

# 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	\$15,953,944	\$15,748,431	-1.3%	\$16,757,130	6.4%	\$16,780,345	0.1%	\$16,785,111	0.0%	\$16,722,399	-0.4%
Expenditures	\$15,073,850	\$15,936,110	\$15,638,531	-1.9%	\$16,313,874	4.1%	\$16,803,439	3.0%	\$17,314,606	3.0%	\$17,848,679	3.1%
Revenue Over (Under) Expenditures	\$261,073	\$17,834	\$109,900		\$443,256		(\$23,094)		(\$529,496)		(\$1,126,280)	
Fund Balance	\$2,752,170	\$2,770,004	\$2,879,904		\$3,323,160		\$3,300,066		\$2,770,570		\$1,644,290	
Assigned Fund Balance	\$2,459,068	\$2,054,965	\$1,932,261		\$1,777,480		\$1,594,848		\$1,385,323		\$1,144,609	
Unassigned Fund Balance	\$293,102	\$715,039	\$947,644		\$1,545,680		\$1,705,218		\$1,385,247		\$499,680	
Percent Unassigned	1.9%	4.5%	6.1%		9.5%		10.1%		8.0%		2.8%	
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	\$293,102	\$715,039	\$947,644		\$1,545,680		\$1,705,218		\$1,385,247		\$499,680	

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Basic Funding Formula	\$7,138	\$7,281	\$7,481	2.7%	\$7,690	2.8%	\$7,844	2.0%	\$8,012	2.1%	\$8,191	2.2%
Operating Referendum	\$227	\$227	\$227	0.0%	\$1,127	396.8%	\$1,145	1.6%	\$1,164	1.7%	\$1,185	1.8%
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	1,176	-2.9%	1,154	-1.9%	1,141	-1.1%	1,121	-1.7%	1,095	-2.3%
Per Pupil Revenue	\$13,187	\$13,184	\$13,397	1.6%	\$14,525	8.4%	\$14,708	1.3%	\$14,970	1.8%	\$15,272	2.0%
Per Pupil Expenditures	\$12,963	\$13,169	\$13,303	1.0%	\$14,141	6.3%	\$14,728	4.2%	\$15,443	4.9%	\$16,300	5.6%