

Agenda Topic: 2025-2026 Preliminary Budget Approval  
Meeting Date: June 24, 2025  
Contact Person: Shari Thompson

**Background:**

This document is a summary of the recommended 2025-2026 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 27, 2025.

ROSEVILLE AREA SCHOOLS					
Budget Summary - Proposed Projections					
2025 - 2026					
	Estimated Fund Balance June 30, 2025	2025-2026 Proposed Revenue	2025-2026 Proposed Expenditures	Revenue Excess/(Deficit) Over Expenses	Estimated Fund Balance June 30, 2026
<b>General Fund</b>					
<b>Unassigned Fund Balance</b>	\$ 14,269,576	\$ 120,852,607	\$ 122,773,429	\$ (1,920,822)	\$ 12,348,754
	<b>\$ 14,269,576</b>				<b>\$ 12,348,754</b>
<b>Nonspendable (Inventories &amp; Prepaid)</b>	<b>\$ 260,265</b>				<b>\$ 260,265</b>
					<b>\$ 12,609,019</b>
<b>Restricted for:</b>					
Staff Development	\$ -	\$ 1,163,026	\$ 1,163,026	\$ -	\$ -
Compensatory Ed	\$ -	\$ 10,394,316	\$ 10,394,316	\$ -	\$ -
Learning & Development	\$ -	\$ 1,606,458	\$ 1,606,458	\$ -	\$ -
Gifted and Talented	\$ -	\$ 101,067	\$ 101,067	\$ -	\$ -
School Safety	\$ -	\$ 382,337	\$ 382,337	\$ -	\$ -
Operating Capital	\$ 54,424	\$ 2,298,688	\$ 1,584,376	\$ 714,312	\$ 768,736
Long-term Facilities Maintenance (LTFM)	\$ -	\$ 1,907,609	\$ 1,749,934	\$ 157,675	\$ 157,675
<b>Subtotal, Restricted</b>	<b>\$ 54,424</b>	<b>\$ 17,853,501</b>	<b>\$ 16,981,514</b>	<b>\$ 871,987</b>	<b>\$ 926,411</b>
<b>Total, General Fund</b>	<b>\$ 14,584,265</b>	<b>\$ 138,706,108</b>	<b>\$ 139,754,943</b>	<b>\$ (1,048,835)</b>	<b>\$ 13,535,430</b>
<b>Food Service Fund</b>	\$ 3,888,955	\$ 5,410,200	\$ 7,103,411	\$ (1,693,211)	\$ 2,195,744
<b>Community Service Fund</b>	\$ 2,409,947	\$ 8,327,727	\$ 8,760,459	\$ (432,732)	\$ 1,977,215
<b>Construction Fund (FD 06 LTFM)</b>	\$ 2,827,301	\$ 17,800,000	\$ 7,720,000	\$ 10,080,000	\$ 12,907,301
<b>Construction Fund ( Bond Construction)</b>	\$ 9,019,268	\$ 15,000	\$ 1,500,000	\$ (1,485,000)	\$ 7,534,268
<b>Debt Service Fund</b>	\$ 265,541	\$ 16,765,682	\$ 13,857,300	\$ 2,908,382	\$ 3,173,923
<b>OPEB Debt Fund</b>	\$ 330,261	\$ 3,453,886	\$ 3,242,250	\$ 211,636	\$ 541,897
<b>OPEB Trust Fund</b>	\$ 4,170,805	\$ 12,600	\$ 762,570	\$ (749,970)	\$ 3,420,835
<b>Insurance Fund</b>	\$ 365,548	\$ 1,005,000	\$ 1,087,549	\$ (82,549)	\$ 282,999
<b>Total, All Funds</b>	<b>\$ 37,861,891</b>	<b>\$ 191,496,203</b>	<b>\$ 183,788,482</b>	<b>\$ 7,707,721</b>	<b>\$ 45,569,612</b>

**Recommendation:**

It is recommended that the board approve the 2025-2026 preliminary budget as presented.

  X   Action Required                                 Informational – No Board Action Requested