

BUDGET PROJECTION MODEL

Basic Set-Up of Projection Model

Name of District:	Roseau
District Number:	682
Name of Preparer:	Tom Jerome
Title of Preparer:	Superintendent
Name of District Superintendent:	Tom Jerome
Date Projection Prepared:	3/4/25

Version:	Version:
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Begin by entering the appropriate information for your district in all fields highlighted in light blue.

Total Beginning Fund Balance	July 1, 2023	\$564,994
Budgeting For Restricted Fund Balances:		
	Beginning Fund Balance	July 1, 2023
Capital Projects Levy (Yes = 1 No = 2)	2	\$0
Operating Capital Budget & Reserves (Yes = 1 No = 2)	1	\$794,567
Safe Schools Budget & Reserves (Yes = 1 No = 2)	1	\$94,577
LTFM Budget & Reserves (Yes = 1 No = 2)	1	\$1,036,959
Medical Assistance - 3rd Party (Yes = 1 No = 2)	2	\$0

Switched Functions:		
Equity Revenue (Metro = 1 Non-Metro = 2)	2	
Safe Schools Intermediate Levy (Yes=1, No =2)	2	
Voluntary Prekindergarten Program (Yes=1, No =2)	1	
Districts Fund Balance Policy - Enter a % or a \$ in D24 and then the desired percentage or amount in E24.	%	0.0
Enter Districts Estimated TRA Contracts "Roll-up" STEP Cost %		0.00%
Enter Districts Estimated Annual Teacher "Lane Changes" Amount \$		\$0
Enter Districts Estimated PERA "Roll-up" STEP Cost %		0.00%

Selected Inputs/Assumptions:		
Enter Districts English Learner Revenue for	2022-2023	\$14,758
Enter Districts Average Building Age for	2023-2024	34.89
Enter Districts Resident ADM'S for	2024-2025	1,150.00

Fiscal Years in Projection	Actual	Budget	Projected	Projected	Projected	Projected	Projected
	2023-2024 Payable 23	2024-2025 Payable 24	2025-2026 Payable 25	2026-2027 Payable 26	2027-2028 Payable 27	2028-2029 Payable 28	2029-2030 Payable 29



Roseau Public School District

Historical Adjusted Average Daily Membership (ADM)

Grade	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25	Projected 25-26	Projected 26-27	Projected 27-28	Projected 28-29	Projected 29-30
ECSE	8.19	8.39	10.36	8.07	5.97	8.13	8.13	8.13	8.13	8.13	8.13
PKG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kgt Hdp	13.01	10.74	11.38	13.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KDG	74.04	72.46	84.46	68.63	58.12	79.00	79.00	79.00	79.00	79.00	79.00
1	100.68	82.97	79.66	70.96	82.68	61.00	79.00	81.89	81.89	81.89	81.89
2	83.35	95.43	84.28	78.31	74.13	85.00	61.00	84.65	84.64	84.64	84.64
3	96.09	84.23	101.14	87.27	80.70	82.00	85.00	65.94	88.26	91.49	91.49
4	92.26	92.84	90.18	97.12	90.19	78.00	82.00	84.05	65.20	87.28	90.47
5	77.27	86.50	96.82	94.11	88.62	93.00	78.00	81.31	83.35	64.65	86.55
6	93.94	68.65	96.99	94.93	95.48	88.00	93.00	78.01	81.33	83.36	64.67
7	101.74	91.48	71.10	95.18	95.61	94.00	88.00	92.26	77.39	86.68	82.70
8	80.73	101.27	82.60	69.07	92.76	94.00	94.00	86.27	90.44	75.87	79.09
9	82.22	83.38	98.75	99.19	69.15	89.00	94.00	91.50	83.97	88.03	73.85
10	100.61	82.33	83.90	96.26	96.28	73.00	89.00	96.57	94.00	86.26	90.44
11	99.78	95.10	76.67	73.16	76.63	88.00	73.00	77.85	84.47	82.22	75.45
12	71.76	92.65	88.78	69.72	58.74	92.00	88.00	77.87	83.14	90.21	87.81
	1,175.63	1,149.36	1,137.07	1,115.17	1,065.06	1,104.13	1,091.13	1,082.39	1,085.21	1,083.72	1,076.17

Roseau Public School District

Grade Progression Ratios

Grade Progression	19-20 TO 20-21	20-21 TO 21-22	21-22 TO 22-23	22-23 TO 23-24	23-24 TO 24-25	Two Year Average	Three Year Average	Four Year Average	Five Year Average	Two Year Wt Average
K-1	0.953	0.957	1.078	1.011	1.050	1.030	1.046	1.024	1.010	1.037
1-2	0.948	1.016	0.988	1.045	1.028	1.036	1.019	1.018	1.004	1.034
2-3	1.011	1.060	1.035	1.031	1.106	1.068	1.057	1.058	1.049	1.081
3-4	0.966	1.071	0.960	1.033	0.967	1.000	0.987	1.008	0.999	0.980
4-5	0.938	1.043	1.044	0.912	1.031	0.972	0.996	1.008	0.994	0.992
5-6	0.888	1.121	0.980	1.015	0.993	1.004	0.996	1.027	1.000	1.000
6-7	0.974	1.036	0.981	1.007	0.984	0.996	0.991	1.002	0.997	0.992
7-8	0.996	1.012	0.971	0.976	0.983	0.979	0.976	0.988	0.987	0.980
8-9	1.033	0.975	1.071	1.001	0.959	0.980	1.011	1.002	1.006	0.973
9-10	1.001	1.006	0.976	0.971	1.066	1.013	1.000	1.002	1.002	1.027
10-11	0.945	0.931	0.872	0.796	0.914	0.855	0.861	0.878	0.892	0.875
11-12	0.929	0.934	0.909	0.803	1.201	1.002	0.971	0.962	0.955	1.068

Roseau Public School District

Calculation of Budget Enrollment: Projected Adjusted Pupil Units

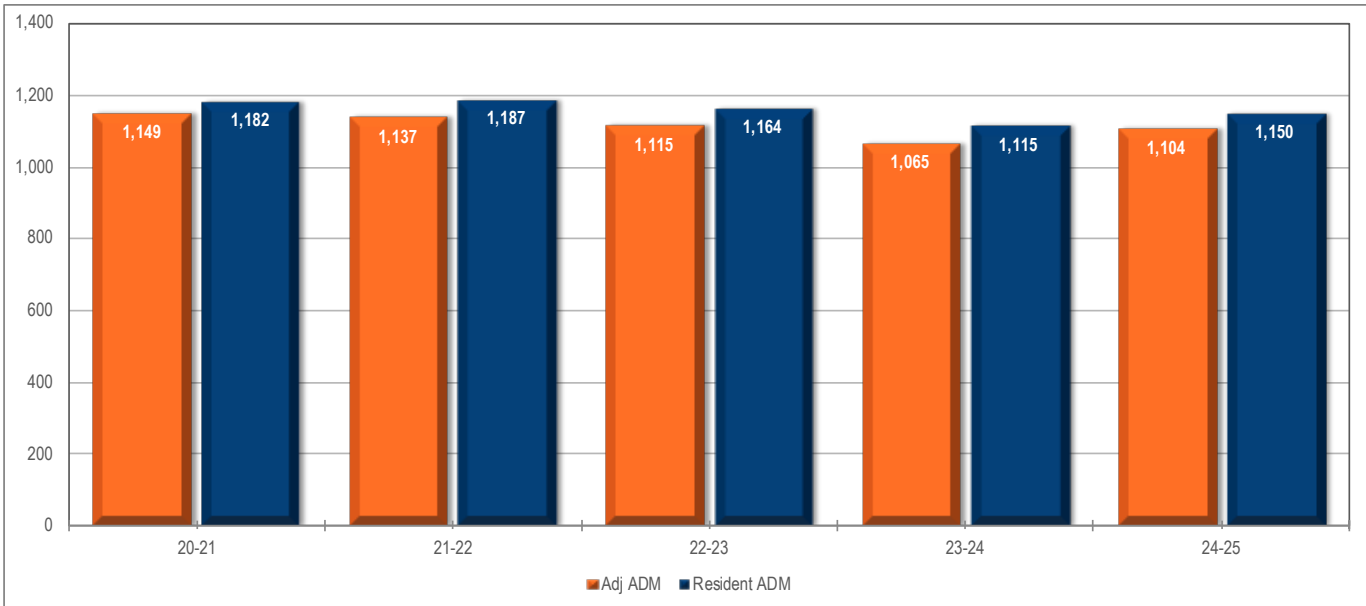
	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25	Projected 25-26	Projected 26-27	Projected 27-28	Projected 28-29	Projected 29-30
ECSE (1.0)	9.3	10.4	8.1	9.07	8.13	8.1	8.1	8.1	8.1	8.1
SRP (1.0)				0.00	0.00					
Vol PRE-K (1.0)				0.00	0.00					
HCP-K (1.0)	10.7	11.4	13.2	0.00	0.00					
REG-K (1.0)	72.5	54.5	68.6	58.12	79.00	79.0	78.0	79.0	78.0	79.0
K Half Day (.55)				0.00	0.00					
Grades 1-3 (1.0)	262.6	265.1	256.5	237.51	228.00	228.0	229.5	234.8	238.0	258.0
Grades 4-6 (1.0)	248.0	284.0	286.2	274.29	259.00	253.0	243.4	229.9	235.3	241.7
Grades 7-12 (1.2)	546.2	511.8	502.6	489.77	530.00	526.0	522.4	513.4	503.3	489.3
Total Enrollment	1,149.3	1,137.1	1,115.2	1,065.06	1,104.13	1,091.1	1,082.4	1,085.2	1,083.7	1,076.2

Calculation of APU Enrollment:

Projected Pupil Units	1,258.60	1,239.43	1,215.69	1,162.89	1,210.13	1,196.33	1,186.87	1,187.89	1,184.38	1,174.04
Q Comp Oct 1 Enroll			-	-	-	-	1,001.1	1,082.4	1,085.2	1,083.7

Roseau Public School District

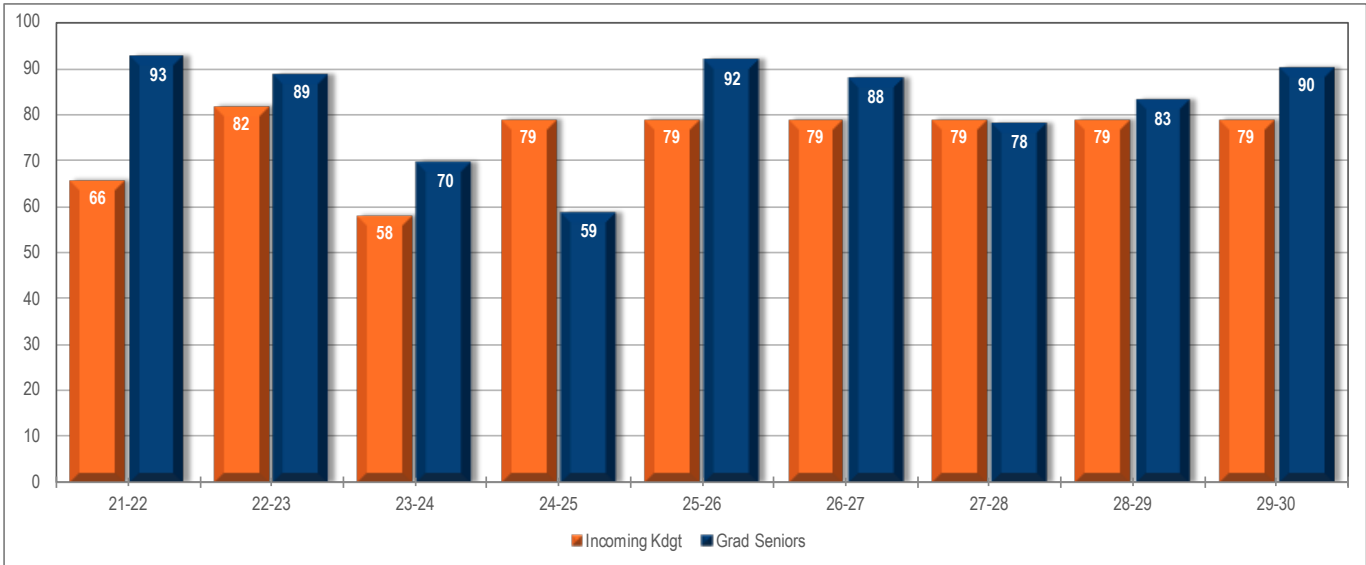
Enrollment Trends - Resident and Adjusted Average Daily Membership (ADM)



Source: MDE Enrollment Data 2003-2025

Roseau Public School District

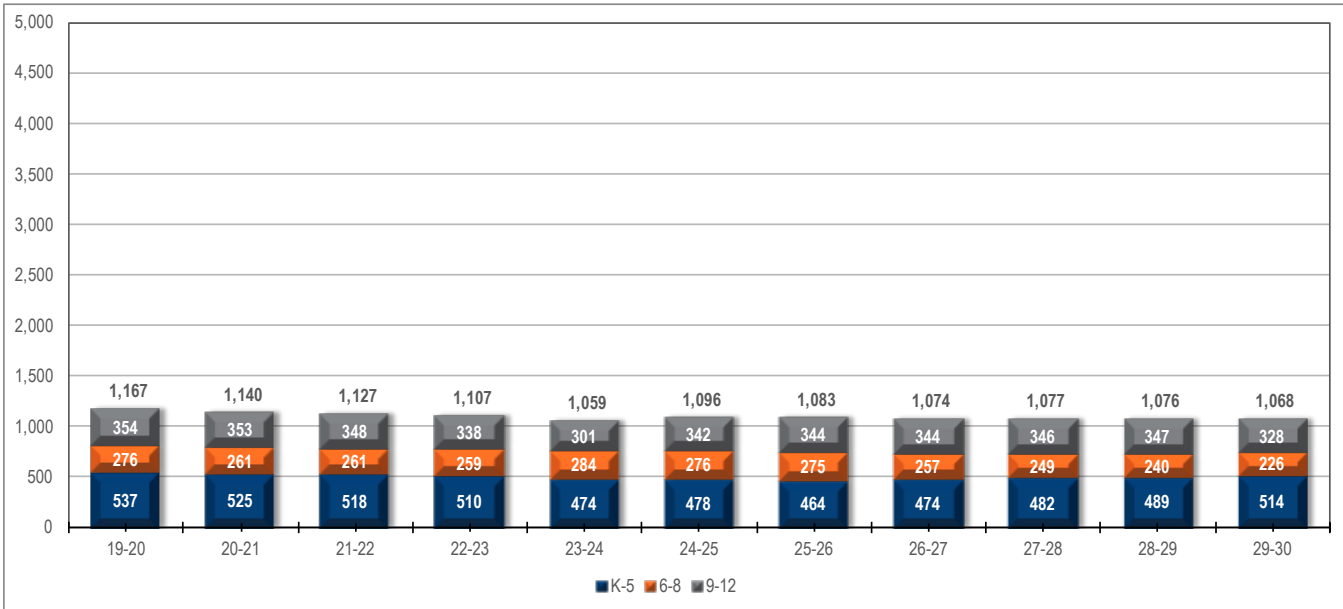
Grade Twelve vs. Incoming Kindergarten



Comment: Fewer incoming kindergarten students as compared to graduating students may indicate enrollment will decline.
Source: MDE Enrollment Data 2003-2025

Roseau Public School District

Enrollment Projection by Grade Level K-12



Source: MDE Enrollment Data 2003-2025

Enrollment Projection Assumption:

2 Year Weighted Average = 5

Roseau Public School District

Voluntary Prekindergarten Enrollment

Student Count	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
350 to 424 Hours	0.0	0.0	0.0	0.0	0.0
425 to 509 Hours	0.0	0.0	0.0	0.0	0.0
510 or more Hours	0.0	0.0	0.0	0.0	0.0

Pupil Weighting Factors	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
350 to 424 Hours = .412					
425 to 509 Hours = .5					
510 or more Hours = .6					
Total FTE Pupils					

Roseau Public School District

1) Teacher Licensed Staff Calculator

Calculate budget impact of staff turnover and change in teacher licensed staff positions	Budget 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029	Projected 2029-2030
<i>Projected Licensed Teacher Staff Based on Projected Enrollment</i>						
<i>Budget Projection - Adjust # of FTE Licensed Teaching Staff based upon adjustment to # of FTE or staffing ratio</i>						
Enter # FTE licensed teaching staff	0.00	0.00	0.00	0.00	0.00	0.00
Calculated staff ratio	0.00	0.00	0.00	0.00	0.00	0.00
COST CHANGES DUE TO STAFF ADDITIONS & SUBTRACTIONS						
Change in number of non-retiring licensed classroom staff - enter FTE (If Decrease, enter as a negative)	n/a	0.00	0.00	0.00	0.00	0.00
Staff turnover - # of teacher retirements & replaced	n/a	0.00	0.00	0.00	0.00	0.00
Staff turnover - # of teacher retirements & not replaced (Enter as a negative)	n/a	0.00	0.00	0.00	0.00	0.00
Average salary of replacement staff	\$ -	Model will inflate the salaries in subsequent years.				
Enter average salary of staff leaving district	\$ -	Model will inflate the salaries in subsequent years.				
Resulting changes in staffing	n/a	0.00	0.00	0.00	0.00	0.00
TOTAL COST INCREASES/DECREASES	n/a	\$0	\$0	\$0	\$0	\$0
Use Staff Calculator in the Budget Projection for Changes In Licensed Teachers? (1 = YES, 2 = NO)	n/a	2	2	2	2	2

2) Projected Cost of Fringe Benefits

Licensed Teacher Benefits	Budget 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029	Projected 2029-2030
Faculty Fringe Benefit Cost Licensed Teachers	\$0	\$0				
Total Number FTE Licensed Teaching Staff	0.00	0.00				
Cost Per Licensed Teaching Staff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Estimated Percent Increase in Cost		10.00%	10.00%	10.00%	10.00%	10.00%
Projected Benefit Cost Per Licensed Teaching Staff		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Number Licensed Teaching FTE Staff		-	-	-	-	-
Projected Cost of Licensed Teaching Staff		\$0	\$0	\$0	\$0	\$0
Resulting changes in staffing from above	n/a	0.00	0.00	0.00	0.00	0.00
TOTAL COST INCREASES/DECREASES		0.00	0.00	0.00	0.00	0.00
Use Staff Calculator in the Budget Projection for Changes In Licensed Teachers? (1 = YES, 2 = NO)	n/a	2	2	2	2	2

3) Projected Cost of Group Health Insurance

Health insurance based on number of FTE staff	Budget 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029	Projected 2029-2030
Enter total staff covered by district health insurance	-					
Licensed Teachers	0	0	0	0	0	0
Change in Other Staffing Eligible for Health Insurance (If Decrease put in as a negative)	0	0	0	0	0	0
Other staff covered by district health insurance	0	0	0	0	0	0
Group Health Insurance Budget	\$757,966	\$833,752	\$917,127	\$1,008,840	\$1,109,724	\$1,220,698
Average Monthly Health Ins. Cost Per Employee	\$	\$	\$	\$	\$	\$

BPM AUDIT TAB

	Actual 2023-2024	Budget 2024-2025
EXPENDITURES UP-LOAD REGULAR		
Error Check:		
Expenditures Per Exp Input Tab	\$14,441,652	\$15,123,351
Expenditures Per Exp Up-Load Reg Tab	\$14,441,652	\$0
Variance	\$0	\$15,123,351
EXPENDITURES UP-LOAD RESTRICTED		
Error Check:		
Expenditures Per Exp Input Tab	\$632,198	\$642,691
Expenditures Per Exp Up-Load Reg Tab	\$632,198	\$0
Variance	\$0	\$642,691

	2023-2024	2024-2025
RESERVES VERSUS BUDGET REPORT		
Error Check:		
Revenue Per Reserves	\$15,334,924	\$15,649,595
Revenue Per Budget Report	\$15,334,924	\$15,649,595
Variance	\$0.00	\$0.00
Error Check:		
Expenditures Per Reserves	\$15,073,850	\$15,766,042
Expenditures Per Budget Report	\$15,073,850	\$15,766,042
Variance	\$0.00	\$0.00

2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
\$15,741,438	\$15,931,872	\$16,091,950	\$16,256,289	\$16,369,706
\$15,741,438	\$15,931,872	\$16,091,950	\$16,256,289	\$16,369,706
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$15,637,127	\$16,324,730	\$16,826,931	\$17,351,664	\$17,900,318
\$15,637,127	\$16,324,730	\$16,826,931	\$17,351,664	\$17,900,318
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Roseau Public School District

GENERAL FUND
REVENUE PROJECTION MODEL

GO TO EXPENSES GO TO RESERVES GO TO BASIC SETUP

ENROLLMENT	
Adj. Average Daily Membership (ADM)	
Adjusted Pupil Units (APU)	
Extended Time Pupil Units	
EL Students ADM's - Funded	
ADM'S Served	

GENERAL EDUCATION REVENUE - Based on Enrollment and Per Pupil Revenue	
Formula Allowance Per Pupil	
Enter Projected Consumer Price Index (CPI)	
Enter Fixed Dollar \$ Change	
BASIC REVENUE	

Allowance for Declining Enrollment	\$105,508	\$0.	\$28,999
Gifted & Talented - Fin 388	\$13.00	\$15,177	\$13.00
Extended Time Revenue	\$5,117.00	\$5,690.	\$5,690.
Compensatory Revenue - Fin 317	\$323,580	\$346,708	\$346,708
EL Revenue - Fin 317	1,228	\$5,624	1,228
Sparsity	\$0.00	\$0.	\$0.
Small Schools Revenue	\$0.	\$0.	\$0.
Transportation Sparsity	\$378.09	\$438,406	\$378.09
Local Optional Revenue	\$724.00	\$878,734.	\$724.00
Equity Revenue	182,180	189,915	182,576
Transition Revenue	\$0.00	\$0.	\$0.
Alternative Attendance Adjustment	\$0.00	\$0.	\$0.
Pension Adjustment Allowance	\$0.00	\$0.	\$0.
TRA Pension Adjustment	\$81,063	\$78,725	\$134,235
TOTAL GENERAL EDUCATION REVENUE	\$10,330,371	\$10,818,720	\$11,096,961

REFERENDUM REVENUE & SIMULATION AREA	
Referendum Revenue Voter Approved	
New Referendum or Renewal - Non Inflation	
New Referendum or Renewal - Inflation	
Referendum Inflation Adjustment? (Yes =1)	
Inflationary Estimate for New Referendum	
Inflationary Adjustment on New Referendum	
TOTAL VOTER APPROVED OPERATING REFERENDUM	

FIN	SRC	SPECIAL EDUCATION AID
740	360	Special Education Aid Per MDE - Fin 740
756	360	State Special Student Aid - Fin 756
TOTAL SPECIAL EDUCATION REVENUE		

FIN	SRC	OTHER STATE AIDS
000	201	Permanent Endowment
000	213	Shared Time Aid
000	227	Abatement Aid
000	229	Disparity Reduction
000	234	Agriculture Market Value Credit
000	258	Other State Credits
000	300	Budget Hold - New Grants
312	300	Literacy Incentive Aid - Fin 312
313	300	Achievement and Integration Aid - Fin 313
314	300	Paraprofessional Training - Fin 314 (FY 24)
318	300	Achievement and Integration Incentive Revenue- Fin 318
320	300	American Indian Aid - Fin 320
335	300	Alternate Teachers Compensation Aid - Fin 335
339	300	EL Cross-Subsidy Aid - Fin 339
343	300	School Library Aid - Fin 343
356	300	Literacy Aid - Fin 356
357	300	Teacher Compensation for Read Act Training - Fin 357
373	300	Student Support Personnel Aid - Fin 373
374	300	COOP/INT Student Support Personnel Aid - Fin 374
714	300	Deseg Transportation - Fin 714
720	300	Nonpublic Pupil Transportation - Fin 720
722	300	Area Learning Center Transport - Fin 722 (New FY24)
739	300	PSEO Transportation - Fin 739
830	300	Career & Technical Aid - Fin 830
742	360	Special Ed Sites & Programs - Fin 742 (New FY24)
756	360	State - Special Student Aid - Fin 756
761	360	Non-Special Education State Placement - Fin 761
000	369	Unemployment Revenue - Summer
000	370	Other MDE Revenue
000	397	TRA Flow Through Revenue
		Other... To be defined by user....
		Other... To be defined by user....
		Other... To be defined by user....
		Other... To be defined by user....
TOTAL STATE CATEGORICAL AIDS		

FIN	SRC	GENERAL LEVY ADJUSTMENTS
000	001	Referendum Adjustments
000	001	Local Optional Adjustments
000	001	Equity Levy Adjustments
000	001	Transition Levy Adjustments
000	001	Abatement & Other Levy Adjustments
		Other... To be defined by user....
		Other... To be defined by user....

FIN	SRC	OTHER LEVIES
000	001	Economic Development Abatement
000	001	Ice Arena
000	001	Lease Levy + Adjustments - If not recording with Operating Capital
000	001	Reemployment Levy + Adjustments
000	001	Swimming Pool Levy
000	001	Tree Growth
313	001	Achievement & Integration Levy + Adjustments - Fin 313
335	001	Alternate Teachers Compensation Levy + Adjustments - Fin 335
000	001	Safe Schools Levy - Intermediate + Adjustments



Actual 2023-2024	Budget 2024-2025	Projected 2025-2026	
1,065,006	1,004,719	1,081,113	
3,423,888	4,140,713	4,146,633	
1.11	1.11	1.11	
26.48	27.00	27.00	
1,067.70	1,118.43	1,118.43	

\$ Pupil	\$ Pupil	\$ Pupil	\$ Pupil
\$7,136	\$7,281	\$7,463	
		2.74%	2.80%
		\$0.00	\$0.00
\$8,300,637.44	\$8,810,956.53	\$8,950,342.18	

\$13.00	\$15,177	\$13.00	\$15,177	\$13.00	\$15,177
\$5,117.00	\$5,690.	\$5,117.00	\$5,690.	\$5,117.00	\$5,690.
\$323,580	\$346,708	\$323,580	\$346,708	\$323,580	\$346,708
1,228	\$5,624	1,228	\$5,624	1,228	\$5,624
\$0.00	\$0.	\$0.00	\$0.	\$0.00	\$0.
\$0.	\$0.	\$0.	\$0.	\$0.	\$0.
\$378.09	\$438,406	\$378.09	\$438,406	\$378.09	\$438,406
\$724.00	\$878,734.	\$724.00	\$878,734.	\$724.00	\$878,734.
182,180	189,915	182,180	189,915	182,180	189,915
\$0.00	\$0.	\$0.00	\$0.	\$0.00	\$0.
\$0.00	\$0.	\$0.00	\$0.	\$0.00	\$0.
\$0.00	\$0.	\$0.00	\$0.	\$0.00	\$0.
\$81,063	\$78,725	\$81,063	\$78,725	\$81,063	\$78,725
\$10,330,371	\$10,818,720	\$10,330,371	\$10,818,720	\$10,330,371	\$10,818,720

\$ Pupil	\$ Pupil	\$ Pupil	\$ Pupil
\$226.84	\$263,788	\$226.84	\$274,506
\$226.84	\$263,788	\$226.84	\$274,506

\$2,213,791	\$2,050,000	0.00%	\$2,050,000
\$0	\$0	0.00%	\$0
\$2,213,791	\$2,050,000		\$2,050,000

\$ Pupil	\$ Pupil	\$ Pupil	\$ Pupil
\$66,846	\$71,742	\$66,846	\$71,742
\$686	\$700	\$686	\$700
\$35	\$60	\$35	\$60
\$522	\$545	\$522	\$545
\$8,953	\$9,143	\$8,953	\$9,143
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$62,428	\$54,927	\$62,428	\$54,927
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$21,716	\$21,716	\$21,716	\$21,716
\$0	\$0	\$0	\$0
\$498	\$640	\$498	\$640
\$40,000	\$40,000	\$40,000	\$40,000
\$0	\$44,733	\$0	\$44,733
\$0	\$40,387	\$0	\$40,387
\$40,000	\$40,000	\$40,000	\$40,000
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$23,532	\$13,711	\$23,532	\$13,711
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$95,171	\$98,163	\$95,171	\$98,163
\$14,195	\$14,000	\$14,195	\$14,000
\$44,361	\$0	\$44,361	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$418,943	\$450,467	\$418,943	\$468,778

(\$4,228)	(\$6,755)	(\$17,649)
(\$12,389)	(\$19,793)	(\$17,649)
(\$2,535)	(\$4,323)	\$3,364
\$0	\$0	\$0
(\$1,643)	\$340	\$1,643
\$0	\$0	\$0
\$0	\$0	\$0

\$0	\$0	\$0
\$144,324	\$161,170	\$115,568
\$0	\$0	\$0
\$0	\$14,713	\$14,713
\$107,752	\$104,902	\$120,768
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0

			Actual 2023-2024	Budget 2024-2025	Projected 2025-2026
			\$265,637	\$283,034	\$274,103
TOTAL OPERATING CAPITAL REVENUE					
FIN SRC	SAFE SCHOOLS - FIN 342				
342 001	Safe Schools + Adjustments - District		\$43,734	\$44,273	\$42,691
342 001	Safe Schools + Adjustments- Intermediate		\$0	\$0	\$0
	Other Revenue		\$0	\$0	\$0
	Other... To be defined by user....		\$0	\$0	\$0
TOTAL SAFE SCHOOLS REVENUE			\$43,734	\$44,273	\$42,691
FIN SRC	LONG-TERM FACILITIES MAINTENANCE				
317	Long Term Facilities Maintenance Aid + Levy		\$255,026	\$287,406	\$248,175
001	Long Term Facilities Maintenance Levy Adjustments		\$0	\$0	\$0
	Other LTFM Revenue		\$0	\$0	\$0
	Other... To be defined by user....		\$0	\$0	\$0
	Other... To be defined by user....		\$0	\$0	\$0
TOTAL LTFM REVENUE			\$255,026	\$287,406	\$248,175
TOTAL RESTRICTED REVENUE			\$564,397	\$614,713	\$564,970
TOTAL GENERAL FUND REVENUE			\$15,334,924	\$15,649,595	\$15,741,438

Projected 026-2027	Projected 2027-2028	Projected 2028-2029	Projected 2029-2030
1,087.29	1,085.24	1,086.72	1,078.17
1,186.87	1,187.89	1,184.98	1,178.04
1.11	1.11	1.11	1.11
27.00	27.00	27.00	27.00
1,118.43	1,118.43	1,118.43	1,118.43

\$ Pupil	\$ Pupil	\$ Pupil	\$ Pupil
\$7,841	\$7,845	\$8,016	\$8,194
2.00%		2.14%	2.23%
\$0.00		\$0.00	\$0.00
\$9,128,195.07	\$9,318,760.67	\$9,490,057.65	\$9,616,987.24

\$20,372	\$0	\$7,876	\$22,716
\$15,329	\$0.00	\$15,307	\$15,300
\$5,680	\$5,117.00	\$5,680	\$5,117.00
\$418,438	\$408,438	\$418,438	\$418,438
\$1,491	1.77%	\$1,491	1.77%
\$0	\$0.00	\$0	\$0.00
\$0		\$0	\$0
\$450,370	\$370.46	\$400,757	\$370.46
\$858,294	\$858.88	\$860,032	\$874.08
\$16,458	\$16,270	\$18,028	\$17,420
\$0	\$0.00	\$0	\$0.00
\$0	\$0.00	\$0	\$0.00
\$0	\$0.00	\$0	\$0.00
\$140,771	\$144,986	\$149,344	\$152,828
\$11,265,697	\$11,433,365	\$11,603,727	\$11,728,825

\$ Pupil	\$ Pupil	\$ Pupil	\$ Pupil
\$269,230	\$226.84	\$269,461	\$226.84
\$0	\$0.00	\$0	\$0.00
\$0	\$0.00	\$0	\$0.00
\$0	\$0.00	\$0	\$0.00
2.00%		2.14%	2.23%
\$0.00		\$0.00	\$0.00
\$269,230	\$226.84	\$269,461	\$226.84

\$2,050,000	0.00%	\$2,050,000	0.00%
\$0	0.00%	\$0	0.00%
\$2,050,000		\$2,050,000	

\$ Pupil	\$ Pupil	\$ Pupil	\$ Pupil
\$71,742	\$71,742	\$71,742	\$71,742
\$700	\$700	\$700	\$700
\$60	\$60	\$60	\$60
\$549	\$545	\$549	\$545
\$9,143	\$9,143	\$9,143	\$9,143
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$54,927	\$54,927	\$54,927	\$54,927
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$21,716	\$21,716	\$21,716	\$21,716
\$0	\$0	\$0	\$0
\$654	\$946	\$946	\$946
\$40,000	\$40,000	\$40,000	\$40,000
\$44,733	\$44,733	\$44,733	\$44,733
\$40,387	\$40,387	\$40,387	\$40,387
\$57,888	\$57,888	\$57,745	\$57,214
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$18,743	\$18,743	\$18,743	\$18,743
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$98,163	\$98,163	\$98,163	\$98,163
\$14,800	\$14,800	\$14,800	\$14,800
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$468,317	\$468,658	\$468,487	\$467,983

\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0
\$115,388	\$115,388	\$115,388	\$115,388
\$0	\$0	\$0	\$0
\$18,743	\$18,743	\$18,743	\$18,743
\$120,789	\$120,789	\$120,789	\$120,789
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0

Projected 026-2027	Projected 2027-2028	Projected 2028-2029	Projected 2029-2030
\$0	\$0	\$0	\$0
\$109,140	\$109,140	\$109,140	\$109,140
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$124,400	\$124,400	\$124,400	\$124,400
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$484,410	\$484,410	\$484,410	\$484,410

\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$154,307	\$154,307	\$154,307	\$154,307
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$279,607	\$279,607	\$279,607	\$279,607
\$25,473	\$25,473	\$25,473	\$25,473
\$0	\$0	\$0	\$0
\$5,843	\$5,843	\$5,843	\$5,843
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$10,000	\$10,000	\$10,000	\$10,000
\$0	\$0	\$0	\$0
\$3,510	\$3,510	\$3,510	\$3,510
\$1,245	\$1,245	\$1,245	\$1,245
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$36,000	\$36,000	\$36,000	\$36,000
\$0	\$0	\$0	\$0
\$513,967	\$513,967	\$513,967	\$513,967

\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$75,000	\$75,000	\$75,000	\$75,000
\$2,000	\$2,000	\$2,000	\$2,000
\$0	\$0	\$0	\$0
\$101,000	\$101,000	\$101,000	\$101,000
\$0	\$0	\$0	\$0
\$27,000	\$27,000	\$27,000	\$27,000
\$15,000	\$15,000	\$15,000	\$15,000
\$1,000	\$1,000	\$1,000	\$1,000
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$24,000	\$24,000	\$24,000	\$24,000
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$325,000	\$325,000	\$325,000	\$325,000

\$15,376,621	\$15,544,861	\$15,714,256	\$15,836,505
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\$270,850	\$229,301	\$272,383	\$230,139	\$272,869	\$231,488	\$271,767
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,374	\$2,376	\$2,369	\$2,369	\$2,369	\$2,369	\$2,369
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Projected 2026-2027	Projected 2027-2028	Projected 2028-2029	Projected 2029-2030
\$273,229	\$274,759	\$275,238	\$274,115
\$42,691	\$42,691	\$42,691	\$42,691
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$42,691	\$42,691	\$42,691	\$42,691
\$239,331	\$229,638	\$224,104	\$216,395
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$239,331	\$229,638	\$224,104	\$216,395
\$555,251	\$547,088	\$542,034	\$533,201
\$15,931,872	\$16,091,950	\$16,256,289	\$16,369,706

PRINT: REV INPUT

Roseau Public School District



GENERAL FUND
EXPENDITURE PROJECTION MODEL

		Actual 2023-2024	Budget 2024-2025	Projected 2025-2026	Projected 2026-2027	F 21
<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; padding: 2px;">GO TO REVENUE</div> <div style="border: 1px solid black; padding: 2px;">GO TO RESERVES</div> <div style="border: 1px solid black; padding: 2px;">GO TO BASIC SETUP</div> </div>						
EXPENDITURES		Apply Same Percentage to all Salary Codes				
COMPENSATION - Series 100						
SALARY - PERMANENT						
	TRA?			INC/DEC %	INC/DEC %	INC/DEC %
	Estimated Teacher Lane Changes			3.00%	3.00%	3.00%
	Teachers Cost ADD/SUBTRACT Per Change in Staffing Model					
	Administration/Supervision	\$566,582	\$589,245	0.00%	\$566,582	0.00%
110	Supervisor	\$39,335	\$40,908	0.00%	\$39,335	0.00%
115	School Board	\$17,997	\$26,000	0.00%	\$17,997	0.00%
116	Transportation Supervisor	\$46,578	\$48,441	0.00%	\$46,578	0.00%
117	IT Supervisor	\$0	\$0	0.00%	\$0	0.00%
140	Licensed Classroom Teacher	\$5,225,749	\$5,434,779	0.00%	\$5,225,749	0.00%
141	Non-Licensed Classroom Personnel	\$173,346	\$180,139	0.00%	\$173,346	0.00%
143	Licensed Instructional Support Personnel	\$31,000	\$36,775	0.00%	\$31,000	0.00%
145	Substitute Teacher Salaries	\$161,698	\$168,348	0.00%	\$161,698	0.00%
146	Substitute Non-Licensed Classroom/Instructional	\$74,644	\$77,770	0.00%	\$74,644	0.00%
152	Speech/Language Pathologist	\$117,157	\$181,625	0.00%	\$117,157	0.00%
154	School Nurse	\$23,881	\$23,967	0.00%	\$23,881	0.00%
156	School Social Worker	\$149,375	\$156,282	0.00%	\$149,375	0.00%
161	Certified Paraprofessional	\$416,589	\$428,582	0.00%	\$416,589	0.00%
162	Certified Paraprofessional One-to-One	\$452,107	\$470,193	0.00%	\$452,107	0.00%
164	Interpreter for the Deaf	\$41,579	\$45,932	0.00%	\$41,579	0.00%
170	Non-Instructional Support	\$669,720	\$685,873	0.00%	\$669,720	0.00%
171	Custodian	\$288,357	\$299,450	0.00%	\$288,357	0.00%
172	Custodian Substitute	\$27,111	\$28,195	0.00%	\$27,111	0.00%
173	Mobility	\$3,510	\$3,510	0.00%	\$3,510	0.00%
174	Therapeutic Rec Ser & DAPE	\$40,886	\$43,172	0.00%	\$40,886	0.00%
175	Bus Driver Substitute	\$32,321	\$33,614	0.00%	\$32,321	0.00%
176	Bus Mechanic	\$36,096	\$37,540	0.00%	\$36,096	0.00%
177	Cleaning Aide	\$57,137	\$59,423	0.00%	\$57,137	0.00%
185	Other Salary Payments - Licensed/Certified	\$246,257	\$250,332	0.00%	\$246,257	0.00%
186	Other Salary Payments - Non-Licensed/Certified	\$196,447	\$196,447	0.00%	\$196,447	0.00%
187	Longevity	\$1,300	\$1,352	0.00%	\$1,300	0.00%
191	Severance	\$13,324	\$5,463	0.00%	\$13,324	0.00%
199	Salary Adjustments	\$0	\$0	0.00%	\$0	0.00%
	Other... To be defined by user....	\$0	\$0	0.00%	\$0	0.00%
TOTAL PERMANENT SALARY		\$9,150,083	\$9,553,357	\$9,150,083	\$9,150,083	
			4.41%	3.00%	3.00%	
BENEFITS - Series 200						
Teachers Cost ADD/SUBTRACT Per Change in Staffing Model						
201	Misc. Benefits	\$0	\$0	0.00%	\$0	0.00%
210	FICA	\$670,649	\$730,832	7.65%	\$670,649	7.65%
214	PERA	\$170,530	\$194,633	7.50%	\$170,530	7.50%
218	TRA	\$567,512	\$627,112	9.50%	\$567,512	9.50%
220	Health Insurance	\$705,955	\$757,956	10.00%	\$705,955	10.00%
230	Life Insurance	\$12,430	\$12,430	0.00%	\$12,430	0.00%
250	Tax-Sheltered Annuities	\$212,237	\$212,237	0.00%	\$212,237	0.00%
251	HSA & VEBA	\$54,424	\$54,424	0.00%	\$54,424	0.00%
261	Dental/Optical/Medical Reimbursement	\$27,757	\$27,757	0.00%	\$27,757	0.00%
270	Workers' Compensation	\$70,199	\$70,199	0.00%	\$70,199	0.00%
280	Unemployment Compensation	\$599	\$599	0.00%	\$599	0.00%
281	Unemployment Compensation - Seasonal	\$84,620	\$84,620	0.00%	\$84,620	0.00%
291	OPEB Pay as you go	\$23,460	\$23,460	0.00%	\$23,460	0.00%
295	Employee Benefits Chargebacks	(\$0)	(\$0)	0.00%	(\$0)	0.00%
299	Other Employee Benefits	\$0	\$0	0.00%	\$0	0.00%
200 PAID MEDICAL LEAVE INSURANCE				0.22%		0.44%
TOTAL BENEFITS		\$2,600,373	\$2,796,260	\$2,600,373	\$2,600,373	
TOTAL COMPENSATION EXPENDITURES		\$11,750,456	\$12,349,617	\$11,750,456	\$11,750,456	
BUDGET ADDITIONS		\$0	\$0	\$0	\$0	
BUDGET REDUCTIONS		\$0	\$0	(\$460,426)	(\$460,426)	
NON-SALARY EXPENDITURES						
PURCHASED SERVICES - Series 300						
330	Electricity	\$326,342	\$348,075	5.00%	\$326,342	5.00%
331	Water and Sewer	\$27,779	\$30,030	5.00%	\$27,779	5.00%
xxx	Other... To be defined by user....	\$0	\$0	0.00%	\$0	0.00%
303	Federal Awards up to \$25,000	\$0	\$1,376	0.00%	\$0	0.00%
304	Federal Awards over \$25,000	\$0	\$0	0.00%	\$0	0.00%
305	Support Services	\$66,873	\$90,000	0.00%	\$66,873	0.00%
306	Special Education Litigation Costs	\$0	\$0	0.00%	\$0	0.00%
307	Contracted Sub Special Education	\$0	\$0	0.00%	\$0	0.00%
308	Federal Tuition Bill Payments (amount up to \$25,000)	\$0	\$0	0.00%	\$0	0.00%
309	Referees/Workers	\$64,403	\$65,500	0.00%	\$64,403	0.00%
311	Professional and Tech Services	\$315	\$568	0.00%	\$315	0.00%
315	Repairs & Maintenance /Technology	\$2,942	\$2,942	0.00%	\$2,942	0.00%
316	Services Purchased from Other MN Joint Powers Agreements	\$0	\$0	0.00%	\$0	0.00%
319	Computer and Technology Services	\$0	\$0	0.00%	\$0	0.00%
320	Communications Services	(\$72)	\$15,000	0.00%	(\$72)	0.00%
329	Postage	\$17,544	\$19,600	0.00%	\$17,544	0.00%
335	Short-Term Lease Payments or Short-Term Rentals	\$213	\$8,000	0.00%	\$213	0.00%
340	Insurance - Property & Liability	\$114,930	\$122,006	0.00%	\$114,930	0.00%
350	Repairs & Maintenance	\$54,200	\$54,200	0.00%	\$54,200	0.00%
351	Contract Services - Grounds	\$36,152	\$45,000	0.00%	\$36,152	0.00%
352	Contract Services - Buildings	\$66,821	\$86,743	0.00%	\$66,821	0.00%
353	Contracted Services - Equipment	\$56,201	\$80,000	0.00%	\$56,201	0.00%
354	Certified One-to-One Paraprofessional Services > \$25,000	\$8,683	\$10,900	0.00%	\$8,683	0.00%

GO TO REVENUE		GO TO RESERVES		GO TO BASIC SETUP		Actual 2023-2024	Budget 2024-2025	Projected 2025-2026	Projected 2026-2027	F 21
357	Interpreter for the Deaf Services up to \$25,000	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
358	Foreign Language Interpreter up to \$25,000	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
360	Transportation Contracts - Private Carrier	\$731	\$731	0.00%	\$731	\$731	0.00%	\$731	0.00%	
361	ParaProf/Personal Care Assist Services	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
365	Transportation Chargebacks	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
366	Travel, Conventions, & Conferences	\$91,873	\$67,186	0.00%	\$67,186	\$67,186	0.00%	\$67,186	0.00%	
368	Out-Of-State-Travel	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
369	Entry Fees/Student Travel Allowances	\$45,228	\$44,323	0.00%	\$44,323	\$44,323	0.00%	\$44,323	0.00%	
370	Short-Term Rentals & Leases	\$190	\$190	0.00%	\$190	\$190	0.00%	\$190	0.00%	
376	Licensed Nursing Service Less Than \$25,000	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
381	Printing and Binding	\$33,925	\$29,700	0.00%	\$29,700	\$29,700	0.00%	\$29,700	0.00%	
383	Short-Term Lease-Computer/Tech Hardware	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
389	Staff Tuition	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
390	Payments for Ed Purposes to Other MN Districts	\$1,350	\$5,100	0.00%	\$5,100	\$5,100	0.00%	\$5,100	0.00%	
391	Payments for Ed to MN Districts - Cost Sharing	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
392	Payments for Ed Purposes to Out of State Districts/Agencies	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
393	Special Education & Transition Programs	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
394	Payments To Other Agencies (non-school districts)	\$265,364	\$197,413	2.00%	\$197,413	\$197,413	2.00%	\$197,413	2.00%	
395	Department Chargebacks	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
396	Salary Purchased from Another District	\$30,815	\$30,028	2.00%	\$30,028	\$30,028	2.00%	\$30,028	2.00%	
397	Benefits Purchased from Another District	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
398	Interdepartmental Transportation (Chargebacks)	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
399	Purchased of SPED Contracted Services from Another Dist.	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
	Other... To be defined by user....	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
	Other... To be defined by user....	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
	Other... To be defined by user....	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
TOTAL PURCHASED SERVICES		\$1,312,803	\$1,354,612		\$1,378,066	\$1,402,556		\$1,402,556		
SUPPLIES AND MATERIALS -Series 400				3.18%			1.73%		1.78%	
401	Supplies and Material - Non Instructional	\$380,933	\$240,140	0.00%	\$240,140	\$240,140	0.00%	\$240,140	0.00%	
402	Library Supplies	\$596	\$596	0.00%	\$596	\$596	0.00%	\$596	0.00%	
404	Graduation	\$4,921	\$4,300	0.00%	\$4,300	\$4,300	0.00%	\$4,300	0.00%	
405	Non-Instructional Software License Agreements	\$5,044	\$55,000	0.00%	\$55,000	\$55,000	0.00%	\$55,000	0.00%	
406	Instructional Software License Agreements	(\$4,403)	\$5,000	0.00%	\$5,000	\$5,000	0.00%	\$5,000	0.00%	
410	Custodial Supplies	\$118,596	\$104,016	0.00%	\$104,016	\$104,016	0.00%	\$104,016	0.00%	
421	Other Expense - Grounds	\$4,117	\$6,500	0.00%	\$6,500	\$6,500	0.00%	\$6,500	0.00%	
422	Other Expense - Buildings	\$30,036	\$59,700	0.00%	\$59,700	\$59,700	0.00%	\$59,700	0.00%	
423	Other Expense - Equipment	\$10,841	\$12,541	0.00%	\$12,541	\$12,541	0.00%	\$12,541	0.00%	
424	Other Expense - Vehicles	\$33,362	\$37,500	0.00%	\$37,500	\$37,500	0.00%	\$37,500	0.00%	
430	Supplies and Materials - Instructional	\$156,485	\$175,525	0.00%	\$175,525	\$175,525	0.00%	\$175,525	0.00%	
431	Duplicating Supplies	\$18,254	\$22,228	0.00%	\$22,228	\$22,228	0.00%	\$22,228	0.00%	
433	Supplies and Materials - Individualized Instruction	\$81,022	\$18,897	0.00%	\$18,897	\$18,897	0.00%	\$18,897	0.00%	
440	Fuel For Buildings	\$108,008	\$138,600	5.00%	\$138,600	\$138,600	5.00%	\$138,600	5.00%	
442	Gasoline and Oil	\$115,891	\$126,000	5.00%	\$126,000	\$126,000	5.00%	\$126,000	5.00%	
455	Non-Instructional Technology Supplies	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
456	Instructional Technology Supplies	\$2,363	\$15,758	0.00%	\$15,758	\$15,758	0.00%	\$15,758	0.00%	
460	Textbooks and Workbooks	\$16,071	\$30,136	0.00%	\$30,136	\$30,136	0.00%	\$30,136	0.00%	
461	Standardized Tests	\$7,427	\$12,144	0.00%	\$12,144	\$12,144	0.00%	\$12,144	0.00%	
465	Non-Instructional Technology Devices	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
466	Instructional Technology Devices	\$2,569	\$183,700	0.00%	\$183,700	\$183,700	0.00%	\$183,700	0.00%	
470	Media Resources	\$16,159	\$22,033	0.00%	\$22,033	\$22,033	0.00%	\$22,033	0.00%	
480	Audio Visual Aids	\$1,628	\$1,628	0.00%	\$1,628	\$1,628	0.00%	\$1,628	0.00%	
489	Periodicals/Newspapers	\$829	\$829	0.00%	\$829	\$829	0.00%	\$829	0.00%	
490	Food	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
	Other... To be defined by user....	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
	Other... To be defined by user....	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
TOTAL SUPPLIES AND MATERIALS		\$1,110,749	\$1,272,771		\$1,102,301	\$1,301,193		\$1,301,193		
EQUIPMENT, TECHNOLOGY, OTHER CAPITAL - Series 500				14.59%			-13.39%		18.04%	
505	Capitalized Non-Instructional Technology Software	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
506	Capitalized Instructional Technology Software	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
520	Building Acquisition or Construction	\$15,855	\$15,855	0.00%	\$15,855	\$15,855	0.00%	\$15,855	0.00%	
522	Building Improvements	\$0	\$300	0.00%	\$300	\$300	0.00%	\$300	0.00%	
530	Other Equipment Purchased	\$170,589	\$50,000	5.00%	\$50,000	\$50,000	5.00%	\$50,000	5.00%	
532	Bus Equipment	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
533	Equip Spec Ed Direct	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
535	Long-Term Leases	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
548	Pupil Transportation Vehicles	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
550	Other Vehicles Purchased	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
555	Capitalized Non-Instructional Technology Hardware	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
556	Capitalized Instructional Technology Hardware	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
560	Principal on Long-Term Tech Hardware Financed	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
561	Interest on Long-Term Tech Hardware Financed	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
570	Principal on Long-Term Lease Building/Land Lease	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
571	Interest on Long-Term Lease Building/Land Lease	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
580	Principal on Long-Term Lease or Financed Purchases	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
581	Interest on Long-Term Lease or Financed Purchases	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
583	Principal on Long-Term Lease Used for SPED Vehicles	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
589	Long-Term Lease Transactions or Financed Purchases	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
590	Other Capital Expenditures	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
	Other... To be defined by user....	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
TOTAL EQUIPMENT, TECHNOLOGY, OTHER CAPITAL		\$186,444	\$66,155		\$68,655	\$71,280		\$71,280		
DEBT SERVICE - Series 700										
710	BOND, REDEMPTION, PRINCIPAL	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
720	BOND, INTEREST	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
730	LOANS, REDEMPTION OF PRINCIPAL	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
740	LOANS, INTEREST	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
	Other... To be defined by user....	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
TOTAL DEBT SERVICE		\$0	\$0		\$0	\$0		\$0		
OTHER EXPENDITURES - Series 800				0.00%			0.00%		0.00%	
810	Judgements	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	
820	Dues Memberships, Licenses and Certain Fees	\$3,722	\$3,722	0.00%	\$3,722	\$3,722	0.00%	\$3,722	0.00%	
888	Undesignated Expense	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	

GO TO REVENUE		GO TO RESERVES		GO TO BASIC SETUP		Actual 2023-2024	Budget 2024-2025	Projected 2025-2026	Projected 2026-2027	F 21
891	TRA & PERA Pension Expense					\$44,361	\$44,058	0.00%	\$44,058	0.00%
895	Federal & Nonpublic Chargebacks					\$0	\$0	0.00%	\$0	0.00%
896	Taxes, Special Assessments & Interest Penalties					\$23,453	\$23,453	0.00%	\$23,453	0.00%
897	ACA Penalties					\$0	\$0	0.00%	\$0	0.00%
898	Scholarships					\$0	\$0	0.00%	\$0	0.00%
899	Miscellaneous Expenditures					\$9,666	\$8,963	0.00%	\$9,368	0.00%
	Other... To be defined by user....					\$0	\$0	0.00%	\$0	0.00%
TOTAL OTHER EXPENDITURES						\$81,202	\$80,196		\$80,196	
							-1.24%	0.00%	0.00%	
OTHER FINANCING USES - Series 900										
910	TRANSFERS TO OTHER FUNDS					\$0	\$0		\$0	
TOTAL NON-SALARY EXPENDITURES						\$2,691,197	\$2,773,734		\$2,629,218	
							3.07%	-5.21%	8.60%	
TOTAL OPERATING EXPENDITURES						\$14,441,652	\$15,123,351		\$14,983,970	
							4.72%	-0.92%	4.52%	
RESTRICTED FUNDS										
302	OPERATING CAPITAL - FIN 302	TRA?								
110	ADMINISTRATION	Y				\$77,233	\$80,322	0.00%	\$82,732	0.00%
135	COMPUTER TECH	N				\$0	\$0	0.00%	\$0	0.00%
170	NON-INSTRUCTIONAL SUPPORT	N				\$65,739	\$68,369	0.00%	\$70,420	0.00%
185	OTHER SALARY PAYMENTS - LICENSED/CERTIFIED	Y				\$0	\$0	0.00%	\$0	0.00%
186	OTHER SALARY PAYMENTS - NON-LICENSED/CERTIFIED	N				\$0	\$0	0.00%	\$0	0.00%
210	FICA					\$10,412	\$11,375	7.65%	\$11,716	7.65%
214	PERA					\$10,723	\$5,128	7.50%	\$5,282	7.50%
218	TRA					\$0	\$7,631	9.50%	\$7,495	9.50%
220	HEALTH INSURANCE					\$26,062	\$26,062	10.00%	\$26,062	10.00%
230	LIFE INSURANCE					\$0	\$0		\$0	
235	DENTAL INSURANCE					\$0	\$0		\$0	
240	LONG-TERM DISABILITY INSURANCE					\$0	\$0		\$0	
250	TAX-SHELTERED ANNUITIES					\$2,317	\$2,317		\$2,317	
251	EMPLOYER SPONSORED HEALTH REIMBURSEMENT					\$7,750	\$7,750		\$7,750	
270	WORKERS COMPENSATION					\$0	\$0		\$0	
299	OTHER EMPLOYEE BENEFITS					\$0	\$0		\$0	
305	CONSULTING FEES/FEES FOR SERVICE					\$29,600	\$29,600		\$29,600	
316	DATA PROCESSING/OTHER AGENCY					\$0	\$0		\$0	
335	ST LEASE AND RENTAL PAYMENTS					\$0	\$0		\$0	
380	COMPUTER/TECH HARDWARE RENTAL					\$0	\$0		\$0	
401	NON-INSTRUCTIONAL SUPPLIES					\$0	\$0		\$0	
405	NON-INSTRUCTIONAL SOFTWARE LICENSE AGREEMENTS					\$67,882	\$67,882		\$67,882	
406	INSTRUC SFTWRE LIC					\$38,921	\$38,921		\$38,921	
460	TEXTBOOKS AND WORKBOOKS					\$31,579	\$31,579		\$31,579	
461	TESTING					\$0	\$0		\$0	
465	NON-INSTRUCTIONAL TECHNOLOGY DEVICES					\$52,291	\$52,291		\$52,291	
466	INSTRUCTIONAL TECHNOLOGY DEVICES					\$0	\$0		\$0	
470	MEDIA RESOURCES					\$6,589	\$6,589		\$6,589	
505	CAPITALIZED NON-INSTRUCTIONAL TECHNOLOGY SOFTWARE					\$0	\$0		\$0	
510	LAND PURCHASE & EXPENDITURES					\$0	\$0		\$0	
522	BUILDING IMPROVEMENT					\$10,488	\$10,488		\$10,488	
529	EQUIPMENT PURCHASED - GROUNDS					\$0	\$0		\$0	
530	OTHER EQUIPMENT PURCHASES					\$20,323	\$20,323		\$20,323	
535	CAPITAL LEASES					\$0	\$0		\$0	
548	ELIGIBLE PUPIL VEHICLES					\$0	\$0		\$0	
550	OTHER VEHICLE PURCHASED					\$0	\$0		\$0	
555	CAPITALIZED NON-INSTRUCTIONAL TECHNOLOGY HARDWARE					\$29,625	\$29,625		\$29,625	
560	PRINCIPAL ON LONG-TERM TECH HARDWARE FINANCED					\$0	\$0		\$0	
561	INTEREST ON LONG-TERM TECH HARDWARE FINANCED					\$0	\$0		\$0	
570	PRINCIPAL ON LONG-TERM BUILDING OR LAND LEASES					\$0	\$0		\$0	
571	INTEREST ON LONG-TERM BUILDING OR LAND LEASES					\$0	\$0		\$0	
580	PRINCIPAL ON LONG-TERM LEASE OR FINANCED PURCHASES					\$0	\$0		\$0	
581	INTEREST ON LONG-TERM LEASE OR FINANCED PURCHASES					\$0	\$0		\$0	
	Other... To be defined by user....					\$0	\$0		\$0	
TOTAL OPERATING CAPITAL EXPENDITURES						\$487,534	\$496,252		\$504,043	
342	SAFE SCHOOLS - FIN 342	TRA?								
156	SOCIAL WORKER	Y				\$0	\$0	0.00%	\$0	0.00%
170	NON-INSTRUCTIONAL SUPPORT	N				\$0	\$0	0.00%	\$0	0.00%
185	OTHER SALARY PAYMENTS - LICENSED/CERTIFIED	Y				\$0	\$0	0.00%	\$0	0.00%
186	OTHER SALARY PAYMENTS - NON-LICENSED/CERTIFIED	N				\$0	\$0	0.00%	\$0	0.00%
210	FICA					\$0	\$0	7.65%	\$0	7.65%
214	PERA					\$0	\$0	7.50%	\$0	7.50%
218	TRA					\$0	\$0	9.50%	\$0	9.50%
220	HEALTH INSURANCE					\$0	\$0	10.00%	\$0	10.00%
230	LIFE INSURANCE					\$0	\$0		\$0	
235	DENTAL INSURANCE					\$0	\$0		\$0	
240	LONG-TERM DISABILITY INSURANCE					\$0	\$0		\$0	
250	TAX-SHELTERED ANNUITIES					\$0	\$0		\$0	
251	VEBA - EMPLOYER HEALTH REIMB					\$0	\$0		\$0	
299	OTHER BENEFITS - CELL PHONE STIPEND					\$0	\$0		\$0	
310	SCHOOL RESOURCE OFFICER					\$0	\$0		\$0	
311	CONTRACTED SCHOOL SECURITY					\$4,175	\$4,175		\$4,175	
319	COMPUTER AND TECHNOLOGY SERVICES					\$0	\$0		\$0	
366	TRAVEL					\$0	\$0		\$0	
401	SUPPLIES AND MATERIAL - NON INSTRUCTIONAL					\$0	\$0		\$0	
405	NON-INSTRUCTIONAL SOFTWARE LICENSE					\$0	\$0		\$0	
465	NON-INSTRUCTIONAL TECH DEVICES					\$0	\$0		\$0	
505	CAPITALIZED NON-INSTRUCTIONAL SOFTWARE					\$0	\$0		\$0	
520	BUILDING ACQUISITION					\$0	\$0		\$0	
530	EQUIPMENT PURCHASED					\$0	\$0		\$0	
555	CAPITAL NON-INSTRARCTIONAL TECH HARDWARD					\$0	\$0		\$0	
TOTAL SAFE SCHOOLS EXPENDITURES						\$4,175	\$4,175		\$4,175	
LONG-TERM FACILITIES MAINTENANCE										
113	SUPERVISOR	N				\$38,616	\$40,161	0.00%	\$41,366	0.00%

GO TO REVENUE			GO TO RESERVES			GO TO BASIC SETUP			Actual	Budget	Projected		Projected		F
									2023-2024	2024-2025	2025-2026		2026-2027		21
170	NON-INSTRUCTIONAL SUPPORT	N	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	
185	OTHER SALARY PAYMENTS - LICENSED/CERTIFIED	Y	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	
186	OTHER SALARY PAYMENTS - NON-LICENSED/CERTIFIED	N	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	
199	CAFETERIA PLAN PAYMENT	Y	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	
195	SALARIES AND WAGES CHARGEBACK		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
210	FICA		\$2,957	\$3,072	7.65%	\$3,164	\$3,289	7.65%	\$3,409	\$3,534	7.65%	\$3,659	\$3,784	7.65%	
214	PERA		\$2,896	\$3,012	7.50%	\$3,102	\$3,218	7.50%	\$3,304	\$3,420	7.50%	\$3,506	\$3,622	7.50%	
218	TRA		\$0	\$0	9.50%	\$0	\$0	9.50%	\$0	\$0	9.50%	\$0	\$0	9.50%	
220	HEALTH INSURANCE		\$12,879	\$12,879	10.00%	\$14,167	\$14,167	10.00%	\$15,455	\$15,455	10.00%	\$16,743	\$16,743	10.00%	
225	CHBK DISTRICT ADMN.		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
230	LIFE INSURANCE		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
235	DENTAL INSURANCE		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
250	TAX SHELTERED ANNUITIES		\$1,158	\$1,158		\$1,158	\$1,158		\$1,158	\$1,158		\$1,158	\$1,158		
251	VEBA - HSC		\$3,875	\$3,875		\$3,875	\$3,875		\$3,875	\$3,875		\$3,875	\$3,875		
295	WORKERS COMPENSATION		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
299	OTHER BENEFITS - CELL PHONE STIPEND		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
305	PURCHASED SERVICES		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
316	SVCS PURCH FRM MN COOPS/REGION		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
350	REPAIRS & MAINTENANCE		\$78,106	\$78,106		\$78,106	\$78,106		\$78,106	\$78,106		\$78,106	\$78,106		
366	STAFF/TRAVEL/REGISTR/WRKSHPS		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
394	HEALTH AND SAFETY MANAGEMENT		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
401	SUPPLIES AND MATERIAL - NON INSTRUCTIONAL		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
405	NON-INSTRUCTIONAL SOFTWARE LICENSE		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
430	PPE CLASSROOMS		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
510	SITE OR GROUNDS ACQUISITION		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
520	BUILDING ACQUISITION OR CONSTRUCTION		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
590	OTHER CAPITAL EXPEND		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
820	DUES MEMBERSHIPS, LICENSES AND CERTAIN FEES		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
	TOTAL MEDICAL ASSISTANCE EXPENDITURES		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		
	TOTAL RESTRICTED EXPENDITURES		\$632,198	\$642,691		\$653,157	\$664,210		\$674,673	\$685,726		\$696,789	\$707,842		
	TOTAL GENERAL EDUCATION EXPENDITURES		\$15,073,850	\$15,766,042		\$15,637,127	\$16,324,730		\$16,208,254	\$16,900,922		\$16,779,369	\$17,472,037		

Roseau Public School District

BUDGET REDUCTIONS

0 = One Time Reduction
1 = Continuing Reduction



ADJUSTMENT EXPLANATION		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
RECOMMENDED REDUCTIONS	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1 FTE Elementary Teaching Position	1	\$0.00	\$95,089.49	\$95,089.49	\$95,089.49	\$95,089.49	\$95,089.49
Replace 1 FTE with New Teacher	1	\$0.00	\$60,816.71	\$60,816.71	\$60,816.71	\$60,816.71	\$60,816.71
Absorb Counselor Position	1	\$0.00	\$121,897.57	\$121,897.57	\$121,897.57	\$121,897.57	\$121,897.57
Supply Budget Reduction	1	\$0.00	\$10,896.92	\$10,896.92	\$10,896.92	\$10,896.92	\$10,896.92
Software Reduction - ACT Testing Fee Elimination	1	\$0.00	\$14,820.24	\$14,820.24	\$14,820.24	\$14,820.24	\$14,820.24
Student Counselor - Return to 1 Paid Advisor	1	\$0.00	\$1,159.00	\$1,159.00	\$1,159.00	\$1,159.00	\$1,159.00
Science Department Reduction .34 FTE	1	\$0.00	\$18,336.12	\$18,336.12	\$18,336.12	\$18,336.12	\$18,336.12
Band Budget Reduction 15%	1	\$0.00	\$2,753.75	\$2,753.75	\$2,753.75	\$2,753.75	\$2,753.75
Health Professionals Cost	1	\$0.00	\$9,260.00	\$9,260.00	\$9,260.00	\$9,260.00	\$9,260.00
Reduce Paid Coaches	1	\$0.00	\$35,964.00	\$35,964.00	\$35,964.00	\$35,964.00	\$35,964.00
POTENTIAL AREAS FOR REDUCTIONS	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Wolf Ridge	1	\$0.00	\$35,858.00	\$35,858.00	\$35,858.00	\$35,858.00	\$35,858.00
Legionville	1	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
FIRST Robotics	1	\$0.00	\$15,470.73	\$15,470.73	\$15,470.73	\$15,470.73	\$15,470.73
Class Advisors at 11th & 12th Grade - 1 Paid Stipend	1	\$0.00	\$2,634.00	\$2,634.00	\$2,634.00	\$2,634.00	\$2,634.00
Knowledge Bowl Advisor	1	\$0.00	\$2,573.00	\$2,573.00	\$2,573.00	\$2,573.00	\$2,573.00
Math Contest Advisor	1	\$0.00	\$1,159.00	\$1,159.00	\$1,159.00	\$1,159.00	\$1,159.00
Spelling Bee Advisor	1	\$0.00	\$1,159.00	\$1,159.00	\$1,159.00	\$1,159.00	\$1,159.00
Youth Frontiers	1	\$0.00	\$12,312.80	\$12,312.80	\$12,312.80	\$12,312.80	\$12,312.80
Elementary Math Master	1	\$0.00	\$359.97	\$359.97	\$359.97	\$359.97	\$359.97
Summer Fun at School	1	\$0.00	\$9,413.00	\$9,413.00	\$9,413.00	\$9,413.00	\$9,413.00
Summer Academy	1	\$0.00	\$5,283.00	\$5,283.00	\$5,283.00	\$5,283.00	\$5,283.00
	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL BUDGET REDUCTIONS		\$0.00	\$460,425.50	\$460,425.50	\$460,425.50	\$460,425.50	\$460,425.50

RESERVES - PROJECTED FUND BALANCE		Roseau Public School District		FUND BALANCE PROJECTION				3/4/2025
		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
TOTAL BEGINNING FUND BALANCE		\$2,491,097	\$2,752,170	\$2,635,724	\$2,740,035	\$2,347,176	\$1,612,195	\$516,820
	Estimated Revenues	\$15,334,924	\$15,649,595	\$15,741,438	\$15,931,872	\$16,091,950	\$16,256,289	\$16,369,706
	Estimated Expenditures	\$15,073,850	\$15,766,042	\$15,637,127	\$16,324,730	\$16,826,931	\$17,351,664	\$17,900,318
	Revenues - Expenditures	\$261,074	(\$116,447)	\$104,311	(\$592,858)	(\$474,982)	(\$1,095,375)	(\$1,530,612)
TOTAL ENDING FUND BALANCE		\$2,752,170	\$2,635,724	\$2,740,035	\$2,347,176	\$1,612,195	\$516,820	(\$1,015,792)
NON-SPENDABLE AMOUNTS								
460	Inventory & Prepaid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-SPENDABLE AMOUNTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESTRICTED AMOUNTS								
401	Student Activities	\$92,609	\$92,609	\$92,609	\$92,609	\$92,609	\$92,609	\$92,609
403	Staff Development	\$57,916	\$57,916	\$57,916	\$57,916	\$57,916	\$57,916	\$57,916
424	Operating Capital	(\$572,670)	(\$359,352)	(\$129,513)	(\$109,308)	(\$369,853)	(\$910,453)	(\$570,027)
412	Literacy Incentive Aid	\$62,428	\$62,428	\$62,428	\$62,428	\$62,428	\$62,428	\$62,428
420	American Indian Aid	\$15,493	\$15,493	\$15,493	\$15,493	\$15,493	\$15,493	\$15,493
449	Safe Schools	\$134,136	\$174,233	\$232,749	\$251,264	\$289,780	\$328,295	\$366,811
467	Long-Term Facilities Maintenance	\$1,151,496	\$1,296,639	\$1,394,075	\$1,491,421	\$1,570,264	\$1,641,304	\$1,698,206
472	Medical Assistance/3rd Party Billing	\$24,974	\$24,974	\$24,974	\$24,974	\$24,974	\$24,974	\$24,974
428	Learning & Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0
434	Area Learning Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
438	Gifted & Talented	\$0	\$0	\$0	\$0	\$0	\$0	\$0
439	English Learner	\$0	\$0	\$0	\$0	\$0	\$0	\$0
441	Basic Skills Program	\$7,346	\$7,346	\$7,346	\$7,346	\$7,346	\$7,346	\$7,346
464	Restricted Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RESTRICTED AMOUNTS		\$2,124,068	\$2,096,090	\$2,007,902	\$1,898,943	\$1,770,138	\$1,623,912	\$1,455,756
ASSIGNED/COMMITTED AMOUNTS								
461	Committed for Separation	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
462	Assigned for Building Expansion	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
462	Assigned for Capital Project	\$140,000	\$0	\$0	\$0	\$0	\$0	\$0
462	Assigned	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462	TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ASSIGNED AMOUNTS		\$335,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
UNASSIGNED FUND BALANCE		\$293,103	\$444,634	\$637,132	\$353,233	(\$232,943)	(\$1,107,092)	(\$1,564,540)
TOTAL ENDING FUND BALANCE		\$2,752,170	\$2,635,724	\$2,740,035	\$2,347,176	\$1,612,195	\$516,820	(\$1,015,792)
UNASSIGNED FUND BALANCE		2.9%	2.82%	2.07%	2.3%	-1.9%	-8.95%	-14.53%

Roseau Public School District

Five Year General Fund Budget Projection

Definitions	Actual 2023-2024	Budget 2024-2025	Projected 2025-2026	% Chg	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg
SOURCES OF REVENUE:												
Basic Revenue Allowance	\$8,300,637	\$8,810,957	\$8,950,342	1.58%	\$9,128,195	2.0%	\$9,318,761	2.1%	\$9,490,058	1.8%	\$9,616,987	1.3%
Other General Education Aid	\$1,187,808	\$1,131,629	\$1,280,476	13.15%	\$1,278,208	-0.2%	\$1,254,572	-1.8%	\$1,256,178	0.1%	\$1,261,833	0.5%
Voter Approved Operating Referendum	\$263,788	\$274,506	\$271,375	-1.14%	\$269,230	-0.8%	\$269,461	0.1%	\$268,665	-0.3%	\$266,319	-0.9%
Local Optional Revenue	\$841,925	\$876,134	\$866,143	-1.14%	\$859,294	-0.8%	\$860,032	0.1%	\$857,491	-0.3%	\$850,005	-0.9%
Special Education Aid	\$2,213,791	\$2,050,000	\$2,050,000	0.00%	\$2,050,000	0.0%	\$2,050,000	0.0%	\$2,050,000	0.0%	\$2,050,000	0.0%
Other State Aids and Levies	\$837,433	\$885,912	\$919,165	3.75%	\$952,727	3.7%	\$953,068	0.0%	\$952,897	0.0%	\$952,393	-0.1%
Federal Aid	\$874,213	\$680,744	\$513,967	-24.50%	\$513,967	0.0%	\$513,967	0.0%	\$513,967	0.0%	\$513,967	0.0%
Miscellaneous Revenue	\$327,641	\$325,000	\$325,000	0.00%	\$325,000	0.0%	\$325,000	0.0%	\$325,000	0.0%	\$325,000	0.0%
Budget Transfers	\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Adjustment to General Ledger	(\$76,710)	\$0	\$0		\$0		\$0		\$0		\$0	
Operating Capital Revenue	\$265,637	\$283,034	\$274,103	-3.16%	\$273,229	-0.3%	\$274,759	0.6%	\$275,238	0.2%	\$274,115	-0.4%
Safe Schools Revenue	\$43,734	\$44,273	\$42,691	-3.57%	\$42,691	0.0%	\$42,691	0.0%	\$42,691	0.0%	\$42,691	0.0%
LTFM Revenue	\$255,026	\$287,406	\$248,175	-13.65%	\$239,331	-3.6%	\$229,638	-4.0%	\$224,104	-2.4%	\$216,395	-3.4%
TOTAL REVENUE	\$15,334,924	\$15,649,595	\$15,741,438	0.6%	\$15,931,872	1.2%	\$16,091,950	1.0%	\$16,256,289	1.0%	\$16,369,706	0.7%
USES OF REVENUE:												
Salaries & Wages	\$9,150,083	\$9,553,357	\$9,839,958	3.0%	\$10,135,156	3.0%	\$10,439,211	3.0%	\$10,752,387	3.0%	\$11,074,959	3.0%
Benefits	\$2,600,373	\$2,796,260	\$2,975,220	6.4%	\$3,130,565	5.2%	\$3,274,109	4.6%	\$3,428,379	4.7%	\$3,594,339	4.8%
Purchased Services	\$1,312,803	\$1,354,612	\$1,378,066	1.7%	\$1,402,556	1.8%	\$1,428,132	1.8%	\$1,454,845	1.9%	\$1,482,748	1.9%
Supplies	\$1,110,749	\$1,272,771	\$1,102,301	-13.4%	\$1,301,193	18.0%	\$1,315,779	1.1%	\$1,331,094	1.2%	\$1,347,175	1.2%
Equipment, Technology, Other Capital	\$186,444	\$66,155	\$68,655	3.8%	\$71,280	3.8%	\$74,036	3.9%	\$76,930	3.9%	\$79,969	4.0%
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Other Expenditures	\$81,202	\$80,196	\$80,196	0.0%	\$80,196	0.0%	\$80,196	0.0%	\$80,196	0.0%	\$80,196	0.0%
Transfers to Other Funds	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Budget Additions	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Budget Reductions	\$0	\$0	(\$460,426)	0.0%	(\$460,426)	0.0%	(\$460,426)	0.0%	(\$460,426)	0.0%	(\$460,426)	0.0%
Operating Capital Expenditures	\$487,534	\$496,252	\$504,043	1.6%	\$512,250	1.6%	\$520,904	1.7%	\$530,038	1.8%	\$539,689	1.8%
Safe Schools Expenditures	\$4,175	\$4,175	\$4,175	0.0%	\$4,175	0.0%	\$4,175	0.0%	\$4,175	0.0%	\$4,175	0.0%
LTFM Expenditures	\$140,489	\$142,264	\$144,939	1.9%	\$147,785	2.0%	\$150,815	2.1%	\$154,045	2.1%	\$157,492	2.2%
TOTAL USES OF REVENUE	\$15,073,850	\$15,766,042	\$15,637,127	-0.8%	\$16,324,730	4.4%	\$16,826,931	3.1%	\$17,351,664	3.1%	\$17,900,318	3.2%
REVENUE OVER (UNDER)	\$261,073	(\$116,447)	\$104,311		(\$392,858)		(\$734,982)		(\$1,095,375)		(\$1,530,612)	
FUND BALANCE:												
Beginning	\$2,491,097	\$2,752,170	\$2,635,724		\$2,740,035		\$2,347,176		\$1,612,195		\$516,820	
Ending	\$2,752,170	\$2,635,724	\$2,740,035		\$2,347,176		\$1,612,195		\$516,820		(\$1,013,792)	
RECON. OF ENDING FUND BALANCE:												
Nonspendable	\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Restricted	\$2,124,068	\$2,096,090	\$2,007,902		\$1,898,943		\$1,770,138		\$1,623,912		\$1,455,756	
Assigned/Committed	\$335,000	\$95,000	\$95,000		\$95,000		\$95,000		\$95,000		\$95,000	
Total Reserved Fund Balance	\$2,459,068	\$2,191,090	\$2,102,902		\$1,993,943		\$1,865,138		\$1,718,912		\$1,550,756	
Unassigned Fund Balance	\$293,103	\$444,634	\$637,132		\$353,233		(\$252,943)		(\$1,202,093)		(\$2,564,549)	
Total Fund Balance as % of Exp.	18.26%	16.72%	17.52%		14.38%		9.58%		2.98%		-5.66%	
Unassigned as a % of Exp.	1.94%	2.82%	4.07%		2.16%		-1.50%		-6.93%		-14.33%	
Minimum Unassigned Fund Balance	\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Variance - Over (Under)	\$293,103	\$444,634	\$637,132		\$353,233		(\$252,943)		(\$1,202,093)		(\$2,564,549)	

Roseau Public School District
Five Year General Fund Budget Projection

	Actual 2023-2024	Budget 2024-2025	Projected 2025-2026	% Chg	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg
INFLATIONARY ASSUMPTIONS:												
Basic Formula Allowance	n/a	2.0%	2.8%		2.8%		2.0%		2.1%		2.2%	
Personnel Costs	n/a	5.1%	3.8%		3.5%		3.4%		3.4%		3.4%	
Purchased Services	n/a	3.2%	1.7%		1.8%		1.8%		1.9%		1.9%	
Utilities	n/a	6.8%	5.0%		5.0%		5.0%		5.0%		5.0%	
Supplies	n/a	14.6%	-13.4%		18.0%		1.1%		1.2%		1.2%	
Equipment	n/a	-64.5%	3.8%		3.8%		3.9%		3.9%		4.0%	
STUDENT DATA												
ADMS	1,065.1	1,104.1	1,091.1	-1.2%	1,082.4	-0.8%	1,085.2	0.3%	1,083.7	-0.1%	1,076.2	-0.7%
Adj. Pupil Units	1,162.9	1,210.1	1,196.3	-1.1%	1,186.9	-0.8%	1,187.9	0.1%	1,184.4	-0.3%	1,174.0	-0.9%
STAFFING:												
FTE Staffing	0.0	0.0	0.0	n/a	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Pupil/Staff Ratio	-	-	-		-		-		-		-	
DATA PER PUPIL UNIT:												
Gen Ed. Formula	\$7,138	\$7,281	\$7,481	2.8%	\$7,691	2.8%	\$7,845	2.0%	\$8,013	2.1%	\$8,191	2.2%
Operating Referendum	\$227	\$227	\$227	0.0%	\$227	0.0%	\$227	0.0%	\$227	0.0%	\$227	0.0%
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%
Other Revenue	<u>\$5,098</u>	<u>\$4,700</u>	<u>\$4,726</u>	0.5%	<u>\$4,782</u>	1.2%	<u>\$4,751</u>	-0.6%	<u>\$4,762</u>	0.2%	<u>\$4,801</u>	0.8%
Total Revenue	\$13,187	\$12,932	\$13,158	1.7%	\$13,423	2.0%	\$13,547	0.9%	\$13,726	1.3%	\$13,943	1.6%
Total Expenses	<u>\$12,963</u>	<u>\$13,028</u>	<u>\$13,071</u>	0.3%	<u>\$13,754</u>	5.2%	<u>\$14,165</u>	3.0%	<u>\$14,650</u>	3.4%	<u>\$15,247</u>	4.1%
Revenue - Expenses	\$225	(\$96)	\$87		(\$331)		(\$619)		(\$925)		(\$1,304)	

Roseau Public School District
Five Year General Fund Budget Projection Summary

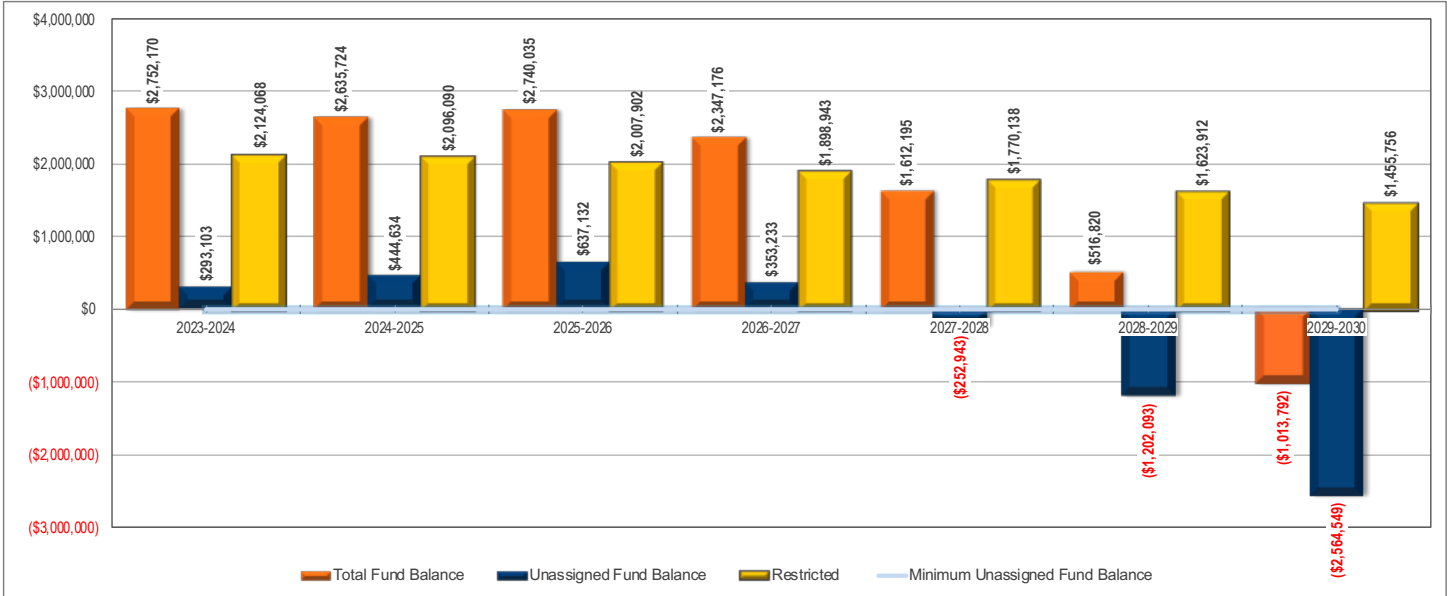
Definitions	Actual 2023-2024	Budget 2024-2025	Projected 2025-2026	% Chg	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg
Revenue	\$15,334,924	\$15,649,595	\$15,741,438	0.6%	\$15,931,872	1.2%	\$16,091,950	1.0%	\$16,256,289	1.0%	\$16,369,706	0.7%
Expenditures	\$15,073,850	\$15,766,042	\$15,637,127	-0.8%	\$16,324,730	4.2%	\$16,826,931	3.1%	\$17,351,664	3.1%	\$17,900,318	3.2%
Revenue Over (Under) Expenditures	\$261,073	(\$116,447)	\$104,311		(\$392,858)		(\$734,982)		(\$1,095,375)		(\$1,530,612)	
Fund Balance	\$2,752,170	\$2,635,724	\$2,740,035		\$2,347,176		\$1,612,195		\$516,820		(\$1,013,792)	
Assigned Fund Balance	\$2,459,068	\$2,191,090	\$2,102,902		\$1,993,943		\$1,865,138		\$1,718,912		\$1,550,756	
Unassigned Fund Balance	\$293,103	\$444,634	\$637,132		\$353,233		(\$252,943)		(\$1,202,093)		(\$2,564,549)	
Percent Unassigned	1.9%	2.8%	4.1%		2.2%		-1.5%		-6.9%		-14.3%	
Unassigned Target Fund Balance %	0.0%	0.0%	0.0%		0.0%		0.0%		0.0%		0.0%	
Minimum Unassigned Fund Balance	\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Fund Balance Over (Under) Target	\$293,103	\$444,634	\$637,132		\$353,233		(\$252,943)		(\$1,202,093)		(\$2,564,549)	

Definitions	Actual 2023-2024	Budget 2024-2025	Projected 2025-2026	% Chg	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg
Basic Funding Formula	\$7,138	\$7,281	\$7,481	2.8%	\$7,691	2.8%	\$7,845	2.0%	\$8,013	2.1%	\$8,191	2.2%
Operating Referendum	\$227	\$227	\$227	0.0%	\$227	0.0%	\$227	0.0%	\$227	0.0%	\$227	0.0%
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	1,163	1,210	1,196	-1.1%	1,187	-0.8%	1,188	0.1%	1,184	-0.3%	1,174	-0.9%
Per Pupil Revenue	\$13,187	\$12,932	\$13,158	1.7%	\$13,423	2.0%	\$13,547	0.9%	\$13,726	1.3%	\$13,943	1.6%
Per Pupil Expenditures	\$12,963	\$13,028	\$13,071	0.3%	\$13,754	5.2%	\$14,165	3.0%	\$14,650	3.4%	\$15,247	4.1%

Roseau Public School District

General Fund Operating Budget Fund Balance

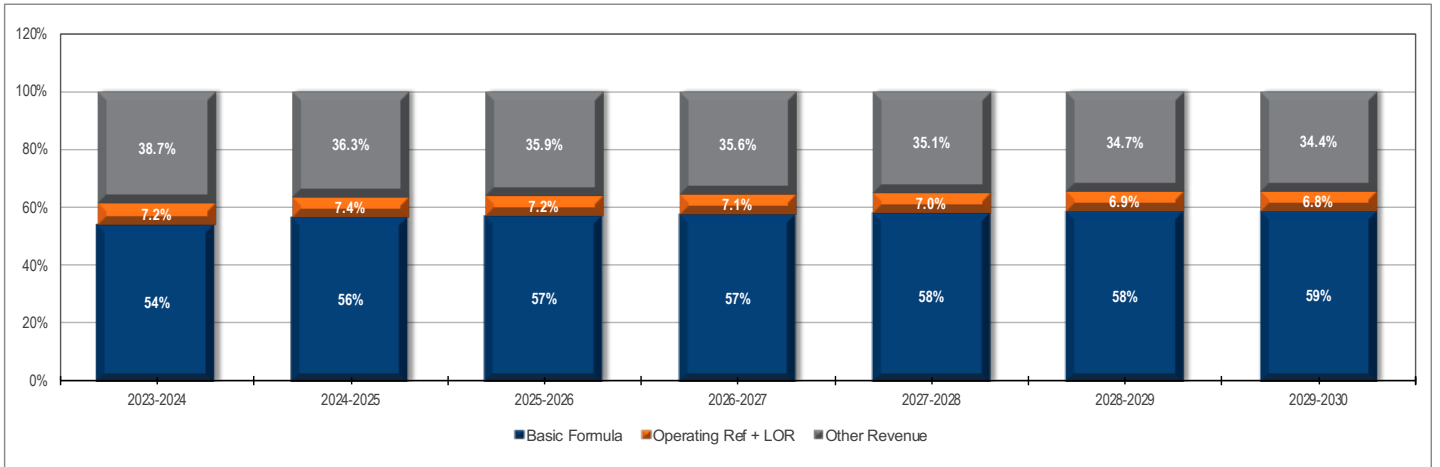
Seven Year Comparison



Roseau Public School District

Operating Budget: Sources of Revenue

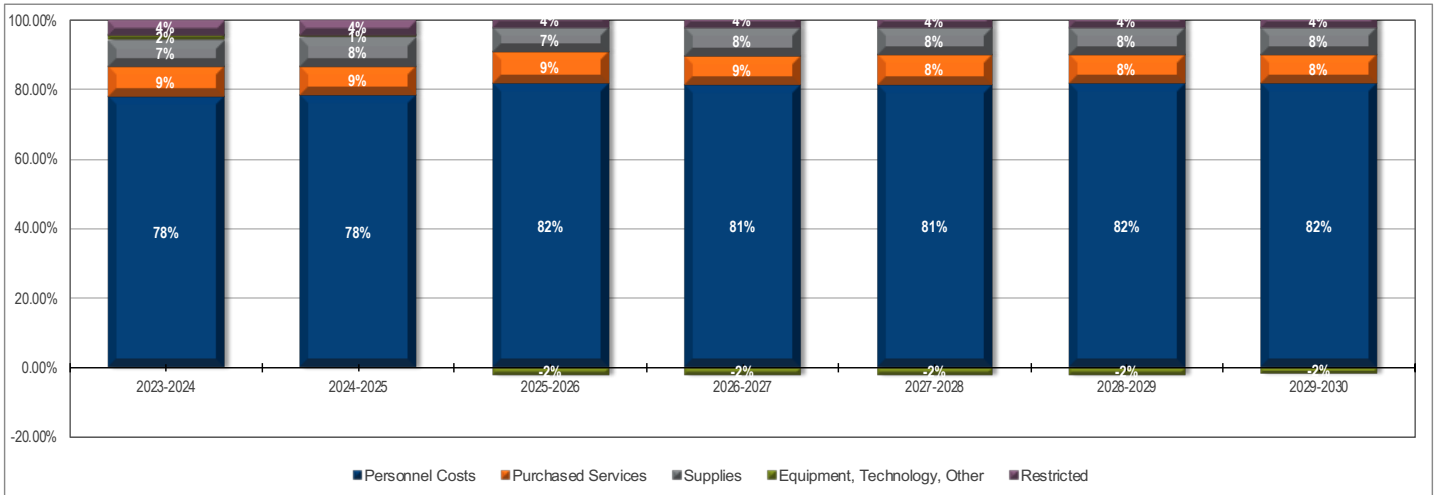
Seven Year Comparison



Roseau Public School District

Operating Budget: Uses of Revenue

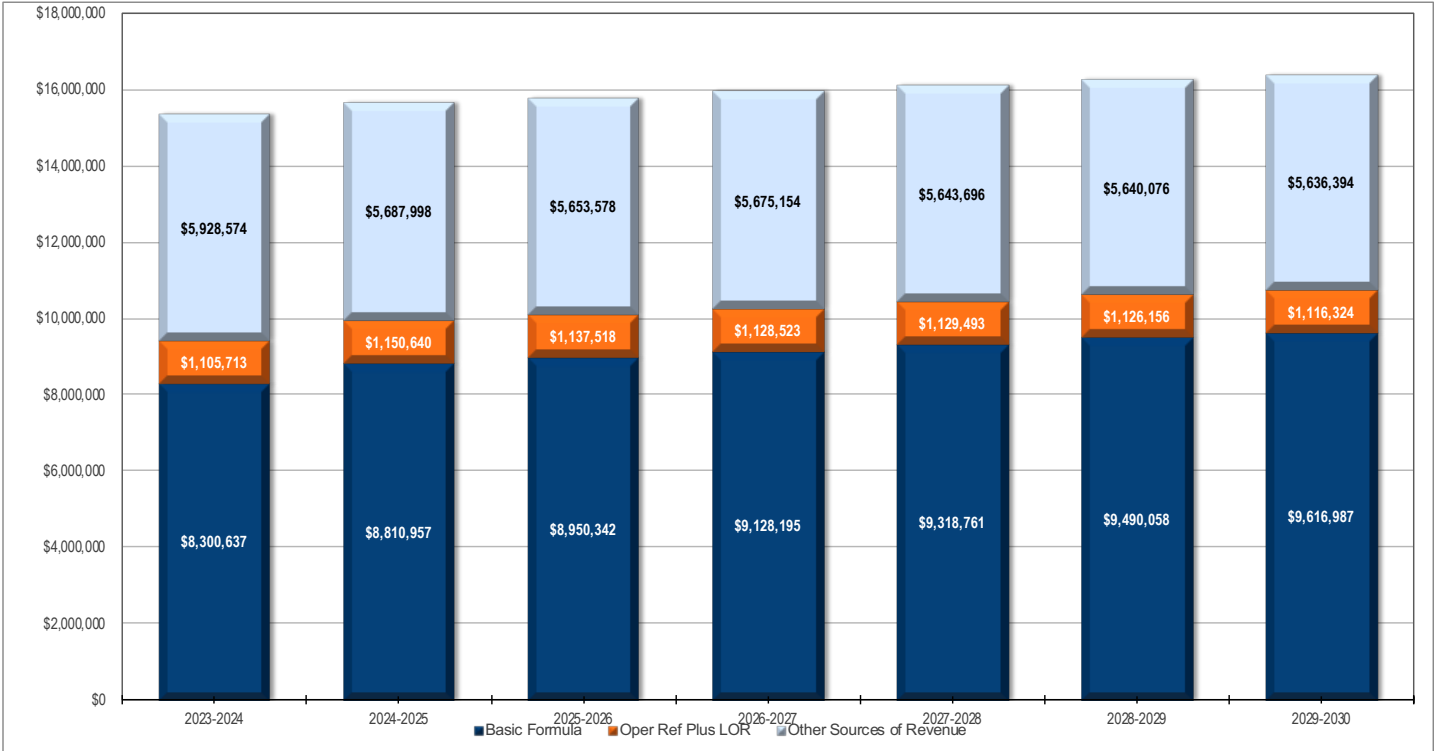
Seven Year Comparison



Roseau Public School District

Operating Budget: Sources of Revenue

Seven Year Comparison

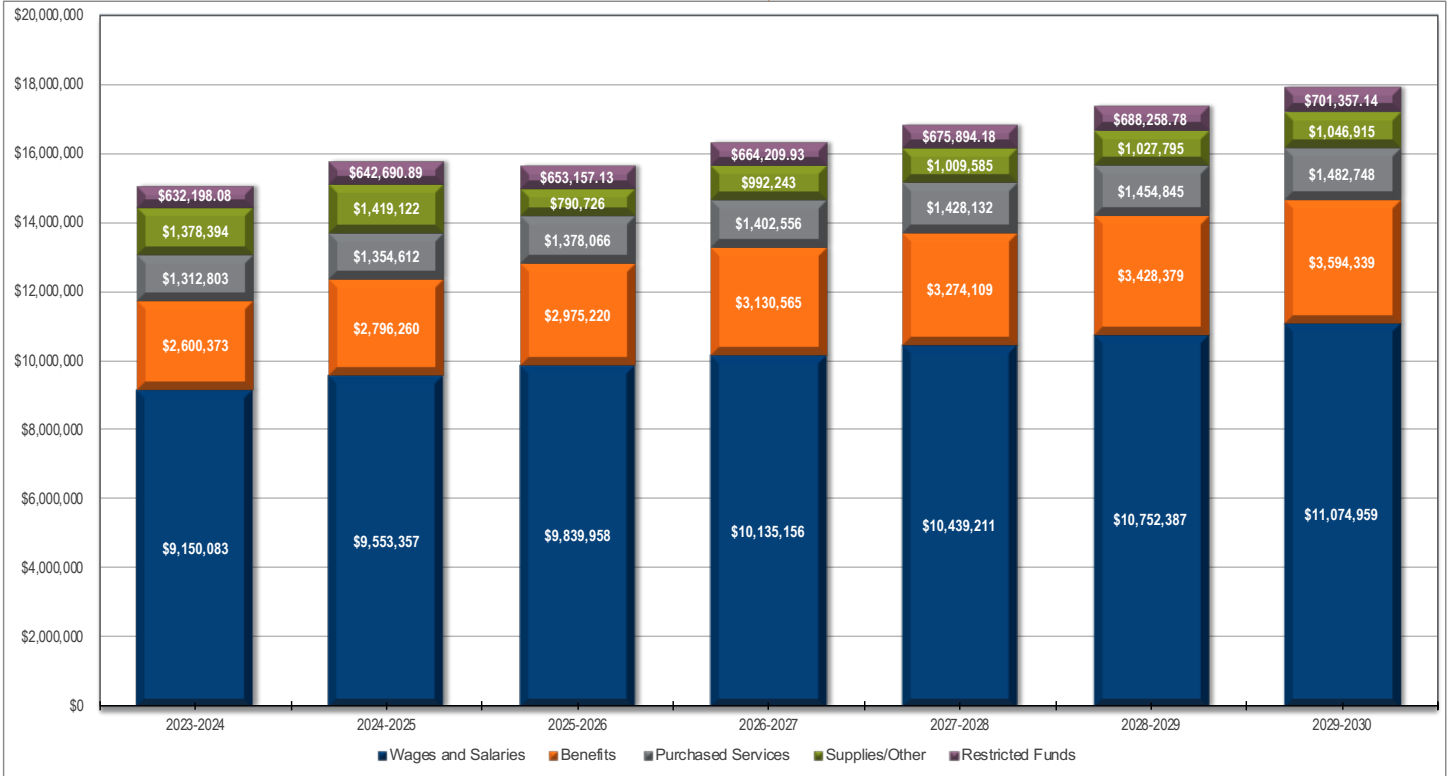


	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Dollar Change:	\$15,334,924	\$15,649,595	\$15,741,438	\$15,931,872	\$16,091,950	\$16,256,289	\$16,369,706
Percent Change:		2.1%	0.6%	1.2%	1.0%	1.0%	0.7%

Roseau Public School District

Uses of Operating Funds

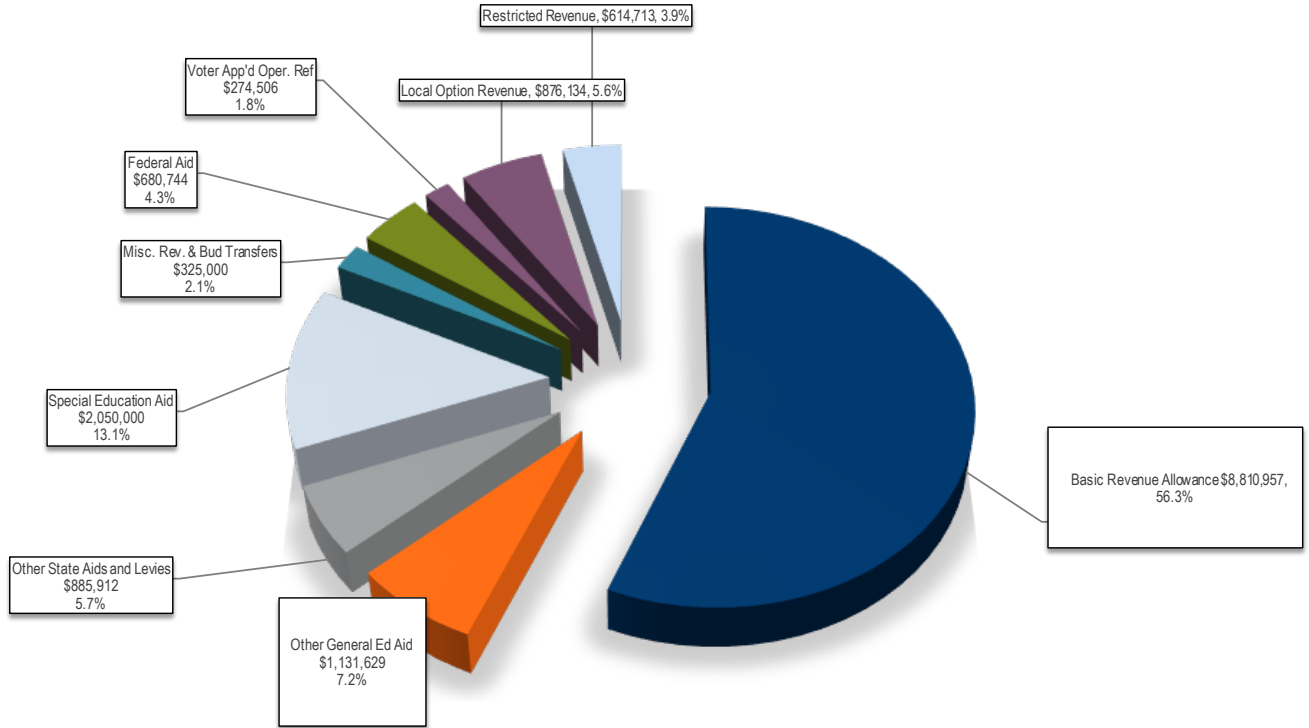
Seven Year Comparison



	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Dollar Change	\$15,073,850	\$15,766,042	\$15,637,127	\$16,324,730	\$16,826,931	\$17,351,664	\$17,900,318
Percent Change:		4.6%	-0.8%	4.4%	3.1%	3.1%	3.2%

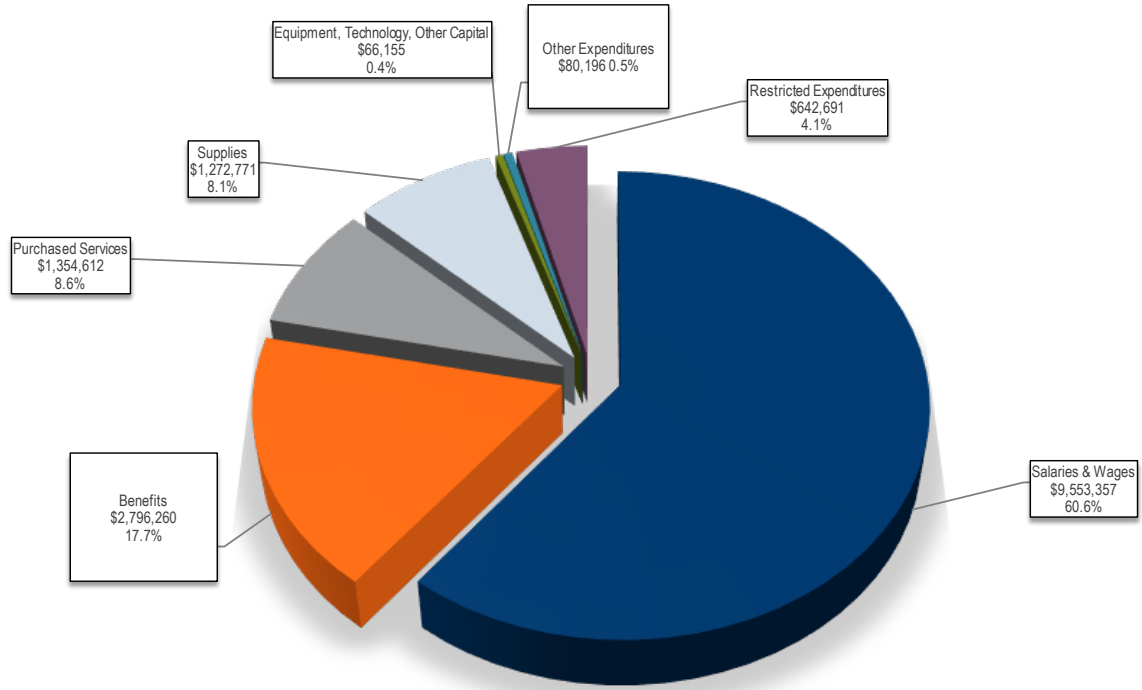
Roseau Public School District

Fiscal Year 2024-25 General Fund Revenue



Roseau Public School District

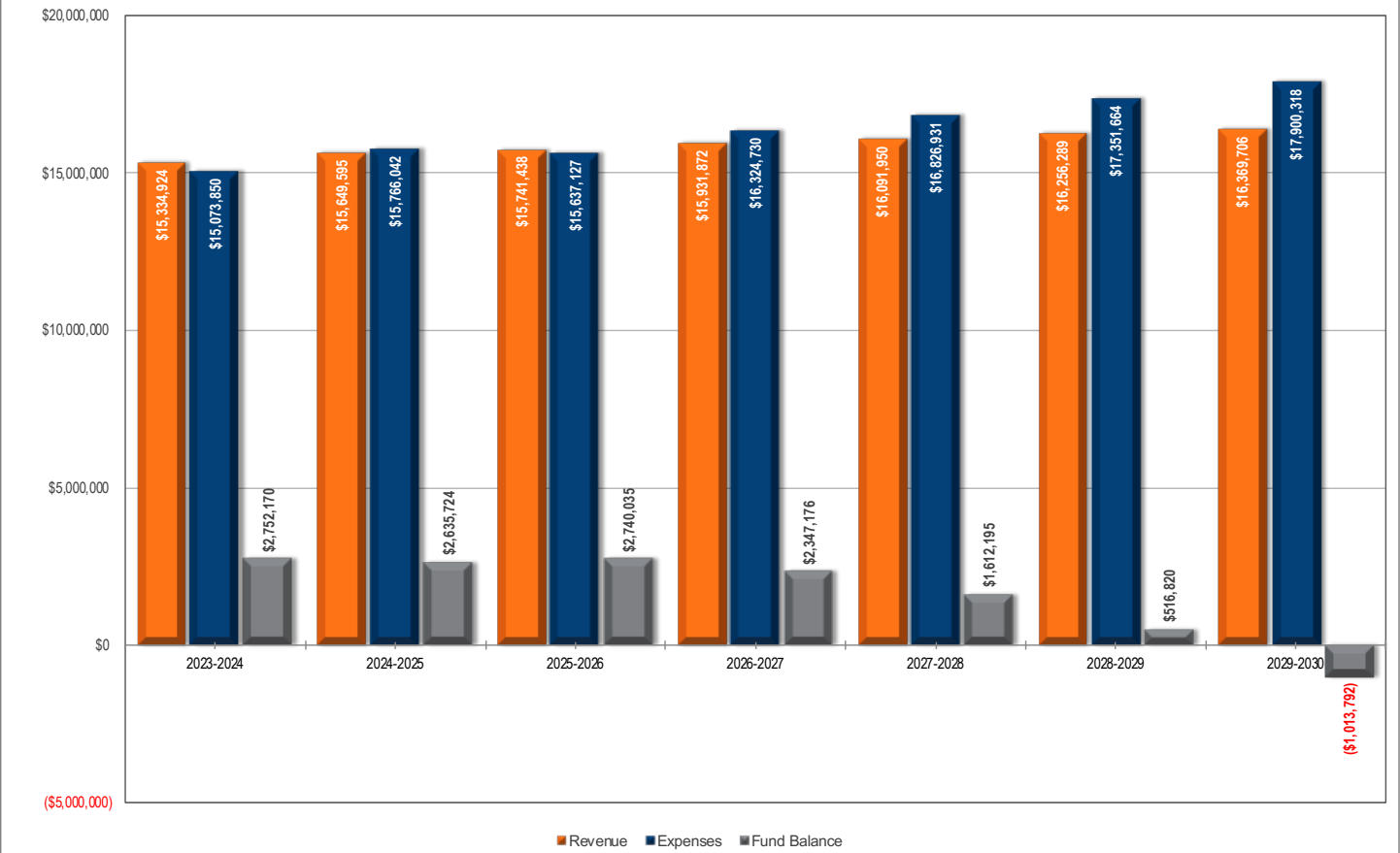
Fiscal Year 2024-25 General Fund Expenditures



Roseau Public School District

Revenues, Expenses & Fund Balance

Seven Year Comparison



Roseau Public School District

Annual Percentage Change in Revenue and Expenses
Six Year Comparison

