

Roseville
Area
Schools

**PROPOSED BUDGET
ALL FUNDS
2011-2012**

JUNE 14, 2011

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CHAPTER ONE

THE BUDGET PROCESS

**ROSEVILLE AREA SCHOOLS
BUDGET TIMELINES FOR 2011-2012**

<u>Date</u>	<u>Event</u>
12/21/2010	School Board updated on budget assumptions, timelines and process for 2011-2011
02/08/2011	School board adopts budget assumptions and for 2011-2012
02/07/2011	Business Office and District Administration project enrollment for 2011-2012
02/08/2011	School Board adopts final 2010-2011 budget
02/16/2011	District Administration meets to review assumptions and timelines for budget development
02/22/2011	Business Office projects revenue for 2011-2012
03/01/2011	All administrators with budget responsibility access their 2011-2012 budget files
03/01/2011	Payroll provides salary projection spreadsheets based on assumptions to administrators
03/02/2011	Revenue review and operating capital allocation methodology with DCA
03/22/2011	Superintendent shares possible budget reductions with school board.
04/05/2011 8:00 a.m.	Administrators complete first round of 2011-2012 budget for review by Business Office
04/06/2011	The first run of the 2011-2012 budget is reviewed with District Administrators. Compare projected revenue with projected expenditures. Target budget reductions are assigned by administrator. Operating Capital allocations are drafted.
04/26/2011	Update school board on budget process
04/26/2011 8:00 a.m.	Administrators complete second run of proposed budget expenditures to match projected revenues. These files will include final supplies budgets and operating capital.
04/27/2011	The second run of the 2011-12 budget is reviewed with District Administrators. All program budgets will meet expenditure targets.
5/26/2011	Public hearing held on the 2011-2012 DRAFT General Fund budget. Collect public comment on the 2011-2012 DRAFT budget.
06/08/2011	District Administrators review information gathered at public hearing on the 2011-2012 DRAFT budget and review School Board budget priorities and concerns (if needed).
06/08/2011	All final budget adjustments are due in Business Office
06/14/2011	The preliminary 2011-2012 school year budget is formally adopted by the School Board

**ROSEVILLE AREA SCHOOLS
PROPOSED GENERAL FUND BUDGET ASSUMPTIONS
2011-2012**

Revenue

- No increase in per-pupil formula allowance
- Levy revenue will be based on the 2010 Pay 2011-12 Approved Levy
- Enrollment to be projected using same method as previous years, based on February 1, 2011 enrollment; initially assume to be same as 2010-11 projections
- No increase in statewide appropriation Special Education
- Use of available Federal Stimulus dollars (\$1,072,000)
- Other revenues at 2010-11 levels
- Use of fund balance to partially offset lack of funding increases

Expenses

- Initial staffing levels similar to 2010-11
- Focus resources on student achievement goals
- Honor contracts in place – Propose no change in the current teacher schedule/contract. Limit other labor agreements to net increase of teacher settlement
- Adjust employer caps of health insurance to ensure employee groups don't lose net pay
- Stable property insurance costs
- Freeze in allocation for instructional supplies
- Estimate 1% - 2% staff retirements
- Staff retirements and resignations will be replaced by best qualified persons at lowest possible costs
- Staffing adjustments to match enrollment changes by grade level
- Spending on reserve categories in compliance with statute (Learning & Development, Safe Schools levy, Health & Safety)
- Current law enforces staff development spending requirements for 2011-12 (2% of General Education Aid)

Other Factors to be Considered

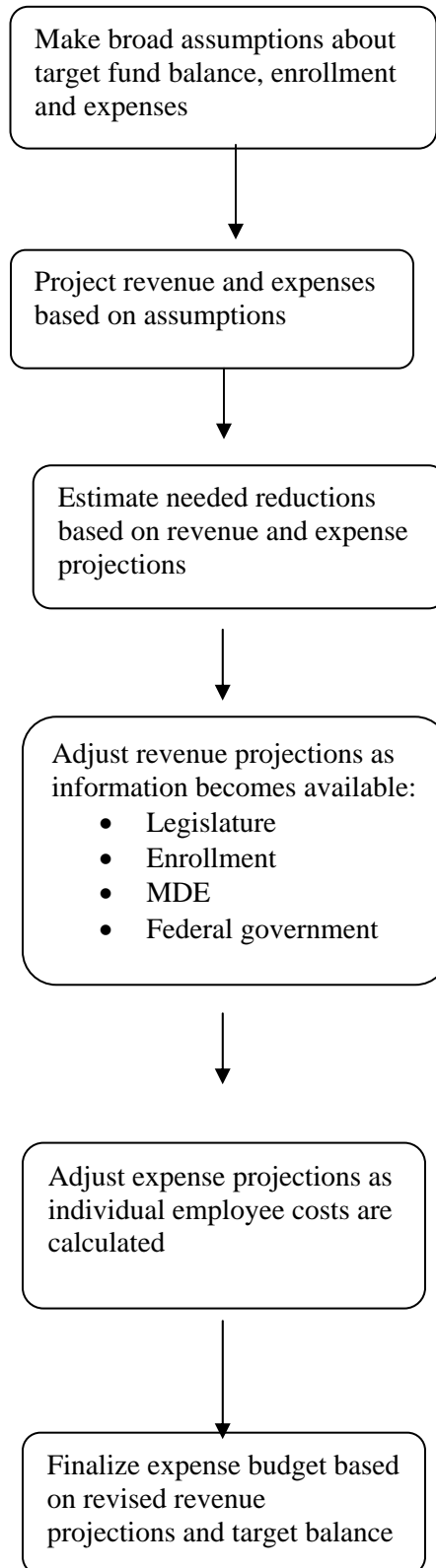
- Assumptions are general guidelines based on our best estimates with today's information
- Lake Owasso property – look for possible sale or cooperative uses

- Consider capping the number of students to enroll in Career & Technical classes at NE Metro 916
- Consider capping the number of students attending EMID district schools
- Investments in technology infrastructure needed to keep current to reduce operating costs and provide best resources
- Drastic change in the composition of the administrative and legislative branches of state government leave many unknowns
- Possible elimination of Integration and/or Compensatory revenue by Minnesota legislature
- Continuing pressure by Education Minnesota for statewide mandatory insurance pool

Changes to Initial Assumptions

- Initially estimated enrollment at 2010-2011 levels. Based on open enrollment applications and kindergarten enrollment to date, increased enrollment projections by 75 ADMs, increasing revenue by \$550,000
- Medical insurance premiums decreased by 10%, rather than increased by 9% as initially assumed, resulting in estimated savings of \$650,000
- Administrative and support staff who took 5 day unpaid furloughs in 2010-2011 returning to full employment in 2011-2012 – increased salaries and benefits more than \$50,000
- Estimate increased fund balance of additional \$700,000 at June 30, 2011 as a result of unrecognized Special Education revenue due for FY2009-10.
- Increased Special Education state revenue \$500,000 consistent with last three years final calculations
- Reduced estimate of severance payments by \$50,000 consistent with experience of past three years
- Initially estimated 6 - 8 teacher retirements. Adjusted budget to match actual retirements to date (16), savings of approximately \$400,000

BUDGET FLOWCHART



ROSEVILLE SCHOOLS CLASSROOM ENROLLMENT

2009-10	Kindergarten	Grades 1 - 6	Grades 7 - 12	Total
September	490	2887	3205	6582
October	482	2835	3181	6498
November	480	2825	3172	6477
December	482	2823	3189	6494
January	484	2831	3157	6472
February	483	2824	3139	6446
March	483	2858	3141	6482
April	483	2858	3141	6482
May	482	2868	3129	6479
June	483	2871	3125	6479
Average	483.2	2,848.0	3,157.9	6,489.1

2010-11	Kindergarten	Grades 1 - 6	Grades 7 - 12	Total
September	483	2969	3277	6729
October	469	2924	3209	6602
November	467	2913	3211	6591
December	465	2917	3212	6594
January	465	2907	3189	6561
February	463	2913	3189	6565
March	469	2923	3178	6570
April	465	2935	3174	6574
May	467	2942	3173	6582
June				0
Average	468.1	2,927.0	3,201.3	6,596.4

Average Enrollments					
	Kindergarten	Grades 1 - 6	Grades 7 - 12	Total	Change
2002-2003	413.1	2,796.6	3,123.0	6,332.7	
2003-2004	444.6	2,701.6	3,154.4	6,300.6	(32.10)
2004-2005	417.9	2,672.7	3,178.7	6,269.2	(31.38)
2005-2006	432.9	2,679.0	3,183.7	6,295.6	26.38
2006-2007	442.8	2,789.0	3,141.4	6,373.2	77.60
2007-2008	431.2	2,820.9	3,138.8	6,390.9	17.70
2008-2009	446.5	2,871.0	3,163.6	6,481.1	90.20
2009-2010	483.2	2,848.0	3,157.9	6,489.1	8.00
2010-2011	468.1	2,927.0	3,201.3	6,596.4	107.34

DEMOGRAPHIC DATA TRENDS

School Year	Total Enrollment	English Learners	Free Lunch	Reduced Lunch	Students of Color
2000-01	6,561	473	730	332	1,339
2001-02	6,558	528	816	362	1,439
2002-03	6,363	355	825	395	1,476
2003-04	6,360	356	966	376	1,551
2004-05	6,345	420	1,108	398	1,629
2005-06	6,330	423	1,358	414	1,825
2006-07	6,404	457	1,338	442	1,945
2007-08	6,442	562	1,632	519	2,201
2008-09	6,513	588	1,756	592	2,341
2009-10	6,515	734	1,854	557	2,431
2010-11	6,627	894	2,072	531	2,654
Change	1.01%	89.01%	183.84%	59.94%	98.21%

CHAPTER TWO

LEVY AND TAXES

ROSEVILLE AREA SCHOOLS FINAL CERTIFIED LEVY 2010 PAY 2011

GENERAL FUND

Source	Maximum 2010 Pay 2011 Levy Limit	Proposed Decrease	Preliminary 2010 Pay 2011 Levy	Final 2010 Pay 2011 Levy	Approved 2009 Pay 2010 Levy	\$ Change 2010 Final vs. 2009 Approved	% Change 2010 Final vs. 2009
Abatements	\$ 196,852.16	\$ -	\$ 196,852.16	\$ 196,852.16	\$ -	\$ 196,852	100.0%
Alternative Teacher Compensation	\$ 481,729.43	\$ -	\$ 481,729.43	\$ 481,729.43	\$ 207,296.18	\$ 274,433	132.4%
Alternative Facilities Levy	\$ 2,380,273.00	\$ (1,350,000)	\$ 1,030,273.00	\$ 1,030,273.00	\$ 389,000.00	\$ 641,273	164.9%
Building Leases	\$ 160,257.91	\$ -	\$ 160,257.91	\$ 160,257.91	\$ 176,587.00	\$ (16,329)	-9.2%
Bldg Leases - Intermediate	\$ 52,750.07	\$ -	\$ 52,750.07	\$ 52,750.07	\$ 51,655.66	\$ 1,094	2.1%
Career & Technical	\$ 132,002.40	\$ -	\$ 132,002.40	\$ 132,002.40	\$ 133,649.60	\$ (1,647)	-1.2%
Equity Levy	\$ 719,975.80	\$ -	\$ 719,975.80	\$ 719,975.80	\$ 542,038.60	\$ 177,937	32.8%
Health & Safety	\$ 185,194.03	\$ -	\$ 185,194.03	\$ 185,194.03	\$ 213,090.22	\$ (27,896)	-13.1%
Integration Revenue	\$ 290,005.82	\$ -	\$ 290,005.82	\$ 290,005.82	\$ 293,105.88	\$ (3,100)	-1.1%
Operating Capital	\$ 1,425,966.18	\$ -	\$ 1,425,966.18	\$ 1,425,966.18	\$ 1,473,307.03	\$ (47,341)	-3.2%
Reemployment Levy	\$ 157,866.51	\$ -	\$ 157,866.51	\$ 157,866.51	\$ 79,603.46	\$ 78,263	98.3%
Safe Schools Levy	\$ 239,874.00	\$ -	\$ 239,874.00	\$ 239,874.00	\$ 236,374.83	\$ 3,499	1.5%
Safe Schools Intermediate	\$ 61,786.94	\$ -	\$ 61,786.94	\$ 61,786.94	\$ 47,422.36	\$ 14,365	30.3%
EIF Adjustment	\$ (250,180.20)	\$ -	\$ (250,180.20)	\$ (250,180.20)	\$ -	\$ (250,180)	-100.0%
Transition Levy	\$ 181,117.79	\$ -	\$ 181,117.79	\$ 181,117.79	\$ 179,582.22	\$ 1,536	-0.9%
Voter Approved Referendum	\$ 11,340,469.77	\$ -	\$ 11,340,469.77	\$ 11,340,469.77	\$ 12,458,529.33	\$ (1,118,060)	-9.0%
Total, General Fund:	\$ 17,755,941.61	\$ (1,350,000)	\$ 16,405,941.61	\$ 16,405,941.61	\$ 16,481,242.37	\$ (75,300.76)	-0.457%

ROSEVILLE AREA SCHOOLS FINAL CERTIFIED LEVY 2010 PAY 2011

COMMUNITY SERVICE FUND

Source	Maximum 2010 Pay 2011 Levy Limit	Proposed Decrease	Preliminary 2010 Pay 2011 Levy	Final 2010 Pay 2011 Levy	Approved 2009 Pay 2010 Levy	\$ Change 2010 Final vs. 2009 Approved	% Change 2010 Final vs. 2009 Approved
Basic Revenue	\$ 389,148.45	\$ -	\$ 389,148.45	\$ 389,148.45	\$ 389,148	\$ -	0.0%
Early Childhood	\$ 245,486.61	\$ -	\$ 245,486.61	\$ 245,486.61	\$ 244,828	\$ 658	0.3%
Home Visiting	\$ 4,416.00	\$ -	\$ 4,416.00	\$ 4,416.00	\$ 3,872	\$ 544	14.0%
Disabled Adults	\$ 7,739.00	\$ -	\$ 7,739.00	\$ 7,739.00	\$ 7,739	\$ -	0.0%
School Age Child Care	\$ 211,020.41	\$ -	\$ 211,020.41	\$ 211,020.41	\$ 263,823	\$ (52,803)	-20.0%
Abatements	\$ 1,448.39	\$ -	\$ 1,448.39	\$ 1,448.39	\$ 6,691	\$ (5,243)	-78.4%
Total, Community Service							
Fund:	\$ 859,258.86	\$ -	\$ 859,258.86	\$ 859,258.86	\$ 916,102.01	\$ (56,843.15)	-6.2%

DEBT SERVICE FUND

Source	Maximum 2010 Pay 2011 Levy Limit	Proposed Decrease	Preliminary 2010 Pay 2011 Levy	Final 2010 Pay 2011 Levy	Approved 2009 Pay 2010 Levy	\$ Change 2010 Final vs. 2009 Approved	% Change 2010 Final vs. 2009 Approved
Voter Approved Debt Service Levy	\$ 3,074,889.00	\$ -	\$ 3,404,578.00	\$ 3,074,889.00	\$ 3,405,602.00	\$ (330,713)	-9.7%
Intermediate Debt Service Abatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Excess Debt Reduction	\$ 37,032.33	\$ -	\$ 37,032.33	\$ 37,032.33	\$ -	\$ 37,032	100.0%
	\$ (205,621.35)	\$ -	\$ (189,136.90)	\$ (205,621.35)	\$ (227,698.42)	\$ 22,077	-9.7%
Total, Debt Service Fund:	\$ 2,906,299.98	\$ -	\$ 3,252,473.43	\$ 2,906,299.98	\$ 3,177,904	\$ (271,604)	-8.5%

OTHER POSTEMPLOYMENT BENEFITS & PENSION DEBT SERVICE

Source	Maximum 2010 Pay 2011 Levy Limit	Proposed Decrease	Preliminary 2010 Pay 2011 Levy	Final 2010 Pay 2011 Levy	Approved 2009 Pay 2010 Levy	\$ Change 2010 Final vs. 2009 Approved	% Change 2010 Final vs. 2009 Approved
Levy for Bonds	\$ 1,343,654.00	\$ -	\$ 1,343,654.00	\$ 1,343,654.00	\$ 1,291,154	\$ 52,500	4.1%
Total, OPEB Debt Fund:	\$ 1,343,654.00	\$ -	\$ 1,343,654.00	\$ 1,343,654.00	\$ 1,291,154	\$ 52,500	4.1%

ROSEVILLE AREA SCHOOLS FINAL CERTIFIED LEVY 2010 PAY 2011

ALL FUNDS

Source	Maximum 2010 Pay 2011 Levy Limit	Proposed Decrease	Preliminary 2010 Pay 2011 Levy	Final 2010 Pay 2011 Levy	Approved 2009 Pay 2010 Levy	\$ Change 2010 Final vs. 2009 Approved	% Change 2010 Final vs. 2009 Approved
General Fund	\$ 17,755,941.61	\$ (1,350,000)	\$ 16,405,941.61	\$ 16,405,941.61	\$ 16,481,242.37	\$ (75,300.76)	-0.457%
Community Service Fund	\$ 859,258.86	\$ -	\$ 859,258.86	\$ 859,258.86	\$ 916,102.01	\$ (56,843.15)	-6.205%
Debt Service Fund	\$ 2,906,299.98	\$ -	\$ 3,252,473.43	\$ 2,906,299.98	\$ 3,177,903.58	\$ (271,603.60)	-8.547%
OPEB Debt Fund	\$ 1,343,654.00	\$ -	\$ 1,343,654.00	\$ 1,343,654.00	\$ 1,291,154.00	\$ 52,500.00	4.066%
TOTAL, ALL FUNDS	\$ 22,865,154.45	\$ (1,350,000)	\$ 21,861,327.90	\$ 21,515,154.45	\$ 21,866,401.96	\$ (351,247.51)	-1.606%

HISTORY OF TAX CHANGES ON SAMPLE HOMES

Example 1 Year	Home Value	School Tax	Annual \$ Increase	Annual % Increase
1997	\$106,800	\$1,061.26	\$26.88	2.60%
1998	\$107,100	\$878.81	(\$182.45)	-17.19%
1999	\$112,500	\$825.74	(\$53.07)	-6.04%
2000	\$121,700	\$745.06	(\$80.68)	-9.77%
2001	\$132,000	\$645.40	(\$99.66)	-13.38%
2002	\$143,200	\$382.62	(\$262.78)	-40.72%
2003	\$163,700	\$496.35	\$113.73	29.72%
2004	\$167,200	\$430.82	\$69.55	14.01%
2005	\$154,200	\$468.41	\$37.59	8.73%
2006	\$177,300	\$526.48	\$58.07	12.40%
2007	\$197,400	\$551.05	\$24.57	4.67%
2008	\$208,200	\$566.00	\$14.95	2.71%
2009	\$199,700	\$596.36	\$30.36	5.36%
2010	\$187,200	\$598.97	\$2.61	0.44%
2011	\$168,500	\$547.75	(\$51.22)	-8.55%

Example 2 Year	Home Value	School Tax	Annual \$ Increase	Annual % Increase
1997	\$163,900	\$1,917.14	(\$23.97)	-1.23%
1998	\$165,500	\$1,516.75	(\$400.39)	-20.88%
1999	\$177,100	\$1,656.25	\$139.50	9.20%
2000	\$188,300	\$1,506.58	(\$149.67)	-9.04%
2001	\$204,300	\$1,323.65	(\$182.93)	-12.14%
2002	\$221,700	\$613.92	(\$709.73)	-53.62%
2003	\$243,900	\$794.46	\$180.54	29.41%
2004	\$273,200	\$938.68	\$143.71	18.09%
2005	\$292,300	\$946.21	\$7.53	0.80%
2006	\$319,200	\$1,001.13	\$54.92	5.80%
2007	\$367,100	\$1,069.80	\$68.67	6.86%
2008	\$381,400	\$1,073.83	\$4.03	0.38%
2009	\$369,500	\$1,141.18	\$67.35	6.27%
2010	\$349,100	\$1,159.60	\$18.42	1.61%
2011	\$320,600	\$1,087.59	(\$72.01)	-6.21%

HISTORY OF TAX CHANGES ON SAMPLE HOMES

Example 3 Year	Home Value	School Tax	Annual \$ Increase	Annual % Increase
1997	\$83,700	\$715.00	\$94.98	15.32%
1998	\$90,400	\$707.65	(\$7.35)	-1.03%
1999	\$96,700	\$659.30	(\$48.35)	-6.83%
2000	\$104,900	\$567.17	(\$92.13)	-13.97%
2001	\$113,200	\$492.90	(\$74.27)	-13.09%
2002	\$122,800	\$322.73	(\$170.17)	-34.52%
2003	\$136,500	\$424.01	\$101.28	31.38%
2004	\$152,900	\$499.65	\$75.51	17.81%
2005	\$175,800	\$543.50	\$43.85	8.78%
2006	\$202,200	\$610.20	\$66.70	12.27%
2007	\$212,000	\$595.89	(\$14.31)	-2.35%
2008	\$219,200	\$598.52	\$2.63	0.44%
2009	\$197,500	\$589.50	(\$9.02)	-1.51%
2010	\$192,200	\$614.81	\$25.31	4.29%
2011	\$183,400	\$600.79	(\$14.02)	-2.28%

Example 4 Year	Home Value	School Tax	Annual \$ Increase	Annual % Increase
1997	\$215,900	\$2,696.59	\$131.82	5.14%
1998	\$215,900	\$2,134.69	(\$561.90)	-20.84%
1999	\$220,600	\$2,215.83	\$81.14	3.80%
2000	\$238,700	\$2,083.44	(\$132.39)	-5.97%
2001	\$259,000	\$1,836.96	(\$246.48)	-11.83%
2002	\$281,000	\$788.65	(\$1,048.31)	-57.07%
2003	\$309,100	\$1,016.59	\$227.94	28.90%
2004	\$312,700	\$1,082.98	\$65.75	6.47%
2005	\$359,600	\$1,179.22	\$96.24	8.89%
2006	\$408,300	\$1,299.33	\$120.11	10.19%
2007	\$385,400	\$1,127.57	(\$171.76)	-13.22%
2008	\$443,200	\$1,251.91	\$124.34	11.03%
2009	\$509,700	\$1,583.34	\$331.43	26.47%
2010	\$477,300	\$1,591.80	\$8.46	0.53%
2011	\$429,600	\$1,472.69	(\$119.11)	-7.48%

HISTORY OF TAX CHANGES ON SAMPLE HOMES

Example 5 Year	Home Value	School Tax	Annual \$ Increase	Annual % Increase
1997 #	\$25,900	\$446.69	N/A	100.00%
1998	\$276,200	\$2,874.42	\$2,427.73	543.49%
1999	\$295,500	\$3,178.73	\$304.31	10.59%
2000	\$316,700	\$2,975.89	(\$202.84)	-6.38%
2001	\$343,600	\$2,630.21	(\$345.68)	-11.62%
2002	\$372,800	\$1,059.15	(\$1,571.06)	-59.73%
2003	\$410,100	\$1,368.33	\$309.18	29.19%
2004	\$458,200	\$1,608.14	\$239.81	17.45%
2005	\$491,400	\$1,623.20	\$15.06	0.94%
2006	\$522,100	\$1,671.82	\$48.62	3.00%
2007	\$555,800	\$1,646.04	(\$25.78)	-1.54%
2008	\$534,700	\$1,519.19	(\$126.85)	-7.71%
2009	\$534,700	\$1,667.56	\$148.37	9.77%
2010	\$534,700	\$1,794.53	\$126.97	7.61%
2011	\$518,700	\$1,784.98	(\$9.55)	-0.53%

Lot taxes

CHAPTER THREE
REVENUE AND EXPENSES BY FUND



Roseville Area Schools

Quality Teaching & Learning for All

Serving:

*Arden Hills
Falcon Heights
Lauderdale
Little Canada
Maplewood
Roseville
Shoreview*

MEMORANDUM

To: Dr. John Thein and School Board

From: Barbara L. Anderson, Assistant Director for Finance & Budgeting

Date: June 10, 2011

Re: General Fund Preliminary Budget 2011-2012

This section is a summary of budgeted revenue and expenses for the General Fund for 2011-2012. Revenue and expenses for this fund were reviewed in depth at the budget hearing on May 26, 2011. No adjustments have been made to either revenue or expenses since that time.

These are the highlights regarding revenue and expenses for the General Fund budget for 2011-2012. They compare revised 2010-2011 budgeted amounts with the 2011-2012 preliminary budget:

- A. The revenue budget will increase overall by 2.8%, or \$1,964,946.
- B. The Maintenance levy decreased a total of \$1,011,165. In the 2010-2011 budget the District recognized revenue for a levy adjustment that reflected a higher student enrollment than the numbers previously projected. For the most recent year, our projections were closer to the actual enrollment, so a large adjustment was not necessary.
- C. The District has authority to levy for the actual cost of reimbursing the state for unemployment benefits paid to former employees. That cost has increased, so the levy increased as well.
- D. 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 recently has received nearly all the funds it has contributed.
- E. County apportionment is distribution of miscellaneous revenue received by the county. Our General Education revenue is reduced by the amount of county apportionment we receive.
- F. We have budgeted a reduced amount of revenue from other districts, as one employee whose services we shared with Mounds View ISD 621 in 2010-2011 will not be serving Mounds View next year.

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Roseville Area School District 623 is an equal opportunity affirmative action educator and employer, committed to a culturally diverse workforce.

- G. We estimate our Medical Assistance revenue, which is earned by billing MA for medical services provided to students with IEPs that require such services, will increase by \$43,238, based on current year revenues.
- H. The lease with the Cable Commission at Lake Owasso has ended. Budgeted lease revenue is consistent with lease contracts currently in place.
- I. Enrollment projections include an increase of about 100 students attending District schools.
- J. Compensatory revenue, a component of General Education Revenue, increased by more than \$600,000 because of higher numbers of students eligible for free and reduced price lunches.
- K. We did not project any change to the General Education formula. This is the fourth year in a row it is projected to be \$5,124 per pupil unit.
- L. Integration aid increased to match increased enrollment and the budget submitted to MDE through the East Metro Integration District.
- M. State Special Education aid increased by \$561,000. While the state funding formula didn't change, this is our best estimate of our entitlement based on our most recent history.
- N. Federal Aids and Grant are budgeted to increase by \$934,289. The District will receive one-time Education Jobs funds of \$1,072,000. The carryover of federal stimulus funds initially awarded in 2009-10 will have all been spent by the end of 2010-2011.
- O. Overall, expenses budgeted in the General Fund are .99%, or \$727,810 more than the amount budgeted in 2010-2011.
- P. Salaries and benefits expenses for unlicensed groups that are settled are consistent with contracts in place for 2011-2012. Salary increases for licensed groups that are not settled are assumed to increase no more than 1.5%.
- Q. More than 20 administrative and support staff took five unpaid furlough days in 2010-2011. They will work full schedules in 2011-2012, and the increased cost is reflected.
- R. Statutory increases to both PERA and TRA are included in the benefits category.
- S. Group medical insurance premiums decreased by 10%. The actual cost to the district varies by employee group, depending on the terms of each contract.
- T. The retirements of sixteen teachers are reflected in various programs in the budget. The difference between their salaries and that of their replacements are projected to save the district more than \$400,000 in 2011-2012.
- U. Costs of workroom operation increased because of an increase in the staffing assigned, partially offset by a decrease in payments to substitutes and casual staff.
- V. Elementary Education (203) reflects the costs of many, but not all teachers at elementary sites. The decrease of \$114,000 is a result of retirements, a decrease in estimated severance costs, and the transfer of costs from this to other programs for staff funded through Compensatory Revenue funds.

- W. Programs funded with federal Title funds (204, 205, 206, 216) are adjusted to spend the amount of revenue available. The Safe and Drug Free Schools program is no longer funded by the federal government.
- X. Staffing in the Gifted and Talented program was adjusted to deliver services more efficiently and to better match the funding received from the state for this purpose.
- Y. Spending for Limited English Proficiency will increase to match the needs of new students eligible for services from this program.
- Z. At the secondary level, student enrollments in specific classes have affected the staffing, and hence the amounts budgeted by program.
- AA. Staffing for Vocational programs reflects staffing needed to serve students enrolled in those classes.
- BB. 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.
- CC. The increase in available Integration and Equity funds is consistent with the increased expenses in the Inservice (642) budget.
- DD. Expenditures for student transportation are included in the General Fund program 760. Budgeted transportation costs have increased about 1.5%, reflecting costs for salaries and benefits and an estimate of inflationary contract increase.
- EE. Other Pupil Support Services program (790) includes the cost of Targeted Services program. An increase in the number of students served generates the revenue to operate this program.
- FF. Telephone costs increased as a result of upgrading all phone systems to digital service.
- GG. Utilities (812) are budgeted to decrease as a result of transferring some eligible costs to the Food Service fund to operate the kitchens and closing the Lake Owasso building
- HH. Capital facilities budgeted costs (850) decreased by \$258,619 because the softball field improvements at Fairview have been completed.
- II. Health and Safety expenditures are identified in program 860. Only projects approved by MDE and funded by a dedicated levy can be charged to this program.

PRELIMINARY GENERAL FUND REVENUE BY SOURCE 2011-2012

Description	2010-11 Revised		2011-12 Preliminary		\$ Difference	% Difference	Reason
	Budget	Budget	Budget	Budget			
1 Maintenance Levy	\$ 14,006,739	\$ 12,995,574	\$ (1,011,165)	-7.2%	Prior year adjustment		
2 Mobile Home Tax	\$ 30,000	\$ 30,000	\$ -	0.0%	No change		
5 Unemployment Levy	\$ 79,603	\$ 157,867	\$ 78,264	98.3%	Revenue matches expenses		
9 Fiscal Disparities	\$ 1,893,865	\$ 2,043,290	\$ 149,425	7.9%	Estimate per Ramsey County		
10 County Apportionment	\$ 191,000	\$ 125,000	\$ (66,000)	-34.6%	Estimate - offset by taxes		
15 Interest On Levy Pymnt	\$ (1,000)	\$ (1,000)	\$ -	0.0%	No change		
Subtotal Local Taxes	\$ 16,200,207	\$ 15,350,731	\$ (849,476)	-5.2%			
21 Rev From Other Districts	\$ 227,842	\$ 212,436	\$ (15,406)	-6.8%	Reduced position purchased by ISD621		
50 Fees From Patrons	\$ 304,800	\$ 304,800	\$ -	0.0%	No change		
51 Participation Fees	\$ 230,000	\$ 230,000	\$ -	0.0%	No change		
60 Admissions & Stud Act Revenue	\$ 60,000	\$ 60,000	\$ -	0.0%	No change		
71 MA Claims Revenue	\$ 406,762	\$ 450,000	\$ 43,238	10.6%	Estimate based on current year		
92 Interest Earnings	\$ 50,000	\$ 50,000	\$ -	0.0%	No change		
93 Rent Of School Facility	\$ 137,000	\$ 137,000	\$ -	0.0%	No change		
95 Lease Revenue	\$ 156,320	\$ 64,110	\$ (92,210)	-59.0%	Lake Owasso building		
96 Gifts And Bequests	\$ 46,000	\$ 49,500	\$ 3,500	7.6%	Premier Bank		
99 Miscellaneous Local Rev	\$ 91,072	\$ 91,072	\$ -	0.0%	No change		
Subtotal Other Local Revenue	\$ 1,709,796	\$ 1,648,918	\$ (60,878)	-3.6%			
201 Endowment Aid	\$ 179,000	\$ 163,649	\$ (15,351)	-8.6%	Estimate per MDE		
211 General Ed Revenue	\$ 44,424,973	\$ 45,779,131	\$ 1,354,158	3.0%	Enrollment, Compensatory Revenue		
213 Shared Time	\$ 27,119	\$ 27,119	\$ -	0.0%	No change		
227 Abatement Aid	\$ 10,497	\$ 10,497	\$ -	0.0%	No change		
234 Homestead Market Value Credit	\$ 127,059	\$ 127,059	\$ -	0.0%	No change		
258 Other Prop Tax Credit	\$ 2,265	\$ 2,265	\$ -	0.0%	No change		
300 State Aids And Grants	\$ 1,306,578	\$ 1,346,831	\$ 40,253	3.1%	Integration revenue		
360 State Aid Special Ed	\$ 4,416,491	\$ 4,978,442	\$ 561,951	12.7%	Estimate based on current year		
Subtotal State Aids & Grants	\$ 50,493,982	\$ 52,434,993	\$ 1,941,011	3.8%			
400 Federal Aids & Grants	\$ 2,539,329	\$ 3,473,618	\$ 934,289	36.8%	Education Jobs Fund		
405 Sub Grant From Fed Funds	\$ 25,000	\$ 25,000	\$ -	0.0%	No change		
406 Refund Overpay Fed Grant	\$ -	\$ -	\$ -	0.0%	No change		
Subtotal Federal Aids & Grants	\$ 2,564,329	\$ 3,498,618	\$ 934,289	36.4%			
621 Resale Of Materials	\$ 2,000	\$ 2,000	\$ -	0.0%	No change		
622 Sale Of Materials	\$ -	\$ -	\$ -	0.0%	No change		
Sales & Other Funding Sources	\$ 2,000	\$ 2,000	\$ -	0.0%	No change		
TOTAL GENERAL FUND	\$ 70,970,314	\$ 72,935,260	\$ 1,964,946	2.8%			

GENERAL FUND 20 YEAR REVENUE HISTORY WITH VARIANCE

YEAR	Budget	Actual	Variance	% of Variance
1991	\$35,200,000	\$35,292,709	\$92,709	0.26%
1992	\$36,195,651	\$37,134,659	\$939,008	2.59%
1993	\$37,369,719	\$37,777,875	\$408,156	1.09%
1994	\$37,156,716	\$38,929,678	\$1,772,962	4.77%
1995	\$39,708,758	\$39,766,451	\$57,693	0.15%
1996	\$41,277,420	\$41,701,754	\$424,334	1.03%
1997	\$48,391,802	\$51,365,262	\$2,973,460	6.14%
1998	\$51,509,755	\$51,200,383	(\$309,372)	-0.60%
1999	\$51,865,665	\$52,475,638	\$609,973	1.18%
2000	\$52,784,041	\$53,826,505	\$1,042,464	1.97%
2001	\$55,688,547	\$55,932,904	\$244,357	0.44%
2002	\$53,865,309	\$54,593,799	\$728,490	1.35%
2003	\$55,620,213	\$55,303,189	(\$317,024)	-0.57%
2004	\$56,840,980	\$57,363,038	\$522,058	0.92%
2005	\$57,520,679	\$58,032,714	\$512,035	0.89%
2006	\$59,925,099	\$60,362,174	\$437,075	0.73%
2007	\$61,158,359	\$61,274,205	\$115,846	0.19%
2008	\$65,872,350	\$67,222,308	\$1,349,958	2.05%
2009	\$65,471,340	\$66,521,034	\$1,049,694	1.60%
2010	\$71,102,252	\$72,973,869	\$1,871,617	2.63%
Total	\$963,422,403	\$976,076,279	\$12,653,876	1.31%

Excludes sale of bonds to fund OPEB trust in 2008-09

GENERAL FUND REVENUE HISTORY BY SOURCE

Year	LOCAL PROPERTY TAXES			OTHER LOCAL	STATE	FEDERAL	SALES & OTHER FUNDING SOURCES		TOTAL REVENUE
	LOCAL PROPERTY TAXES	OTHER LOCAL	STATE				FEDERAL	SALES & OTHER FUNDING SOURCES	
2001	\$24,104,736	\$2,444,711	\$28,189,290	\$1,169,715	\$24,452	\$55,932,904			
2002	\$21,863,151	\$2,383,190	\$29,032,308	\$1,295,946	\$19,204	\$54,593,799			
2003	\$7,552,950	\$2,602,594	\$43,405,134	\$1,717,797	\$24,715	\$55,303,189			
2004	\$12,307,196	\$2,180,278	\$40,936,245	\$1,861,625	\$77,694	\$57,363,038			
2005	\$11,247,538	\$3,324,723	\$41,812,668	\$1,688,097	\$59,688	\$58,132,714			
2006	\$7,377,979	\$3,120,988	\$47,725,541	\$1,829,250	\$308,414	\$60,362,174			
2007	\$11,411,155	\$2,145,280	\$45,729,858	\$1,896,905	\$91,007	\$61,274,205			
2008	\$13,182,128	\$2,527,150	\$47,720,161	\$1,863,347	\$1,929,522	\$67,222,308			
2009	\$14,849,283	\$2,463,129	\$46,739,735	\$2,245,686	\$223,201	\$66,521,034			
2010	\$16,645,559	\$2,351,786	\$45,732,451	\$8,236,359	\$7,714	\$72,973,869			
2011 (Budget)	\$16,200,207	\$1,709,796	\$50,493,982	\$2,564,329	\$2,000	\$70,970,314			
2012 (Budget)	\$15,350,731	\$1,648,918	\$52,434,993	\$3,498,618	\$2,000	\$72,935,260			

The District received a total of \$5.9 million in Federal Stimulus funds in 2010, \$3.8 million of which replaced state aid funds for one time only

The District will receive \$1,072,000 in one-time only federal Education Jobs funds in 2012

**ROSEVILLE AREA SCHOOLS
SPENDING RESTRICTIONS BY FUNDING SOURCE
GENERAL FUND 2011-2012 BUDGET**

SOURCE/TYPE	2011-2012		Explanation
	Revenue Budget	Expense Budget	
Required Programs and Expenses Funded From Basic Formula			
	Revenue from formula plus unrestricted sources	\$ 54,552,175	\$ 38,162,694
303	Area Learning Center	\$	1,728,687
306	Site Directed Staff Dev 50%	\$	400,957
307	Exemplary Site Grants Staff Dev 25%	\$	200,478
308	District Directed Staff Dev 25% Or Less	\$	200,478
310	Cooperative Revenue	\$	388,000
330	Learning Development	\$	1,301,895
711	Learning Year Summer Transportation	\$	85,000
716	Noon Kindergarten Transportation	\$	90,000
717	Late Activity Transportation	\$	20,000
720	Regular To & Fr School Transportation	\$	1,550,912
721	Regular Summer School Transportation	\$	4,000
725	Between Schools Transportation	\$	56,560
728	Spec Trans Of Non Sped Students	\$	55,000
733	Nonauthorized Transportation	\$	159,409
737	Ineligible/Nonresident Transportation'	\$	44,700
	Subtotal	\$ 54,552,175	\$ 44,448,770
Programs & Expenses Supplemented by Additional State Funds			
		Revenue Budget	Expense Budget
317	Basic Skills/Compensatory	\$ 4,198,812	\$ 5,496,958
335	Alternative Compensation (ATPPS)	\$ 1,115,817	\$ 1,256,524
388	Gifted & Talented	\$ 93,901	\$ 208,207
714	EMID Transportation To/From School	\$ 300,713	\$ 364,800
723	Disabled Student Transportation	\$	\$ 1,749,160
740	State-Spec Education	\$ 5,031,286	\$ 11,842,600
830	State Secondary Vocational Ed	\$ 132,002	\$ 653,747
835	Sec Vocational Disabled	\$ 98,394	\$ 199,102
	Subtotal	\$ 10,970,925	\$ 21,771,098

**ROSEVILLE AREA SCHOOLS
SPENDING RESTRICTIONS BY FUNDING SOURCE
GENERAL FUND 2011-2012 BUDGET**

	2011-2012	2011-2012	
SOURCE/TYPE	Revenue Budget	Expense Budget	Explanation

Programs & Expenses Mostly Funded by State or Federal Funds

152	Education Jobs Fund	\$ 1,072,000	\$ 1,072,000	One-time only
302	Operating Capital	\$ 1,896,638	\$ 2,090,971	Facility maintenance, tech support, equipment and textbook adoption
312	Alternative Attendance/Integration	\$	\$ 97,623	Generated by open-enrolled students from St. Paul & Minneapolis
315	Integration/Interdistrict	\$ 1,080,049	\$ 989,173	Categorical funding subject to MDE approval for desegregation
342	Safe Schools Levy	\$ 301,661	\$ 301,661	Specific spending requirements that increase student safety
347	Physical Hazards	\$	\$ 60,000	Specific projects approved by MDE to make buildings safe
349	Other Hazardous Materials	\$	\$ 18,500	Specific projects approved by MDE to make buildings safe
352	Environmental Health & Safety	\$ 185,194	\$ 165,453	Specific projects approved by MDE to make buildings safe
358	Asbestos Removal/Encapsulation	\$	\$ 120,000	Specific projects approved by MDE to make buildings safe
363	Fire Safety	\$	\$ 41,000	Specific projects approved by MDE to make buildings safe
365	Violence Prevention	\$	\$ 2,000	Specific projects approved by MDE to make buildings safe
366	Indoor Air Quality	\$	\$ 20,000	Specific projects approved by MDE to make buildings safe
372	3rd Party Revenue	\$	\$ 450,000	Specific projects approved by MDE to make buildings safe
401	ECIAIA Title I	\$ 450,000	\$ 848,000	Funds for special ed services generated by claims made to Medical Assistance
414	Title II Prof Development	\$ 848,000	\$ 848,000	Federal programs to improve student performance
417	Title III Limited English	\$ 200,000	\$ 200,000	Federal programs to improve student performance
419	PI101-476 Fed Flo Thru	\$ 109,000	\$ 109,000	Federal program to fund improvements in English proficiency
420	Handicap Early Childhood Ed	\$ 1,155,163	\$ 1,155,163	Special education services
437	Age 3-5 Professional Development	\$ 32,000	\$ 32,000	Special education pre-K services
442	Title III Immigrant	\$ 1,455	\$ 1,455	Special education pre-K staff development
628	Perkins Flo-Thru From Others	\$ 56,000	\$ 56,000	Federal immigrant grant
	Subtotal	\$ 7,412,160	\$ 7,854,999	Federal vocation funds administered thru NE Metro 916

TOTAL REVENUE AND EXPENSES \$ 72,935,260 \$ 74,074,867

General Fund Expenditures 2011-2012 Administrative Requests

	2010-11 Revised Budget	2011-12 Preliminary Budget	Amount Change	% Change
Superintendent, Technology & School Board ¹	\$ 1,140,052	\$ 1,170,677	\$ 30,625	2.69%
Regular Instruction, Administration and Title Programs	\$ 37,071,957	\$ 37,470,404	\$ 398,447	1.07%
Student Services	\$ 17,629,608	\$ 17,843,159	\$ 213,551	1.21%
Curriculum, Staff Development, Alternative Teacher Pay & Integration	\$ 2,446,485	\$ 2,503,805	\$ 57,320	2.34%
Operations	\$ 10,690,080	\$ 10,766,344	\$ 76,264	0.71%
Operating Capital, Health & Safety FAHS, Targeted Services & Community Relations	\$ 2,702,818	\$ 2,517,924	\$ (184,894)	-6.84%
	\$ 73,347,057	\$ 74,074,867	\$ 727,810	0.99%

¹ Excludes some technology support staff to be funded from Operating Capitol

2011-2012 GENERAL FUND EXPENSES BY PROGRAM

2010-11 Revised 2011-12 Proposed

Program	Description	Budget	Budget	\$ Difference	% Difference	Reason
10	School Board	\$ 125,025	\$ 124,995	\$ (30)	0.0%	No change
20	Office Of Superintendent	\$ 330,140	\$ 342,295	\$ 12,155	3.7%	Furlough
30	Line Admin-Directors	\$ 390,279	\$ 391,110	\$ 831	0.2%	Salaries & benefits
50	School Admin [Principals]	\$ 3,200,305	\$ 3,281,838	\$ 81,533	2.5%	Furlough
105	Genl Admin Support	\$ 83,046	\$ 83,119	\$ 73	0.1%	TRA increase
106	Gen Admin-Dist Wide	\$ 4,000	\$ 4,000	\$ -	0.0%	No change
110	Business Services	\$ 504,223	\$ 522,528	\$ 18,305	3.6%	Furlough; reduction in federal admin chargeback
130	Community Relations	\$ 48,854	\$ 51,728	\$ 2,874	5.9%	Long term sub for medical leave
140	Data Processing	\$ 246,205	\$ 252,785	\$ 6,580	2.7%	Salaries & benefits
145	Technology Admin	\$ 604,840	\$ 613,393	\$ 8,553	1.4%	Salaries & benefits
146	Video	\$ 56,679	\$ 57,345	\$ 666	1.2%	Salaries & benefits
150	Legal Services	\$ 35,000	\$ 35,000	\$ -	0.0%	No change
160	Human Resources	\$ 646,088	\$ 669,195	\$ 23,107	3.6%	Furlough
165	Wellness	\$ 12,000	\$ 12,000	\$ -	0.0%	No change
170	Printing (Workroom)	\$ 231,565	\$ 252,139	\$ 20,574	8.9%	Reduce subs; salaries & benefits
180	Census	\$ 129,605	\$ 132,662	\$ 3,057	2.4%	Salaries & benefits
190	Research-Evaluation	\$ 155,097	\$ 172,935	\$ 17,838	11.5%	Testing materials; change in benefits
199	School Elections	\$ 11,000	\$ 11,000	\$ -	0.0%	No change
201	Elem Education-Kdgn	\$ 1,144,354	\$ 1,153,841	\$ 9,487	0.8%	Insurance premium reductions
203	Elementary Ed [1st-6th]	\$ 11,220,315	\$ 11,105,569	\$ (114,746)	-1.0%	Severance, retirements; code change to program 710
204	Title IIA Improve Teacher Quality	\$ 208,975	\$ 210,869	\$ 1,894	0.9%	Match available funding
205	Title III EL	\$ 197,796	\$ 181,192	\$ (16,604)	-8.4%	Match available funding
206	Safe & Drug Free Schools	\$ 11,885	\$ -	\$ (11,885)	-100.0%	Federal funding ended
211	Secondary Education-General	\$ 3,072,873	\$ 3,325,360	\$ 252,487	8.2%	Compensatory Ed revenue; salaries & benefits
212	Art	\$ 764,480	\$ 770,553	\$ 6,073	0.8%	Staffing adjustment
215	Business	\$ 3,750	\$ 3,960	\$ 210	5.6%	Supplies
216	Educationally Disadvantaged	\$ 958,774	\$ 859,455	\$ (99,319)	-10.4%	No federal stimulus carryover
218	Gifted And Talented	\$ 230,981	\$ 212,726	\$ (18,255)	-7.9%	Staffing EDC
219	Limited English Proficiency	\$ 1,848,231	\$ 2,071,699	\$ 223,468	12.1%	Staffing
220	English (Lang Arts)	\$ 1,178,892	\$ 1,101,693	\$ (77,199)	-6.5%	Shift to Compensatory Ed revenue
224	Elementary Homebound	\$ 23,348	\$ 23,447	\$ 99	0.4%	TRA increase

2011-2012 GENERAL FUND EXPENSES BY PROGRAM

2010-11 Revised 2011-12 Proposed

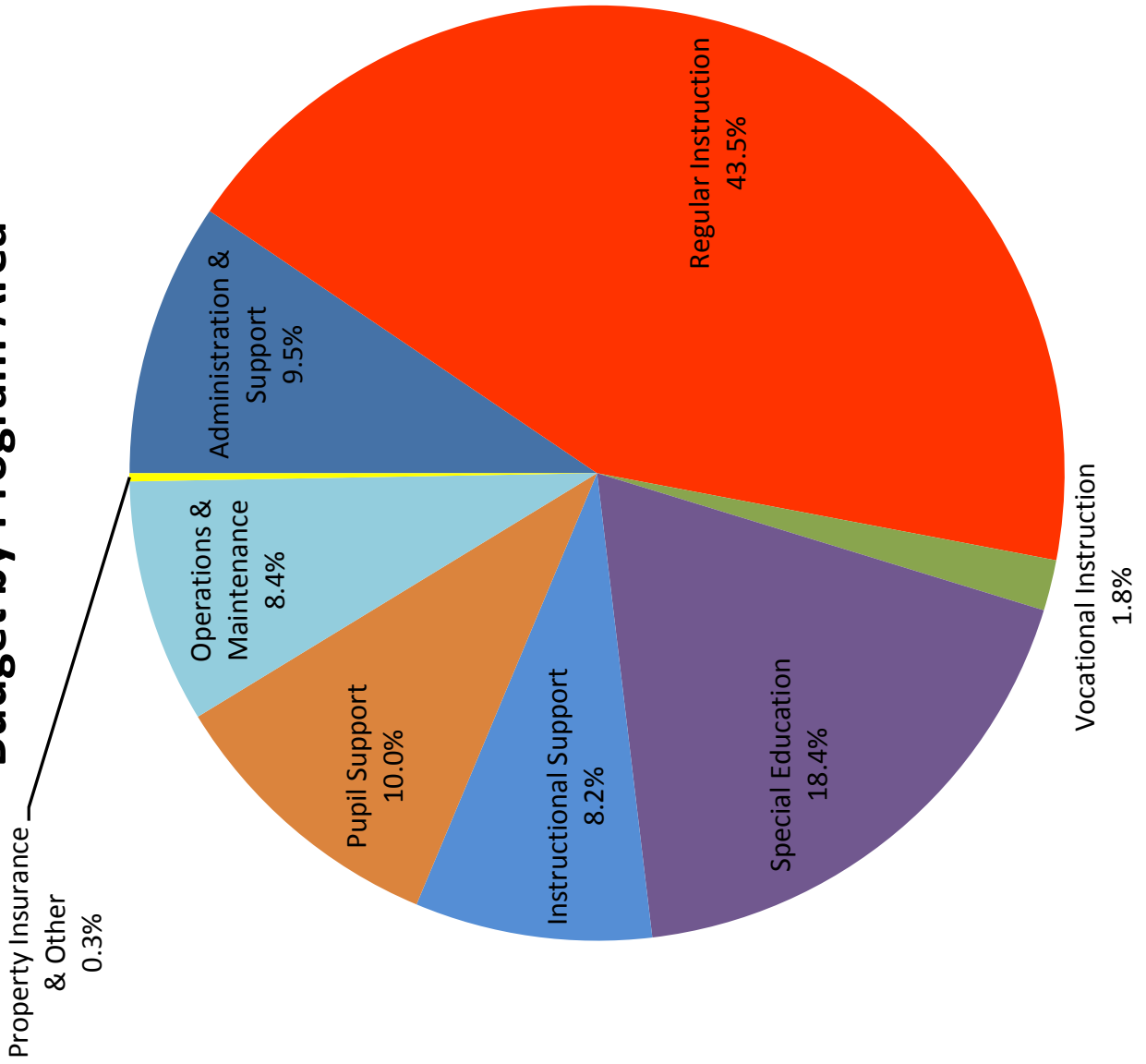
Program	Description	Budget	Budget	\$ Difference	% Difference	Reason
230	World Languages	\$ 856,781	\$ 851,655	\$ (5,126)	-0.6%	Staffing adjustment
240	Health/Physical Ed	\$ 1,766,803	\$ 1,712,640	\$ (54,163)	-3.1%	Retirement
241	Health	\$ 150,176	\$ 150,636	\$ 460	0.3%	Salaries & benefits
250	Family & Consumer Science	\$ 228,577	\$ 229,497	\$ 920	0.4%	Staffing adjustment
255	Industrial Education	\$ 516,870	\$ 568,517	\$ 51,647	10.0%	Staffing adjustment
256	Mathematics	\$ 1,394,958	\$ 1,328,065	\$ (66,893)	-4.8%	Staffing adjustment
258	Music	\$ 1,750,619	\$ 1,763,683	\$ 13,064	0.7%	Staffing adjustment
260	Natural Sciences	\$ 1,441,240	\$ 1,379,261	\$ (61,979)	-4.3%	Retirement
270	Social Studies	\$ 1,440,675	\$ 1,481,257	\$ 40,582	2.8%	Salaries & benefits
280	Other Regular Instruction	\$ 165,623	\$ 177,413	\$ 11,790	7.1%	Integration funds for all day K scholarships
291	Co-Curr Activities	\$ 460,817	\$ 468,902	\$ 8,085	1.8%	Salaries & benefits
292	Boys/Girls Athletics	\$ 215,431	\$ 220,494	\$ 5,063	2.4%	Salaries & benefits
294	Boys Athletics	\$ 419,629	\$ 421,444	\$ 1,815	0.4%	TRA increase
296	Girls Athletics	\$ 368,663	\$ 370,118	\$ 1,455	0.4%	TRA increase
298	Ex Curr Activities	\$ 97,028	\$ 98,902	\$ 1,874	1.9%	Parking lots security
311	Voc Ed-Dist Ed	\$ 42,388	\$ 42,556	\$ 168	0.4%	TRA increase
331	Voc Ed-FACS	\$ 299,003	\$ 328,780	\$ 29,777	10.0%	Staffing adjustment
341	Voc Ed-Bus/Office Ed	\$ 82,283	\$ 84,542	\$ 2,259	2.7%	Staffing adjustment
361	Voc Ed-Trade/Industrial Ed	\$ 186,967	\$ 197,269	\$ 10,302	5.5%	Staffing adjustment
380	Voc Ed-Spec Needs Ed	\$ 210,544	\$ 199,102	\$ (11,442)	-5.4%	Staffing adjustment
399	Vocational - General	\$ 404,362	\$ 445,663	\$ 41,301	10.2%	Staffing adjustment
400	Spec Ed Gen - Not Funded	\$ 222,383	\$ 206,283	\$ (16,100)	-7.2%	To funded program
401	Speech/Lang Impairment	\$ 1,639,116	\$ 1,615,536	\$ (23,580)	-1.4%	Staffing adjustment
402	Mild/Moderate Mental Impairment	\$ 551,608	\$ 603,946	\$ 52,338	9.5%	Staffing for student needs
403	Moderate/Severe Mental Impairment	\$ 883,008	\$ 919,676	\$ 36,668	4.2%	Staffing for student needs
404	Physically Impaired	\$ 1,078,811	\$ 1,149,413	\$ 70,602	6.5%	Staffing for student needs
406	Visually Impaired	\$ 89,253	\$ 85,174	\$ (4,079)	-4.6%	Staffing for student needs
407	Specific Learning Disability	\$ 1,337,899	\$ 1,324,166	\$ (13,733)	-1.0%	Staffing for student needs
408	Emotional/Behavior Disorder	\$ 2,295,888	\$ 2,219,828	\$ (76,060)	-3.3%	Staffing for student needs
410	Other Health Impaired	\$ 116,035	\$ 108,509	\$ (7,526)	-6.5%	Staffing for student needs
411	Autism - Pervasive Dev Disorder	\$ 1,225,116	\$ 1,374,855	\$ 149,739	12.2%	Staffing for student needs

2011-2012 GENERAL FUND EXPENSES BY PROGRAM

2010-11 Revised 2011-12 Proposed

Program	Description	Budget	Budget	\$ Difference	% Difference	Reason
412	Devlpmnt Delayed - Birth-6yr	\$ 622,805	\$ 580,442	\$ (42,363)	-6.8%	Staffing for student needs
414	Traumatic Brain Injury	\$ 13,000	\$ -	\$ (13,000)	-100.0%	Instructional supplies adjust for student needs
420	Spec Ed-General	\$ 3,382,114	\$ 3,418,052	\$ 35,938	1.1%	MA funded staffing; code change to program 710
605	Genl Instr Support	\$ 2,328,402	\$ 2,448,078	\$ 119,676	5.1%	Compensatory Ed Revenue increase
612	Curric Resource	\$ 358,837	\$ 348,841	\$ (9,996)	-2.8%	Stipends
613	Curr - Grad Standards	\$ 1,310	\$ 1,310	\$ -	0.0%	No change
620	Ed Media - Library	\$ 1,012,494	\$ 989,157	\$ (23,337)	-2.3%	Retirement
621	Ed Media-Audio Visua	\$ 203,013	\$ 213,845	\$ 10,832	5.3%	Staffing RAMS
640	EDC Center Staff Develop	\$ 475,532	\$ 467,267	\$ (8,265)	-1.7%	Staffing EDC
641	Staff Development	\$ 426,593	\$ 423,589	\$ (3,004)	-0.7%	Staffing EDC
642	Inservice	\$ 478,854	\$ 525,264	\$ 46,410	9.7%	Equity & integration training
680	Computer Asstd Instruction	\$ 628,431	\$ 649,305	\$ 20,874	3.3%	Salaries & benefits
681	Cable	\$ 5,000	\$ 5,000	\$ -	0.0%	No change
710	Secondary Counselors Guidance	\$ 636,421	\$ 734,580	\$ 98,159	15.4%	Code change from programs 203 and 420
720	Health Service-Nurse	\$ 748,711	\$ 751,370	\$ 2,659	0.4%	Salaries & benefits
730	Psychologists	\$ 85,604	\$ 86,598	\$ 994	1.2%	Salaries & benefits
740	Social Workers	\$ 399,512	\$ 413,049	\$ 13,537	3.4%	Compensatory Ed Revenue increase
760	Pupil Transportation	\$ 3,984,347	\$ 4,042,132	\$ 57,785	1.5%	Contract adj., salaries & benefits
780	Student Assistance	\$ 295,107	\$ 271,934	\$ (23,173)	-7.9%	Expenses match funding from Safe Schools Levy
790	Other Pupil Support	\$ 954,577	\$ 1,086,914	\$ 132,337	13.9%	TOPS enrollment; equity & integration funding
810	Operations & Maint	\$ 3,798,355	\$ 4,022,585	\$ 224,230	5.9%	Reduction in maint. chargeback; salaries & benefits
811	Telephone	\$ 90,095	\$ 101,550	\$ 11,455	12.7%	RAHS & FRVW phone charges
812	Utilities	\$ 1,447,973	\$ 1,189,354	\$ (258,619)	-17.9%	Increase charges to Food Service; no Lake Owasso utilities; overestimated rates for 2011
850	Capital Facilities	\$ 752,704	\$ 510,485	\$ (242,219)	-32.2%	Softball field completed
860	Health & Safety	\$ 391,107	\$ 426,953	\$ 35,846	9.2%	Projects approved by MDE
920	Retirement Of Short	\$ 42,000	\$ 42,000	\$ -	0.0%	No change
940	Property & Other Insurance	\$ 167,000	\$ 167,000	\$ -	0.0%	No change
GENERAL FUND TOTAL		\$ 73,347,057	\$ 74,074,867	\$ 727,810	1.0%	

Budget by Program Area



FOUR YEAR GENERAL FUND SPENDING BY OBJECT (TYPE OF EXPENSE)

Object	Description	2008-09			2009-10			2010-11			2011-12	
		Activity	Budget	Preliminary Budget	Activity	Budget	Preliminary Budget	Activity	Budget	Preliminary Budget	Budget	
110	Salary-Admin	2,394,537.07	2,500,790.88	2,501,647	2,501,647	2,555,604						
118	Salary-Supervisor	\$ 831,199	\$ 897,021	\$ 935,347	\$ 935,347	\$ 961,293						
140	Salary-Licensed	\$ 22,326,537	\$ 22,198,602	\$ 22,887,946	\$ 22,887,946	\$ 23,029,542						
141	Salary-Instructional Aide	\$ 2,580,805	\$ 1,347,164	\$ 1,115,056	\$ 1,115,056	\$ 1,267,236						
142	Responsibility Pay	\$ 3,782	\$ 3,782	\$ 3,782	\$ 3,782	\$ 3,782						
143	Classroom Support - Licensed	\$ 3,412,221	\$ 1,814,401	\$ 1,832,816	\$ 1,832,816	\$ 1,517,439						
144	Classroom Support Nonlicensed	\$ -	\$ 8,342	\$ -	\$ -	\$ -						
145	Salary Teacher Substitutes	\$ 568,626	\$ 508,475	\$ 508,202	\$ 508,202	\$ 482,588						
146	Travel Compensation	\$ 33,712	\$ 1,060	\$ 1,436	\$ 1,436	\$ 1,000						
147	Teacher Assistant Substitutes	\$ 48,704	\$ 53,387	\$ 42,000	\$ 42,000	\$ 35,000						
150	Physical Therapist	\$ -	\$ 113,845	\$ 116,176	\$ 116,176	\$ 89,736						
151	Occupational Therapist	\$ -	\$ 310,149	\$ 311,222	\$ 311,222	\$ 347,398						
152	Speech/Language Pathologist	\$ -	\$ 1,143,312	\$ 1,244,801	\$ 1,244,801	\$ 1,223,532						
154	School Nurse	\$ -	\$ 317,651	\$ 358,054	\$ 358,054	\$ 353,516						
156	Social Worker	\$ -	\$ 471,693	\$ 429,022	\$ 429,022	\$ 527,775						
157	Psychologist	\$ -	\$ 486,024	\$ 493,251	\$ 493,251	\$ 531,102						
161	Certified Paraprofessional	\$ -	\$ 1,502,555	\$ 1,705,385	\$ 1,705,385	\$ 1,831,739						
162	Certified 1 To 1 Paraprofessional	\$ -	\$ 3,405	\$ 37,598	\$ 37,598	\$ 23,311						
163	Foreign Language Interpreter	\$ -	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000						
165	School Counselor	\$ -	\$ 432,275	\$ 426,362	\$ 426,362	\$ 480,116						
170	Salary-Regular	\$ 5,045,604	\$ 5,188,526	\$ 5,196,145	\$ 5,196,145	\$ 5,366,796						
171	Subs/Casual	\$ 328,845	\$ 379,088	\$ 348,182	\$ 348,182	\$ 351,987						
174	DAPE & Recreation Specialist	\$ -	\$ 211,088	\$ 248,807	\$ 248,807	\$ 260,005						
175	Cultural Liaison	\$ -	\$ 90,447	\$ 125,810	\$ 125,810	\$ 126,353						
177	Overtime - Emergency Callbacks	\$ -	\$ 55	\$ -	\$ -	\$ -						
179	Overtime - Unclassified	\$ -	\$ 2,945	\$ -	\$ -	\$ -						
185	Other Pay	\$ 1,699,131	\$ 1,631,079	\$ 1,494,926	\$ 1,494,926	\$ 1,478,136						
191	Salary-Severance Pay	\$ 156,351	\$ 273,265	\$ 308,000	\$ 308,000	\$ 250,000						
195	Salary Chargeback	\$ -	\$ -	\$ -	\$ -	\$ -						
	Total Salaries & Wages	\$ 39,430,055	\$ 41,892,426	\$ 42,672,973	\$ 42,672,973	\$ 43,095,986						
	% Increase Over Previous Year		6.2%	1.9%	1.9%	1.0%						

FOUR YEAR GENERAL FUND SPENDING BY OBJECT (TYPE OF EXPENSE)

Object	Description	2011-12			
		2008-09 Activity	2009-10 Activity	2010-11 Revised Budget	Preliminary Budget
211	FICA/Medicare	\$ 2,834,446	\$ 2,976,796	\$ 3,232,693	\$ 3,249,850
214	PERA Contribution	\$ 550,481	\$ 611,071	\$ 621,608	\$ 672,367
218	TRA Contribution	\$ 1,679,973	\$ 1,769,569	\$ 1,825,317	\$ 2,004,541
220	Medical Implicit Rate Subsidy	\$ -	\$ (728,045)	\$ (705,000)	\$ (705,000)
223	Medical Insurance	\$ 6,347,707	\$ 7,950,176	\$ 8,651,556	\$ 8,997,701
230	Insurance-Life	\$ 73,247	\$ 76,372	\$ 71,483	\$ 74,092
236	Dental Insurance	\$ 326,110	\$ 339,447	\$ 333,397	\$ 341,176
240	Insurance-LTD	\$ 145,054	\$ 152,097	\$ 175,357	\$ 193,695
250	Tax Sheltered Annuities	\$ 283,069	\$ 294,176	\$ 291,698	\$ 300,334
251	Healthcare Savings Account	\$ 662,260	\$ 710,623	\$ 665,021	\$ 716,819
252	Annual Required Contribution *	\$ 1,295,447	\$ -	\$ -	\$ -
270	Workers Compensation	\$ 289,896	\$ 303,703	\$ 315,464	\$ 310,340
280	Unemployment Compensation	\$ 74,867	\$ 101,038	\$ 80,000	\$ 120,000
290	OPEB Contributions Excess ARC *	\$ 13,966,285	\$ -	\$ -	\$ -
295	Benefit Chargeback	\$ -	\$ -	\$ 350	\$ 350
299	Other Benefits	\$ -	\$ -	\$ 2,000	\$ 2,000
	Total - Employee Benefits	\$ 28,528,841	\$ 14,557,025	\$ 15,560,944	\$ 16,278,265
	% Increase Over Previous Year		-49.0%	6.9%	4.6%
303	Fed Contract <\$25k	\$ -	\$ 66,811	\$ 42,000	\$ 67,000
304	Fed Contracts > \$25k	\$ -	\$ 92,822	\$ 90,000	\$ 127,500
305	Professional Fees	\$ 63,830	\$ 4,604	\$ 800	\$ 300
308	Federal Tuition<\$25,000	\$ -	\$ 25,000	\$ -	\$ -
309	Federal Tuition>\$25,000	\$ -	\$ 375,000	\$ -	\$ -
311	Prof-Tech Service	\$ 824,515	\$ 729,934	\$ 1,030,243	\$ 1,023,277
313	Audit Fees	\$ 37,175	\$ 37,325	\$ 34,000	\$ 34,000
315	Data Process Chargeback	\$ (10,689)	\$ (10,012)	\$ (19,480)	\$ (19,981)
320	Phone/Communication Service	\$ 47,307	\$ 52,290	\$ 63,612	\$ 73,378
329	Postage	\$ 71,575	\$ 65,226	\$ 77,950	\$ 76,455
330	Utility Services	\$ -	\$ -	\$ 20,237	\$ -
331	Water & Sewer	\$ 92,729	\$ 104,301	\$ 102,317	\$ 98,917
332	Refuse	\$ 40,208	\$ 39,060	\$ 55,887	\$ 54,101

* 2008-09 only

FOUR YEAR GENERAL FUND SPENDING BY OBJECT (TYPE OF EXPENSE)

Object	Description	2008-09			2009-10			2010-11			2011-12	
		Activity	Budget	Actual	Activity	Budget	Actual	Revised	Budget	Preliminary	Budget	
334	Electric	\$ 589,036	\$	\$ 686,007	\$	\$ 532,025	\$	\$ 507,161				
335	Maintenance Chargeback	\$ (84,431)	\$	\$ (87,566)	\$	\$ (112,000)	\$	\$ (87,385)				
336	Recycling Fees	\$ 7,539	\$	\$ 7,273	\$	\$ 18,291	\$	\$ 14,423				
340	Property Insurance	\$ 145,879	\$	\$ 151,625	\$	\$ 167,000	\$	\$ 167,000				
350	Contracted Repairs	\$ 216,988	\$	\$ 264,247	\$	\$ 267,058	\$	\$ 294,170				
358	Foreign Lang Interpreter	\$ -	\$	\$ 12,454	\$	\$ 17,953	\$	\$ 33,250				
360	Transportation-Public	\$ 3,776,179	\$	\$ 4,157,985	\$	\$ 3,981,737	\$	\$ 4,074,862				
363	Snow Removal	\$ 63,054	\$	\$ 54,627	\$	\$ 109,200	\$	\$ 104,200				
364	Student Fees & Travel	\$ 234	\$	\$ 13,089	\$	\$ 2,970	\$	\$ 2,970				
365	Interdept. Transportation	\$ (506)	\$	\$ 4,400	\$	\$ (1,900)	\$	\$ 1,500				
366	Travel Expenses	\$ 11,869	\$	\$ 12,413	\$	\$ 11,700	\$	\$ 7,038				
367	Travel-Prof	\$ 292,666	\$	\$ 210,257	\$	\$ 137,846	\$	\$ 179,234				
368	Out Of State Travel	\$ 1,043	\$	\$ 24,919	\$	\$ 4,150	\$	\$ 9,150				
369	Mileage	\$ 38,803	\$	\$ 39,403	\$	\$ 28,450	\$	\$ 30,850				
370	Rentals & Leases	\$ 424,662	\$	\$ 426,800	\$	\$ 468,919	\$	\$ 490,436				
371	<\$25k Phys Therapy	\$ -	\$	\$ -	\$	\$ 150	\$	\$ -				
372	Occup. Therapy Service <\$25k	\$ 6,860	\$	\$ 10,879	\$	\$ -	\$	\$ -				
379	Mental Health Prof <\$25k	\$ -	\$	\$ 5,360	\$	\$ -	\$	\$ -				
380	Medicare Equipment	\$ 872	\$	\$ 1,369	\$	\$ -	\$	\$ 2,000				
381	Printing Advertising	\$ 10,914	\$	\$ 11,584	\$	\$ 12,350	\$	\$ 21,900				
382	Laundry-Dry Cleaning	\$ 1,000	\$	\$ 3,053	\$	\$ 100	\$	\$ 600				
385	Workroom Chargeback	\$ (34,824)	\$	\$ (32,000)	\$	\$ (92,857)	\$	\$ (43,948)				
389	Tuition Reimburse	\$ -	\$	\$ 230	\$	\$ -	\$	\$ -				
390	Paymts Other School Districts	\$ 1,164,451	\$	\$ 1,360,370	\$	\$ 1,450,933	\$	\$ 1,463,027				
391	Reimburse Other School Districts	\$ 389,168	\$	\$ 397,851	\$	\$ 389,396	\$	\$ 398,736				
392	Payments Out Of State	\$ 32,134	\$	\$ -	\$	\$ 20,000	\$	\$ 20,000				
393	Spec Ed Contracted Services/Pupils	\$ 314,849	\$	\$ 278,943	\$	\$ 200,000	\$	\$ 200,000				
394	Paymts-Other Agency	\$ 267,749	\$	\$ 358,591	\$	\$ 31,192	\$	\$ 31,092				
396	Spec Ed Sal Prchd Fr Other Distrcts	\$ 187,785	\$	\$ 224,610	\$	\$ 168,000	\$	\$ 168,000				
397	Spec Ed Benefits Prchd Fr Distric	\$ 103,378	\$	\$ 106,489	\$	\$ 85,000	\$	\$ 85,000				
398	Inter Dept Services	\$ 529,530	\$	\$ 644,596	\$	\$ 596,710	\$	\$ 630,110				
	Total - Purchased Services & Contracts	\$ 9,623,532	\$	\$ 10,932,221	\$	\$ 9,991,939	\$	\$ 10,340,323				
	% Increase Over Previous Year			13.6%		-8.6%		3.5%				

FOUR YEAR GENERAL FUND SPENDING BY OBJECT (TYPE OF EXPENSE)

Object	Description	2011-12			
		2008-09 Activity	2009-10 Activity	2010-11 Revised Budget	Preliminary Budget
401	General Supplies	\$ 438,922	\$ 460,445	\$ 350,998	\$ 343,758
402	Supplies-Bldg & Grnd	\$ 77,405	\$ 72,617	\$ 87,859	\$ 89,207
405	Genl Supply-Pools	\$ 12,887	\$ 27,504	\$ 15,000	\$ 15,500
410	Custodial Supplies	\$ 159,678	\$ 154,911	\$ 142,574	\$ 150,647
420	Repair Supplies	\$ 137,331	\$ 163,503	\$ 183,204	\$ 195,720
424	Network Repair Supplies	\$ 34,178	\$ 41,688	\$ 40,000	\$ 40,000
430	Instr Supplies	\$ 766,609	\$ 737,054	\$ 740,572	\$ 681,412
433	Indiv Instruct Matls	\$ 129,651	\$ 114,386	\$ 400,489	\$ 163,238
440	Bldg Fuel - Oil	\$ 51,118	\$ 39,755	\$ 60,791	\$ 39,970
441	Bldg Fuel - Gas	\$ 630,025	\$ 477,550	\$ 658,125	\$ 471,482
442	Gas & Oil - Vehicles	\$ 21,606	\$ 24,652	\$ 19,374	\$ 25,000
450	Purchases For Resale	\$ 215,411	\$ 205,580	\$ 2,000	\$ 2,000
460	Textbooks & Workbook	\$ 292,115	\$ 431,302	\$ 349,299	\$ 347,500
461	Standard Test	\$ 49,937	\$ 51,583	\$ 53,021	\$ 58,000
470	Media Resources	\$ 58,186	\$ 65,160	\$ 55,931	\$ 55,197
480	Audio Visual Aids	\$ 6,770	\$ 5,915	\$ 6,105	\$ 6,105
489	Periodical/Newspaper	\$ 14,161	\$ 12,605	\$ 12,920	\$ 12,920
490	Food	\$ 55,329	\$ 51,502	\$ 18,445	\$ 24,475
	Total - Supplies & Materials	\$ 3,151,318	\$ 3,137,711	\$ 3,196,707	\$ 2,722,131
	% increase over previous year		-0.4%	1.9%	-14.8%
510	Site Acquisitions/Improve	\$ 279,837	\$ 1,237,633	\$ 413,000	\$ 147,000
520	Bldg Construction/Acquisition	\$ 533,920	\$ 406,160	\$ 286,500	\$ 314,504
530	Other Equipment Purchased	\$ 291,342	\$ 240,754	\$ 193,750	\$ 207,805
532	Bus Equipment	\$ -	\$ 5,000	\$ -	\$ -
533	Other Sped Equip - Instruction	\$ -	\$ -	\$ 21,000	\$ 10,000
545	Construction Chargeback	\$ -	\$ -	\$ -	\$ -
548	Pupil Trans Vehicles Purchased	\$ -	\$ -	\$ 40,000	\$ -
555	Technology Equipment	\$ 738,101	\$ 693,705	\$ 595,555	\$ 583,653
556	Spec Ed Tech Equip	\$ -	\$ 14,485	\$ 2,700	\$ -
	Total - Equipment & Improvements	\$ 1,843,201	\$ 2,597,736	\$ 1,552,505	\$ 1,262,962
	% increase over previous year		40.9%	-40.2%	-18.7%

FOUR YEAR GENERAL FUND SPENDING BY OBJECT (TYPE OF EXPENSE)

Object	Description	2011-12			
		2008-09 Activity	2009-10 Activity	2010-11 Revised Budget	Preliminary Budget
740	Loan Interest	\$ 64,227	\$ 27,144	\$ 33,000	\$ 33,000
790	Other Loan Expense	\$ 5,561	\$ 12,301	\$ 9,000	\$ 9,000
	Total - Short Term Debt Costs	\$ 69,788	\$ 39,444	\$ 42,000	\$ 42,000
	% increase over previous year		-43.5%	6.5%	0.0%
820	Dues & Memberships	\$ 199,427	\$ 179,286	\$ 284,862	\$ 282,480
870	Refunds	\$ 56	\$ -	\$ -	\$ -
895	Fed/Nonpublic Admin	\$ 15,706	\$ 15,345	\$ (4,873)	\$ 720
896	Taxes	\$ 73,966	\$ 44,301	\$ 50,000	\$ 50,000
898	Scholarships	\$ 1,491	\$ 10,854	\$ -	\$ -
	Total - Miscellaneous	\$ 290,646	\$ 249,786	\$ 329,989	\$ 333,200
	% increase over previous year		-14.1%	32.1%	1.0%
910	Fund Transfer	\$ 1,316,563	\$ -	\$ -	\$ -
	Total - Fund Transfers	\$ 1,316,563	\$ -	\$ -	\$ -
	TOTAL GENERAL FUND EXPENSES	\$ 84,253,944	\$ 73,406,349	\$ 73,347,057	\$ 74,074,867
	% increase over previous year		-12.9%	-0.1%	1.0%



Roseville Area Schools

Quality Teaching & Learning for All

Serving:

*Arden Hills
Falcon Heights
Lauderdale
Little Canada
Maplewood
Roseville
Shoreview*

MEMORANDUM

To: Dr. John Thein and School Board

From: Barbara L. Anderson, Assistant Director for Finance & Budgeting

Date: June 10, 2011

Re: Food Service Fund Preliminary Budget 2011-2012

This section is a summary of budgeted revenue and expenses for the Food Service Fund for 2011-2012.

We estimate that by the end of the current (2010-2011) year, the Food Service fund balance will be more than \$700,000. This gives us a source of revenue to replace aging equipment in our buildings, as well as a hedge against rising food and labor prices. Without a fund balance, any equipment purchases would have to be borne by the General Fund.

Total revenue in the Food Service Fund is expected to increase by \$60,500, or 1.7%

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

Student lunch prices at both the elementary and secondary level will remain at the same rates as those for 2010-2011.

Last summer was the first year we participating in the Summer Food Service program. Based on last summer's experience and increased projected participation, we anticipate increased revenues from this program.

We expect the number of students eligible for free and reduced meals will increase, which will result in a greater amount of federal aid in that category. Currently 39% of all students qualify for free or reduced priced meals.

We expect the number of meals served to remain about the same in 2010-2011 as in the current year. However, because we expect the numbers of students eligible for free or reduced prices to continue to increase, our revenue from sales to students will decrease.

The budgeted revenue for special functions food sales has been reduced to reflect lower demand for catering services at Fairview Community Center..

District Center • Budgeting and Accounting • 1251 County Road B2 West • Roseville, MN 55113

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Roseville Area School District 623 is an equal opportunity affirmative action educator and employer, committed to a culturally diverse workforce.

Salaries and benefits are settled for the nutrition services workers for 2011-2012. The expenses reflected in the budget are consistent with the agreement.

Consulting fees include the cost of processing credit card payments, as well as the cost of technical support for the vendor who provides specialized software for the food service programs.

We have been notified by MDE that our entitlement to commodities through the state will increase; this results in increases to both revenues and expenses.

The Food Service fund will pay a greater share of the cost of operating the kitchens for utilities. When the fund was in a deficit position, the General Fund was required to subsidize many of these expenses, but now that the fund is on solid financial footing, we are able to allocate its proportionate share of costs as deemed allowable in state rules.

FOOD SERVICE FUND PRELIMINARY BUDGET 2011-2012

Revenue

Source	Description	2011-12			
		2010-11 Revised Budget	Preliminary Budget	\$ Change	% Change Reason
21	Rev From Other Districts	\$ 45,000	\$ 45,000	\$ -	0.0% No change - NE Metro 916
92	Interest Earnings	\$ 2,000	\$ 500	\$ (1,500)	-75.0% Continuing low interest rates
99	Miscellaneous Local Rev	\$ 4,000	\$ 4,000	\$ -	0.0% No change
300	State Aids And Grants	\$ 135,000	\$ 135,000	\$ -	0.0% No change
471	Federal School Lunch Prgram	\$ 180,000	\$ 201,500	\$ 21,500	11.9% Estimate based on current year
472	Free & Reduced Lunches	\$ 900,000	\$ 937,000	\$ 37,000	4.1% Increased eligibility
473	Commodity Cash Rebate Program	\$ 20,000	\$ 28,000	\$ 8,000	40.0% Estimate based on current year
474	Commodity Program	\$ 160,000	\$ 179,400	\$ 19,400	12.1% per MDE
475	Special Federal Milk	\$ 3,000	\$ 3,000	\$ -	0.0% No change
476	Breakfast Program	\$ 200,000	\$ 250,000	\$ 50,000	25.0% Increased participation
479	Summer Food Service Prg	\$ 104,000	\$ 125,000	\$ 21,000	20.2% Expanded offering
601	Food Sales To Pupils	\$ 1,690,600	\$ 1,486,100	\$ (204,500)	-12.1% Increased free & reduced eligible
606	Food Sales To Adults	\$ 90,350	\$ 89,900	\$ (450)	-0.5% Estimate based on current year
608	Spec Function Food Sale	\$ 32,750	\$ 23,000	\$ (9,750)	-29.8% Estimate based on current year
611	Special Feeding & Other	\$ 1,200	\$ -	\$ (1,200)	-100.0% Estimate based on current year
	Total Revenue	\$ 3,567,900	\$ 3,507,400	\$ 60,500	1.7%

FOOD SERVICE FUND PRELIMINARY BUDGET 2011-2012

Expenses

Object	Description	2011-12			
		2010-11 Revised Budget	Preliminary Budget	\$ Change	% Change Reason
118	Salary-Supervisor	\$ 91,248	\$ 93,072	\$ 1,824	2.0% Estimate salary increase
170	Salary-Regular	\$ 1,083,546	\$ 1,086,862	\$ 3,316	0.3% Staffing adjustment
171	Salary-Part Time	\$ 54,350	\$ 74,000	\$ 19,650	36.2% Summer food program
211	FICA/Medicare	\$ 91,457	\$ 94,528	\$ 3,071	3.4% Consistent with salaries
214	PERA Contribution	\$ 85,113	\$ 89,576	\$ 4,463	5.2% Increase in contribution rate
220	Medical Implicit Rate Subsidy	\$ (20,000)	\$ (20,000)	\$ -	0.0% No change
223	Medical Insurance	\$ 306,602	\$ 338,129	\$ 31,527	10.3% per contract
230	Insurance-Life	\$ 1,583	\$ 1,523	\$ (60)	-3.8% Staffing adjustment
236	Dental Insurance	\$ 10,713	\$ 10,850	\$ 137	1.3% Per staff covered
240	Insurance-LTD	\$ 4,160	\$ 4,059	\$ (101)	-2.4% Per staff covered
250	Tax Sheltered Annuity	\$ 9,580	\$ 9,274	\$ (306)	-3.2% Per staff covered
251	Healthcare Savings Account	\$ 4,880	\$ 5,765	\$ 885	18.1% Per staff covered
270	Workers' Comp Insurance	\$ 36,345	\$ 37,884	\$ 1,539	4.2% Per staff covered
311	Consulting Fees	\$ 35,000	\$ 60,000	\$ 25,000	71.4% Technical support & credit card fees
315	Data Proc Chrgbk	\$ 9,200	\$ 10,000	\$ 800	8.7% Estimate
320	Phone/Communication Srv	\$ 500	\$ 500	\$ -	0.0% No change
329	Postage	\$ 3,000	\$ 3,000	\$ -	0.0% No change
332	Refuse	\$ 47,670	\$ 51,100	\$ 3,430	7.2% Share of total estimated costs
334	Electric	\$ 36,000	\$ 36,000	\$ -	0.0% No change
350	Contracted Repairs	\$ 9,200	\$ 8,000	\$ (1,200)	-13.0% Replaced older equipment
367	Professional Travel	\$ 9,000	\$ 9,000	\$ -	0.0% No change
369	Mileage	\$ 3,000	\$ 3,000	\$ -	0.0% No change
385	Wkroom Chargeback	\$ 2,000	\$ 1,500	\$ (500)	-25.0% Estimate
398	Inter Dept Services	\$ (136,600)	\$ (116,500)	\$ 20,100	-14.7% Based on current year
401	General Supplies	\$ 118,900	\$ 126,100	\$ 7,200	6.1% Estimate
402	Supplies-Bldg & Grnd	\$ 8,000	\$ 8,000	\$ -	0.0% No change
420	Repair Supplies	\$ 9,500	\$ 3,000	\$ (6,500)	-68.4% Replaced older equipment
441	Bldg Fuel - Gas	\$ 38,000	\$ 63,000	\$ 25,000	65.8% Increase share from General Fund
490	Food	\$ 910,000	\$ 949,500	\$ 39,500	4.3% Price increases
491	Commodities	\$ 160,000	\$ 179,400	\$ 19,400	12.1% Entitlement per MDE
495	Milk	\$ 209,500	\$ 189,000	\$ (20,500)	-9.8% Based on current year
530	Equipment Purchased	\$ 45,000	\$ 42,000	\$ (3,000)	-6.7% Estimate
555	Technology Equipment	\$ 30,000	\$ 20,000	\$ (10,000)	-33.3% Replaced older equipment
820	Dues & Memberships	\$ 8,200	\$ 4,200	\$ (4,000)	-48.8% Based on current year
	Total Expenses	\$ 3,314,647	\$ 3,475,322	\$ 160,675	4.8%



Serving:
Arden Hills
Falcon Heights
Lauderdale
Little Canada
Maplewood
Roseville
Shoreview

MEMORANDUM

To: Dr. John Thein and School Board

From: Barbara L. Anderson, Assistant Director for Finance & Budgeting

Date: June 10, 2011

Re: Community Service Fund Preliminary Budget 2011-2012

The information that follows is a summary of budgeted revenue and expenses for the Community Service Fund for 2011-2012.

There is an overall decrease in revenue of \$1,396,647 the vast majority of which is a result of the ending of the Safe School/Healthy Students federal grant. This was a four-year grant, and 2011-12 is the fifth year, in which we plan to spend carryover funds that were not spent in the first four years. As the fiscal agent of this grant, we receive and distribute grant funds to other participating school districts, so this reduction does not represent an equivalent reduction in services to District families.

In 2010-2011 the Senior Program received one-time grant funds from Ramsey County for Meals on Wheels and a gift, reducing revenue by \$40,000. These reductions will be partially offset by an increase in the contributions requested from MOW participants.

The Adult Learning program received a federal EL Civics Refugee grant of \$35,000 that has expired. We also are projecting \$40,000 less in federal supplemental grants for this program. We have applied for new grants, and if we receive funding, the revenue and related expenses will be added during the budget revision process.

Jump to K has expanded to Little Canada Elementary. New sections of All Day Kindergarten at Falcon Heights and Little Canada have combined with projected increases in participation in Friendship Connection to boost budgeted participation fees by \$351,242.

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 funding permits.

For most Community Education programs, revenues are expected to remain at or near the levels of 2010-2011.

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 increase by \$27,000 in 2011-2012. Many of the fund balances in the Community Service Fund are required by statute to be reserved for their specific purposes. This includes ECFE, Adult Learning, and School Readiness.

COMMUNITY SERVICE FUND PRELIMINARY BUDGET 2011-2012

Revenue	Source	Description	2010-11		2011-12		% Change	Reason
			Revised Budget	Budget	Preliminary Budget	\$ Change		
	1	Maintenance Levy	\$ 735,348	\$ 735,160	\$ (188)	0.0%	No change	
	2	Mobile Home Tax	\$ 1,500	\$ 1,500	\$ -	0.0%	No change	
	9	Fiscal Disparities	\$ 91,642	\$ 95,472	\$ 3,830	4.2%	Estimate per Ramsey Co.	
	21	Pymnts From Other Districts	\$ 765,522	\$ 765,500	\$ (22)	0.0%	No change	
	50	Fees From Patrons	\$ 2,819,997	\$ 3,171,239	\$ 351,242	12.5%	2 All Day K sections; new Jump to K at LCAN	
	92	Interest On Investments	\$ 4,500	\$ 4,500	\$ -	0.0%	No change	
	93	Rent Of School Facility	\$ 80,000	\$ 65,000	\$ (15,000)	-18.8%	Change in usage for University classes	
	96	Gifts And Bequests	\$ 41,800	\$ 16,794	\$ (25,006)	-59.8%	Senior Program - one time gift	
	99	Misc Local Revenue	\$ 284,611	\$ 271,263	\$ (13,348)	-4.7%	Senior Program - one time MOW grant	
	227	Abatement Aid	\$ 2,000	\$ 2,000	\$ -	0.0%	No change	
	234	Homestead Market Value Credit	\$ 34,500	\$ 35,000	\$ 500	1.4%	Estimate per MDE	
	300	State Aids And Grants	\$ 183,152	\$ 182,900	\$ (252)	-0.1%	ECFE	
	301	Nonpublic State Aid	\$ 370,048	\$ 329,479	\$ (40,569)	-11.0%	Revenue matches expenses	
	370	Misc Grants - MDE	\$ 42,000	\$ 38,674	\$ (3,326)	-7.9%	Senior Program - DHS meal support	
	400	Federal Aids & Grants	\$ 34,604	\$ -	\$ (34,604)	-100.0%	Adult Learning - EL Civics funding unknown	
	405	Sub Grant From Fed Funds	\$ 90,913	\$ 50,000	\$ (40,913)	-45.0%	Adult Learning - Refugee Grant ended	
	599	Direct Federal Aid - Misc	\$ 2,964,982	\$ 1,370,031	\$ (1,594,951)	-53.8%	SS/HS Grant ending	
	606	Food Sales To Adults	\$ 75,000	\$ 93,750	\$ 18,750	25.0%	Senior Program - MOW client contributions	
	624	Sale Of Equipment	\$ 2,790	\$ -	\$ (2,790)	-100.0%	Sale of bus	
		Total Revenue	\$ 8,624,909	\$ 7,228,262	\$ (1,396,647)	-16.2%		

COMMUNITY SERVICE FUND PRELIMINARY BUDGET 2011-2012

Expenses

Object	Description	2011-12			
		2010-11 Revised Budget	Preliminary Budget	\$ Change	% Change Reason
110	Salary-Admin	\$ 129,150	\$ 131,459	\$ 2,309	1.8% Inflationary
118	Salary-Supervisor	\$ 407,812	\$ 360,937	\$ (46,875)	-11.5% SS/HS Grant reduction; shift FC staff to TOPS
120	ECFE/School Readiness Supervision	\$ 187,907	\$ 180,664	\$ (7,243)	-3.9% Previously budgeted more than spent
140	Salary-Licensed	\$ 570,806	\$ 646,268	\$ 75,462	13.2% 2 new sections All Day K
141	Salary-Instr. Aide	\$ 1,316,060	\$ 1,400,320	\$ 84,260	6.4% 2 All Day K sections; new Jump to K LKAN
145	Substitute Teachers	\$ 8,030	\$ 14,024	\$ 5,994	74.6% Based on current year
147	TA Substitutes	\$ 500	\$ -	\$ (500)	-100.0% Not needed
154	School Nurse	\$ 59,753	\$ 49,879	\$ (9,874)	-16.5% Match Nonpublic pupil funding
165	School Counselor	\$ 80,306	\$ 73,384	\$ (6,922)	-8.6% Match Nonpublic pupil funding
170	Salary-Regular	\$ 411,454	\$ 435,639	\$ 24,185	5.9% Staffing Enrichment, All Day K
171	Salary-Part Time	\$ 81,517	\$ 75,878	\$ (5,639)	-6.9% SHIP Grant
185	Other Pay	\$ 536,605	\$ 492,095	\$ (44,510)	-8.3% SS/HS Grant reduction; EL Civics Grant
211	FICA/Medicare	\$ 280,990	\$ 294,897	\$ 13,907	4.9% Consistent with salaries
214	PERA Contribution	\$ 142,236	\$ 136,669	\$ (5,567)	-3.9% Consistent with salaries
218	TRA Contribution	\$ 87,760	\$ 97,346	\$ 9,586	10.9% Consistent with salaries
220	Medical Implicit Rate Subsidy	\$ (56,000)	\$ (56,000)	\$ -	0.0% No change
223	Medical Insurance	\$ 716,558	\$ 777,064	\$ 60,506	8.4% Consistent with salaries
230	Insurance-Life	\$ 7,180	\$ 7,312	\$ 132	1.8% Consistent with salaries
236	Dental Ins	\$ 37,794	\$ 41,524	\$ 3,730	9.9% Consistent with salaries
240	Insurance-LTD	\$ 13,260	\$ 13,222	\$ (38)	-0.3% Consistent with salaries
250	Tax Sheltered Annuity	\$ 29,374	\$ 30,127	\$ 753	2.6% Consistent with salaries
251	Healthcare Savings Account	\$ 28,862	\$ 25,855	\$ (3,007)	-10.4% Consistent with salaries
270	Workers Compensation	\$ 21,727	\$ 23,026	\$ 1,299	6.0% Consistent with salaries
303	Fed Contract Under 25k	\$ 343,102	\$ 202,000	\$ (141,102)	-41.1% SS/HS Grant reduction
304	Fed Sub > \$25k	\$ 2,126,130	\$ 927,131	\$ (1,198,999)	-56.4% SS/HS Grant reduction
305	Professional Fees	\$ 31,300	\$ 32,250	\$ 950	3.0% Jump to K
311	Consulting Fees	\$ 319,734	\$ 270,042	\$ (49,692)	-15.5% SS/HS Grant reduction
315	Data Processing Chrgbk	\$ 2,100	\$ 2,600	\$ 500	23.8% Adult Learning
320	Phone/Communication Srv	\$ 9,267	\$ 6,874	\$ (2,393)	-25.8% Lower cost phone service
329	Postage	\$ 11,318	\$ 10,895	\$ (423)	-3.7% Reduced mailings

COMMUNITY SERVICE FUND PRELIMINARY BUDGET 2011-2012

Object	Description	2011-12			
		2010-11 Revised Budget	2011-12 Preliminary Budget	\$ Change	% Change Reason
335	Maintenance Chargeback	\$ 90,981	\$ 88,601	\$ (2,380)	-2.6% SS/HS Grant reduction
340	Property Insurance	\$ 2,500	\$ 2,500	\$ -	0.0% No change
350	Contracted Repairs	\$ 3,600	\$ 4,000	\$ 400	11.1% Shuttlebug repairs
360	Public Transportation	\$ 45,558	\$ 26,286	\$ (19,272)	-42.3% ABE/ESL Refugee grant
365	Inter Dept Transportation	\$ 500	\$ 500	\$ -	0.0% No change
366	Travel Expenses	\$ 125	\$ -	\$ (125)	-100.0% EL Civics Grant
367	Professional Travel	\$ 70,530	\$ 40,005	\$ (30,525)	-43.3% SS/HS Grant reduction
369	Mileage	\$ 23,479	\$ 17,895	\$ (5,584)	-23.8% SS/HS Grant reduction
370	Rentals & Leases	\$ 70,850	\$ 52,850	\$ (18,000)	-25.4% Adult Learning - ABE federal grant unknown
381	Printing & Advertising	\$ 23,595	\$ 20,125	\$ (3,470)	-14.7% Reduced mailings
385	Workroom Chargeback	\$ 34,018	\$ 33,285	\$ (733)	-2.2% Reduced copies
391	Reimburse Other ISDs	\$ 154,680	\$ 154,330	\$ (350)	-0.2% Collaborative
394	Pymnts--Other Agencies	\$ 25,605	\$ 27,885	\$ 2,280	8.9% Friendship Connection
398	Interdept Chargeback	\$ (417,857)	\$ (386,876)	\$ 30,981	-7.4% Adult Learning, Jump to K, MOW
401	General Supplies	\$ 168,449	\$ 147,009	\$ (21,440)	-12.7% SS/HS Grant reduction
430	Instructional Supplies	\$ 23,775	\$ 22,359	\$ (1,416)	-6.0% EL Civics Grant
442	Gas & Oil - Vehicles	\$ 3,750	\$ 4,250	\$ 500	13.3% Fuel costs for Shuttle Bug
460	Textbooks	\$ 126,396	\$ 114,441	\$ (11,955)	-9.5% Match Nonpublic pupil funding
489	Periodical/Newspaper	\$ 1,710	\$ 1,960	\$ 250	14.6% Subscription cost increase
490	Food	\$ 76,901	\$ 73,660	\$ (3,241)	-4.2% Participation in breakfast program/reduced snacks
530	Equipment Purchased	\$ 20,872	\$ 26,711	\$ 5,839	28.0% Friendship Connection computer upgrades
555	Technology Equipment	\$ 10,600	\$ 11,600	\$ 1,000	9.4% Comm. Ed computer upgrades
820	Dues & Memberships	\$ 12,720	\$ 14,107	\$ 1,387	10.9% Software licensing - on-line registrations
895	Fed/Nonpublic Admin	\$ 17,621	\$ 16,016	\$ (1,605)	-9.1% Match Nonpublic pupil funding
Total Expense		\$ 8,533,550	\$ 7,216,880	\$ (1,316,670)	-15.4%

COMMUNITY SERVICE FUND PRELIMINARY BUDGET 2011-2012

Program	Description	2010-11		2011-12		% Change	Reason
		Revised Budget	Preliminary Budget	\$ Change	% Change		
501	Advisory Council	\$ 350	\$ 350	\$ -	0.0%	No change	
502	Community Ed Administration	\$ 220,448	\$ 217,010	\$ (3,438)	-1.6%	Copier expense; No national conference	
503	Adult Enrichment	\$ 209,745	\$ 217,205	\$ 7,460	3.6%	Increased offerings	
505	Facility Use Schedule	\$ 84,809	\$ 85,370	\$ 561	0.7%	Inflationary	
506	Senior Program	\$ 370,178	\$ 370,129	\$ (49)	0.0%	No change	
507	Youth Enrichment	\$ 100,868	\$ 100,221	\$ (647)	-0.6%	Staffing adjustent	
508	Aquatics	\$ 146,702	\$ 150,393	\$ 3,691	2.5%	Inflationary; increased offerings	
509	SHIP Grant	\$ 32,500	\$ 32,500	\$ -	0.0%	No change	
510	Adults With Disabilities	\$ 7,372	\$ 7,739	\$ 367	5.0%	Matches funding	
511	Walk/Run	\$ 6,000	\$ 6,710	\$ 710	11.8%	Fundraising	
520	Adult Learning - Comm Service	\$ 782,728	\$ 737,495	\$ (45,233)	-5.8%	No Refugee or EL Civics grants	
521	Alternative H S (Summer)	\$ 9,582	\$ 10,291	\$ 709	7.4%	Correct budget code	
550	Community Service-Preschool	\$ 91,729	\$ 92,110	\$ 381	0.4%	Inflationary	
570	School Age Child Care	\$ 1,818,502	\$ 1,912,285	\$ 93,783	5.2%	new Lump to K site	
575	All Day Kindergarten	\$ 549,496	\$ 805,804	\$ 256,308	46.6%	2 new sections	
580	Early Child Family Education	\$ 368,164	\$ 369,955	\$ 1,791	0.5%	Inflationary	
582	School Readiness	\$ 96,870	\$ 97,915	\$ 1,045	1.1%	Inflationary	
583	Early Childhood Screening	\$ 26,818	\$ 27,254	\$ 436	1.6%	Inflationary	
585	Youth Development	\$ 92,473	\$ 92,473	\$ -	0.0%	No change	
590	Community Service-Other	\$ 168,333	\$ 155,748	\$ (12,585)	-7.5%	Textbooks - Nonpublic pupil aid	
595	Suburb Ramsey Family Collaborative	\$ 158,870	\$ 158,870	\$ -	0.0%	No change	
598	SS/HS Grant	\$ 2,964,982	\$ 1,370,031	\$ (1,594,951)	-53.8%	Grant ending	
710	Guidance	\$ 138,355	\$ 120,853	\$ (17,502)	-12.7%	Matches Nonpublic pupil funding	
720	Health Services	\$ 87,676	\$ 78,169	\$ (9,507)	-10.8%	Matches Nonpublic pupil funding	
Total Expenses		\$ 8,533,550	\$ 7,216,880	\$ (1,316,670)	-15.4%		



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Shoreview

MEMORANDUM

To: Dr. John Thein and School Board

From: Barbara L. Anderson, Assistant Director for Finance & Budgeting

Date: June 10, 2011

Re: Construction Fund Preliminary Budget 2011-2012

Following is a summary of budgeted revenue and expenses for the Alternative Facilities Levy for 2011-2012

UFARS guidelines require that we maintain records for this levy in the construction fund, even though it is classified at the time of the levy as General Fund. Over time, revenues must equal expenses.

Eligible projects must conform to state guidelines for inclusion in this levy. Generally, projects address deferred maintenance issues that extend the usable life of the buildings, both interior and exterior. The District submitted specific projects to the Minnesota Department of Education (MDE) for their approval prior to being included on the levy. Included were multiple projects at Parkview Center School related to the ECFE program improvements. These projects account for the increase in both revenues and expenses in this fund.

CONSTRUCTION FUND PRELIMINARY BUDGET 2011-2012

Revenue		2010-11	2011-12		
Source	Description	Revised Budget	Preliminary Budget	\$ Change	% Change
1	Levy	\$ 389,000	\$ 1,030,273	\$ 641,273	164.9%
Total Revenues		\$ 389,000	\$ 1,030,273	\$ 641,273	164.9%

Projects approved by MDE through 9/15/10

Expenses		2010-11	2011-12		
Object	Description	Revised Budget	Preliminary Budget	\$ Change	% Change
118	Supervisor	\$ 52,143	\$ 53,110	\$ 967	1.9%
170	Clerical/Custodial	\$ 6,686	\$ -	\$ (6,686)	-100.0%
211	FICA/Medicare	\$ 4,393	\$ 3,951	\$ (442)	-10.1%
214	PERA	\$ 4,012	\$ 3,761	\$ (251)	-6.3%
223	Medical Insurance	\$ 14,101	\$ 14,107	\$ 6	0.0%
230	Life Insurance	\$ 164	\$ 134	\$ (30)	-18.3%
236	Dental Insurance	\$ 830	\$ 745	\$ (85)	-10.2%
240	LTD Insurance	\$ 329	\$ 253	\$ (76)	-23.1%
250	Tax Sheltered Annuity	\$ 189	\$ 192	\$ 3	1.6%
251	Healthcare Savings Account	\$ 973	\$ 852	\$ (121)	-12.4%
270	Workers Compensation	\$ 344	\$ 311	\$ (33)	-9.6%
510	Site Acquisitions/Improvements	\$ 31,550	\$ 65,500	\$ 33,950	107.6%
520	Building Acquisitions/Improvements	\$ 272,575	\$ 887,000	\$ 614,425	225.4%
Total Expenses		\$ 388,289	\$ 1,029,916	\$ 641,627	165.2%



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MEMORANDUM

To: Dr. John Thein and School Board

From: Barbara L. Anderson, Assistant Director for Finance & Budgeting

Date: June 10, 2011

Re: Debt Redemption Fund Preliminary Budget 2011-2012

This section is a summary of budgeted revenue and expenses for the Debt Redemption Fund for 2011-2012.

The District has two sets of bonds in this category outstanding, totaling \$29,940,000. The original bond issues were issued in the first half of the 1990s, and were used to improve and expand instructional space in all district buildings. The original debt issuances were refunded, in 2001 and 2004, to take advantage of lower interest rates. In 2010-2011, the District refunded the 2001 issue, once again taking advantage of record low interest rates. This refunding will save the District approximately \$330,000 each year in interest expense. The 2004 bond will be eligible for refunding in 2013.

State law requires district to levy for 105% of the amount needed to repay debt. The additional 5% is intended to offset tax delinquencies and to pay for miscellaneous expenses, such as bond agent fees. Any excess fund balance is used to reduce the levy in future years. The taxes levied against property in 2011 were reduced by \$271,603 over those in 2010. Fund balances are expected to be adequate to make debt payments on a timely basis. We project that the Debt Redemption fund balance will be \$553,036 at the end of 2011-2012.

The final principal payment is scheduled to be made in February 2026.

DEBT SERVICE FUND PRELIMINARY BUDGET 2011-2012

Revenue	Source	Description	2010-11		2011-12		% Change	Reason
			Budget	Revised Budget	Preliminary Budget	\$ Change		
	1	Maintenance Levy	\$ 2,721,684	\$ 2,441,257	\$ (280,427)	-10.3%	Refunded at lower rate	
	2	Mobile Home Tax	\$ 2,000	\$ 2,000	\$ -	0.0%	No change	
	9	Fiscal Disparities	\$ 317,906	\$ 322,917	\$ 5,011	1.6%	Estimate Ramsey County	
	15	Interest On Levy Pymnts	\$ (1,000)	\$ (1,000)	\$ -	0.0%	No change	
	92	Interest On Investments	\$ 5,000	\$ 5,000	\$ -	0.0%	No change	
	234	Homestead Market Value Credit	\$ 119,213	\$ 124,518	\$ 5,305	4.5%	Estimae MDE	
	631	Sale Of Bonds	\$ 21,450,000	\$ -	\$ (21,450,000)	-100.0%	No refunding planned	
		Total Revenue	\$ 24,614,803	\$ 2,894,692	\$ (21,720,111)	-88.2%		

Expense	Object	Description	2010-11		2011-12		% Change	Reason
			Budget	Revised Budget	Preliminary Budget	\$ Change		
	710	Bond-Redemption or Principal	\$ 1,618,907	\$ 1,705,000	\$ 86,093	5.3%	Per schedule	
	720	Bond Interest	\$ 1,665,000	\$ 1,223,465	\$ (441,535)	-26.5%	Refunded at lower rate	
	790	Other Debt Service Expense	\$ 51,000	\$ 5,000	\$ (46,000)	-90.2%	No refunding planned	
	920	Bond Refunding Payments	\$ 21,450,000	\$ -	\$ (21,450,000)	-100.0%	No refunding planned	
		Total Expenses	\$ 24,784,907	\$ 2,933,465	\$ (21,851,442)	-88.2%		



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MEMORANDUM

To: Dr. John Thein and School Board

From: Barbara L. Anderson, Assistant Director for Finance & Budgeting

Date: June 10, 2011

Re: OPEB Debt Fund Preliminary Budget 2011-2012

This section is a summary of budgeted revenue and expenses for the OPEB Debt Fund for 2011-2012.

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 first two years of its existence, only interest payments have been made. The 2011-2012 year marks the first payment against the principal. 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.

OPEB DEBT FUND PRELIMINARY BUDGET 2011-2012

Revenue

Source	Description	2010-11		2011-12		% Change	Reason
		Revised Budget	Preliminary Budget	\$ Change	%		
1	Maintenance Levy	\$ 1,079,232	\$ 1,135,554	\$ 56,322	5.2%	Required to meet debt obligation	
2	Mobile Home Tax	\$ 1,000	\$ -	\$ (1,000)	-100.0%	Estimate	
9	Fiscal Disparities	\$ 129,161	\$ 149,293	\$ 20,132	15.6%	Estimate per Ramsey County	
15	Interest On Levy Pymnt	\$ (500)	\$ (500)	\$ -	0.0%	No change	
92	Interest Earnings	\$ 2,000	\$ 2,000	\$ -	0.0%	No change	
234	Homestead Market Value Credit	\$ 75,000	\$ 50,581	\$ (24,419)	-32.6%	Estimate per MDE	
	Total Revenue	\$ 1,285,893	\$ 1,336,928	\$ 51,035	4.0%		

Expenses

Object	Description	2010-11		2011-12		% Change	Reason
		Revised Budget	Preliminary Budget	\$ Change	%		
710	Bond Redemption Principal	\$ -	\$ 50,000	\$ 50,000	100.0%	Per repayment schedule	
720	Bond Interest	\$ 1,229,670	\$ 1,229,670	\$ -	0.0%	No change	
790	Other Loan Expense	\$ 1,000	\$ -	\$ (1,000)	-100.0%	Estimate	
	Expense	\$ 1,230,670	\$ 1,279,670	\$ 49,000	4.0%		



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MEMORANDUM

To: Dr. John Thein and School Board

From: Barbara L. Anderson, Assistant Director for Finance & Budgeting

Date: June 10, 2011

Re: OPEB Trust Fund Preliminary Budget 2011-2012

This section is a summary of budgeted revenue and expenses for the OPEB Trust Fund for 2011-2012.

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 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 2011-2012 are estimates. We expect to receive updated actuarially determined calculations for expenses within the next several months. These calculations will provide us with the expenses that will be recorded for both 2011-2012 and 2012-2013. The budget will be updated during the annual revision process to reflect the new figures.

OPEB TRUST FUND PRELIMINARY BUDGET 2011-2012

Revenue	Source Description	2010-11		2011-12		% Change	Reason
		Budget	Revised Budget	Budget	Preliminary Budget		
92	Interest Earnings	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	0%	Estimate
	Total Revenue	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	0%	

Expenses	Source Description	2010-11		2011-12		% Change	Reason
		Budget	Revised Budget	Budget	Preliminary Budget		
223	Medical Insurance	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	0%	Estimate
	Total Expenses	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	0%	

CHAPTER FOUR

SUMMARY AND FUND BALANCES

**ROSEVILLE AREA SCHOOLS
2011-2012 PRELIMINARY BUDGET**

	2010-2011 Revised Budget	2011-2012 Preliminary Budget	Budget Increase/ (Decrease)
GENERAL FUND			
Revenue	\$ 70,970,314	\$72,935,260	\$1,964,946
Expense	\$ 73,347,057	\$74,074,867	\$727,810
Difference	\$ (2,376,743)	(\$1,139,607)	
FOOD SERVICE FUND			
Revenue	\$ 3,567,900	\$3,507,400	(\$60,500)
Expense	\$ 3,314,647	\$3,475,322	\$160,675
Difference	\$ 253,253	\$32,078	
COMMUNITY SERVICE FUND			
Revenue	\$ 8,624,909	\$7,228,262	(\$1,396,647)
Expense	\$ 8,533,550	\$7,200,649	(\$1,332,901)
Difference	\$ 91,359	\$27,613	
CONSTRUCTION FUND			
Revenue	\$ 389,000	\$1,030,273	\$641,273
Expense	\$ 388,289	\$1,029,916	\$641,627
Difference	\$ 711	\$357	
DEBT SERVICE FUND			
Revenue	\$ 24,614,803	\$2,894,692	(\$21,720,111)
Expense	\$ 24,784,907	\$2,933,465	(\$21,851,442)
Difference	\$ (170,104)	(\$38,773)	
OPEB DEBT FUND			
Revenue	\$ 1,285,893	\$1,336,928	\$51,035
Expense	\$ 1,230,670	\$1,279,670	\$49,000
Difference	\$ 55,223	\$57,258	
OPEB TRUST FUND			
Revenue	\$ 800,000	\$800,000	\$0
Expense	\$ 2,000,000	\$2,000,000	\$0
Difference	\$ (1,200,000)	(\$1,200,000)	\$0
Revenue, All Funds	\$ 110,252,819	\$ 89,732,815	\$ (20,520,004)
Expenses, All Funds	\$ 113,599,120	\$ 91,993,889	\$ (21,605,231)
	\$ (3,346,301)	\$ (2,261,074)	\$ 1,085,227

ROSEVILLE AREA SCHOOLS
Estimated Fund Balances 2011-2012

	Estimated Balance June 30, 2011	Proposed Revenue 2011-2012	Proposed Expenses 2011-2012	Revenue Excess/(Deficit) Over Expenses	Estimated Balance June 30, 2012
General Fund					
Reserved for Staff Development (1)	\$ -	\$ 801,915	\$ 801,915	\$ -	\$ -
Reserved for Compensatory Ed & LEP	\$ -	\$ 4,198,812	\$ 4,198,812	\$ -	\$ -
Reserved for Learning & Development	\$ -	\$ 1,496,101	\$ 1,496,101	\$ -	\$ -
Reserved for Gifted and Talented	\$ -	\$ 93,901	\$ 93,901	\$ -	\$ -
Reserved for School Safety	\$ -	\$ 301,661	\$ 301,661	\$ -	\$ -
Health & Safety	\$ 180,231	\$ 185,194	\$ 426,953	\$ (241,759)	\$ (61,528)
Operating Capital	\$ 394,964	\$ 1,896,638	\$ 2,090,971	\$ (194,333)	\$ 200,631
Subtotal, Reserved	\$ 575,195	\$ 8,974,222	\$ 9,410,314	\$ (436,092)	\$ 139,103
	\$ -			\$ -	\$ -
Plus Unbudgeted Revenue Earned FY 2010 (2)	\$ 700,000				
Budgeted Unreserved Fund Balance	\$ 2,398,790	\$ 63,961,038	\$ 64,664,553	\$ (703,515)	\$ 2,395,275
Total, General Fund	\$ 3,673,985	\$ 72,935,260	\$ 74,074,867	\$ (1,139,607)	\$ 2,534,378
<p>(1) - Not required for 2004, 2005, 2006, 2007, 2010 or 2011 (2) Special Education revenue underestimated for FY2010; recognized in FY 2011</p>					
Food Service Fund	\$ 704,838	\$ 3,507,400	\$ 3,475,322	\$ 32,078	\$ 736,916
Community Service Fund	\$ 856,486	\$ 7,228,262	\$ 7,200,649	\$ 27,613	\$ 884,099
Construction Fund	\$ 100,978	\$ 1,030,273	\$ 1,029,916	\$ 357	\$ 101,335
Debt Service Fund	\$ 591,809	\$ 2,894,692	\$ 2,933,465	\$ (38,773)	\$ 553,036
OPEB Debt Fund	\$ 60,629	\$ 1,336,928	\$ 1,279,670	\$ 57,258	\$ 117,887
OPEB Trust Fund	\$ 13,831,814	\$ 800,000	\$ 2,000,000	\$ (1,200,000)	\$ 12,631,814
Total, All Funds	\$ 19,820,539	\$ 89,732,815	\$ 91,993,889	\$ (2,261,074)	\$ 17,559,465