

Budget Summary

Educational | O & M | Transportation | IMRF / SS | Working Cash
River Trails SD 26

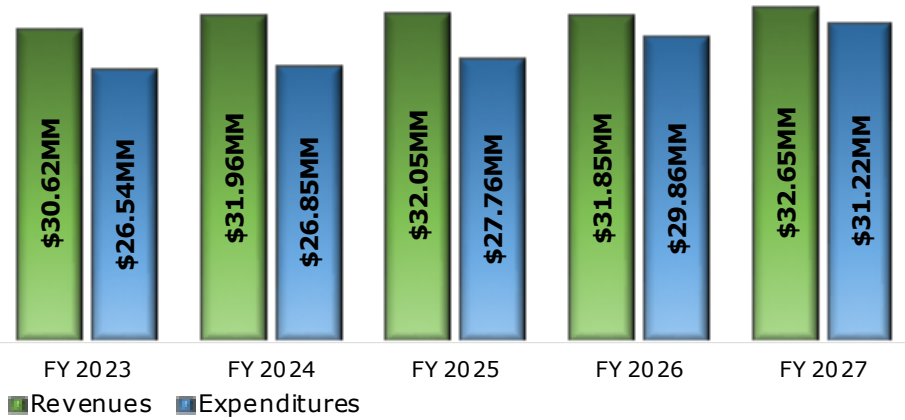
	AFR FY 2023	AFR FY 2024		AFR FY 2025		BUDGET FY 2026	TENTATIVE FY 2027	\$ CHANGE	% CHANGE
REVENUE									
Local	\$27,247,311	\$28,538,793	4.7%	\$28,831,035	1.0%	\$29,133,718	\$29,884,172	\$750,454	2.6%
State	1,698,599	2,122,429	25.0%	1,819,286	(14.3%)	1,677,105	1,728,105	51,000	3.0%
Federal	1,671,890	1,303,577	(22.0%)	1,397,854	7.2%	1,042,115	1,042,115	0	0.0%
Other	0	0		0		0	0	0	
TOTAL REVENUE	\$30,617,800	\$31,964,799	4.4%	\$32,048,175	0.3%	\$31,852,938	\$32,654,392	\$801,454	2.5%
EXPENDITURES									
Salaries & Benefits	\$20,879,632	\$21,260,100	1.8%	\$21,481,832	1.0%	\$22,710,199	\$23,784,692	\$1,074,493	4.7%
Purchased Services	2,401,201	2,501,960	4.2%	3,217,842	28.6%	3,143,791	3,146,461	2,670	0.1%
Supplies & Materials	1,494,773	1,651,127	10.5%	1,684,348	2.0%	1,930,460	1,958,076	27,616	1.4%
Capital Outlay	663,334	201,866	(69.6%)	144,051	(28.6%)	142,200	142,200	0	0.0%
All Other Objects	1,102,626	1,234,372	11.9%	1,231,958	(0.2%)	1,934,209	2,190,293	256,084	13.2%
TOTAL EXPENDITURES	\$26,541,566	\$26,849,425	1.2%	\$27,760,031	3.4%	\$29,860,860	\$31,221,723	\$1,360,862	4.6%
SURPLUS / DEFICIT	\$4,076,234	\$5,115,374		\$4,288,144		\$1,992,078	\$1,432,669	(\$559,408)	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$85,446	\$0		\$7,971,842		\$8,000,000	\$0	(\$8,000,000)	-100.0%
Other Financing Uses	(\$3,803,392)	(\$2,536,918)		(\$7,268,850)		(\$18,003,927)	(\$2,003,927)	\$16,000,000	-88.9%
TOTAL OTHER FIN. SOURCES / USES	(\$3,717,946)	(\$2,536,918)		\$702,992		(\$10,003,927)	(\$2,003,927)	\$8,000,000	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$358,288	\$2,578,456		\$4,991,136		(\$8,011,849)	(\$571,257)	\$7,440,592	
BEGINNING FUND BALANCE	\$25,177,205	\$25,535,493		\$28,113,949		\$33,105,085	\$25,093,236	(\$8,011,849)	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0	\$0		
YEAR END FUND BALANCE	\$25,535,493	\$28,113,949		\$33,105,085		\$25,093,236	\$24,521,979	(\$571,257)	
FUND BALANCE AS % OF EXP	96%	105%		119%		84%	79%		
FUND BALANCE AS # OF MONTHS OF EXP	11.55	12.57		14.31		10.08	9.42		



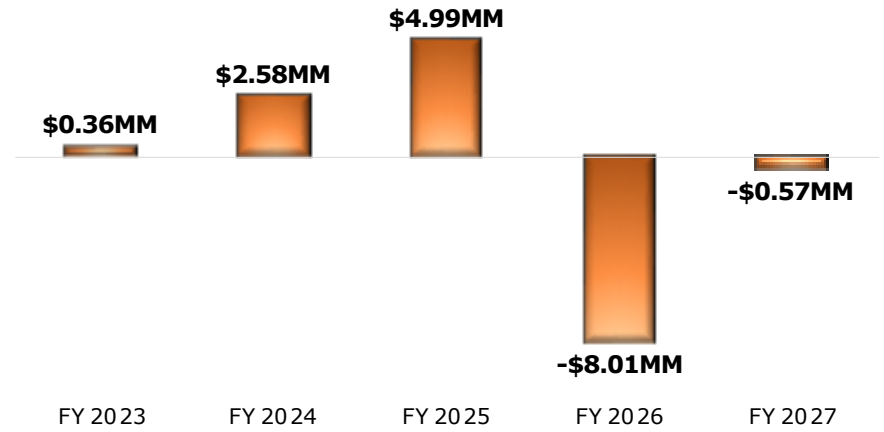
Budget Summary

Educational | O & M | Transportation | IMRF / SS | Working Cash
River Trails SD 26

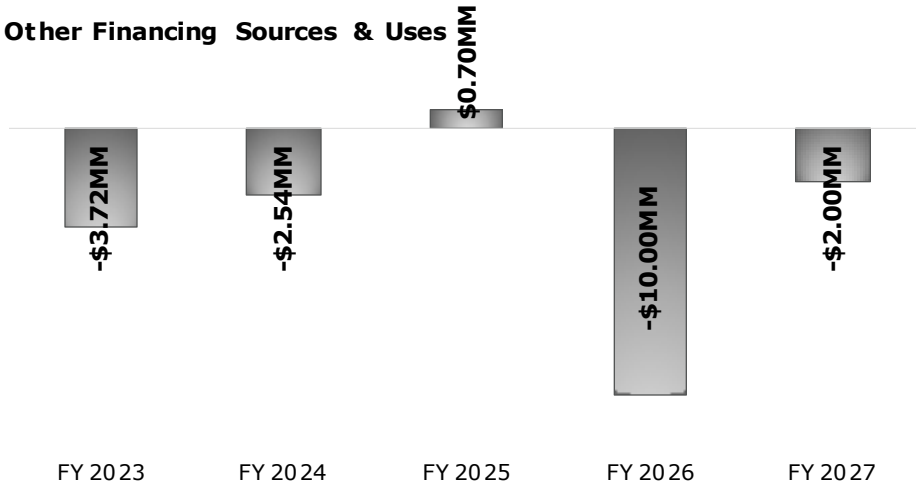
Revenues and Expenditures



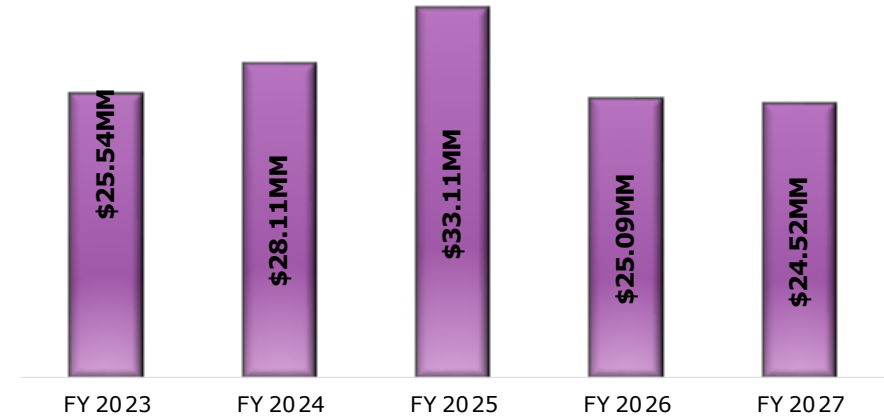
Fiscal Year Surplus / Deficit



Other Financing Sources & Uses



Year End Fund Balances

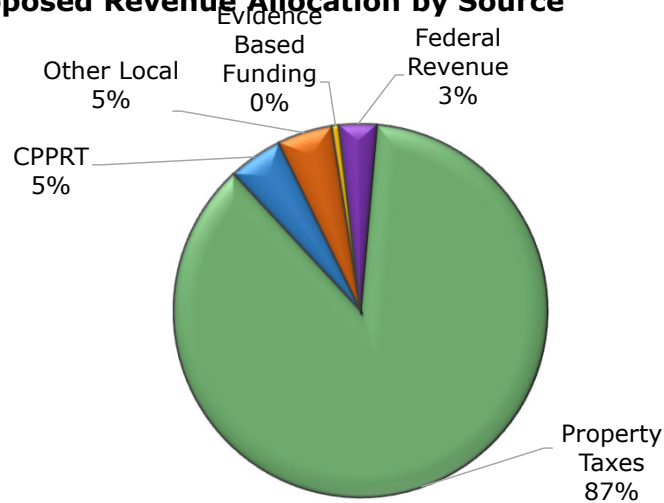


Revenue Budget Summary

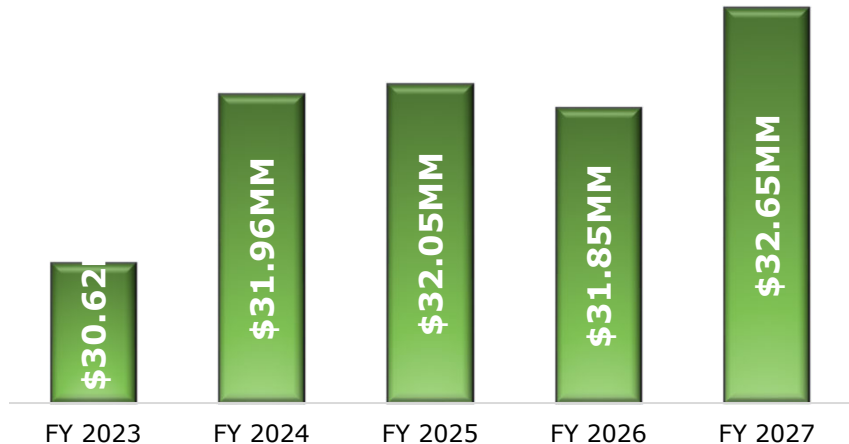
Educational | O & M | Transportation | IMRF / SS | Working Cash
River Trails SD 26

	AFR FY 2023	AFR FY 2024		AFR FY 2025		BUDGET FY 2026	TENTATIVE FY 2027	\$ CHANGE	% CHANGE
LOCAL									
Property Taxes	\$24,630,415	\$25,900,838	5.2%	\$25,870,652	(0.1%)	\$26,957,718	\$27,855,172	\$897,454	3.3%
CPPRT	1,246,543	751,141	(39.7%)	751,141	0.0%	530,000	530,000	0	0.0%
Other Local	1,370,353	1,886,814	37.7%	2,209,242	17.1%	1,646,000	1,499,000	(147,000)	(8.9%)
TOTAL LOCAL REVENUE	\$27,247,311	\$28,538,793	4.7%	\$28,831,035	1.0%	\$29,133,718	\$29,884,172	\$750,454	2.6%
STATE									
Evidence Based Funding	\$1,523,718	\$1,525,104	0.1%	\$1,526,499	0.1%	\$1,527,105	\$1,528,105	\$1,000	0.1%
Other State	174,881	597,325	241.6%	292,787	(51.0%)	150,000	200,000	50,000	33.3%
TOTAL STATE REVENUE	\$1,698,599	\$2,122,429	25.0%	\$1,819,286	(14.3%)	\$1,677,105	\$1,728,105	\$51,000	3.0%
TOTAL FEDERAL REVENUE	\$1,671,890	\$1,303,577	(22.0%)	\$1,397,854	7.2%	\$1,042,115	\$1,042,115	\$0	0.0%
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$30,617,800	\$31,964,799	4.4%	\$32,048,175	0.3%	\$31,852,938	\$32,654,392	\$801,454	2.5%

Proposed Revenue Allocation by Source



Revenues (in millions)

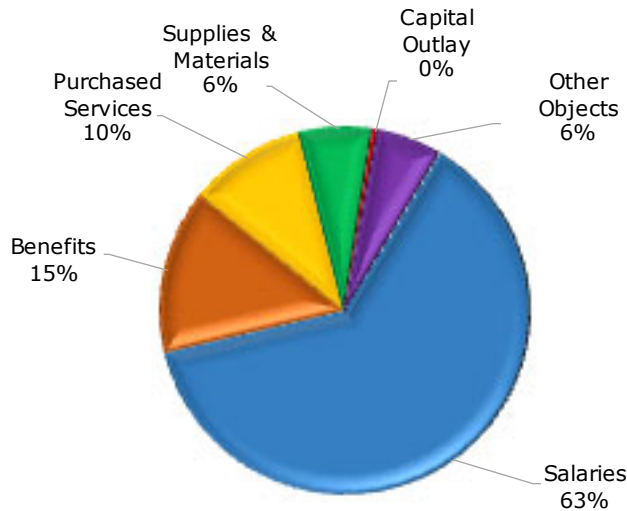


Expenditure Budget Summary

Educational | O & M | Transportation | IMRF / SS | Working Cash
River Trails SD 26

	AFR FY 2023	AFR FY 2024		AFR FY 2025		BUDGET FY 2026	TENTATIVE FY 2027	\$ CHANGE	% CHANGE
Salaries	\$17,290,185	\$17,666,398	2.2%	\$17,881,377	1.2%	\$18,674,601	\$19,296,014	\$621,413	3.3%
Benefits	3,589,447	3,593,702	0.1%	3,600,455	0.2%	4,035,599	4,488,678	453,080	11.2%
TOTAL SALARIES & BENEFITS	\$20,879,632	\$21,260,100	1.8%	\$21,481,832	1.0%	\$22,710,199	\$23,784,692	\$1,074,493	4.7%
Purchased Services	\$2,401,201	\$2,501,960	4.2%	\$3,217,842	28.6%	\$3,143,791	\$3,146,461	\$2,670	0.1%
Supplies & Materials	1,494,773	1,651,127	10.5%	1,684,348	2.0%	1,930,460	1,958,076	27,616	1.4%
Capital Outlay	663,334	201,866	(69.6%)	144,051	(28.6%)	142,200	142,200	0	0.0%
Other Objects	707,780	874,078	23.5%	1,052,660	20.4%	1,357,485	1,753,069	395,584	29.1%
Non-Capitalized Equipment	289,010	317,522	9.9%	123,672	(61.1%)	432,224	292,724	(139,500)	(32.3%)
Termination Benefits	105,836	42,772	(59.6%)	55,626	30.1%	144,500	144,500	0	0.0%
Provision For Contingencies	0	0		0		0	0	0	
TOTAL ALL OTHER	\$5,661,934	\$5,589,325	(1.3%)	\$6,278,199	12.3%	7,150,661	\$7,437,031	\$286,370	4.0%
TOTAL EXPENDITURES	\$26,541,566	\$26,849,425	1.2%	\$27,760,031	3.4%	\$29,860,860	\$31,221,723	\$1,360,862	4.6%

Proposed Expenditure Allocation by Object



Expenditures (in millions)

