entities for which the District (primary government) is financially accountable. There are no organizations considered to be component units of the District.

The District is required to adopt an initial budget for the fiscal year no later than June 30th preceding the beginning of the fiscal year on July 1st. This annual budget serves as the foundation for the District's financial planning and control.

## **LOCAL ECONOMY**

During FY 2026, the District operated 12 buildings: one high school, one middle school, one kindergarten through eighth grade, seven elementary schools, one community center including the alternative high school, and a central administration building. The instructional program is organized using several grade configurations: Pre-K-6, K-8, 7-8, and 9-12. We continue to see a decline in enrollment at the elementary level. As a result, the district is projecting 6,948 average daily membership in FY 2027, a decrease of 158 students compared to current year enrollment projections.

The District's school buildings were built between 1951 and 1996. Although some of the school buildings are over 50 years old, the District participates in the Long-Term Facilities Maintenance Program through the state of Minnesota, and has a 10-year spending plan of \$150 million for deferred maintenance and health and safety facility needs.

The District intentionally focuses on efforts of staff and other resources to identify financial resources that are available in order to maximize revenue. With the exception of locally imposed fees for things like student activities, the District is dependent on the state of Minnesota for its revenue authority and state aid. Some revenue authority, such as operating

referenda and building bonds, also require voter approval. For the past several biennia, the funding provided for public education in the state of Minnesota has not been sufficient to meet instructional program needs, due to increased inflationary costs and required mandates.

Numerous factors affect public school finance and are monitored on an on-going basis, such as:

- State aid versus local taxpayer funding for programs and services
- Economic factors, such as unemployment and overall revenue collections by the state
- Mandated programs that are not fully funded, such as special education
- Compliance and implementation of governmental pronouncements
- Impact to local taxpayers for funding requests
- Increased competition for students from other public schools, as well as charter schools
- Housing development and growth
- Birth rates and Enrollment trends
- Health insurance cost increases
- Pension obligations, both local and state
- Management of federal and other special funded state programs

## **MISSION, CORE VALUES, AND RELEVANT FINANCIAL POLICIES**

The District has adopted a comprehensive set of financial policies. The management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America and with Minnesota Uniform Financial Accounting and Reporting Standards. The internal control framework is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits require estimates and judgments by management.

School Board Policy 744 addresses fund balance. The policy is in place to ensure the financial stability of the District, to provide a sound basis to justify continuation of the strong financial rating, and to provide a reserve enabling the District to deal with unforeseen budget expenditures. The School Board's fund balance policy strives to maintain an unassigned fund balance not to fall below 6 percent.

Minnesota Statutes § 123B.83 requires districts to "limit its expenditures so that its net unreserved General Fund balance does not constitute statutory operating debt under § 123B.81." The district's unreserved General Fund balance is above the statutory guidelines for statutory operating debt.

Unassigned fund balance in the General Fund Operating Account is estimated as of June 30, 2026, to be \$12,206,973 or 8.9 percent of total General Fund Operating Account expenditures. Preliminary budget projections for fiscal year 2026-2027 estimate deficit spending, and a year-end unassigned fund balance of \$8,247,461 or 6.5%.

Respectfully submitted,

*Shari Thompson*

Shari Thompson

Director of Business Services

*Denise Mickle*

Denise Mickle

Controller

*Kathy Englund*

Kathy Englund

District Accountant

**ROSEVILLE AREA SCHOOLS  
PROPOSED GENERAL FUND BUDGET PARAMETERS  
2026-2027 as of January 2026**

The district is in the process of preparing its 2026-2027 budget. Parameters are general guidelines based on our best estimates with current information. Current budget planning assumptions are listed below. Should these parameters need to be adjusted during preliminary budget development, they will be brought back to the board for approval.

Board Policy states *“the school district will strive to maintain a minimum unassigned general fund balance of 6 percent of the annual budget”*. Given this fiscal expectation, the School District is currently in compliance with the policy percent minimum and administration is planning to present a preliminary 2026-2027 budget which may result in an operating unassigned general fund deficit, resulting in a decrease in fund balance in the 2026-27 fiscal year. However, the impact to the unassigned fund balance will fall within the Board fund balance policy and maintain the financial stability the unassigned fund balance provides for the future.

**Finance/Revenue Parameters**

The per-pupil basic general education formula allowance is currently \$7,481. MN Statute states the formula will be increased by an estimated 2.69% or \$202, for a total basic formula allowance of \$7,683 in 2026-2027.

Operating referendum revenue continues to be based on Adjusted Pupil Units (APU). Thanks to the support and generosity of the Roseville Area Schools community, the district will receive \$2,093 per APU in operating levy. In addition, the district will continue to receive \$724 per APU in Local Option Revenue.

Effective in 2026-2027, the district will receive \$6,000,000 annually in capital projects levy funds. These funds will be used to support the safety and technology needs of the district. As a result, some existing current unassigned general fund expenses will be recategorized and moved to the operating capital budget.

Levy revenue will be based on the 2025 Pay 2026-27 Certified Levy.

Compensatory revenue is uncertain at this point as a result of the shift to calculating revenue based only on direct meal certifications. Currently there is a legislative task force studying this. We are projecting a slight \$70,000 decrease, for a total of approximately \$9,000,000 for preliminary budgeting purposes and will continue to monitor this during the legislative session.

### **Enrollment Parameters**

Enrollment will be projected using February 1, 2026, enrollment. Early estimates indicate a slight decline in enrollment at the elementary level. Enrollment projections are further complicated by the uncertainty resulting from the ICE activity and its impact on families in the community. Enrollment will be monitored and adjusted through the spring as more information becomes available.

### **Expenditure Budget Parameters**

Focus resources on equity and student achievement.

Staffing adjustments will match enrollment changes and align with class size ranges for all sites.

Class size ranges will be maintained at each of the current targets per grade in all grades 1-12. The following will be used for target section averages:

- Kindergarten – 22
- Grades 1-3 – 26
- Grades 4-6 – 31
- Grades 7-8 – 33
- Grades 9-12 – 34

Student support resources added during the pandemic, including those for social emotional learning and mental health supports, are being maintained across the district.

Estimated salary and medical benefit settlements for upcoming contract negotiations will be included.

Dental, Life, and LTD insurance contributions are estimated to remain at the current budgeted level.

As previously stated under revenues, some existing expenses related to technology and safety will be reclassified from the unassigned operating fund to the operating capital fund within the general fund, due to the passage of the capital projects levy in fall 2025.

Outside contractor fees including transportation and contracted substitute teacher services rates will be examined to determine the estimated cost increase due to the employee shortages in these areas.

Utility costs will be based on multiple year average usage with consideration given to current rates (6% increase). Transportation costs are estimated to increase by 5%.

Federal program expenses will be equal to the program revenue.

Staff Development, Learning & Development, Safe Schools Levy, Health & Safety, Long-Term Facilities Maintenance (LTFM), Operating Capital and all other mandated reserve categories will be spent in compliance with statute.

### **Input**

The process to build the proposed 2025-2026 budget will include several opportunities for input from various sources including the following:

School Board – The first official action that begins the process of budget development was the approval of the payable 2026 tax levy, which occurred on December 9, 2025. The board also provides guidance and input to the budget development process by approving the 2025-26 revised budget, the 2026-27 proposed budget timeline, and discussion of these preliminary 2026-27 budget assumptions. 2026-27 budget updates will continue to be provided as needed at board meetings until the Board adopts the Preliminary 2026-27 Budget on June 23, 2026.

Finance Advisory Committee – Committee membership includes community residents, the director of business services, superintendent, and 3 board members, including the treasurer. The group meets quarterly to discuss and advise administration and the school board on economic and school finance issues and to build community trust in school district finances.

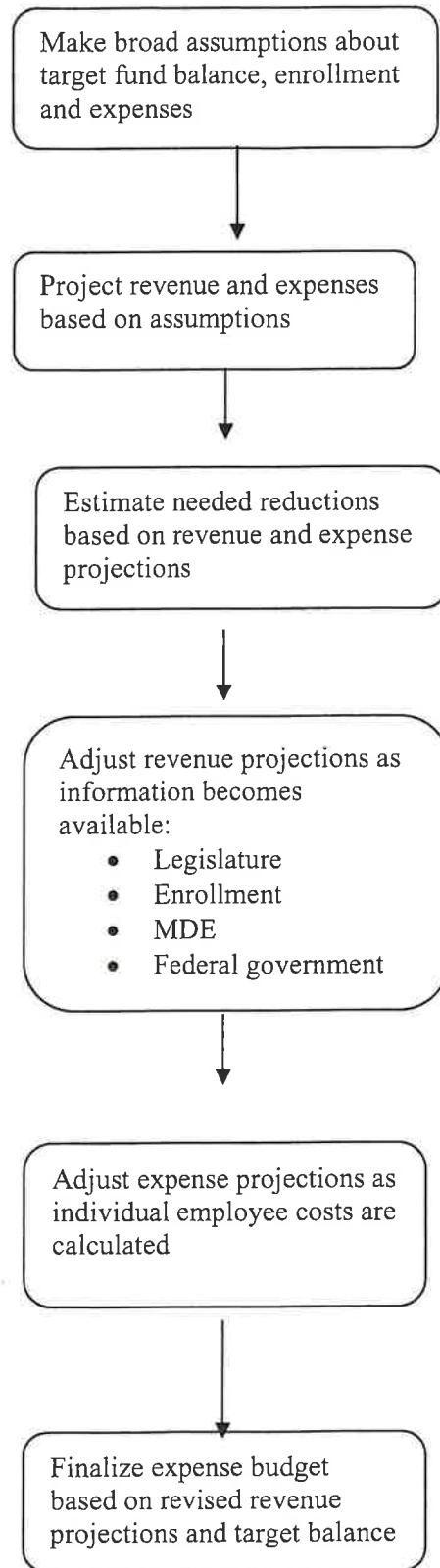
District Leadership - This group meets regularly and budget development is included on agendas.

Principals and Program Supervisors - Instructional leaders will provide input and shared decision making for budget adjustments, staffing and program needs.

Other stakeholder feedback – District administration conducts feedback input sessions with various stakeholders including staff, students, families, and community members.

In addition to the budget presentations at regularly scheduled school board meetings, an annual budget hearing will be held prior to final adoption of the preliminary budget by the school board. The annual budget hearing is scheduled for May 26, 2026 in the Fairview Room at Anpétu Téča Education Center. This meeting will seek feedback in assessing budget recommendations.

## BUDGET FLOWCHART



**Roseville Area Schools – ISD 623  
2026-2027 Proposed Budget Planning Timeline**

<b>Date</b>	<b>Budget Event</b>	<b>Action</b>
<b>June 2025</b>	2025-2026 Budget Approved	Board Approval
<b>September 25, 2025</b>	Preliminary Levy set (Payable 2026; 2026-27 Revenue)	Board Approval
<b>December 9, 2025</b>	Final Levy set (Payable 2025; 2026-27 Revenue)	Board Approval
<b>January 26, 2026</b>	Cabinet review of 2026-2027 budget timeline and parameters.	Cabinet
<b>January 27, 2026</b>	Approve 2026-2027 budget timeline and parameters.	Board Approval
<b>February 10, 2026</b>	Approve 2025-2026 mid-year budget revisions	Board Approval
<b>February 18, 2026</b>	Finance Advisory Committee – revised current year budget, 2026-2027 budget parameters and timeline	Finance Advisory Committee
<b>March - April</b>	Update the School Board on budget development as needed	Administrative report to School Board
<b>May 12, 2026</b>	Budget update (as needed)	School Board
<b>May 13, 2026</b>	Finance Advisory Council – budget review	Finance Advisory Committee
<b>May 26, 2026</b>	Prior to the regular School Board meeting, the district holds a public hearing to share the 2026-2027 DRAFT general fund budget and collect any public comment	Administrative report to the public
<b>June 23, 2026</b>	School Board formally adopts 2026-2027 Budget	Board Approval

## Projected Enrollment Used to Calculate Preliminary General Education Revenue for 2026-2027

	LEP	SRP	ECSE	All Day	1	2	3	4	5	6	7	8	9	10	11	12	Total	
<b>Enrollment Projections 12-1 PRE-K</b>																		
69 High School	223																	
70 Middle School	112										450	426					2,242	
73 Parkview	86			64	65	73	74	81	93	86	89	90		565	600	536	541	876
615 FAHS	8																	715
721 Brimhall	92			57	84	71	90	75	76	62								68
722 Central Park	132			46	48	49	53	57	79	56								515
723 Edgerton	153			44	49	44	49	61	60	63								388
525 Harambee	62	19		44	47	30	45	40	30	40								370
724 Falcon Heights	39			50	57	55	57	79	59	62								295
728 Little Canada	206			71	77	72	81	86	90	90								419
731 E D Williams	74			44	63	55	59	85	56	74								567
<b>Subtotal</b>	<b>1187</b>	<b>19</b>	<b>0</b>	<b>420</b>	<b>490</b>	<b>449</b>	<b>508</b>	<b>564</b>	<b>543</b>	<b>533</b>	<b>539</b>	<b>516</b>	<b>565</b>	<b>603</b>	<b>566</b>	<b>576</b>	<b>6,891</b>	
<b>LESS ATTRITION</b>											<b>-6</b>	<b>-5</b>	<b>-9</b>	<b>-14</b>	<b>-15</b>	<b>-15</b>	<b>(64)</b>	
<b>LESS PSEO</b>																<b>-20</b>	<b>(30)</b>	
732 Fairview Program	0	19	70													12	89	
32 Adult HS																	12	
<b>Served ISD 623</b>	<b>1187</b>	<b>38</b>	<b>70</b>	<b>420</b>	<b>490</b>	<b>449</b>	<b>508</b>	<b>564</b>	<b>543</b>	<b>533</b>	<b>533</b>	<b>511</b>	<b>556</b>	<b>589</b>	<b>541</b>	<b>553</b>	<b>6898</b>	
							<b>1447</b>		<b>1640</b>							<b>3283</b>		
Tuition Students - est.	1	1	1	0	0	0	4	3	2	3	2	3	2	2	2	2	25	50.00
<b>Total Tuitioned Out</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>50.00</b>	
<b>TOTAL</b>	<b>1187</b>	<b>38</b>	<b>71</b>	<b>421</b>	<b>490</b>	<b>449</b>	<b>512</b>	<b>567</b>	<b>545</b>	<b>536</b>	<b>535</b>	<b>514</b>	<b>558</b>	<b>591</b>	<b>543</b>	<b>578</b>	<b>6,948.00</b>	
							<b>1451</b>		<b>1648</b>							<b>3319</b>		
<b>EXTENDED TIME</b>																		
72 Adult HS Extended Time																		49.00
611 Elem. Tgtd Services	1	2	8	9	7	5	5	5	5	5			6	10	17	16	37.00	
615 FAHS																		25.00
612 Middle Tgtd	0	1	2	8	9	7	9	7	5	5	16	9	6	10	17	16	111.00	
Total extended time							<b>20</b>		<b>17</b>							<b>74</b>	<b>111.00</b>	



2025 PAY 2026 PROPOSED LEVY

DEBT SERVICE FUND									
Source	Levy	Levy Adjustments	Maximum 2025 Pay 2026 Levy	Proposed Decrease	Proposed 2025 Pay 2026 Levy	Approved 2024 Pay 2025 Levy	\$ Change 2025 Proposed vs. 2024 Approved	% Change 2025 Proposed vs. 2024 Approved	
Volter Approved Debt Service Levy	\$ 8,864,625.00		\$ 8,864,625.00	\$ -	\$ 8,864,625.00	\$ 10,934,987.65	\$ (2,070,362.65)	-18.93%	
LTFM Debt Service	\$ 5,824,947.77	(12.32)	\$ 5,824,935.45	\$ -	\$ 5,824,935.45	\$ 3,737,298.65	\$ 2,087,636.80	0.00%	
Intermediate Debt Service Abatements	\$ 331,034.14		\$ 331,034.14	\$ -	\$ 331,034.14	\$ 462,797.78	\$ (131,763.64)	-28.47%	
Excess Debt Reduction			\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
<b>Total Debt Service Fund:</b>	<b>\$ 14,689,572.77</b>	<b>\$ 331,021.82</b>	<b>\$ 15,020,594.59</b>	<b>\$ -</b>	<b>\$ 15,020,594.59</b>	<b>\$ 15,135,084.08</b>	<b>\$ (114,489.49)</b>	<b>-0.76%</b>	

OTHER POSTEMPLOYMENT BENEFITS & PENSION DEBT SERVICE									
Source	Levy	Levy Adjustments	Maximum 2025 Pay 2026 Levy	Proposed Decrease	Proposed 2025 Pay 2026 Levy	Approved 2024 Pay 2025 Levy	\$ Change 2025 Proposed vs. 2024 Approved	% Change 2025 Proposed vs. 2024 Approved	
Levy for Bonds	\$ 4,243,523.00	(1,170.55)	\$ 4,242,352.45	\$ -	\$ 4,242,352.45	\$ 3,409,613.00	\$ 832,739.45	0.00%	
Abatements	\$ 54,510.47		\$ 54,510.47	\$ -	\$ 54,510.47	\$ 44,273.94	\$ 10,237.13	0.00%	
<b>Total OPEB Debt Fund:</b>	<b>\$ 4,243,523.00</b>	<b>\$ 53,339.92</b>	<b>\$ 4,296,862.92</b>	<b>\$ -</b>	<b>\$ 4,296,862.92</b>	<b>\$ 3,453,886.34</b>	<b>\$ 842,976.58</b>	<b>24.41%</b>	

ALL FUNDS									
Source	Levy	Levy Adjustments	Maximum 2025 Pay 2026 Levy	Proposed Decrease	Proposed 2025 Pay 2026 Levy	Approved 2024 Pay 2025 Levy	\$ Change 2025 Proposed vs. 2024 Approved	% Change 2025 Proposed vs. 2024 Approved	
General Fund	\$ 38,970,020.25	287,462.45	\$ 39,257,482.70	\$ -	\$ 39,257,482.70	\$ 31,043,354.16	\$ 8,214,128.54	26.46%	
Community Service Fund	\$ 1,027,107.60	4,816.41	\$ 1,031,924.01	\$ -	\$ 1,031,924.01	\$ 1,127,656.91	\$ (95,732.90)	-8.49%	
Debt Service Fund	\$ 14,689,572.77	331,021.82	\$ 15,020,594.59	\$ -	\$ 15,020,594.59	\$ 15,135,084.08	\$ (114,489.49)	-0.76%	
OPEB Debt Fund	\$ 4,243,523.00	53,339.92	\$ 4,296,862.92	\$ -	\$ 4,296,862.92	\$ 3,453,886.34	\$ 842,976.58	24.41%	
<b>TOTAL ALL FUNDS</b>	<b>\$ 58,930,223.62</b>	<b>\$ 676,640.60</b>	<b>\$ 59,606,864.22</b>	<b>\$ -</b>	<b>\$ 59,606,864.22</b>	<b>\$ 50,759,981.49</b>	<b>\$ 8,846,882.73</b>	<b>17.43%</b>	

## GENERAL FUND SUMMARY

This section is a summary of budgeted revenue and expenses for the General Fund for 2026-2027. Revenue and expenses for this fund were reviewed at the budget hearing on May 26, 2026.

These are the highlights regarding revenue and expenses for the General Fund budget for 2026-27. In comparing revised 2025-2026 budgeted amounts with the 2026-2027 proposed budget:

- A. The revenue budget shows an increase of \$1,086,878 or .81%.
- B. The seven-county metro area has a fiscal disparities pool into which every governmental unit contributes a percentage of their levy. The pool is distributed back to all the entities on the basis of the amount of commercial property in the taxing entity – those with less commercial property receive more in fiscal disparities revenue. Our district in recent years has received nearly all the funds it has contributed.
- C. County apportionment is a distribution of miscellaneous revenue received by the county. Our General Education revenue is reduced by the amount of county apportionment we receive.
- D. Enrollment at district schools is projected to continue with a decline at 6,948 students served.
- E. State aids show a total net decrease of \$167,069. This increase reflects the 2.69% increase in state general education formula, a \$1 million decrease in compensatory revenue, and the impacts of the decline in enrollment.
- F. State Special Education aid indicates an increase of \$2,185,649 over the current year. The increase reflects a preliminary estimate based on special education programming expenses and the increase in cross-subsidy funding.
- G. Federal Aids and Grants are based on early estimates prior to awards being issued by the federal government. We are estimating that our total federal revenue will decrease 556,000 due to reductions in Title fund allocations.
- H. Overall, expenses budgeted in the Unassigned General Fund are expected to increase by \$2.9 Million. This total includes the increased cost of negotiated employment contracts. In addition, we are estimating increased utility, transportation and property insurance costs.
- I. Estimated negotiated salaries and benefits expenses have been budgeted for all groups.
- J. District medical insurance premium contributions will increase from the current level, limited by employee group caps per negotiated labor agreements. The actual cost to the district varies by employee group, depending on the terms of each contract.
- K. District and School Administration – Administrative costs increased by approximately \$240,000 or 4% over the current year budget due to salary and benefit increases and the implementation of our strategic plan including realigning the year round school calendar and increased marketing through out the district are also factors.

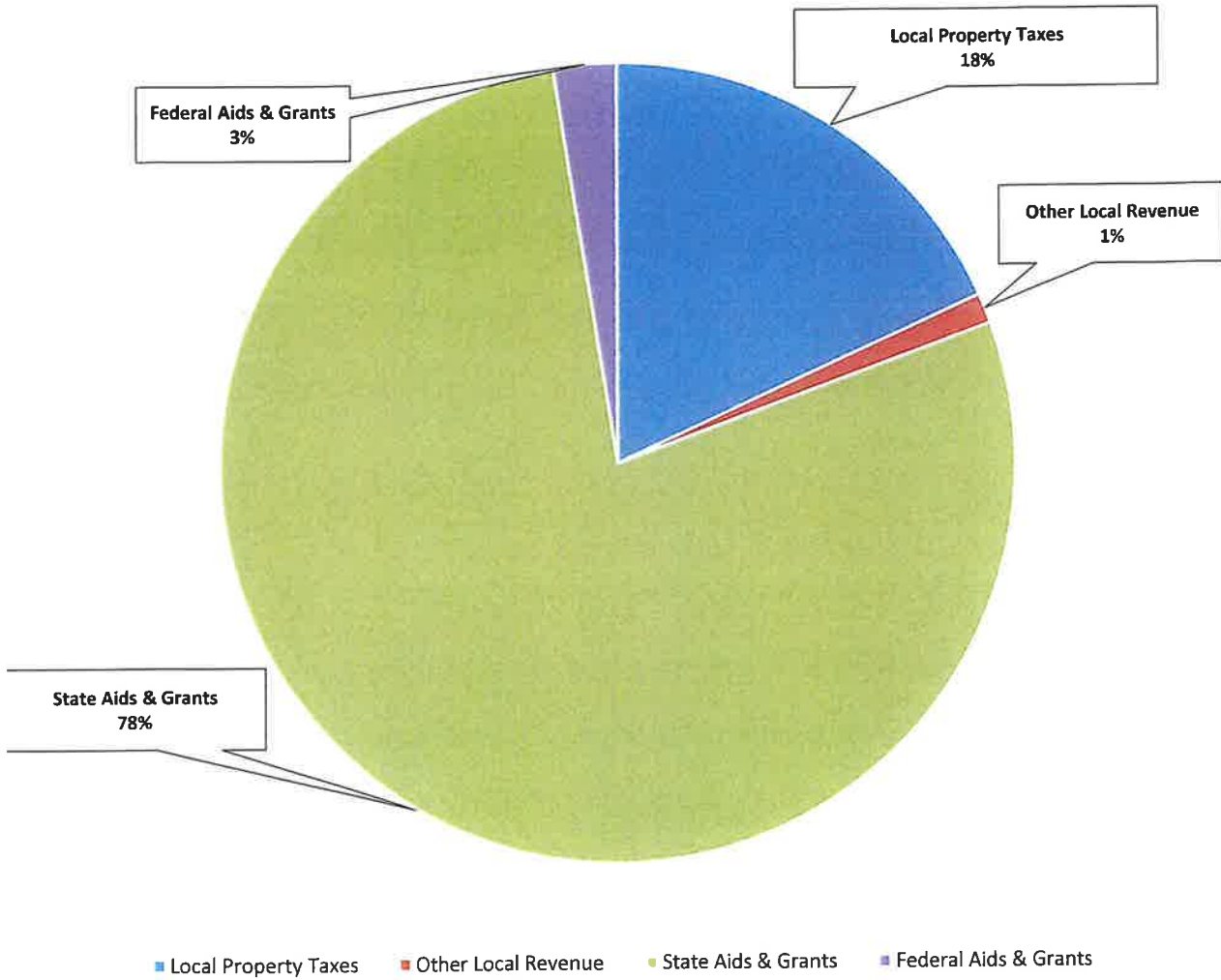
- L. District administration costs will decrease by \$725,000 (14%) due to the reclassification of technology support salaries from the unassigned general fund to the Capital Projects Levy/Safety and Security fund within the general fund.
- M. Expenses in regular instruction – Costs for providing regular instruction will increase by \$1,593,000 or 3%. The increase is a result of the increased cost of salaries and benefits resulting from collective bargaining negotiations.
- N. Substitute teacher costs continue to increase due to the number of requests and the ongoing substitute shortage. The district will spend in excess of \$1 million in 2026-27 to cover absences.
- O. Expenses in the special education programs (400 – 420) reflect staffing costs needed to serve students with current IEPs. Adjustments have been made to reflect our best estimate of those costs. We are estimating an increase of \$1,855,378 or 6% due to added staffing allocations to serve an increasing number of students and the increased cost of salaries and benefits.
- P. Integration and Equity spending is consistent with the revenue generated. Expenses are distributed throughout several programs, including In-service (640) Other Regular Instruction (280) and Other Pupil Support (790).
- Q. Capital facilities (850) records expenses related to building improvements that are not funded with Health & Safety or Alternative Facilities funds. The majority of these projects will be funded under Fund 06 Long-term Facility Maintenance, thus the reduction in the general fund.
- R. Capital Projects Levy Reserve Fund – this is a new fund to Roseville Area Schools. It was established as a result of the passage of a voter approved levy in the fall of 2025. The levy will generate approximately \$6,000,000 annually for the next ten years. The funds have been specifically designated for technology and safety and security purposes. The reserve fund will be included in the general fund as a separate reserve account.

Preliminary General Fund Revenue by Source 2026-2027

Source	Description	2025-26 Revised Budget	2026-27 Original Budget	\$ Difference	% Difference	Reason
1	MAINTENANCE LEVY	21,832,502	21,325,322	-507,180	-2.32%	
2	MOBILE HOME TAX	20,000	20,000	0	0.00%	
5	UNEMPLOYMENT LEVY	53,748	19,923	-33,825	-62.93%	Prior year adjustment
9	FISCAL DISPARITIES	3,000,000	3,000,000	0	0.00%	
10	COUNTY APPORTIONMENT	300,000	300,000	0	0.00%	
15	INTEREST ON LEVY PYMENT	5,000	5,000	0	0.00%	
	<b>Subtotal Local Taxes</b>	<b>25,211,250</b>	<b>24,670,245</b>	<b>-541,005</b>	<b>-2.15%</b>	
50	FEES FROM PATRONS	284,000	284,000	0	0.00%	
51	FEES/USAGE	250,000	250,000	0	0.00%	
60	ADMISSIONS & STUD ACT REVENUE	70,000	70,000	0	0.00%	
71	MA CLAIMS REVENUE	400,000	600,000	200,000	50.00%	Increased claims
92	INTEREST EARNINGS	35,000	35,000	0	0.00%	
93	RENT OF SCHOOL FACILITY	30,000	30,000	0	0.00%	
95	LEASE REVENUE	10,000	10,000	0	0.00%	
96	GIFTS AND BEQUESTS	55,000	55,000	0	0.00%	
98	MISC STUD FUND RAISING	0	0	0	0.00%	
99	MISCELLANEOUS LOCAL REV	340,600	292,000	-48,600	-14.27%	Dependent on Misc Grants
	<b>Subtotal Other Local Revenue</b>	<b>1,474,600</b>	<b>1,626,000</b>	<b>151,400</b>	<b>10.27%</b>	
201	ENDOWMENT AID	486,459	499,858	13,399	2.75%	
211	GENERAL ED REVENUE	74,689,516	74,722,887	33,371	0.04%	
212	LITERACY INCENTIVE AID	187,129	187,129	0	0.00%	
213	SHARED TIME	0	0	0	0.00%	
227	ABATEMENT AID	73,361	73,361	0	0.00%	
300	STATE AIDS & GRANTS	2,823,108	2,622,668	-200,440	-7.10%	Reduction in grant funds
360	STATE AID SPECIAL ED	25,231,513	27,417,162	2,185,649	8.66%	per MDE Estimates
369	MISC OTHER DEPTS	195,362	195,362	0	0.00%	
370	MISC GRANTS - MDE	139,500	140,000	500	0.36%	
	<b>Subtotal State Aids &amp; Grants</b>	<b>103,825,948</b>	<b>105,858,427</b>	<b>2,032,479</b>	<b>1.96%</b>	
400	FEDERAL AIDS & GRANTS	3,963,013	3,407,017	-555,996	-14.03%	Reduced Title funding
405	SUB GRANT FROM FED FUNDS	25,000	25,000	0	0.00%	
	<b>Subtotal Federal Aids &amp; Grants</b>	<b>3,988,013</b>	<b>3,432,017</b>	<b>-555,996</b>	<b>-13.94%</b>	
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>134,499,811</b>	<b>135,586,689</b>	<b>1,086,878</b>	<b>0.81%</b>	

GENERAL FUND REVENUE BY SOURCE SUMMARY

Description	2025-26	2026-27	\$ Difference	% Difference
	Revised Budget	Original Budget		
Subtotal Local Taxes	25,211,250	24,670,245	-541,005	-2.15%
Subtotal Other Local Revenue	1,474,600	1,626,000	151,400	10.27%
Subtotal State Aids & Grants	103,825,948	105,858,427	2,032,479	1.96%
Subtotal Federal Aids & Grants	3,988,013	3,432,017	-555,996	-13.94%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>134,499,811</b>	<b>135,586,689</b>	<b>1,086,878</b>	<b>0.81%</b>



2026-2027 General fund Expenses by Program

Program Description	2025-26		2026-27		Reason
	Revised Budget	Original Budget	\$ Difference	% Difference	
10 SCHOOL BOARD	\$ 191,023.00	192,035	1,012	0.53%	School Board Support Salary/benefits
20 OFFICE OF SUPERINTENDENT	\$ 439,751.00	452,168	12,417	2.82%	Salaries & benefits
30 LINE ADMIN-DIRECTORS	\$ 567,210.00	583,719	16,509	2.91%	Salaries & benefits
50 SCHOOL ADMIN [PRINCIPALS]	\$ 4,874,573.00	5,084,459	209,886	4.31%	Salaries & benefits
105 GENL ADMIN SUPPORT	\$ 124,697.00	128,990	4,293	3.44%	Salaries & benefits
106 GEN ADMIN-DIST WIDE	\$ 10,000.00	10,000	0	0.00%	No change
110 BUSINESS SERVICES	\$ 1,213,986.00	1,239,238	25,252	2.08%	Salaries & benefits
130 COMMUNITY RELATIONS	\$ 373,135.00	379,821	6,686	1.79%	Salaries & benefits
140 DATA PROCESSING	\$ 776,163.00	255,000	-521,163	-67.15%	Move sal/ben & software to Cap Prj
145 TECHNOLOGY ADMIN	\$ 492,486.00	258,500	-233,986	-47.51%	Move salaries & ben to Cap Prj
146 VIDEO	\$ 76,934.00	5,200	-71,734	-93.24%	Move salaries & ben to Cap Prj
150 LEGAL SERVICES	\$ 75,000.00	75,000	0	0.00%	No change
160 HUMAN RESOURCES	\$ 1,369,017.00	1,409,676	40,659	2.97%	Salaries & benefits
165 WELLNESS	\$ 10,000.00	10,000	0	0.00%	No change
170 PRINTING (WORKROOM)	\$ 65,955.00	66,383	428	0.65%	Minimal change
180 CENSUS	\$ 273,684.00	282,960	9,276	3.39%	Salaries & benefits
190 RESEARCH-EVALUATION	\$ 251,505.00	266,213	14,708	5.85%	Salaries & benefits/ test materials
199 SCHOOL ELECTIONS	\$ 43,000.00	43,000	0	0.00%	No change
200 VOLUNTARY PRE-K	\$ 568,833.00	568,496	-337	-0.06%	Minimal change
201 KINDERGARTEN	\$ 2,965,154.00	3,270,490	305,336	10.30%	Salaries & benefits; recoding from comp ed
203 ELEMENTARY ED [1ST-6TH]	\$ 15,238,679.00	15,598,926	360,247	2.36%	Salaries & benefits; recoding from comp ed
204 TITLE IIA IMP TCHR QUALITY	\$ 367,866.00	258,417	-109,449	-29.75%	Preliminary estimate
205 TITLE III LEP	\$ 180,216.00	159,367	-20,849	-11.57%	Preliminary estimate
211 SECONDARY EDUCATION-	\$ 2,491,603.00	2,970,010	478,407	19.20%	Salaries & benefits; recoding from comp ed
212 ART	\$ 1,525,077.00	1,584,195	59,118	3.88%	Salaries & benefits
215 BUSINESS	\$ 4,950.00	4,900	-50	-1.01%	Copy charges
216 EDUCATIONALLY DISADVNTG	\$ 1,483,104.00	1,129,178	-353,926	-23.86%	Preliminary estimate
218 GIFTED AND TALENTED	\$ 234,950.00	239,662	4,712	2.01%	Salary & benefits
219 LIMITED ENGLISH PROFICIENCY	\$ 4,836,025.00	5,011,062	175,037	3.62%	Salary & benefits; incr in EL services
220 ENGLISH (LANG ARTS)	\$ 2,098,078.00	2,096,796	-1,282	-0.06%	Minimal change
224 HOMEBOUND INSTRUCTION	\$ 53,397.00	53,595	198	0.37%	Minimal change
230 WORLD LANGUAGES	\$ 739,291.00	772,762	33,471	4.53%	Salary & benefits; program participation
240 HEALTH/PHYSICAL ED	\$ 2,365,862.00	2,509,360	143,498	6.07%	Salary & benefits; program participation
241 HEALTH	\$ 225,527.00	188,442	-37,085	-16.44%	Program participation
250 FAMILY & CONSUMER SCIENCE	\$ 182,886.00	192,784	9,898	5.41%	Salary & benefits; program participation
255 INDUSTRIAL EDUCATION	\$ 357,635.00	392,949	35,314	9.87%	Salary & benefits; program participation
256 MATHEMATICS	\$ 2,301,932.00	2,510,411	208,479	9.06%	Salary & benefits; program participation
258 MUSIC	\$ 2,445,698.00	2,548,118	102,420	4.19%	Salary & benefits; program participation
260 NATURAL SCIENCES	\$ 2,170,368.00	2,241,505	71,137	3.28%	Salary & benefits; program participation

2026-2027 General fund Expenses by Program

Program Description	2025-26		2026-27		Reason
	Revised Budget	Original Budget	\$ Difference	% Difference	
270 SOCIAL STUDIES	\$ 2,232,671.00	2,409,020	176,349	7.90%	Salary & benefits; program participation
273 REMEDIAL INST OTHER CONTENT AR	\$ 30,650.00	10,980	-19,670	-64.18%	Comp ed reduction
276 ELEM INDIVIDUALIZED INSTRUCTIO	\$ 3,337,637.00	3,356,740	19,103	0.57%	Minimal change
277 SECONDARY INDIVIDUALIZED INSTR	\$ 2,254,146.00	2,160,331	-93,815	-4.16%	Comp ed reduction
279 SUBSTANTIAL PARENT INVOLVEMENT	\$ 34,261.00	36,938	2,677	7.81%	Salary & benefits; code change
280 OTHER REGULAR INSTR-	\$ 9,917.00	10,660	743	7.49%	Travel pay stipends
291 CO-CURR ACTIVITIES	\$ 442,306.00	462,699	20,393	4.61%	Salary & benefits
292 BOYS/GIRLS ATHLETICS	\$ 433,255.00	436,052	2,797	0.65%	Minimal change
293 SPECIAL ACTIVITIES	\$ 57,336.00	0	-57,336	-100.00%	PELSB Grant ending
294 BOYS ATHLETICS	\$ 511,266.00	554,440	43,174	8.44%	Salary & benefits, transportation costs
296 GIRLS ATHLETICS	\$ 436,239.00	468,826	32,587	7.47%	Salary & benefits; transportation costs
298 EX CURR ACTIVITIES	\$ 135,378.00	136,917	1,539	1.14%	Salary & benefits - parking staff
331 VOC ED-FACS	\$ 697,175.00	782,068	84,893	12.18%	Salary & benefits; program participation
341 VOC ED-BUS/OFFICE ED	\$ 361,427.00	348,171	-13,256	-3.67%	Salary & benefits; program participation
361 VOC ED-TRADE/IND ED	\$ 663,649.00	602,432	-61,217	-9.22%	Salary & benefits; program participation
380 VOC ED-SPEC NEEDS ED	\$ 142,948.00	149,432	6,484	4.54%	Salary & benefits; program participation
399 VOCATIONAL - GENERAL	\$ 610,698.00	604,837	-5,861	-0.96%	Recoding part of salary to grant
400 SPECIAL EDUCATION	\$ 633,295.00	646,866	13,571	2.14%	Salary & benefits; contracted services
401 SPEECH/LANG IMPAIRMENT	\$ 3,002,611.00	3,339,619	337,008	11.22%	Salary & benefits; incr in FTE
402 MILD/MODERATE MENTAL IMPAIRMEN	\$ 842,139.00	729,131	-113,008	-13.42%	Salary & benefits; retirements
403 MODERATE/SEVERE MENTAL IMPAIRM	\$ 1,886,947.00	1,752,037	-134,910	-7.15%	Salary & benefits; reduction in programming
404 PHYSICALLY IMPAIRED	\$ 1,944,231.00	2,073,862	129,631	6.67%	Salary & benefits; incr in FTE
405 DEAF/HARD OF HEARING	\$ 251,302.00	251,721	419	0.17%	Salary & benefits; reduction in contr serv
406 VISUALLY IMPAIRED	\$ 261,211.00	307,112	45,901	17.57%	Salary & benefits; incr in staffing
407 SPECIFIC LEARNING DISABILITY	\$ 2,709,752.00	2,758,929	49,177	1.81%	Salary & benefits
408 EMOTIONAL/BEHAVIOR DISORDER	\$ 3,781,918.00	3,935,762	153,844	4.07%	Salary & Benefits
409 DEAF/BLINDNESS	\$ 10,000.00	0	-10,000	-100.00%	Contracted services
410 OTHER HEALTH IMPAIRED	\$ 111,000.00	111,000	0	0.00%	No change
411 AUTISM - PERVASIVE DEV DISORDR	\$ 5,033,757.00	5,711,669	677,912	13.47%	Salary & benefits; incr in program
412 DEVLPMNT DELAYED - BIRTH-6YR	\$ 1,797,398.00	2,084,884	287,486	15.99%	Salary & benefits; incr in program
420 SPEC ED-GENERAL	\$ 8,396,526.00	8,734,741	338,215	4.03%	Salary & benefits
422 EARLY INTERVENING SERVICES	\$ 1,505,261.00	1,585,393	80,132	5.32%	Increase in ADSIS funding
601 RSVL FOUNDATION OPERATIONS	\$ 3,600.00	0	-3,600	-100.00%	Not including Foundation in Dist Budget
605 GENL INSTR SUPPORT	\$ 5,751,604.00	5,522,980	-228,624	-3.97%	Staff changes, removed foundation
610 CURRICULUM CONSULTANT/DEVELOPM	\$ 124,198.00	127,236	3,038	2.45%	Salary & benefits
612 CURRIC RESOURCE	\$ 599,790.00	469,314	-130,476	-21.75%	MTSS Grant Status (will include in revision)
613 CURR - GRAD STANDARDS	\$ 2,551.00	2,560	9	0.35%	Minimal change
620 ED MEDIA - LIBRARY	\$ 1,279,249.00	1,164,863	-114,386	-8.94%	Salary recoding; insurance election changes
621 ED MEDIA-AUDIO VISUA	\$ 439,017.00	138,688	-300,329	-68.41%	Move salaries & ben to Cap Prj

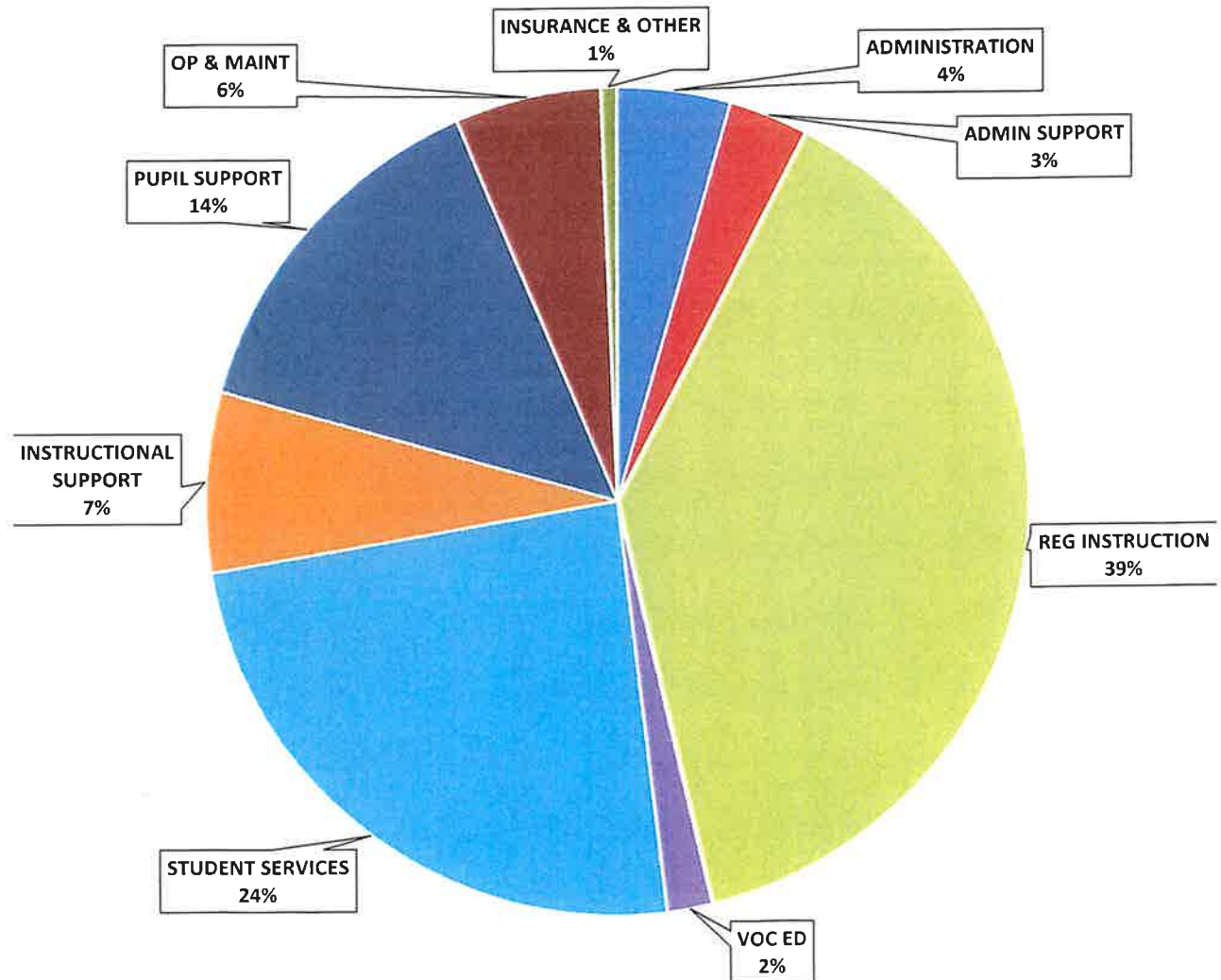
2026-2027 General fund Expenses by Program

Program Description	2025-26		2026-27		% Difference	Reason
	Revised Budget	Original Budget	\$ Difference			
640 EDC CENTER STAFF DEVELOP	\$ 729,558.00	780,299	50,741	6.96% Salary & benefits		
641 STAFF DEVELOPMENT	\$ 702,459.00	759,771	57,312	8.16% Salary & benefits; new employee training		
642 INSERVICE	\$ 83,112.00	95,999	12,887	15.51% Achiev & Integration budget changes		
680 COMP ASSTD INSTR	\$ 803,314.00	848,633	45,319	5.64% Salary & benefits		
710 SECONDARY COUNSELORS GUIDANCE	\$ 1,379,067.00	1,477,117	98,050	7.11% Salary & benefits; recoding from comp		
715 SCHOOL SECURITY	\$ 428,185.00	421,368	-6,817	-1.59% Staff changes		
720 HEALTH SERVICE-NURSE	\$ 1,479,288.00	1,562,703	83,415	5.64% Salary & benefits		
730 PSYCHOLOGISTS	\$ 448,750.00	401,816	-46,934	-10.46% Staffing changes		
740 SOCIAL WORKERS	\$ 616,992.00	431,953	-185,039	-29.99% Salary & benefits; coding changes		
760 PUPIL TRANSPORTATION	\$ 14,336,230.00	15,200,635	864,405	6.03% Increased contracted services		
780 STUDENT ASSISTANCE	\$ 4,850.00	4,850	0	0.00% No change		
790 OTHER PUPIL SUPPORT	\$ 595,042.00	554,703	-40,339	-6.78% Program participation		
810 OPR & MAINT	\$ 5,284,575.00	5,430,913	146,338	2.77% Salary & benefits		
811 TELEPHONE	\$ 191,578.00	140,800	-50,778	-26.51% Move salaries & ben to Cap Prj		
812 UTILITIES	\$ 2,544,350.00	2,470,300	-74,050	-2.91% Utility fluctuations		
930 EMPLOYEE BENEFITS	\$ 300,000.00	50,000	-250,000	-83.33% Placeholder for PFML - moved to actual		
940 PROPERTY & OTHER INS	\$ 782,000.00	822,380	40,380	5.16% Increase in insurance		
	\$ 137,532,916.00	\$ 140,476,937.00	\$ 2,944,021.00	2.14%		

**General Fund Expenses by Program Summary**

PROGRAM	2025-26	2026-27	2026-27	%
	Revised Budget	Original Budget	Budget Inc/Dec	Change
ADMINISTRATION	\$ 6,072,557	6,312,381	239,824	4%
ADMIN SUPPORT	\$ 5,155,562	4,429,981	(725,581)	-14%
REG INSTRUCTION	\$ 52,752,193	54,345,028	1,592,835	3%
VOC ED	\$ 2,475,897	2,486,940	11,043	0%
STUDENT SERVICES	\$ 32,167,348	34,022,726	1,855,378	6%
INSTRUCTIONAL SUPPORT	\$ 10,518,452	9,910,343	(608,109)	-6%
PUPIL SUPPORT	\$ 19,288,404	20,055,145	766,741	4%
OP & MAINT	\$ 8,020,503	8,042,013	21,510	0%
INSURANCE & OTHER	\$ 1,082,000	872,380	(209,620)	-19%
<b>TOTAL GEN FUND EXPENSES EXCLUDING OPERATING CAPITAL, LTFM, AND CAPITAL PROJECTS LEVY</b>	<b>\$ 137,532,916</b>	<b>140,476,937</b>	<b>2,944,021</b>	<b>2%</b>

**Budget by Program Area 26-27**



Three Year General Fund Expenses by Object  
excluding LTFM, Op Cap, and Cap Projects

Object	Description	2024-25 FY Activity	2025-26 Revised Budget	2026-27 Original Budget
110	SALARY-ADMINISTRATION	4,583,203.77	4,591,486	4,685,040
118	SALARY-SUPERVISOR	930,601.52	902,789	910,256
120	ECFE/ABE/SCHL RDNS SUPERVISION	103,551.13	109,243	111,907
140	SALARY-LICENSED	41,783,583.83	43,191,345	43,986,902
141	SALARY-INSTR. AIDE	2,308,416.61	2,561,274	2,591,695
143	CLASSROOM SUPPORT - LIC	3,546,300.54	3,593,666	3,492,176
144	CLSSRM SUPPT NONLICENSE	0.00	0	42,480
145	SALARY-SUB-OTHER LV	108,199.78	129,458	122,039
147	TA SUBSTITUTES	6,679.31	7,500	4,500
150	PHYSICAL THERAPIST	163,016.38	199,166	206,413
151	OCCUPATIONAL THERAPIST	637,568.90	708,927	794,630
152	SPEECH/LANGUAGE PATHOLOGIST	1,984,099.23	1,988,201	2,245,554
154	SCHOOL NURSE	577,440.82	647,625	691,503
155	LICENSED NURSING SERVICES	57,900.00	57,900	0
156	SOCIAL WORKER	1,240,488.41	1,342,399	1,334,953
157	PSYCHOLOGIST	1,111,081.93	1,284,752	1,290,415
161	CERTIFIED PARAPROFESSIONAL	4,268,662.15	4,744,203	4,869,972
162	CERTIFIED 1 TO 1 PARA	6,753.66	0	24,862
163	FOREIGN LANG INTERPRETER	1,564.93	6,000	6,000
165	SCHOOL COUNSELOR	1,025,786.30	1,077,687	1,158,881
170	SALARY-REGULAR	7,390,691.91	7,609,528	7,128,244
171	SUBS/CASUAL	55,552.47	20,000	0
174	DAPE & REC SPECIALIST	535,932.51	470,991	463,685
175	CULTURAL LIAISON	606,528.15	579,391	597,421
185	OTHER PAY	2,447,096.61	2,353,077	2,375,447
186	OTHER-SALARY NONLICENSED	1,495,929.26	1,337,412	1,350,104
191	SALARY-SEVERANCE PAY	0.00	120,000	120,000
	<b>Subtotal Salaries &amp; Wages</b>	<b>76,976,630.11</b>	<b>79,634,020</b>	<b>80,605,079</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>3.5%</b>	<b>1.2%</b>
211	FICA/MEDICARE	5,501,126.93	6,071,653	6,366,067
214	PERA CONTRIBUTION	1,208,095.18	1,316,580	1,270,203
218	TRA CONTRIBUTION	5,240,495.77	6,041,038	6,168,058
219	MN PAID LEAVE	0.00	250,000	338,661
223	MEDICAL INSURANCE	13,199,738.60	13,048,724	14,000,644
230	LIFE INSURANCE	62,929.39	63,186	61,611
236	DENTAL INSURANCE	434,411.51	437,350	429,224
240	LTD INSURANCE	285,018.34	288,765	285,721
250	TAX SHELTERED ANNUITIES	448,817.96	453,327	454,815
251	HEALTHCARE SAVINGS ACCOUNT	1,400,663.51	1,421,490	1,415,956
270	WORKERS COMPENSATION	417,152.00	540,147	534,957
280	UNEMPLOYMENT COMPENSATION	92,256.07	300,000	300,000
281	HRLY WRK UNEMPLOYMENT COMPENSA	281,468.40	0	0
295	BENEFIT CHARGEBACK	0.00	20,500	20,500
299	KAVIRA BENEFIT	0.00	325,000	325,000
	<b>Subtotal Employee Benefits</b>	<b>28,572,173.66</b>	<b>30,577,760</b>	<b>31,971,417</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>7.0%</b>	<b>4.6%</b>
303	FED CONTRACT <\$25K	138,961.02	181,004	149,263
304	FED CONTRACTS > \$25K	31,773.36	23,000	0
305	PROFESSIONAL FEES	277,259.68	236,080	242,450
306	LICENSED SUBSTITUTE	1,554,816.50	1,133,156	1,239,056
307	NONLICENSED SUBSTITUTE	212,659.09	219,500	221,000
308	FEDERAL TUITION<\$25,000	25,000.00	25,000	50,000
309	FEDERAL TUITION>\$25,000	1,175,000.00	975,000	950,000
310	SCHOOL RESOURCE OFFICER	187,384.07	205,840	205,840
311	PROF-TECH SERVICE	926,623.65	945,604	915,307

Three Year General Fund Expenses by Object  
excluding LTFM, Op Cap, and Cap Projects

Object	Description	2024-25 FY Activity	2025-26 Revised Budget	2026-27 Original Budget
315	DATA PROC CHRGBK	-10,000.00	-17,913	-24,428
316	D/P SERVICES-OTHER AGENCIES	40,000.00	40,000	40,000
320	PHONE/COMMUNICATION SER	208,580.51	157,700	160,350
329	POSTAGE	72,406.81	80,130	72,555
331	WATER & SEWER	253,060.59	212,200	224,500
332	REFUSE	82,142.95	70,900	81,500
334	ELECTRIC	1,303,030.19	1,392,000	1,391,000
335	SHORT TERM LEASE OR RENTALS	564,716.47	-150,000	0
336	RECYCLING FEES	29,052.22	22,800	26,900
340	PROPERTY INSURANCE	884,889.80	782,000	822,380
350	CONTRACTED REPAIRS	328,879.85	326,495	323,741
357	HEARING INTERP <25K	3,909.15	4,000	4,000
358	FOREIGN LANG INTERPRETER	152,482.22	146,000	160,000
360	TRANSPORTATION-PUBLIC OR PRIVA	15,068,207.75	14,250,612	15,250,529
362	MENTAL HEALTH PRACT <\$25K	17,750.00	0	0
363	SNOW REMOVAL	82,005.74	121,000	126,000
365	INTERDEPT. TRANSPORTATION	0.00	-1,800	-2,000
366	TRAVEL EXPENSES-PROFESSIONAL	249,623.95	159,666	143,428
367	TRAVEL-PROF	4,240.52	12,800	2,800
369	ENTRY FEES/STUDENT TRAVEL	190,646.48	70,760	53,360
370	RENTALS & LEASES	22,992.43	28,500	27,150
376	>\$25K LICENSED NURSING SERVICE	17,750.00	0	0
381	PRINTING ADVERTISING	7,003.60	76,500	76,500
385	WKROOM CHARGEBACK	-8,248.66	-434	-10,746
389	TUITION REIMBURSE	67,222.29	0	0
390	PAYMTS OTHER SCH DIS	683,256.26	855,452	861,116
392	PAYMTS OUT OF STATE	0.00	13,000	10,000
393	SPED CONT SERVICES/PUPILS	0.00	42,000	45,000
394	PYMNTS EDUC PURPOSE OTH AGENCY	874,691.33	479,700	467,860
396	SPED SAL PRCHD FR OTHER DISTR	95,829.20	139,000	138,000
397	SPED BENEFITS PRCHD FR DISTRIC	32,712.28	46,000	47,000
398	INTER DEPT SERVICES	-15,239.01	134,900	-68,300
	<b>Subtotal Contracted Services</b>	<b>25,833,072.29</b>	<b>23,438,152</b>	<b>24,423,111</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>-9.3%</b>	<b>4.2%</b>
401	GENERAL SUPPLIES	471,155.01	366,871	318,730
402	SUPPLIES-BLDG & GRND	65,463.03	46,945	64,945
403	GENL SUPPLY-POOLS	47,559.60	24,000	33,000
405	SOFTWARE - NON-INSTRUCTIONAL	944,822.66	714,970	461,600
406	INSTRUCTIONAL SOFTWARE	124,610.57	19,966	22,077
407	GRADUATION SUPPLIES	61,487.38	20,000	20,000
410	CUSTODIAL SUPPLIES	342,425.50	310,000	327,000
420	REPAIR SUPPLIES	301,441.32	282,000	312,000
430	INSTR SUPPLIES	670,921.91	426,125	372,644
433	INDIV INSTRUCT MATLS	120,351.44	109,939	107,460
440	BLDG FUEL - OIL	65,861.34	0	0
441	BLDG FUEL - GAS	702,443.62	840,000	742,000
442	GAS & OIL - VEHICLES	22,601.14	30,000	30,000
450	PURCHASES FOR RESALE	58,059.19	11,400	11,400
455	TECH GEN SUPPLIES NON INSTRUCT	122,707.88	105,000	105,000
456	TECH SUPPLIES INSTRUCTIONAL	56,327.80	92,000	91,400
460	TEXTBOOKS & WORKBOOK	3,759.18	1,200	2,100
461	STANDARD TEST	35,719.62	141,880	151,880
465	TECH DEVICE NON INSTRUCTIONAL	2,315.92	5,000	5,000
466	INSTRUCT TECH DEVICES	5,098.73	6,500	2,500
470	MEDIA RESOURCES	51,157.32	30,789	29,989

Three Year General Fund Expenses by Object  
excluding LTFM, Op Cap, and Cap Projects

Object	Description	2024-25 FY Activity	2025-26 Revised Budget	2026-27 Original Budget
480	AUDIO VISUAL AIDS	1,803.15	1,900	1,900
489	PERIODICAL/NEWSPAPER	5,589.62	6,675	4,705
490	FOOD	111,717.63	51,192	39,462
	<b>Subtotal - Supplies</b>	<b>4,395,400.56</b>	<b>3,644,352</b>	<b>3,256,792</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>-17.1%</b>	<b>-10.6%</b>
520	BLDG CONSTRUCTION/ACQUISITION	5,200.00	0	0
530	OTHER EQUIPMENT PURCHASED	44,993.39	40,448	35,448
535	LONG TERM LEASES OR FIN PURCHA	725,039.00	0	0
555	TECHNOLOGY EQUIPMENT NON INSTR	101,725.25	8,000	8,000
556	INST TECH HARDWARE	0.00	5,000	5,000
589	LONG TERM LEASE TRANSACTIONS	-725,039.00	0	0
	<b>Subtotal Equipment/Capital Improvements</b>	<b>151,918.64</b>	<b>53,448</b>	<b>48,448</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>-64.8%</b>	<b>-9.4%</b>
790	OTHER LOAN EXPENSE	1,500.00	0	0
820	DUES & MEMBERSHIPS	130,215.73	175,045	175,120
891	TRA/PERA Funding	303,983.00	0	0
895	FED/NONPUBLIC ADMIN	-20,505.14	10,139	-3,030
896	TAXES	39,570.00	0	0
910	FUND TRANSFER	2,295,716.53	0	0
	<b>Subtotal Miscellaneous</b>	<b>2,750,480.12</b>	<b>185,184</b>	<b>172,090</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>-93.3%</b>	<b>-7.1%</b>
	<b>TOTAL EXPENSES</b>	<b>138,679,675.38</b>	<b>137,532,916</b>	<b>140,476,937</b>
	<b>% Incr/Decr Over Previous Year</b>		<b>-0.8%</b>	<b>2.1%</b>

**2026-2027 OPERATING CAPITAL BUDGET**

**REVENUE**

Fund Source	Description	2025-26		2026-27		% Difference	Reason
		Revised Budget	Preliminary Budget	2025-26 Revised Budget	2026-27 Preliminary Budget		
01	1 LEVY	1,618,049	1,611,419	-6,630	-0.4%		
211	GENERAL ED REVENUE	680,639	670,532	-10,107	-1.5%		
<b>OPERATING CAPITAL REVENUE</b>		<b>2,298,688</b>	<b>2,281,951</b>	<b>-16,737</b>	<b>-0.7%</b>		

**EXPENSES**

Fund Object	Description	2025-26		2026-27		% Difference	Reason
		Revised Budget	Preliminary Budget	2025-26 Revised Budget	2026-27 Preliminary Budget		
01	100-299 SALARIES & BENEFITS	462,179	0	-462,179	-100.0%	Moved to Capital Projects Levy	
	305 PROFESSIONAL FEES	0	0	0	#DIV/0!		
	370 RENTALS	167,218	108,090	-59,128	-35.4%	Copier leases	
	405 SOFTWARE- NON-INSTRUCTIONAL	125,000	20,000	-105,000	-84.0%	Reclass to Cap Prj Levy	
	460 TEXTBOOKS & WORKBOOKS	289,000	0	-289,000	-100.0%	Tech levy reclass	
	466 INSTRUCTIONAL TECH DEVICES	150,000	0	-150,000	-100.0%	Tech levy reclass	
	470 MEDIA RESOURCES	4,500	0	-4,500	-100.0%	Tech levy reclass	
	530 EQUIPMENT	229,714	234,567	4,853	2.1%		
	555 TECHNOLOGY EQUIPMENT NON-INSTR	118,000	5,000	-113,000	-95.8%		
	570 LONG TERM BLDG-LAND LEASE	38,765	511,836	473,071	1220.4%	Dist 916 Lease	
<b>OPERATING CAPITAL EXPENSES</b>		<b>1,584,376</b>	<b>879,493</b>	<b>-704,883</b>	<b>-44.5%</b>		

2026-2027 CAPITAL PROJECTS LEVY BUDGET

REVENUE

Fund Source	Description	2025-26		2026-27		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference			
01	1 LEVY	0	6,000,000	6,000,000	-	-	- Voter Approved Levy
	211 GENERAL ED REVENUE	0	0	0	0		
	<b>CAPITAL PROJECTS LEVY REVENUE</b>	<b>0</b>	<b>6,000,000</b>	<b>6,000,000</b>			

EXPENSES

Fund Object	Description	2025-26		2026-27		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference			
01	100-299 SALARIES & BENEFITS	0	1,531,366	1,531,366	-	-	- Infrastructure (tech staff salaries)
	305 PROFESSIONAL FEES	0	1,768,634	1,768,634	-	-	- Cybersecurity; building safety
	405 SOFTWARE- NON-INSTRUCTIONAL	0	150,000	150,000	-	-	- Software
	406 SOFTWARE- INSTRUCTIONAL	0	1,900,000	1,900,000	-	-	- Student Learning; Communications
	456 TECH SUPPLIES INSTRUCTIONAL	0	650,000	650,000	-	-	- Student Learning; devices
	<b>CAPITAL PROJECTS LEVY EXPENSES</b>	<b>0</b>	<b>6,000,000</b>	<b>6,000,000</b>			

## FOOD SERVICE FUND

This section is a summary of budgeted revenue and expenses for the Food Service Fund for 2026-27.

In addition to providing meals to our own schools, we provide food service for pupils attending St. Jerome's, and St. Rose, as well as students attending NE Metro 916 programs at Quora. We also provide catering services for organizations that rent meeting space in our buildings.

On July 1, 2017, we entered into a partnership with St. Anthony-New Brighton Schools to provide Nutrition Services management services to their schools. This provides program efficiencies for both districts.

Total revenue in the Food Service Fund is expected to decrease by \$583,623 based on the slight decrease in enrollment estimates.

Expenditures are expected to decrease by \$648,728 from the current year costs due to the decline in enrollment and resulting reduction in meal production.

Repair budgets for equipment continue to demonstrate the signs of aging equipment. While we plan to replace some equipment, other equipment such as dishwashers and refrigeration units will continue to require periodic maintenance and repairs.

The Food Service fund pays its share of the cost of operating the kitchens for utilities. The fund also pays for the custodial costs of cleaning the kitchens, and for food delivery between buildings.

The fund is estimated to operate at a deficit of \$1,104,703 in the upcoming year. Much of the deficit is a result of increased labor and benefit costs and investing in new equipment in our kitchens. We will continue to monitor the fund closely based on the meal participation during the year and the potential to continue to feed students. Food costs are also an uncertain factor at this point.

The Food Service Fund continues to carry a more than adequate fund balance to cover both the operations and the cost of equipment replacement.

FOOD SERVICE FUND BUDGET

REVENUE

Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	\$ Difference	% Difference	Reason
21	Revenue From Other Districts	48,000	24,891	-23,109	-48.1%	Agreements with other schools
92	Interest Earnings	0	0	0	#DIV/0!	
99	Miscellaneous Local Revenue	33,000	10,811	-22,189	-67.2%	Meals on Wheels chargeback
	<b>Subtotal Local Revenue</b>	<b>81,000</b>	<b>35,702</b>	<b>-45,298</b>	<b>-55.9%</b>	
300	State Aids & Grants	1,722,600	1,627,303	-95,297	-5.5%	Adj for enroll/universal free meal
370	State Grants	0	0	0	#DIV/0!	
	<b>Subtotal State Aids &amp; Grants</b>	<b>1,722,600</b>	<b>1,627,303</b>	<b>-95,297</b>	<b>-5.5%</b>	
400	Federal Aids & Grants	306,000	369,484	63,484	20.7%	Universal meals program
471	Fed School Lunch Program	530,000	442,015	-87,985	-16.6%	Universal meals program
472	Free & Reduced Lunches	1,725,400	1,441,259	-284,141	-16.5%	Universal meals program
473	Commodity Cash Rebate Program	5,000	578	-4,422	-88.4%	Universal meals program
474	Commodity Program	0	0	0	#DIV/0!	Universal meals program
475	Spec Federal Milk	0	0	0	#DIV/0!	Universal meals program
476	Breakfast Program	695,000	564,004	-130,996	-18.8%	Universal meals program
477	Cash in lieu of Commodities	21,000	24,248	3,248	15.5%	Varies year to year
479	Summer Food Service Program	116,000	123,523	7,523	6.5%	Universal meals program
	<b>Subtotal Federal Aids &amp; Grants</b>	<b>3,398,400</b>	<b>2,965,111</b>	<b>-433,289</b>	<b>-12.7%</b>	
601	Food Sales To Pupils	41,500	25,288	-16,212	-39.1%	Reduction in sales
606	Food Sales To Adults	166,700	153,571	-13,129	-7.9%	Reduction in sales
608	Spec Function Food Sale	0	18,518	18,518	#DIV/0!	
624	Sale of Equipment	0	1,084	1,084	#DIV/0!	
	<b>Subtotal Sales &amp; Transfers</b>	<b>208,200</b>	<b>198,461</b>	<b>-9,739</b>	<b>-4.7%</b>	
	<b>Food Service Fund Total Revenue</b>	<b>5,410,200</b>	<b>4,826,577</b>	<b>-583,623</b>	<b>-10.8%</b>	

FOOD SERVICE FUND BUDGET

EXPENSES	Object	Description	2025-26		2026-27 Preliminary		% Difference	Reason
			Revised Budget	Budget	\$ Difference	% Difference		
	118	Salary-Supervisor	204,000	209,185	5,185	2.5%	Salaries	
	170	Salary-Regular	1,018,256	1,204,412	186,156	18.3%	Increased wages	
	171	Salary-Part Time	819,853	653,415	-166,438	-20.3%	Increased to regular staff	
	186	Other-Salary Nonlicensed	201,286	166,170	-35,116	-17.4%	Increased to regular staff	
	191	Salary-Severance	0	0	0	#DIV/0!		
	195	Salary Chargeback	0	0	0	#DIV/0!		
		<b>Subtotal Salaries &amp; Wages</b>	<b>2,243,395</b>	<b>2,233,182</b>	<b>-10,213</b>	<b>-0.5%</b>		
	211	FICA/Medicare	169,195	163,773	-5,422	-3.2%	Based on totals	
	214	PERA Contribution	165,866	161,799	-4,067	-2.5%	Based on totals	
	219	MN Paid Leave	0	5,112	5,112	#DIV/0!	NEW MN benefit cost	
	223	Medical Insurance	364,556	357,514	-7,042	-1.9%	Employee benefit election	
	230	Life Insurance	2,001	2,100	99	4.9%	Benefit costs	
	236	Dental Insurance	14,653	14,617	-36	-0.2%	Employee benefit election	
	240	LTD Insurance	5,237	5,966	729	13.9%	Benefit costs	
	250	Tax Sheltered Annuity	6,406	5,076	-1,330	-20.8%	Staffing changes	
	251	Healthcare Savings Account	10,778	13,013	2,235	20.7%	Staffing changes	
	270	Workers' Comp Insurance	80,592	96,115	15,523	19.3%	Benefit costs	
	295	Benefit Chargeback	0	0	0	#DIV/0!		
		<b>Subtotal Employee Benefits</b>	<b>819,284</b>	<b>825,085</b>	<b>5,801</b>	<b>0.7%</b>		
	303	Fed Contracted Services	0	0	0	#DIV/0!		
	305	Professional Fees	0	701	701	#DIV/0!		
	311	Consulting Fees	22,000	19,918	-2,082	-9.5%		
	315	Data Proc Chrgbk	0	0	0	#DIV/0!		
	320	Phone/Communication Srv	0	0	0	#DIV/0!		
	329	Postage	3,000	181	-2,819	-94.0%	Online communications	
	332	Refuse	70,720	71,214	494	0.7%	Increased rates	
	334	Electric	14,625	0	-14,625	-100.0%		
	336	Recycling	10,784	11,328	544	5.0%		
	350	Contracted Repairs	102,664	66,812	-35,852	-34.9%	Based on actuals	
	366	Travel Expenses	18,000	12,261	-5,739	-31.9%		
	367	Professional Travel	3,500	1,532	-1,968	-56.2%	More training via webinar	
	369	Entry fees/student travel	0	0	0	#DIV/0!		
	370	Rentals & Leases	1,824	321	-1,503	-82.4%	Based on actuals	
	381	Printing & Advertising	0	0	0	#DIV/0!	Based on estimates	
	382	Laundry - Dry Cleaning	17,868	17,403	-465	-2.6%		
	385	Workroom Chargeback	1,500	229	-1,271	-84.7%		

FOOD SERVICE FUND BUDGET

Object	Description	2026-27 Preliminary			
		2025-26 Revised Budget	Budget	\$ Difference	% Difference Reason
398	Inter Dept Services	-124,908	-114,349	10,559	-8.5% Utility costs actual
	<b>Subtotal Contracted Services</b>	<b>141,577</b>	<b>87,551</b>	<b>-54,026</b>	<b>-38.2%</b>
401	General Supplies	230,036	174,179	-55,857	-24.3% Decreased paper supplies
402	Supplies-Bldg & Grnd	13,000	12,182	-818	-6.3%
405	Software-Non-Instructional	0	8,239	8,239	#DIV/0!
420	Repair Supplies	200	1,155	955	477.5% Increased costs
441	Bldg Fuel - Gas	4,000	0	-4,000	-100.0%
490	Food	2,700,647	2,147,268	-553,379	-20.5% Decreased meals
491	Commodities	0	0	0	#DIV/0!
495	Milk	171,969	191,205	19,236	11.2%
	<b>Subtotal Supplies</b>	<b>3,119,852</b>	<b>2,534,228</b>	<b>-585,624</b>	<b>-18.8%</b>
530	Equipment Purchased	763,000	239,600	-523,400	-68.6% Equipment replacement
555	Technology Equipment	5,800	2,937	-2,863	-49.4%
	<b>Subtotal Equipment/Capital Improveme</b>	<b>768,800</b>	<b>242,537</b>	<b>-526,263</b>	<b>-68.5%</b>
820	Dues & Memberships	10,503	8,697	-1,806	-17.2% Based on actuals
	<b>Subtotal Miscellaneous</b>	<b>10,503</b>	<b>8,697</b>	<b>-1,806</b>	<b>-17.2%</b>
	<b>FOOD SERVICE FUND TOTAL EXPENSES</b>	<b>7,103,411</b>	<b>5,931,280</b>	<b>-1,172,131</b>	<b>-16.5%</b>

## **COMMUNITY SERVICE FUND**

The information that follows is a summary of budgeted revenue and expenses for the Community Service Fund for 2026-2027.

There is a projected increase of \$84,721 in revenues for next year.

Funding for textbooks, guidance and health services for pupils attending nonpublic schools in the District comes in the form of state aid. The District provides services to the extent that funding permits.

The Community Service Fund is self-supporting, and expenses are adjusted to meet anticipated revenues. Adjustments are made as necessary during the year to adjust to changes in participation. The fund balance is projected to decrease by \$319,195 in 2026-2027. The Community Education fund balance is expected to be \$2,372,859 at the end of next year. It is composed of fund balances for several programs that are required by statute to track revenues and expenses separately, and to reserve balances for their specific use. The separate reserves include ECFE, Adult Learning, and School Readiness.

2026-27 COMMUNITY SERVICE BUDGET

REVENUE

Source	Description	2025-26	2026-27	Preliminary	% Difference	Reason
		Revised Budget	Budget			
1	Maintenance Levy	1,197,479	1,109,446		-88,033	-7.4% Per Ramsey County
2	Mobile Home Tax	0	0		0	0.0%
9	Fiscal Disparities	0	0		0	0.0%
15	Interest on Levy Pmt	0	0		0	0.0%
21	Payments from Other Districts	1,011,060	1,068,379		57,319	5.7% Per ABE Consortium
22	Misc Other ISD Rev (ABE)	0	0		0	0.0%
50	Fees From Patrons	3,882,333	4,083,772		201,439	5.2% Increase in program fees
93	Rent Of School Facility	50,000	50,000		0	0.0%
96	Gifts And Bequests	43,167	32,000		-11,167	-25.9%
99	Misc Local Revenue	278,215	248,466		-29,749	-10.7% Collaborative and grants
	<b>Subtotal Local &amp; Property Taxes</b>	<b>6,462,254</b>	<b>6,592,063</b>		<b>129,809</b>	<b>2.0%</b>
227	Abatement Aid	0	0		0	0.0%
234	Homestead Credit	0	0		0	0.0%
	<b>Subtotal State Aids</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0.0%</b>
300	State Aids & Grants	848,644	866,581		17,937	2.1% Per MDE
301	Nonpublic State Aid	616,282	643,440		27,158	4.4% Per MDE
370	Misc Grants - MDE	34,000	34,000		0	0.0%
	<b>Subtotal State Aids &amp; Grants</b>	<b>1,498,926</b>	<b>1,544,021</b>		<b>45,095</b>	<b>3.0%</b>
400	Federal Aids & Grants	82,270	0		-82,270	-100.0% Grants
405	Sub Grant From Fed Funds	234,593	237,180		2,587	1.1% Grants
499	Misc Fed Aid thru State	0	0		0	0.0%
	<b>Subtotal Federal Aids &amp; Grants</b>	<b>316,863</b>	<b>237,180</b>		<b>-79,683</b>	<b>-25.1%</b>
606	Food Sales To Adults	60,000	50,000		-10,000	-16.7% Meals on Wheels
618	Cost of sales of materials for revenue	0	0		0	0.0%
620	Sales of materials for revenue	0	0		0	0.0%
621	Sales of materials for re-sale	18,500	18,000		-500	-2.7% Craft Shoppe sales
624	Sale of equipment	0	0		0	0.0%
	<b>Subtotal Sales &amp; Transfers</b>	<b>78,500</b>	<b>68,000</b>		<b>-10,500</b>	<b>-13.4%</b>
	<b>COMMUNITY SERVICE FUND REVENUE</b>	<b>8,356,543</b>	<b>8,441,264</b>		<b>84,721</b>	<b>1.0%</b>

2026-27 COMMUNITY SERVICE BUDGET

EXPENSES BY OBJECT

Object	Description	2025-26	2026-27	Preliminary		% Difference	Reason
		Revised Budget	Budget	Budget	\$ Difference		
110	Salary-Administration	190,495	195,141	4,646	2.4%	Salaries and benefits	
118	Salary-Supervisor	653,154	669,154	16,000	2.4%	Salaries and benefits	
120	ECFE/Schl Readiness Supervision	364,394	371,977	7,583	2.1%	Salaries and benefits	
140	Salary-Licensed	726,147	698,740	-27,407	-3.8%	Salaries and benefits	
141	Salary-Instr. Aide	1,177,050	1,159,592	-17,458	-1.5%	Salaries and benefits	
145	Substitute Teachers	9,500	6,500	-3,000	-31.6%	Varies year to year	
154	School Nurse	83,434	97,901	14,467	17.3%	Non-public schools	
156	Social Worker	7,253	7,786	533	7.3%	Pre-K	
165	School Counselor	149,395	171,452	22,057	14.8%	Non-public schools	
170	Salary-Regular	626,541	648,982	22,441	3.6%	Salaries and benefits	
185	Other Pay	295,240	288,973	-6,267	-2.1%	Preliminary estimate	
186	Other-Salary Nonlicensed	1,159,859	1,128,770	-31,089	-2.7%	Reduction in grants	
	<b>Subtotal Salaries &amp; Wages</b>	<b>5,442,462</b>	<b>5,444,968</b>	<b>2,506</b>	<b>0.0%</b>		
211	FICA/Medicare	415,351	415,725	374	0.1%	Salaries/benefits	
214	PERA Contribution	267,580	269,404	1,824	0.7%	Salaries/benefits	
218	TRA Contribution	170,242	180,373	10,131	6.0%	Salaries/benefits	
219	MN Paid Leave	0	23,958	23,958	#DIV/0!	NEW Salaries/benefits	
220	Medical Implicit Cost Offset	-19,916	-19,186	730	-3.7%	Actuarial calculation	
223	Medical Insurance	888,435	963,096	74,661	8.4%	Employee benefit election	
230	Life Insurance	4,317	4,182	-135	-3.1%	Salaries/benefits	
236	Dental Insurance	35,092	34,810	-282	-0.8%	Salaries/benefits	
240	LTD Insurance	15,469	16,428	959	6.2%	Salaries/benefits	
250	Tax Sheltered Annuity	23,406	23,230	-176	-0.8%	Employee benefit election	
251	Healthcare Savings Account	32,829	34,195	1,366	4.2%	Salaries/benefits	
270	Workers Compensation	28,211	28,859	648	2.3%	Salaries/benefits	
	<b>Subtotal Employee Benefits</b>	<b>1,861,016</b>	<b>1,975,074</b>	<b>114,058</b>	<b>6.1%</b>		
303	Fed Contract Under 25k	5,277	0	-5,277	-100.0%	Reduction in grants	
305	Professional Fees	128,650	66,460	-62,190	-48.3%	Preliminary estimate	
311	Consulting Fees	516,091	481,325	-34,766	-6.7%	Reduction in grants	
320	Phone/Communication Srv	800	825	25	3.1%	Preliminary estimate	

2026-27 COMMUNITY SERVICE BUDGET

Object	Description	2025-26	2026-27	Preliminary	Reason
		Revised Budget	Budget		
329	Postage	13,270	13,850	580	4.4% Preliminary estimate
350	Contracted Repairs	7,525	7,525	0	0.0% Preliminary estimate
360	Public Transportation	83,719	43,700	-40,019	-47.8% Reduction in grants
366	Travel Expenses Professional	29,522	28,572	-950	-3.2% Preliminary estimate
369	Entry Fees/Student Travel	48,755	39,250	-9,505	-19.5% Reduction in grants
370	Rentals & Leases	6,071	8,162	2,091	34.4% Preliminary estimate
381	Printing & Advertising	31,000	31,700	700	2.3% Preliminary estimate
385	Wkroom Chargeback	8,060	5,885	-2,175	-27.0% Preliminary estimate
394	Pymnts--Other Agency	56,558	6,000	-50,558	-89.4% Collaborative
398	Interdept Chargeback	70,209	36,674	-33,535	-47.8% Collaborative
	<b>Subtotal Contracted Services</b>	<b>1,005,507</b>	<b>769,928</b>	<b>-235,579</b>	<b>-23.4%</b>
401	General Supplies	139,335	107,020	-32,315	-23.2% Reduction in grants
406	Instructional Software	2,000	1,500	-500	-25.0% Preliminary estimate
430	Instr Supplies	12,682	11,000	-1,682	-13.3% Reduction in grants
455	Tech Gen Supplies Non Instruct	415	0	-415	-100.0% Varies year to year
460	Textbooks	215,425	222,783	7,358	3.4% Non-public schools
489	Periodical/Newspaper	1,590	1,600	10	0.6%
490	Food	39,289	37,085	-2,204	-5.6% Reduction in grants
	<b>Subtotal Supplies</b>	<b>410,736</b>	<b>380,988</b>	<b>-29,748</b>	<b>-7.2%</b>
530	Equipment Purchased	5,520	5,750	230	4.2% Varies year to year
	<b>Subtotal Equipment</b>	<b>5,520</b>	<b>5,750</b>	<b>230</b>	<b>4.2%</b>
820	Dues & Memberships	10,275	10,175	-100	-1.0% Preliminary estimate
895	Fed/Nonpublic Admin	29,347	30,640	1,293	4.4% Non-public schools
	<b>Subtotal Miscellaneous</b>	<b>39,622</b>	<b>40,815</b>	<b>1,193</b>	<b>3.0%</b>
<b>COMMUNITY SERVICE FUND EXPENSES</b>		<b>8,764,863</b>	<b>8,617,523</b>	<b>-147,340</b>	<b>-1.7%</b>

2026-27 COMMUNITY SERVICE BUDGET

EXPENSES BY PROGRAM

Program	Description	2025-26		2026-27		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference	% Difference		
501	Advisory Council	400	400	0	0.0%		
502	Comm Ed Administration	383,598	403,799	20,201	5.3%	Preliminary estimate	
503	Adult Enrichment	415,169	422,025	6,856	1.7%	Preliminary estimate	
505	Facility Use Scheduling	81,729	83,764	2,035	2.5%	Preliminary estimate	
506	Senior Program	397,725	383,222	-14,503	-3.6%	Preliminary estimate	
507	Youth Enrichment	341,607	343,409	1,802	0.5%	Preliminary estimate	
508	Aquatics	233,182	242,252	9,070	3.9%	Preliminary estimate	
510	Adults With Disabilities	19,450	19,929	479	2.5%	Preliminary estimate	
511	Community Events	2,125	1,775	-350	-16.5%	Varies year to year	
514	21st Century Lrn Comm Grant	82,270	0	-82,270	-100.0%	Reduction in grants	
520	Adult Learning - Comm Serv	1,239,144	1,149,153	-89,991	-7.3%	Reduction in grants	
570	School Age Child Care	3,294,650	3,286,332	-8,318	-0.3%	Preliminary estimate	
580	Early Child Family Education	578,380	570,928	-7,452	-1.3%	Preliminary estimate	
581	Pre-Kindergarten Pathways	173,462	181,271	7,809	4.5%	Preliminary estimate	
582	School Readiness	717,440	743,074	25,634	3.6%	Preliminary estimate	
583	Early Childhood Screening	31,933	34,434	2,501	7.8%	Preliminary estimate	
585	Youth Development	96,446	98,994	2,548	2.6%	Preliminary estimate	
590	Comm Ser-Other Services	254,085	262,745	8,660	3.4%	Based on state alloc	
595	Suburb Ramsey Family Collaborative	50,558	0	-50,558	-100.0%	Collaboratives	
710	Nonpublic Guidance	229,958	245,340	15,382	6.7%	Based on state alloc	
720	Nonpublic Health	141,552	144,677	3,125	2.2%	Based on state alloc	
<b>COMMUNITY SERVICE FUND EXPENSES</b>		<b>8,764,863</b>	<b>8,617,523</b>	<b>-147,340</b>	<b>-1.7%</b>		

## **CONSTRUCTION FUND – LONG-TERM FACILITIES MAINTENANCE**

This section is a summary of budgeted revenue and expenses for the Construction Fund as it relates to Long-Term Facilities Maintenance Funds for 2026-2027.

The 2015 legislative session established the Long-term Facilities Maintenance Revenue Program for School Districts, and this program replaces the Health and Safety Revenue, Deferred Maintenance Revenue, and Alternative Facilities Bonding and Levy programs beginning in FY 2017. Annually, the district must have a ten-year facilities plan adopted by the School Board. Funding is provided through a combination of levy and state aid.

Over the past several years, the district has been working on a financially responsible long-range facilities plan to address the district's greatest needs regarding facilities. In addition to the passage of a \$144 million building bond referendum in November 2017 for the improvement and addition of our existing facilities, we are remedying the deferred maintenance including work to our building envelopes, heating, air conditioning, ventilation, plumbing, electrical systems, and roofs over an extended period of time.

It was determined that the most effective way to address these physical facility needs was to utilize the Long-term Facilities Maintenance Revenue Program (LTFM), investing \$12,000,000, annually over a ten year period. One and a half million of the annual levy is used to maintain our health and safety programs and complete routine deferred maintenance and is therefore reported under the general fund. The board reduced the annual levy by an additional \$1.5 million in order to offset an annual levy to pay for the added cost of the new Anpétu Téča Education Center. The remaining funds, used for the major maintenance initiatives, will be reported under Fund 06 LTFM Construction Fund combined with the sale of LTFM bonds.

The LTFM plan is approved by the board on an annual basis.

**2026-2027 LTFM CAPITAL FACILITIES / CONSTRUCTION BUDGET**

**REVENUE**

Fund Source	Description	2025-26		2026-27 Preliminary		\$ Difference	% Difference	Reason
		Revised Budget	Budget	Budget	Budget			
01	1 LEVY	1,642,388	1,585,284	-57,104	-3.5%			
317	LTFM AID	265,221	579,441	314,220	118.5%			
06	631 SALE OF BONDS	17,000,000	0	-17,000,000	-100.0%			
1	1 LEVY	800,000	3,000,000	2,200,000	275.0%			
	<b>LONG TERM FACILITY MAINTENANCE</b>	<b>19,707,609</b>	<b>5,164,725</b>	<b>-14,542,884</b>	<b>-73.8%</b>			

**EXPENSES**

Fund Object	Description	2025-26		2026-27 Preliminary		\$ Difference	% Difference	Reason
		Revised Budget	Budget	Budget	Budget			
01	100-299 SALARIES & BENEFITS	234,427	269,934	35,507	15.1%			
	311 CONSULTING FEES	210,000	175,000	-35,000	-16.7%			
	367 PROFESSIONAL REGISTRATIONS/TRAVEL	0	0	0	#DIV/0!			
	370 RENTALS	0	0	0	#DIV/0!			
	390 PYMTS OTH SCH DIST	0	0	0	#DIV/0!			
	510 SITE IMPROVEMENTS	700,000	25,000	-675,000	-96.4%			
	520 BUILDING CONSTRUCTION	631,238	1,245,000	613,762	97.2% Parkview Planning			
06	305 PROFESSIONAL FEES	0	0	0	#DIV/0!			
	520 BLDG CONSTRUCTION	0	0	0	#DIV/0!			
	522 BLDG IMPROVEMENTS	7,720,000	10,850,000	3,130,000	40.5% EDG Mechanical Proj.			
	<b>Long Term Facility Maintenance Expenses</b>	<b>9,495,665</b>	<b>12,564,934</b>	<b>3,069,269</b>	<b>32.3%</b>			

**2026-2027 BOND CONSTRUCTION BUDGET**

**REVENUE**

Source	Description	2025-26		2026-27 Preliminary		\$ Difference	% Difference	Reason
		Revised Budget	Budget	Budget	Budget			
92	Interest Earnings	15,000	50,000	50,000	35,000	35,000	233.3%	Int on Bond Funds
	<b>BOND CONSTRUCTION FUND</b>	<b>15,000</b>	<b>50,000</b>	<b>50,000</b>	<b>35,000</b>	<b>35,000</b>	<b>233.3%</b>	

**EXPENSES**

Object	Description	2025-26		2026-27 Preliminary		\$ Difference	% Difference	Reason
		Revised Budget	Budget	Budget	Budget			
305	MISC EXP, MOVING, STORAGE	0	0	0	0	0	#DIV/0!	
306	A&E FEE & REIMBURSABLE	0	0	0	0	0	0.0%	
307	CM FEE, SITE SERVICES & REIMB	0	0	0	0	0	0.0%	
340	BUILDERS RISK INSURANCE	0	0	0	0	0	0.0%	
456	TECH SUPPLIES INSTRUCTIONAL	0	0	0	0	0	0.0%	
511	SURVEYS, BORINGS, MISC IMP	0	0	0	0	0	0.0%	
520	BUILDING CONSTRUCTION	2,000,000	0	0	-2,000,000	-2,000,000	-100.0%	
522	TESTING & SPECIAL INSPECT.	0	1,400,000	1,400,000	1,400,000	1,400,000	0.0%	Misc Const Projects
524	BLDG PERMIT/PLAN REVIEW	0	0	0	0	0	0.0%	
530	FURN, FIXTURES, EQUIP	0	0	0	0	0	0.0%	
555	TECH EQUIP AND CABLING	0	0	0	0	0	0.0%	
790	BOND INSURANCE COSTS	0	0	0	0	0	0.0%	
	<b>BOND CONSTRUCTION FUND</b>	<b>2,000,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>-600,000</b>	<b>-600,000</b>	<b>-30.0%</b>	

## **DEBT SERVICE FUND**

This section is a summary of budgeted revenue and expenses for the Debt Redemption Fund for 2026-2027.

The District has eight sets of outstanding bonds in this category, totaling \$185,000,000. The bonds were issued beginning in 2018 and were used to improve and expand instructional space and build secure entrances in all district buildings. Since that time the district has issued bonds every two years to help fund the Long-Term Facilities Maintenance (LTFM) projects being completed at each of the schools in the district. This provided a funding mechanism to address our LTFM needs and spread the cost over several years.

State law requires districts to levy for 105% of the amount needed to repay debt. The additional 5% is intended to offset tax delinquencies and abatements, and to pay for miscellaneous expenses, such as bond agent fees. Any excess fund balance is used to reduce the levy in future years. Fund balances are expected to be adequate to make debt payments on a timely basis.

2026-2027

DEBT SERVICE BUDGET

REVENUE

Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	\$ Difference	% Difference	Reason
1	Maintenance Levy	16,765,682	15,020,595	-1,745,087	-10.4%	Voter approved bond
2	Mobile Home Tax	0	0	0	0.0%	
9	Fiscal Disparities	0	0	0	0.0%	
15	Interest On Levy Pymnts	0	0	0	0.0%	
<b>DEBT REDEMPTION FUND</b>		<b>16,765,682</b>	<b>15,020,595</b>	<b>-1,745,087</b>	<b>-10.4%</b>	

EXPENSES

Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	\$ Difference	% Difference	Reason
710	Bond Redemption or Principal	8,990,000	7,195,000	-1,795,000	-20.0%	Voter approved bond
720	Bond Interest	4,852,300	7,418,456	2,566,156	52.9%	Voter approved bond
790	Other Debt Service Expense	15,000	15,000	0	0.0%	Voter approved bond
<b>DEBT REDEMPTION FUND</b>		<b>13,857,300</b>	<b>14,628,456</b>	<b>771,156</b>	<b>5.6%</b>	

## OPEB DEBT FUND

This section is a summary of budgeted revenue and expenses for the OPEB Debt Fund for 2026-2027.

This fund was established to repay the bonds sold in 2009 to fund the OPEB Trust. The OPEB Trust funds current and future expenses of Other Post Employment Benefits (OPEB). In the fall of 2017, the Board authorized the sale of 2017 refunding bonds to refinance the original OPEB bond issuance, realizing an annual savings of \$430,000 which reduced the annual debt service levy beginning with taxes payable in 2018.

The repayment schedule was established at the time the debt was issued. The district is required to levy 105% of the amount required to meet the debt payment schedule for the following year. The debt payments are scheduled to be made through 2029.

2026-2027 OPEB DEBT FUND BUDGET

REVENUE

Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	\$ Difference	% Difference	Reason
1	Maintenance Levy	3,453,886	4,296,863	842,977	24.4%	Levy Authorization
2	Mobile Home Tax	0	0	0	0.0%	
9	Fiscal Disparities	0	0	0	0.0%	
15	Interest on Levy Payment	0	0	0	0.0%	
<b>TOTAL OPEB BOND DEBT REVENUE</b>		<b>3,453,886</b>	<b>4,296,863</b>	<b>842,977</b>	<b>24.4%</b>	

EXPENSES

Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	\$ Difference	% Difference	Reason
710	Bond Redemption - Principal	2,860,000	3,740,000	880,000	30.8%	Levy Authority
720	Bond Interest	381,250	301,450	-79,800	-20.9%	Levy Authority
790	Other Loan Expense	1,000	1,000	0	0.0%	
<b>TOTAL OPEB BOND DEBT EXPENSES</b>		<b>3,242,250</b>	<b>4,042,450</b>	<b>800,200</b>	<b>24.7%</b>	

## **OPEB TRUST FUND**

This section is a summary of budgeted revenue and expenses for the OPEB Trust Fund for 2026-2027.

This fund was established with the proceeds of bonds sold in 2009. The OPEB Trust funds current and future expenses of Other Post Employment Benefits (OPEB) for retirees and current employees who are eligible to receive retirement benefits. Only certain employees hired prior to July 1, 1994 are eligible to receive these future benefits.

The funds are held in an irrevocable trust maintained by the Public Employees Retirement Association, and investments are under the control of the Minnesota Board of Investments. Interest earnings have exceeded market expectations to date.

The budgeted expenses for 2026-27 are estimates based on the actuarial study conducted in 2025, which was based on data at July 1, 2024. The actuarial projections are required to be updated bi-annually, to reflect current costs and eligible employees

**2026-2027 OPEB TRUST FUND BUDGET**

**REVENUE**

Source	Description	2025-26		2026-27		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference			
92	Interest Earnings	12,600	20,000	7,400	58.7%	58.7%	Principal investment amount is being drawn down
<b>TOTAL REVENUE</b>		<b>12,600</b>	<b>20,000</b>	<b>7,400</b>	<b>58.7%</b>		

**EXPENSES**

Object	Description	2025-26		2026-27		% Difference	Reason
		Revised Budget	Preliminary Budget	\$ Difference			
223	Medical Insurance	742,570	693,000	-49,570	-6.7%	-6.7%	Estimate cost of retiree insurance & implicit rate subsidy
251	Healthcare Savings Account	20,000	25,000	5,000	25.0%		
<b>TOTAL EXPENSES</b>		<b>762,570</b>	<b>718,000</b>	<b>-44,570</b>	<b>-5.8%</b>		

## **INSURANCE FUND**

This section is a summary of budgeted revenue and expenses for the Insurance Fund for 2026-2027.

The District established a self-insurance fund for dental insurance beginning July 1, 2011. The claims were previously administered by Delta Dental. Effective July 1, 2026, the claims administrator will be Health Partners. Employer and employee contributions are deposited into this fund, and claims are paid as incurred.

The fund continues to maintain its strong reserves. For ten years straight, rates have remained the same. We are budgeted to end 2026-2027 with a reserve of \$147,790, a decrease of approximately \$97,000 from the current year. Reserves are considered adequate when they equal two to three months' average claims. In our case, that target is currently \$200,000. Adequate reserves allow us to keep premiums from rising as costs increase.

2026-2027 SELF-INSURED INSURANCE FUND BUDGET

REVENUE

Source	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	\$ Difference	% Difference	Reason
99	Miscellaneous Local Revenue	1,005,000	1,060,000	55,000	5.5%	Premium contributions
	<b>SELF-INSURANCE FUND</b>	<b>1,005,000</b>	<b>1,060,000</b>	<b>55,000</b>	<b>5.5%</b>	

EXPENSES

Object	Description	2025-26 Revised Budget	2026-27 Preliminary Budget	\$ Difference	% Difference	Reason
235	Dental Expense	1,087,549	1,106,950	19,401	1.8%	Projected claims
311	Professional-Technical Expense	0	50,000	50,000	#DIV/0!	
	<b>SELF-INSURANCE FUND</b>	<b>1,087,549</b>	<b>1,156,950</b>	<b>69,401</b>	<b>6.4%</b>	

**ROSEVILLE AREA SCHOOLS  
2026-2027 PRELIMINARY BUDGET**

	2025-2026 Revised Budget	2026-2027 Proposed Budget	Budget Increase/ (Decrease)
<b>GENERAL FUND</b>			
<b>(includes Op Capital &amp; Fd 1 LTFM)</b>			
Revenue	\$137,393,739	\$146,964,101	\$9,570,362
Expense	\$140,293,383	\$149,071,364	\$8,777,981
<b>Difference</b>	<b>(\$2,899,644)</b>	<b>(\$2,107,263)</b>	
<b>FOOD SERVICE FUND</b>			
Revenue	\$5,410,200	\$4,826,577	(\$583,623)
Expense	\$7,103,411	\$5,931,280	(\$1,172,131)
<b>Difference</b>	<b>(\$1,693,211)</b>	<b>(\$1,104,703)</b>	
<b>COMMUNITY SERVICE FUND</b>			
Revenue	\$8,356,543	\$8,441,264	\$84,721
Expense	\$8,784,779	\$8,617,523	(\$167,256)
<b>Difference</b>	<b>(\$428,236)</b>	<b>(\$176,259)</b>	
<b>LTFM FUND 6</b>			
Revenue	\$17,800,000	\$3,000,000	(\$14,800,000)
Expense	\$7,720,000	\$10,850,000	\$3,130,000
<b>Difference</b>	<b>\$10,080,000</b>	<b>(\$7,850,000)</b>	
<b>CONSTRUCTION FUND (Bond)</b>			
Revenue	\$15,000	\$50,000	\$35,000
Expense	\$1,500,000	\$1,400,000	(\$100,000)
<b>Difference</b>	<b>(\$1,485,000)</b>	<b>(\$1,350,000)</b>	
<b>DEBT SERVICE FUND</b>			
Revenue	\$16,765,682	\$15,020,595	(\$1,745,087)
Expense	\$13,857,300	\$14,628,456	\$771,156
<b>Difference</b>	<b>\$2,908,382</b>	<b>\$392,139</b>	
<b>OPEB DEBT FUND</b>			
Revenue	\$3,453,886	\$4,296,863	\$842,977
Expense	\$3,242,250	\$4,042,450	\$800,200
<b>Difference</b>	<b>\$211,636</b>	<b>\$254,413</b>	
<b>OPEB TRUST FUND</b>			
Revenue	\$12,600	\$20,000	\$7,400
Expense	\$762,570	\$718,000	(\$44,570)
<b>Difference</b>	<b>(\$749,970)</b>	<b>(\$698,000)</b>	
<b>INSURANCE FUND</b>			
Revenue	\$1,005,000	\$1,060,000	\$55,000
Expense	\$1,087,549	\$1,156,950	\$69,401
<b>Difference</b>	<b>(\$82,549)</b>	<b>(\$96,950)</b>	
<b>Revenue, All Funds</b>	<b>\$ 190,212,650</b>	<b>\$ 183,679,400</b>	<b>\$ (6,533,250)</b>
<b>Expenses, All Funds</b>	<b>\$ 184,351,242</b>	<b>\$ 196,416,023</b>	<b>\$ 12,064,781</b>

**ROSEVILLE AREA SCHOOLS**  
**Budget Summary - Proposed Projections**

**2026 - 2027**

	Estimated Fund Balance June 30, 2026	2026-2027 Proposed Revenue	2026-2027 Proposed Expenditures	Revenue Excess/(Deficit) Over Expenses	Estimated Fund Balance June 30, 2027
General Fund	\$ 12,206,973	\$ 121,990,371	\$ 125,949,883	\$ (3,959,512)	\$ 8,247,461
Unassigned Fund Balance	\$ 12,206,973				\$ 8,247,461

6.5%

**Nonspendable (Inventories & Prepaid)**

	\$ 260,265			\$ 1,852,249	\$ 1,906,673
				\$ (2,107,263)	\$ 10,414,399

**Restricted for:**

Staff Development	\$ -	\$ 1,169,629	\$ 1,169,629	\$ -	\$ -
Compensatory Ed	\$ -	\$ 11,313,357	\$ 11,313,357	\$ -	\$ -
Learning & Development	\$ -	\$ 1,548,320	\$ 1,548,320	\$ -	\$ -
Gifted and Talented	\$ -	\$ 98,593	\$ 98,593	\$ -	\$ -
School Safety	\$ -	\$ 397,155	\$ 397,155	\$ -	\$ -
Operating Capital	\$ 54,424	\$ 2,281,951	\$ 879,493	\$ 1,402,458	\$ 1,456,882
Long-term Facilities Maintenance (LTFM)	\$ -	\$ 2,164,725	\$ 1,714,934	\$ 449,791	\$ 449,791
Capital Projects - Safety/Security	\$ -	\$ 6,000,000	\$ 6,000,000	\$ -	\$ -

**Subtotal, Restricted**

**Total, General Fund**

	\$ 54,424	\$ 24,973,730	\$ 23,121,481	\$ 1,852,249	\$ 1,906,673
	\$ 12,521,662	\$ 146,964,101	\$ 149,071,364	\$ (2,107,263)	\$ 10,414,399

**Food Service Fund**

Community Service Fund	\$ 2,458,592	\$ 4,826,577	\$ 5,931,280	\$ (1,104,703)	\$ 1,353,889
Construction Fund (FD 06 LTFM)	\$ 2,692,054	\$ 8,441,264	\$ 8,617,523	\$ (176,259)	\$ 2,515,795
Construction Fund ( Bond Construction)	\$ 2,827,301	\$ 3,000,000	\$ 10,850,000	\$ (7,850,000)	\$ (5,022,699)
Debt Service Fund	\$ 6,969,969	\$ 50,000	\$ 1,400,000	\$ (1,350,000)	\$ 5,619,969
OPEB Debt Fund	\$ 3,259,669	\$ 15,020,595	\$ 14,628,456	\$ 392,139	\$ 3,651,808
OPEB Trust Fund	\$ 482,955	\$ 4,296,863	\$ 4,042,450	\$ 254,413	\$ 737,368
Insurance Fund	\$ 3,989,691	\$ 20,000	\$ 718,000	\$ (698,000)	\$ 3,291,691
	\$ 244,740	\$ 1,060,000	\$ 1,156,950	\$ (96,950)	\$ 147,790

**Total, All Funds**

	\$ 35,446,633	\$ 183,679,400	\$ 196,416,023	\$ (12,736,623)	\$ 22,710,010
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