

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	\$8,794,140	-0.19%	\$8,872,262	0.9%	\$8,949,771	0.9%	\$8,983,377	0.4%	\$8,968,861	-0.2%
Other General Education Aid	\$1,187,808	\$1,131,629	\$1,351,334	19.41%	\$1,326,453	-1.8%	\$1,292,516	-2.6%	\$1,294,606	0.2%	\$1,292,849	-0.1%
Voter Approved Operating Referendum	\$263,788	\$274,506	\$266,657	-2.86%	\$261,699	-1.9%	\$258,809	-1.1%	\$254,338	-1.7%	\$248,388	-2.3%
Local Optional Revenue	\$841,925	\$876,134	\$851,084	-2.86%	\$835,257	-1.9%	\$826,033	-1.1%	\$811,763	-1.7%	\$792,773	-2.3%
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	\$932,612	\$963,278	3.29%	\$968,440	0.5%	\$968,111	0.0%	\$967,151	-0.1%	\$965,873	-0.1%
Federal Aid	\$874,213	\$897,389	\$592,527	-33.97%	\$592,527	0.0%	\$592,527	0.0%	\$592,527	0.0%	\$592,527	0.0%
Miscellaneous Revenue	\$327,641	\$441,520	\$325,325	-26.32%	\$325,325	0.0%	\$325,325	0.0%	\$325,325	0.0%	\$325,325	0.0%
Budget Transfers	\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Adjustment to General Ledger	(\$76,710)	(\$70,267)	\$0		\$0		\$0		\$0		\$0	
Operating Capital Revenue	\$265,637	\$277,785	\$271,124	-2.40%	\$263,279	-2.9%	\$261,615	-0.6%	\$258,318	-1.3%	\$253,468	-1.9%
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	\$240,271	-16.40%	\$226,715	-5.6%	\$211,793	-6.6%	\$200,104	-5.5%	\$186,356	-6.9%
TOTAL REVENUE	\$15,334,924	\$15,953,944	\$15,748,431	-1.3%	\$15,764,648	0.1%	\$15,779,192	0.1%	\$15,780,199	0.0%	\$15,719,111	-0.4%
USES OF REVENUE:												
Salaries & Wages	\$9,150,083	\$9,553,357	\$9,623,958	0.7%	\$9,912,676	3.0%	\$10,210,057	3.0%	\$10,516,358	3.0%	\$10,831,849	3.0%
Benefits	\$2,600,373	\$2,778,093	\$2,759,606	-0.7%	\$2,906,437	5.3%	\$3,041,171	4.6%	\$3,185,783	4.8%	\$3,341,154	4.9%
Purchased Services	\$1,312,803	\$1,443,213	\$1,430,208	-0.9%	\$1,460,679	2.1%	\$1,492,533	2.2%	\$1,525,836	2.2%	\$1,560,656	2.3%
Supplies	\$1,110,749	\$1,315,843	\$1,075,654	-18.3%	\$1,274,009	18.4%	\$1,288,032	1.1%	\$1,302,756	1.1%	\$1,318,216	1.2%
Equipment, Technology, Other Capital	\$186,444	\$5,563	\$5,842	5.0%	\$6,134	5.0%	\$6,440	5.0%	\$6,762	5.0%	\$7,101	5.0%
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Other Expenditures	\$81,202	\$66,474	\$66,474	0.0%	\$66,474	0.0%	\$66,474	0.0%	\$66,474	0.0%	\$66,474	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	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Operating Capital Expenditures	\$487,534	\$541,961	\$440,600	-18.7%	\$448,526	1.8%	\$456,873	1.9%	\$465,670	1.9%	\$474,952	2.0%
Safe Schools Expenditures	\$4,175	\$50,795	\$53,163	4.7%	\$53,163	0.0%	\$53,163	0.0%	\$53,163	0.0%	\$53,163	0.0%
LTFM Expenditures	\$140,489	\$180,811	\$183,028	1.2%	\$185,776	1.5%	\$188,697	1.6%	\$191,804	1.6%	\$195,115	1.7%
TOTAL USES OF REVENUE	\$15,073,850	\$15,936,110	\$15,638,531	-1.9%	\$16,313,874	4.3%	\$16,803,439	3.0%	\$17,314,606	3.0%	\$17,848,679	3.1%
REVENUE OVER (UNDER)	\$261,073	\$17,834	\$109,900		(\$549,226)		(\$1,024,247)		(\$1,534,408)		(\$2,129,568)	
FUND BALANCE:												
Beginning	\$2,491,097	\$2,752,170	\$2,770,004		\$2,879,904		\$2,330,678		\$1,306,431		(\$227,976)	
Ending	\$2,752,170	\$2,770,004	\$2,879,904		\$2,330,678		\$1,306,431		(\$227,976)		(\$2,357,545)	
RECON. OF ENDING FUND BALANCE:												
Nonspendable	\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Restricted	\$2,124,068	\$1,959,965	\$1,837,261		\$1,682,480		\$1,499,848		\$1,290,323		\$1,049,609	
Assigned/Committed	\$335,000	\$95,000	\$95,000		\$95,000		\$95,000		\$95,000		\$95,000	
Total Reserved 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		\$553,198		(\$288,417)		(\$1,613,300)		(\$3,502,154)	
Total Fund Balance as % of Exp.	18.26%	17.38%	18.42%		14.29%		7.77%		-1.32%		-13.21%	
Unassigned as a % of Exp.	1.94%	4.49%	6.06%		3.39%		-1.72%		-9.32%		-19.62%	
Minimum Unassigned Fund Balance	\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Variance - Over (Under)	\$293,102	\$715,039	\$947,644		\$553,198		(\$288,417)		(\$1,613,300)		(\$3,502,154)	

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INFLATIONARY ASSUMPTIONS:												
Basic Formula Allowance	n/a	2.0%	2.7%		2.8%		2.0%		2.1%		2.2%	
Personnel Costs	n/a	4.9%	0.4%		3.5%		3.4%		3.4%		3.4%	
Purchased Services	n/a	9.9%	-0.9%		2.1%		2.2%		2.2%		2.3%	
Utilities	n/a	38.6%	5.0%		5.0%		5.0%		5.0%		5.0%	
Supplies	n/a	18.5%	-18.3%		18.4%		1.1%		1.1%		1.2%	
Equipment	n/a	-97.0%	5.0%		5.0%		5.0%		5.0%		5.0%	
STUDENT DATA												
ADM'S	1,065.1	1,104.1	1,071.1	-3.0%	1,049.8	-2.0%	1,038.8	-1.0%	1,021.1	-1.7%	997.7	-2.3%
Adj. Pupil Units	1,162.9	1,210.1	1,175.5	-2.9%	1,153.7	-1.9%	1,140.9	-1.1%	1,121.2	-1.7%	1,095.0	-2.3%
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	2.7%	\$7,690	2.8%	\$7,844	2.0%	\$8,012	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	\$5,098	\$4,952	\$4,965	0.3%	\$5,023	1.2%	\$5,035	0.2%	\$5,111	1.5%	\$5,214	2.0%
Total Revenue	\$13,187	\$13,184	\$13,397	1.6%	\$13,665	2.0%	\$13,830	1.2%	\$14,074	1.8%	\$14,355	2.0%
Total Expenses	\$12,963	\$13,169	\$13,303	1.0%	\$14,141	6.3%	\$14,728	4.2%	\$15,443	4.9%	\$16,300	5.6%
Revenue - Expenses	\$225	\$15	\$93		(\$476)		(\$898)		(\$1,369)		(\$1,945)	