

**ISD 2909 - ROCK RIDGE PUBLIC SCHOOLS**

2026-2027 Budget By Fund

As presented on June 22, 2026

Revenue

		<u>2025-2026</u>	<u>2026-2027</u>		
		<u>Budget</u>	<u>Proposed</u>	<u>Change</u>	<u>%</u>
Fund 01/03/05	General Fund	\$36,570,193	\$37,566,524	\$996,331	2.7%
Fund 02	Food Service	\$1,710,274	\$1,710,274	\$0	0.0%
Fund 04	Community Ed	\$1,146,081	\$1,343,910	\$197,829	17.3%
Fund 07	Debt Service	\$12,648,096	\$12,457,675	(\$190,421)	-1.5%
Fund 08	Scholarships	\$4,000	\$4,000	\$0	0.0%
Fund 45	OPEB	\$140,000	\$140,000	\$0	0.0%
Fund 47	OPEB Debt	\$495,571	\$379,457	(\$116,114)	-23.4%
	All Funds	\$52,714,215	\$53,601,840	\$887,625	1.7%

Expenditures

		<u>2025-2026</u>	<u>2026-2027</u>		
		<u>Budget</u>	<u>Proposed</u>	<u>Change</u>	<u>%</u>
Fund 01/03/05	General Fund	\$37,210,949	\$37,829,050	\$618,101	1.7%
Fund 02	Food Service	\$1,710,274	\$1,710,274	\$0	0.0%
Fund 04	Community Ed	\$1,127,328	\$1,474,446	\$347,118	30.8%
Fund 07	Debt Service	\$12,488,400	\$12,445,150	(\$43,250)	-0.3%
Fund 08	Scholarships	\$7,150	\$9,150	\$2,000	28.0%
Fund 45	OPEB	\$41,000	\$41,000	\$0	0.0%
Fund 47	OPEB Debt	\$543,270	\$541,870	(\$1,400)	-0.3%
	All Funds	\$53,128,371	\$54,050,940	\$922,569	1.7%

Net

		<u>2025-2026</u>	<u>2026-2027</u>
		<u>Budget</u>	<u>Proposed</u>
Fund 01/03/05	General Fund	(\$640,756)	(\$262,526)
Fund 02	Food Service	\$0	\$0
Fund 04	Community Ed	\$18,753	(\$130,536)
Fund 07	Debt Service	\$159,696	\$12,525
Fund 08	Scholarships	(\$3,150)	(\$5,150)
Fund 45	OPEB	\$99,000	\$99,000
Fund 47	OPEB Debt	(\$47,699)	(\$162,413)
	All Funds	(\$414,156)	(\$449,100)

**ISD 2909 - ROCK RIDGE PUBLIC SCHOOLS**

Unassigned Fund Balance 6/30/25	\$1,039,703
25-26 budgeted deficit	(\$640,756)
26-27 budgeted deficit	<u>(\$262,526)</u>
	\$136,421

Board Policy # 714 - Fund Balance	
Unassigned Fund Balance - 8%	\$3,026,324
Unassigned Fund Balance - 10%	\$3,782,905
Unassigned Fund Balance - 12%	\$4,539,486