

Agenda Topic: 2026-2027 Preliminary Budget Approval  
 Meeting Date: June 23, 2026  
 Contact Person: Shari Thompson

Background:

Below is a summary of the recommended 2026-2027 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 26, 2026.

ROSEVILLE AREA SCHOOLS					
Budget Summary - Proposed Projections					
2026 - 2027					
	Estimated Fund Balance June 30, 2026	2026-2027 Proposed Revenue	2026-2027 Proposed Expenditures	Revenue Excess/(Deficit) Over Expenses	Estimated Fund Balance June 30, 2027
<b>General Fund</b>					
<b>Unassigned Fund Balance</b>	\$ 12,206,973	\$ 121,990,371	\$ 125,949,883	\$ (3,959,512)	\$ 8,247,461
	<b>\$ 12,206,973</b>				<b>\$ 8,247,461</b>
<b>Nonspendable (Inventories &amp; Prepaid)</b>	\$ 260,265				\$ 260,265
					<b>\$ 8,507,726</b>
<b>Restricted for:</b>					
Staff Development	\$ -	\$ 1,169,629	\$ 1,169,629	\$ -	\$ -
Compensatory Ed	\$ -	\$ 11,313,357	\$ 11,313,357	\$ -	\$ -
Learning & Development	\$ -	\$ 1,548,320	\$ 1,548,320	\$ -	\$ -
Gifted and Talented	\$ -	\$ 98,593	\$ 98,593	\$ -	\$ -
School Safety	\$ -	\$ 397,155	\$ 397,155	\$ -	\$ -
Operating Capital	\$ 54,424	\$ 2,281,951	\$ 879,493	\$ 1,402,458	\$ 1,456,882
Long-term Facilities Maintenance (LTFM)	\$ -	\$ 2,164,725	\$ 1,714,934	\$ 449,791	\$ 449,791
Capital Projects - Safety/Security	\$ -	\$ 6,000,000	\$ 6,000,000	\$ -	\$ -
<b>Subtotal, Restricted</b>	<b>\$ 54,424</b>	<b>\$ 24,973,730</b>	<b>\$ 23,121,481</b>	<b>\$ 1,852,249</b>	<b>\$ 1,906,673</b>
<b>Total, General Fund</b>	<b>\$ 12,521,662</b>	<b>\$ 146,964,101</b>	<b>\$ 149,071,364</b>	<b>\$ (2,107,263)</b>	<b>\$ 10,414,399</b>
<b>Food Service Fund</b>	\$ 2,458,592	\$ 4,826,577	\$ 5,931,280	\$ (1,104,703)	\$ 1,353,889
<b>Community Service Fund</b>	\$ 2,692,054	\$ 8,441,264	\$ 8,617,523	\$ (176,259)	\$ 2,515,795
<b>Construction Fund (FD 06 LTFM)</b>	\$ 2,827,301	\$ 3,000,000	\$ 10,850,000	\$ (7,850,000)	\$ (5,022,699)
<b>Construction Fund ( Bond Construction)</b>	\$ 6,969,969	\$ 50,000	\$ 1,400,000	\$ (1,350,000)	\$ 5,619,969
<b>Debt Service Fund</b>	\$ 3,259,669	\$ 15,020,595	\$ 14,628,456	\$ 392,139	\$ 3,651,808
<b>OPEB Debt Fund</b>	\$ 482,955	\$ 4,296,863	\$ 4,042,450	\$ 254,413	\$ 737,368
<b>OPEB Trust Fund</b>	\$ 3,989,691	\$ 20,000	\$ 718,000	\$ (698,000)	\$ 3,291,691
<b>Insurance Fund</b>	\$ 244,740	\$ 1,060,000	\$ 1,156,950	\$ (96,950)	\$ 147,790
<b>Total, All Funds</b>	<b>\$ 35,446,633</b>	<b>\$ 183,679,400</b>	<b>\$ 196,416,023</b>	<b>\$ (12,736,623)</b>	<b>\$ 22,710,010</b>



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Recommendation:

It is recommended that the board approve the 2026-2027 preliminary budget as presented.

Action Required

Informational – No Board Action Requested