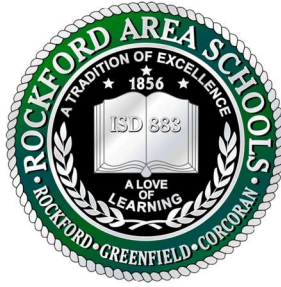




# SUMMARY BUDGET

## 2025-2026

6/16/2025



## **Budget Timeline Fiscal Year 2025-2026**

### **January/February 2025**

- Minnesota legislative session began their work January 14<sup>th</sup> – funding year
- Enrollment projections and trends presented to board
- School Board discussion on budget assumptions, parameters and timelines
- Staffing process begins and allocations are distributed
- Preliminary budget assumptions are developed

### **March 2025**

- General fund financial update & projections
- Budget assumptions are presented
- School sites submit a draft version of staffing

### **April 2025**

- Budget development process continues

### **May 2025**

- Draft budget presented to the board
- Minnesota legislative session adjourns May 19<sup>th</sup>

### **June 2025**

- School board adopts the FY 2025-2026 budget

June 16, 2025

**ROCKFORD AREA SCHOOLS  
BUDGET SUMMARY - ALL FUNDS  
2025-2026**

	<b>REVENUE</b>	<b>EXPENDITURES</b>
General Fund	<u>\$22,770,507</u>	<u>\$23,353,031</u> (Note 1)
Nutrition Service Fund	1,292,399	1,210,067
Community Service Fund	1,533,542	1,527,576 (Note 1)
Building Construction Fund	5,000	2,286,107 (Note 2)
Debt Service Fund	<u>5,061,210</u>	<u>4,839,125</u>
Total All Funds	<u><u>\$30,662,658</u></u>	<u><u>\$33,215,906</u></u>

Note 1: Reserved and unreserved fund balance in these funds will provide resources.

Note 2: Bond reserves will provide resources for the Building Construction Fund.

# General Fund

## Budget Assumptions

### Enrollment

The table below shows the actual Average Daily Membership (ADM) for 2023-24, the budgeted ADM for 2024-25 and the projected ADM for 2025-26.

Grade	2023-24 Actual	2024-25 Revised Budget	2025-26 Projected
ECSE (1)	8	10	10
K-4	577	572	575
5-8	460	475	474
9-12	492	475	472
Total	1,537	1532	1,531

(1) ECSE = Early Childhood Special Education

### Revenue

1. Property Tax Levy – Property taxes are budgeted based on the 2024 Payable 2025 Levy that was approved by the School Board on December 16, 2024.
2. State Aids – The following primary state funding sources have been budgeted:
  - a. General Education Revenue – the budget is based on \$7,481 per pupil unit, which is a 2.74% increase over the 2024-25 level of \$7,281.
  - b. Compensatory Revenue – the budget is based on the MDE's entitlement report, which is based on the October 1, 2024, Free/Reduced student count.
  - c. Special Education Revenue – the budget is based on the special education formula and projected operating expenditures.
  - d. Other State Funding – budgets have been projected based on the approved state funding formulas, projected enrollment and MDE estimates.
3. Federal Revenues – The district receives funding for Title I, Title II, Title III and Special Education. The district has budgeted for all federal programs at a similar or slightly lower level as 2024-25.
4. Local Revenues – The primary source of revenue in this area is participation and admission fees. Revenue is based on the fees approved by the School Board. Other sources include interest revenue, E-Rate, and third-party billing revenue.

## **Expenditures**

1. Salaries and Employee Benefits – Employee compensation is based on current collective bargaining agreements and estimates are used for any contracts that are currently in negotiations.
2. Other Line Items (Purchase services, supplies, etc.) – Budget lines were held constant to the extent possible or reduced. Some budgets for programs and services were subject to a larger budget increase due to inflation, market demands, or previously agreed agreements.

**ROCKFORD AREA SCHOOLS  
GENERAL FUND FINANCIAL PROJECTION  
(All Fund Balances)**

	<b>1485 ADM 2024-2025 Adopted</b>	<b>1532 ADM 2024-2025 Revised</b>	<b>1531 ADM 2025-2026 Projected</b>	<b>1531 ADM 2026-27 Projected</b>	<b>1531 ADM 2027-28 Projected</b>
Revenue	\$ 21,947,440	\$ 22,880,789	\$ 22,770,507	\$ 23,138,525	\$ 23,422,869
Expenditure	22,125,064	22,125,064	23,353,031	24,532,817	25,453,844
<i>Expenditure Adjustments</i>	<i>-</i>	<i>220,675</i>	<i>-</i>	<i>-</i>	<i>-</i>
Revised Expenditures	\$ 22,125,064	\$ 22,345,739	\$ 23,353,031	\$ 24,532,817	\$ 25,453,844
Difference	(177,624)	535,050	(582,524)	(1,394,291)	(2,030,975)
Beginning Fund Balance	5,974,196	5,796,572	6,331,622	5,749,098	4,354,806
Ending Fund Balance Projections	<u>\$ 5,796,572</u>	<u>\$ 6,331,622</u>	<u>\$ 5,749,098</u>	<u>\$ 4,354,806</u>	<u>\$ 2,323,832</u>
<i>One month of operating expenditures</i>	\$ 1,843,755	\$ 1,862,145	\$ 1,946,086	\$ 2,044,401	\$ 2,121,154
<i>2 months of fund balance needed - Recommended Minimum</i>	\$ 3,687,511	\$ 3,724,290	\$ 3,892,172	\$ 4,088,803	\$ 4,242,307
<i>Percentage of fund balance</i>	26%	28%	25%	18%	9%
<i>Fund balance policy variance from recommended</i>	\$ 2,109,061	\$ 2,607,332	\$ 1,856,926	\$ 266,003	\$ (1,918,476)

## ROCKFORD AREA SCHOOLS GENERAL FUND

### General Description

The General Fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures, and legal school district expenditures not specifically designated to be accounted for in any other fund. A district may use General Fund balances for capital purposes except when the requirements for a specific categorical revenue state that it may not be used for capital purchases. The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere.

### 2025 Legislation

Basic General Education Funding tied to inflation agreement to maintain link between basic funding formula and inflation. Library aid cut to \$19,805 in fiscal year 2026 from \$40,000 in fiscal year 2025. Student support aid reduced beginning inf fiscal year 2026-2027. Compensatory revenue modifications funded at \$50 million in FY26, compensatory revenue task force is established. Reduces reimbursement from eligible special education transportation costs from 100% to 95% in FY26, and down to 90% in FY27 and later. Students qualifying as Homeless and Highly Mobile under the McKinney-Vento law will still receive reimbursable transportation at the rate of 100%. Blue Ribbon Commission on Special Education is established to find \$250 million in savings in FY28-29 or commensurate reductions will be made in special education cross-subsidy aid. Long term facility maintenance revenue expanded for roof replacement.

### Budget Information

	2024-2025 Amended Budget	2025-2026 Proposed Budget	% Of Budget
Revenue:			
Property Tax Levy	\$ 3,615,994	\$ 3,418,463	15.0%
State Aids	18,031,711	18,521,225	81.3%
Federal Revenues	369,084	352,819	1.5%
Interest Earnings	350,000	50,000	0.2%
Local Revenues	514,000	428,000	1.9%
Total Revenue	\$ 22,880,789	\$ 22,770,507	100.0%
Expenditures:			
Salaries	\$ 11,682,836	\$ 12,154,012	52.0%
Benefits	4,009,415	4,181,239	17.9%
Purchased Services	5,533,410	5,825,118	24.9%
Supplies & Materials	842,163	890,546	3.8%
Capital Expenditures	238,828	266,853	1.1%
Other	39,087	35,263	0.2%
Total Expenditures	\$ 22,345,739	\$ 23,353,031	100.0%
Excess Revenue Over Expenditures	\$ 535,050	\$ (582,524)	
Beginning Fund Balance	5,846,307	6,381,357	
Ending Fund Balance	\$ 6,381,357	\$ 5,798,833	

**ROCKFORD AREA SCHOOLS**  
**PROPOSED GENERAL FUND EXPENDITURE DETAILS**  
**2025-2026**

PROGRAM	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 PROPOSED	\$ DIFF.	% DIFF.
<b>DISTRICT &amp; SCHOOL ADMINISTRATION:</b>					
SCHOOL BOARD	67,460	73,104	72,487	(617)	-0.8%
OFFICE OF SUPERINTENDENT	348,991	361,961	389,981	28,020	7.7%
SCHOOL BUILDING ADMINISTRATION	739,228	585,940	605,405	19,465	3.3%
TOTAL DISTRICT & SCHOOL ADMINISTRATION	1,155,679	1,021,005	1,067,873	46,868	4.6%
<b>DISTRICT SUPPORT SERVICES:</b>					
FINANCE & SUPPORT SERVICES	715,608	757,126	744,436	(12,690)	-1.7%
TECHNOLOGY	437,229	443,282	452,209	8,927	2.0%
HUMAN RESOURCES & OTHER SUPPORT POSITIONS	148,160	156,436	158,431	1,995	1.3%
TOTAL DISTRICT SUPPORT SERVICES	1,300,997	1,356,844	1,355,076	(1,768)	-0.1%
<b>REGULAR &amp; VOC. ED. INSTRUCTION:</b>					
K-12 INSTRUCTION	7,801,320	7,260,559	7,659,387	398,828	5.5%
GIFTED & TALENTED	22,147	20,204	20,684	480	2.4%
FEDERAL INSTRUCTIONAL PROGRAMS	216,377	226,874	233,833	6,959	3.1%
CO-CURRICULAR	953,881	919,105	998,181	79,076	8.6%
UNEMPLOYMENT COMPENSATION	103,497	100,000	130,000	30,000	30.0%
CAREER AND TECHNICAL EDUCATION	308,210	249,831	257,198	7,367	2.9%
REGULAR & VOC. ED. INSTRUCTION	9,405,432	8,776,573	9,299,283	522,710	6.0%
<b>EXCEPTIONAL INSTRUCTION:</b>					
AD SIS	485,571	450,045	526,240	76,195	16.9%
SPECIAL EDUCATION DISTRICT WIDE	2,795,657	3,018,571	3,134,731	116,160	3.8%
TOTAL EXCEPTIONAL INSTRUCTION	3,281,228	3,468,616	3,660,971	192,355	5.5%
<b>INSTRUCTIONAL SUPPORT:</b>					
INSTRUCTIONAL SUPPORT	278,328	250,262	246,642	(3,620)	-1.4%
CURRICULUM SUPPORT	212,481	222,366	178,534	(43,832)	-19.7%
MEDIA CENTERS	177,312	147,793	151,306	3,513	2.4%
STAFF DEVELOPMENT	197,481	469,193	477,457	8,264	1.8%
TOTAL INSTRUCTIONAL SUPPORT	865,602	1,089,614	1,053,939	(35,675)	-3.3%
<b>PUPIL SUPPORT SERVICES:</b>					
PUPIL SUPPORT	382,884	397,576	382,544	(15,032)	-3.8%
HEALTH SERVICES	191,429	156,552	160,341	3,789	2.4%
SCHOOL SAFETY	126,202	163,780	167,162	3,382	2.1%
TRANSPORTATION	2,609,007	2,801,483	2,947,754	146,271	5.2%
TOTAL PUPIL SUPPORT SERVICES	3,309,522	3,519,391	3,657,801	138,410	3.9%



**ROCKFORD AREA SCHOOLS**  
**PROPOSED GENERAL FUND EXPENDITURE DETAILS**  
**2025-2026**  
**(Continued)**

PROGRAM	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 PROPOSED	\$ DIFF.	% DIFF.
<b>SITE &amp; BUILDINGS:</b>					
OPERATIONS & MAINTENANCE	1,398,976	1,484,622	1,542,988	58,366	3.9%
OPERATING CAPITAL	361,600	430,043	436,121	6,078	1.4%
LONG-TERM FACILITIES MAINTENANCE	419,799	273,142	278,805	5,663	2.1%
UTILITIES	556,910	721,139	756,742	35,603	4.9%
TOTAL SITE & BUILDINGS	2,737,285	2,908,946	3,014,656	105,710	3.6%
<b>INSURANCE &amp; BENEFITS:</b>					
PROPERTY & LIABILITY INSURANCE	177,754	204,750	243,432	38,682	18.9%
TOTAL INSURANCE & BENEFITS	177,754	204,750	243,432	38,682	18.9%
TOTAL GENERAL FUND	22,233,499	22,345,739	23,353,031	1,007,292	4.5%



	6/30/2025 Beginning Fund Balance (Projected)	Adopted Budget		Fund Balance Buildup/(Usage)	6/30/2026 Ending Fund Balance (Projected)
		2025-26 Revenues	2025-26 Expenditures		
<b>General Fund</b>					
<b>Unassigned</b>	<b>3,714,672</b>	<b>19,541,352</b>	<b>19,669,354</b>	<b>(342,487)</b>	<b>3,372,185</b>
<b>Nonspendable</b>	<b>4,933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,933</b>
<b>Assigned:</b>					
Q Comp Program	288,420	406,900	406,900	-	288,420
Future Capital	700,000	50,000	-	50,000	750,000
Machine Shop	840	-	-	-	840
Scholarships	12,441	-	-	-	12,441
	-	-	-	-	-
<b>Assigned</b>	<b>1,001,701</b>	<b>456,900</b>	<b>406,900</b>	<b>50,000</b>	<b>1,051,701</b>
<b>Restricted:</b>					
Student Activities	127,888	124,999	124,999	-	127,888
Literacy Aid	-	71,077	71,077	-	-
Achievement & Integration	-	207,773	207,773	-	-
Buidling Lease Aid	-	26,740	26,740	-	-
Gifted & Talented	-	21,733	21,733	-	-
Career & Tech Program	-	33,514	247,999	-	-
American Indian Education Aid	-	43,000	43,000	-	-
Learning & Development	-	349,718	349,718	-	-
Basic Skills	513,388	726,288	827,635	(101,347)	412,041
Medical Assistance	75,832	34,000	34,000	-	75,832
Staff Development	422,877	250,185	325,185	(75,000)	347,877
Safe Schools	-	57,152	167,152	(110,000)	(110,000)
School Library Aid	-	19,805	19,805	-	-
Student Support Aid	5,278	49,757	55,035	(5,278)	-
Student Support Aid - Coop	-	40,000	40,000	-	-
Operating Capital	476,203	397,714	436,121	(38,407)	437,796
Long-Term Facilities Maintenance	(11,150)	318,800	278,805	39,995	28,845
<b>Total Restricted</b>	<b>1,610,316</b>	<b>2,772,255</b>	<b>3,276,777</b>	<b>(290,037)</b>	<b>1,320,279</b>
<b>Total General Fund</b>	<b>6,331,622</b>	<b>22,770,507</b>	<b>23,353,031</b>	<b>(582,524)</b>	<b>5,749,098</b>
<i>Unassigned Fund Balance %</i>	<i>16.85%</i>				<i>14.44%</i>
<b>Food Service</b>					
Restricted	826,380	1,292,399	1,210,067	82,332	908,712
<b>Total Food Service</b>	<b>826,380</b>	<b>1,292,399</b>	<b>1,210,067</b>	<b>82,332</b>	<b>908,712</b>
<b>Community Education</b>					
<b>Restricted:</b>					
Regular Community Education	35,130	851,286	814,584	36,702	71,832
Early Childhood Family Education	44,947	115,628	133,485	(17,857)	27,090
School Readiness	29,144	369,020	378,378	(9,358)	19,786
Adult Basic Education	-	3,708	3,708	-	-
Restricted for Community Education	139,527	193,900	197,421	(3,521)	136,006
<b>Total Community Education</b>	<b>248,748</b>	<b>1,533,542</b>	<b>1,527,576</b>	<b>5,966</b>	<b>254,714</b>
<b>Building Projects Fund</b>					
Restricted Fund Balance	2,281,107	5,000	2,286,107	-	-
<b>Total Capital Projects</b>	<b>2,281,107</b>	<b>5,000</b>	<b>2,286,107</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>					
<b>Restricted:</b>					
General Debt Service	524,973	5,061,210	4,839,125	222,085	747,058
<b>Total Debt Service</b>	<b>524,973</b>	<b>5,061,210</b>	<b>4,839,125</b>	<b>222,085</b>	<b>747,058</b>
<b>Total All Funds</b>	<b>10,212,830</b>	<b>30,662,658</b>	<b>33,215,906</b>	<b>(272,141)</b>	<b>7,659,582</b>

## ROCKFORD AREA SCHOOLS NUTRITION SERVICE FUND

### General Description

The nutrition service fund is used to record financial activities of the school district's food service program. This includes activities for the purpose of preparation and service of milk, meals and snacks in connection with the school and community service activities. Expenditures include application processing, meal accountability, food preparation, meal service and kitchen custodial service.

### 2025 Legislation

Lowens the additional state funding for school lunch (above the amount established by federal rule for free lunch) from \$12.5 cents to \$6.25 cents per meal served beginning in 2028. It also requires a school to allow a student to purchase a second breakfast or lunch if the student has already selected a reimbursable breakfast or lunch.

	2024-2025 Amended Budget	2025-2026 Proposed Budget	% Of Budget
<b><u>Budget Information</u></b>			
Revenue:			
Local Sales	\$ 154,274	\$ 152,000	11.8%
State Aids	571,506	650,100	50.3%
Federal Aids	410,958	420,186	32.5%
Commodities	83,735	70,113	5.4%
Total Revenue	\$ 1,220,473	\$ 1,292,399	100.0%
Expenditures:			
Purchased Services	\$ 486,756	\$ 582,354	48.1%
Food & Milk	471,197	515,729	42.6%
Commodities	83,735	70,113	5.8%
Supplies & Other	34,242	41,871	3.5%
Total Expenditures	\$ 1,075,930	\$ 1,210,067	100.0%
Excess Revenue Over Expenditures	\$ 144,543	\$ 82,332	
Beginning Fund Balance	681,837	826,380	
Ending Fund Balance	\$ 826,380	\$ 908,712	

## ROCKFORD AREA SCHOOLS COMMUNITY SERVICE FUND

### General Description

The Community Service Fund is used to record financial activities of the school district's community service program. The fund is comprised of five components, each with its own fund balance. Community Education includes programs and services for any age level that are not part of the K-12 education program. Early Childhood Family Education includes activities to improve parenting skills of new and expectant parents and to provide learning experiences for parents and their pre-school children. School Readiness Education includes social services, a development and learning plan, health referral services, a nutrition component and parental involvement. Adult Basic Education includes all activities in adult basic education and adult high school graduation programs.

### 2025 Legislation

There were no financial changes from the 2025 legislature.

	2024-2025 Amended Budget	2025-2026 Proposed Budget	% Of Budget
<b><u>Budget Information</u></b>			
Revenue:			
Property Tax Levy	\$ 124,354	\$ 137,152	8.9%
State Aids	162,257	186,732	12.2%
Local Revenues	<u>1,185,835</u>	<u>1,209,658</u>	<u>78.9%</u>
Total Revenue	\$ <u>1,472,446</u>	\$ <u>1,533,542</u>	<u>100.0%</u>
Expenditures:			
Salaries	\$ 974,360	\$ 993,100	65.0%
Benefits	269,235	297,976	19.5%
Other Purchased Services	184,000	188,200	12.3%
Supplies & Other	43,000	41,300	2.7%
Capital	<u>11,300</u>	<u>7,000</u>	<u>0.5%</u>
Total Expenditures	\$ <u>1,481,895</u>	\$ <u>1,527,576</u>	<u>100.0%</u>
Excess Revenue Over Expenditures	\$ (9,449)	\$ 5,966	
Beginning Fund Balance	<u>248,748</u>	<u>239,299</u>	
Ending Fund Balance	\$ <u><u>239,299</u></u>	\$ <u><u>245,265</u></u>	

**ROCKFORD AREA SCHOOLS  
COMMUNITY SERVICE FUND - REVENUE**

<b><u>REVENUE BY PROGRAM:</u></b>	<b>2024-2025 Amended Budget</b>	<b>2025-2026 Proposed Budget</b>	<b>% Of Budget</b>
000 Community Education - RCC	\$ 195,000	\$ 187,000	12.2%
321 Community Education	743,836	826,215	53.9%
362 Youth Programs	10,071	10,071	0.7%
322 Adult Education	15,000	3,708	0.2%
798 School Age Care	15,000	15,000	1.0%
325 Early Childhood Family Education	105,600	113,761	7.4%
328 Home Visiting	1,879	1,867	0.1%
337 Pathways II	37,500	37,500	2.4%
344 School Readiness	342,347	331,520	21.6%
354 Early Childhood Screening	<u>6,213</u>	<u>6,900</u>	<u>0.4%</u>
Total Revenue	\$ <u><u>1,472,446</u></u>	\$ <u><u>1,533,542</u></u>	<u><u>100.0%</u></u>

**ROCKFORD AREA SCHOOLS  
COMMUNITY SERVICE FUND - EXPENDITURES**

<b><u>EXPENDITURE BY PROGRAM:</u></b>	<b><u>2024-2025 Amended Budget</u></b>	<b><u>2025-2026 Proposed Budget</u></b>	<b><u>% Of Budget</u></b>
000 Community Education - RCC	\$ 188,160	\$ 196,421	12.9%
321 Community Education	721,367	750,146	49.1%
362 Youth Programs	10,071	10,071	0.7%
322 Adult Education	500	3,708	0.2%
798 School Age Care	15,000	15,000	1.0%
325 Early Childhood Family Education	133,473	133,485	8.7%
328 Home Visiting	1,879	1,867	0.1%
337 Pathways II	37,500	37,500	2.5%
344 School Readiness	367,937	378,378	24.8%
354 Early Childhood Screening	<u>6,008</u>	<u>1,000</u>	<u>0.1%</u>
Total Expenditures	\$ <u><u>1,481,895</u></u>	\$ <u><u>1,527,576</u></u>	<u><u>100.0%</u></u>

## ROCKFORD AREA SCHOOLS BUILDING CONSTRUCTION FUND

### General Description

The Building Construction Fund is used to record all operations of the district's building construction program that are funded by the sale of bonds, capital loans, or Long-Term Facilities Maintenance program if bonds are sold or a single project exceeds \$2 million.

### 2025 Legislation

There were no financial changes from the 2025 legislative session.

<u>Budget Information</u>		2024-2025 Amended Budget	2025-2026 Proposed Budget	% Of Budget
Revenue:				
Bond Investment Interest	\$	100,000	\$ 5,000	100%
Total Revenue	\$	100,000	\$ 5,000	100%
Expenditures:				
Capital Improvements	\$	550,000	\$ 2,286,107	100%
Total Expenditures	\$	550,000	\$ 2,286,107	100%
Excess Revenue Over Expenditures	\$	(450,000)	\$ (2,281,107)	
Beginning Fund Balance		2,731,107	2,281,107	
Ending Fund Balance	\$	2,281,107	\$ 0	

June 16, 2025

**ROCKFORD AREA SCHOOLS  
BUILDING CONSTRUCTION FUND**

	Amended Budget 2024-2025	Projected Budget 2025-2026
<b>Revenue:</b>		
Bond Investment Interest	\$ 100,000	\$ 5,000
Total Revenue	\$ 100,000	\$ 5,000
<b>Expenditures:</b>		
Capital Improvements	\$ 550,000	\$ 2,286,107
	-	-
Total Expenditures	\$ 550,000	\$ 2,286,107



## ROCKFORD AREA SCHOOLS DEBT SERVICE FUND

### General Description

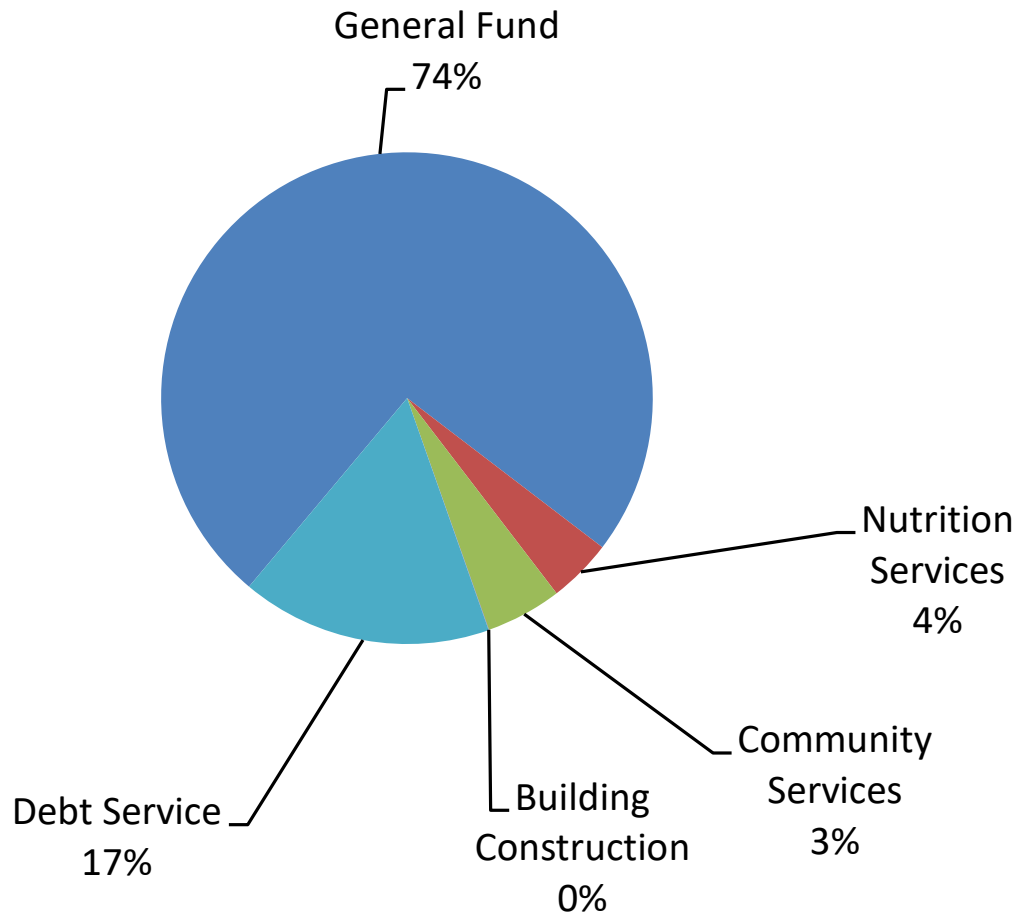
The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds. When a bond issue is sold, the school board must levy a direct general tax upon the property of the district for the payment of principal and interest on such bonds as due. The amount levied is 105% of the principal and interest due on such bonds, which allows for delinquencies. When an amount is accumulated in the Restricted Debt Service Fund due to interest earnings, lower than anticipated tax delinquency, or excess building funds, the accumulations must be used to reduce debt levies.

### 2025 Legislation

There were no financial changes from the 2025 legislative session.

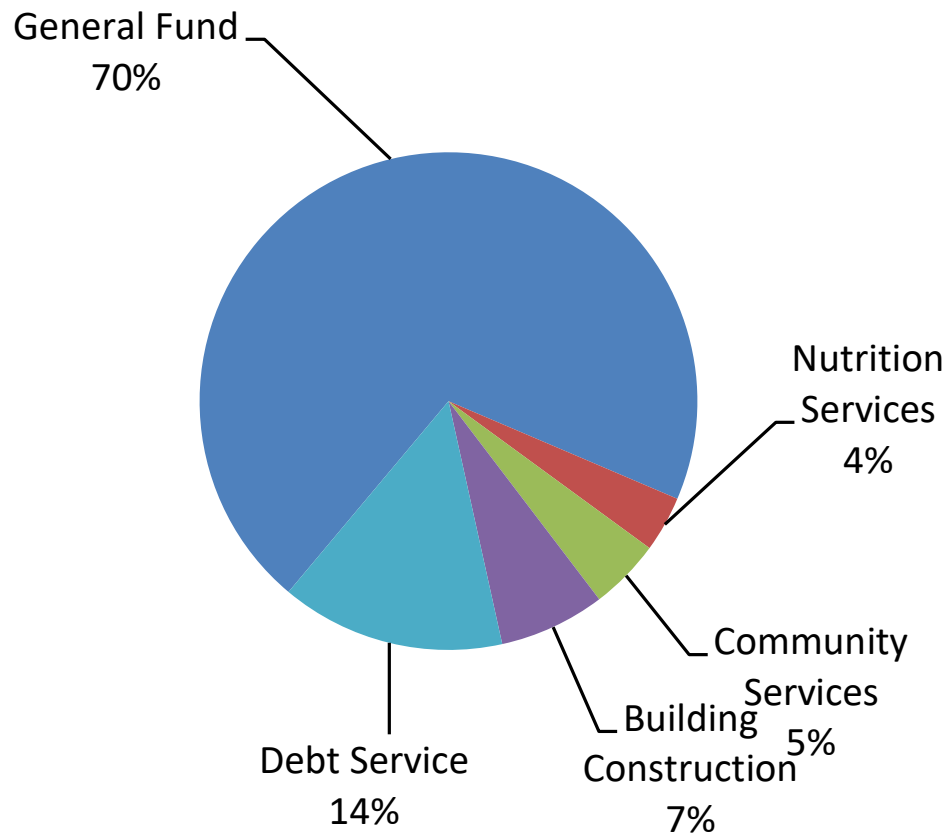
<b><u>Budget Information</u></b>	2024-2025 Amended Budget	2025-2026 Proposed Budget	% Of Budget
Revenue:			
Local Property Taxes	\$ 5,028,448	\$ 4,982,508	98.4%
State Aids	158,800	78,702	1.6%
Total Revenue	\$ 5,187,248	\$ 5,061,210	100.0%
Expenditures:			
Principal Payments	4,173,000	4,185,000	86.5%
Interest Payments	737,541	649,125	13.4%
Other Bond Charges	5,000	5,000	0.1%
Total Expenditures	\$ 4,915,541	\$ 4,839,125	100.0%
Excess Revenue Over Expenditures	\$ 271,707	\$ 222,085	
Beginning Fund Balance	253,266	524,973	
Ending Fund Balance	\$ 524,973	\$ 747,058	

# Revenues - All Funds 2025-2026



Total Revenues:     \$     30,662,658

# Expenditures - All Funds 2025-2026



Total Expenditures: \$ 33,215,906