

# Roseau Public School District

## Five Year General Fund Budget Projection Summary

Definitions	Actual 2024-2025	Budget 2025-2026	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg	Projected 2030-2031	% Chg
Revenue	\$15,678,057	\$15,425,406	\$16,130,557	4.6%	\$16,196,145	0.4%	\$16,099,909	-0.6%	\$16,054,098	-0.3%	\$15,961,883	-0.6%
Expenditures	\$15,792,614	\$15,894,422	\$15,641,228	-1.6%	\$15,796,127	1.0%	\$16,152,487	2.3%	\$16,410,825	1.6%	\$16,810,944	2.4%
Revenue Over (Under) Expenditures	(\$114,558)	(\$469,015)	\$489,329		\$400,018		(\$52,577)		(\$356,728)		(\$849,061)	
Fund Balance	\$2,637,608	\$2,168,593	\$2,657,922		\$3,057,940		\$3,005,363		\$2,648,636		\$1,799,574	
Assigned Fund Balance	\$2,156,151	\$1,585,039	\$1,549,044		\$1,493,004		\$1,410,979		\$1,309,598		\$1,183,039	
Unassigned Fund Balance	\$481,458	\$583,554	\$1,108,879		\$1,564,936		\$1,594,384		\$1,339,038		\$616,535	
Percent Unassigned	3.0%	3.7%	7.1%		9.9%		9.9%		8.2%		3.7%	

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Basic Funding Formula	\$7,281	\$7,481	\$7,682	2.7%	\$7,878	2.6%	\$8,041	2.1%	\$8,217	2.2%	\$8,411	2.4%
Operating Referendum	\$227	\$227	\$1,227	440.8%	\$1,252	2.1%	\$1,273	1.7%	\$1,296	1.8%	\$1,322	1.9%
Local Optional Revenue	\$724	\$724	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%
Capital Projects Levy	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Adj Pupil Units	1,183	1,134	1,103	-2.7%	1,088	-1.4%	1,054	-3.1%	1,031	-2.2%	998	-3.2%
Per Pupil Revenue	\$13,256	\$13,608	\$14,624	7.5%	\$14,892	1.8%	\$15,271	2.5%	\$15,577	2.0%	\$15,997	2.7%
Per Pupil Expenditures	\$13,353	\$14,022	\$14,180	1.1%	\$14,524	2.4%	\$15,321	5.5%	\$15,924	3.9%	\$16,848	5.8%