

School District of River Falls
Finance and Facilities Committee Meeting

Monday, September 15, 2025 - at 7:00 PM or immediately following the 6:00 PM Educational Program meeting
District Office
852 E Division Street
River Falls, Wisconsin 54022

Finance and Facilities Committee members: Mike Miller (Chair), Bo Hirstein, & Alison Page

A quorum of the Board may be present for information-gathering purposes only.

Agendas can be viewed at <https://www.rfsd.k12.wi.us/district/school-board.cfm> or at
<https://meetings.boardbook.org/Public/Organization/1447>

1. **CALL TO ORDER - 7:00 PM (or immediately after the Educational Program Committee)**
2. **MANNER OF PUBLIC NOTIFICATION OF MEETING**
3. **HEARING OF VISITORS OR DELEGATIONS**

4. **FACILITIES PROJECTS UPDATE**

2

Description: The Director of Finance will provide an update on the facilities projects.

Recommended Action: None, informational only.

5. **2025-26 BUDGET UPDATE**

9

Description: The Director of Finance will provide an update on the 2025-26 Budget.

Recommended Action: None, informational only.

6. **PROPOSED/SUGGESTED ITEMS FOR THE NEXT REGULAR AND FUTURE FINANCE & FACILITIES MEETING AGENDA(S)**

Description: As always, committee members will be given the opportunity to suggest items for future committee and/or Board meeting agendas.

Recommended Action: As needed.

7. **SCHEDULE NEXT FINANCE & FACILITIES COMMITTEE MEETING**

Description: Upcoming committee meeting dates, times, and locations will be reviewed.

Recommended Action: Set the meeting schedule as follows:

Finance and Facilities Committee meeting, Monday, October 6, 2025, 7:00 p.m. *(or immediately following Ad-Hoc Policy Committee)*

The meeting will be held at the District Office, 852 E. Division Street.

8. **ADJOURN**



September 2025

RIVER FALLS HIGH SCHOOL

WORK COMPLETED

- **Existing School:**
 - Painting, flooring, ceilings, etc. for existing south vestibule.
 - Mechanical/Electrical/Plumbing finishes.
 - New fire alarm device replacement throughout school.
 - Final fire sprinkler related items.
 - Wrestling mat hoist in Auxilary Gym.
 - Main Gym floor rubber base and door thresholds.
- **Addition:**
 - Painting, carpet, epoxy flooring and ceilings throughout addition.
 - Mechanical/Electrical/Plumbing finishes.
 - Asphalt pavement and landscaping throughout.
 - Wall pad install for Wrestling Room.

WORK UPCOMING

- **Addition:**
 - Ceiling netting and batting cages for new Multi-Purpose Room.
 - Artificial turf flooring for new Multi-Purpose Room.



RIVER FALLS HIGH SCHOOL PROGRESS



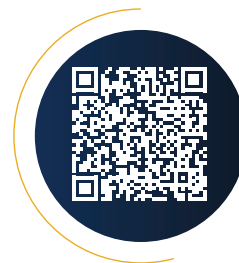
RIVER FALLS HIGH SCHOOL PROGRESS



RIVER FALLS HIGH SCHOOL PROGRESS



RIVER FALLS HIGH SCHOOL PROGRESS



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to learn more about the referendum projects



September 2025

RIVER FALLS TRANSPORTATION CENTER

WORK COMPLETED

- Overhead exterior doors.
- Asphalt pavement and site concrete.
- Painting, ceiling grid and flooring for the office side.
- Casework install.
- Epoxy flooring and partitions for restrooms.
- Ceramic wall tiling behind casework, drinking fountain and bathroom.

WORK IN PROGRESS

- Final grading and landscaping throughout.
- Generator and transfer switch install.
- Mechanical/Electrical/Plumbing finishes.
- Equipment startups.

WORK UPCOMING

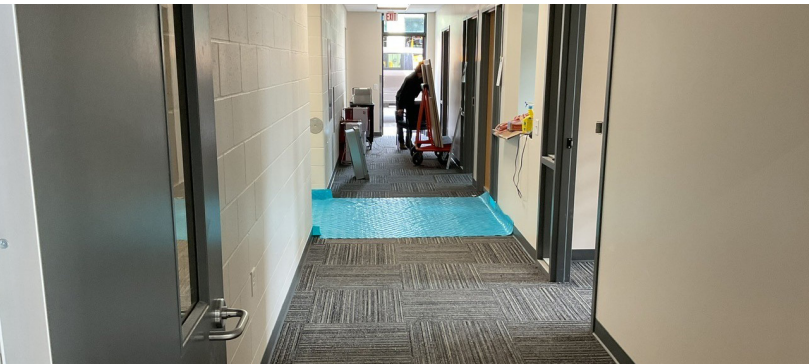
- Epoxy for the garage floor.
- Test and balance of mechanical equipment.



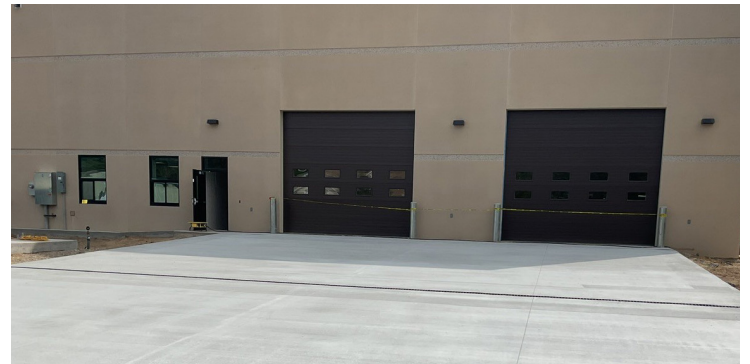
RIVER FALLS TRANSPORTATION CENTER PROGRESS



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MEYER MIDDLE SCHOOL PROGRESS

MEYER MIDDLE SCHOOL

WORK COMPLETED

- Painting
- Roof top equipment installation
- Ceiling system installation
- Low voltage wiring
- Generator installation

WORK IN PROGRESS

- Emergency lighting
- Test & Balance of HVAC system



MEYER MIDDLE SCHOOL PROGRESS



MEYER MIDDLE SCHOOL PROGRESS



MEYER MIDDLE SCHOOL PROGRESS



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September 2025



ROCKY BRANCH ELEMENTARY SCHOOL PROGRESS

ROCKY BRANCH ELEMENTARY

WORK COMPLETED

- Security door installation
- Painting
- Plumbing fixtures
- Toilet partitions
- Ceiling system installation
- HVAC ductwork
- Roof top equipment installation
- Low voltage wiring

WORK IN PROGRESS

- Boiler system



ROCKY BRANCH ELEMENTARY SCHOOL PROGRESS



ROCKY BRANCH ELEMENTARY SCHOOL PROGRESS



ROCKY BRANCH ELEMENTARY SCHOOL PROGRESS



ROCKY BRANCH ELEMENTARY SCHOOL PROGRESS



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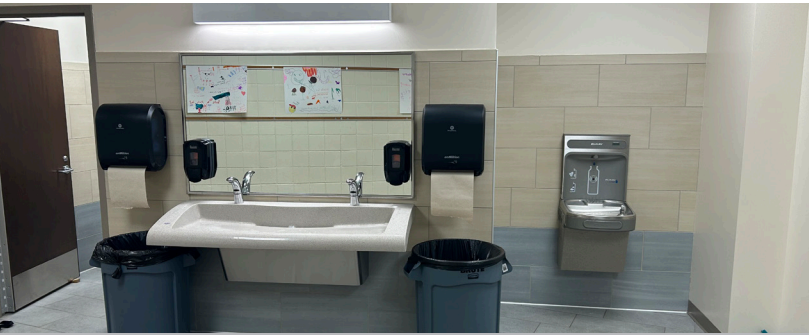
September 2025



WESTSIDE ELEMENTARY SCHOOL PROGRESS



WESTSIDE ELEMENTARY SCHOOL PROGRESS



WESTSIDE ELEMENTARY SCHOOL PROGRESS



WESTSIDE ELEMENTARY SCHOOL PROGRESS

WESTSIDE ELEMENTARY

WORK COMPLETED

- Security door installation
- Painting
- Plumbing fixtures
- Toilet partitions
- Ceiling system installation
- HVAC ductwork
- Low voltage wiring
- Generator installation
- Asphalt paving

WORK IN PROGRESS

- Boilers
- Landscaping



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SCHOOL DISTRICT OF RIVER FALLS FACILITIES PROJECTS UPDATE

September 2025





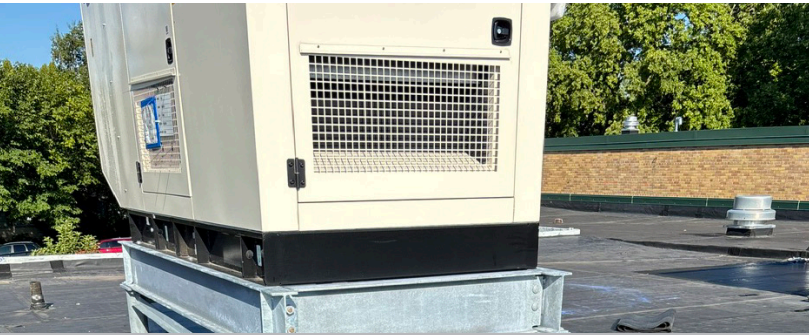
September 2025



GREENWOOD ELEMENTARY SCHOOL PROGRESS



GREENWOOD ELEMENTARY SCHOOL PROGRESS



GREENWOOD ELEMENTARY SCHOOL PROGRESS



GREENWOOD ELEMENTARY SCHOOL PROGRESS

GREENWOOD ELEMENTARY

WORK COMPLETED

- Emergency generator control room equipment installation
- Painting
- Roof drain work
- Generator support system fabrication
- Generator installation

WORK IN PROGRESS

- Fascia & soffit panel install
- Emergency Lighting



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| <u>Fd</u> | <u>Sourc</u> | <u>Source</u> | 2024-25 <u>FY Activity</u> | 2025-26 <u>Original Budget</u> | 2025-26 <u>Revised Budget</u> | 2025-26 <u>FYTD Activity</u> | 2025-26 <u>FYTD %</u> | 2024-25 <u>FYTD %</u> |
|-----------|--------------|--------------------------------|-------------------------------|-----------------------------------|----------------------------------|---------------------------------|--------------------------|--------------------------|
| 10 | | GENERAL FUND | | | | | | |
| 10 211 | | PROPERTY TAX | 17,623,254.00 | 19,804,007.00 | 19,804,007.00 | 0.00 | 0.00 | 0.00 |
| 10 212 | | CHARGE BACK- PROPERTY TAXES | 11,903.00 | 1,862.00 | 1,862.00 | 0.00 | 0.00 | 0.00 |
| 10 213 | | MOBILE HOME TAX | 8,999.52 | 13,000.00 | 13,000.00 | 0.00 | 0.00 | 0.00 |
| 10 249 | | BUS TRANSPORTATION REVENUE | 14,763.03 | 18,000.00 | 18,000.00 | 2,368.79 | 13.16 | 6.56 |
| 10 264 | | Non-Cap Asset Sales | 976.65 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 10 271 | | ADMISSIONS | 58,599.00 | 45,000.00 | 45,000.00 | 0.00 | 0.00 | 1.33 |
| 10 284 | | INTEREST EARNINGS | 461,684.82 | 150,000.00 | 150,000.00 | 19,686.70 | 13.12 | 14.58 |
| 10 291 | | GIFTS, FUNDRAISING & CONTRIBUT | 59,164.60 | 40,000.00 | 40,000.00 | 0.00 | 0.00 | 59.66 |
| 10 292 | | STUDENT FEES | 242,483.25 | 235,000.00 | 235,000.00 | 27,766.57 | 11.82 | 12.01 |
| 10 293 | | RENTALS | 14,146.73 | 7,000.00 | 7,000.00 | 1,044.00 | 14.91 | 13.38 |
| 10 297 | | STUDENT FINES | 35.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 343 | | CO-CURRICULAR COST SHARING | 16,073.43 | 14,000.00 | 14,000.00 | 0.00 | 0.00 | 0.00 |
| 10 345 | | OPEN ENROLLMENT | 1,816,194.00 | 1,873,380.00 | 1,873,380.00 | 0.00 | 0.00 | 0.00 |
| 10 348 | | TRANSPORTATION FEES - OTHR WI | 12,118.17 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 |
| 10 515 | | STATE AID THRU CESA | 595.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 517 | | FEDERAL AID THRU CESA | 4,078.20 | 3,500.00 | 3,500.00 | 0.00 | 0.00 | 0.00 |
| 10 612 | | TRANSPORTATION AID | 86,101.00 | 85,000.00 | 85,000.00 | 0.00 | 0.00 | 0.00 |
| 10 613 | | LIBRARY AID | 280,659.00 | 280,659.00 | 280,659.00 | 0.00 | 0.00 | 0.00 |
| 10 619 | | OTHER STATE CATEGORICAL AID | 40,031.25 | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 10 621 | | STATE EQUALIZATION AID | 21,889,139.00 | 22,006,452.00 | 22,006,452.00 | 0.00 | 0.00 | 0.00 |
| 10 630 | | STATE GRANT | 185,127.34 | 69,334.00 | 69,334.00 | 0.00 | 0.00 | 0.00 |
| 10 660 | | DNR - PILT PROGRAM PAYMENTS | 45,701.16 | 41,000.00 | 41,000.00 | 0.00 | 0.00 | 0.00 |
| 10 691 | | TAX EXEMPT COMPUTER AID | 142,488.42 | 142,488.00 | 142,488.00 | 0.00 | 0.00 | 0.00 |
| 10 695 | | PER PUPIL AID | 2,514,638.00 | 2,514,638.00 | 2,514,638.00 | 0.00 | 0.00 | 0.00 |
| 10 699 | | State Grant-Misc | 252,976.50 | 239,797.00 | 239,797.00 | 0.00 | 0.00 | 0.00 |
| 10 713 | | VOCATIONAL ED. ACT | 19,229.00 | 23,429.00 | 23,429.00 | 0.00 | 0.00 | 0.00 |
| 10 730 | | FEDERAL GRANT | 72,579.55 | 75,000.00 | 75,000.00 | 0.00 | 0.00 | 0.00 |
| 10 751 | | TITLE 1 GRANT | 237,758.59 | 247,217.00 | 247,217.00 | 0.00 | 0.00 | 0.00 |
| 10 780 | | SBS MEDICAID | 154,744.25 | 125,000.00 | 125,000.00 | 0.00 | 0.00 | 0.00 |
| 10 861 | | CAPITAL ASSET SALE | 5,654.76 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 |
| 10 964 | | INSURANCE | 16,533.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 971 | | INS DIV / E-RATE | 111,770.30 | 130,000.00 | 130,000.00 | 0.00 | 0.00 | 0.00 |
| 10 990 | | MISC. REFUND | 21,086.69 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.52 |
| 10 --- | | GENERAL FUND | 46,421,287.35 | 48,202,763.00 | 48,202,763.00 | 50,866.06 | 0.11 | 0.22 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| 21 | | SPECIAL REVENUE FUND | | | | | | |
| 21 262 | | NON-CAP FOR RESALE | 124,076.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 279 | | OTHER SCHOOL ACTIVITY INCOME | 161,835.91 | 0.00 | 0.00 | 260.00 | 0.00 | 0.00 |
| 21 291 | | GIFTS, FUNDRAISING & CONTRIBUT | 377,687.83 | 0.00 | 0.00 | 5,614.10 | 0.00 | 0.00 |
| 21 --- | | SPECIAL REVENUE FUND | 663,599.90 | 0.00 | 0.00 | 5,874.10 | 0.00 | 0.00 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| 27 | | SPECIAL EDUCATION FUND | | | | | | |
| 27 110 | | OPERATING TRANSFER/GENERAL | 4,849,077.86 | 4,660,462.00 | 4,660,462.00 | 0.00 | 0.00 | 0.00 |
| 27 346 | | TUITION - 66:30 | 36,733.71 | 75,654.00 | 75,654.00 | 0.00 | 0.00 | 0.00 |
| 27 446 | | SPED TUITION NON-WI SCHOOL DIS | 6,953.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 611 | | HANDICAPPED AID | 1,868,312.00 | 2,660,000.00 | 2,660,000.00 | 0.00 | 0.00 | 0.00 |
| 27 697 | | Transition Grant | 16,109.49 | 20,000.00 | 20,000.00 | 0.00 | 0.00 | 0.00 |
| 27 699 | | State Grant-Misc | 12,759.39 | 25,364.00 | 25,364.00 | 0.00 | 0.00 | 0.00 |
| 27 730 | | FEDERAL GRANT | 749,057.15 | 835,340.00 | 835,340.00 | 0.00 | 0.00 | 0.00 |

| Fd | Source | 2024-25 FY Activity | 2025-26 Original Budget | 2025-26 Revised Budget | 2025-26 FYTD Activity | 2025-26 FYTD % | 2024-25 FYTD % |
|----------------------------------|--------------------------------|------------------------|----------------------------|---------------------------|--------------------------|-------------------|-------------------|
| 27 SPECIAL EDUCATION FUND | | | | | | | |
| 27 780 | SBS MEDICAID | 109,297.56 | 100,000.00 | 100,000.00 | 0.00 | 0.00 | 0.03 |
| 27 990 | MISC. REFUND | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 --- | SPECIAL EDUCATION FUND | 7,648,401.06 | 8,376,820.00 | 8,376,820.00 | 0.00 | 0.00 | 0.00 |
| ===== | | | | | | | |
| 39 REFERENDUM APPROVED DEBT SRVC | | | | | | | |
| 39 211 | PROPERTY TAX | 7,908,636.00 | 7,055,655.00 | 7,055,655.00 | 0.00 | 0.00 | 0.00 |
| 39 284 | INTEREST EARNINGS | 118,332.40 | 52,000.00 | 52,000.00 | 17,013.16 | 32.72 | 31.24 |
| 39 968 | DEBT ISSUE PREMIUM & ACC. INT. | 367,761.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 39 --- | REFERENDUM APPROVED DEBT SRVC | 8,394,730.05 | 7,107,655.00 | 7,107,655.00 | 17,013.16 | 0.24 | 0.25 |
| ===== | | | | | | | |
| 46 LONG TERM CAPTL IMPVMNT TRUST | | | | | | | |
| 46 110 | OPERATING TRANSFER/GENERAL | 850,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 46 284 | INTEREST EARNINGS | 40,382.40 | 25,000.00 | 25,000.00 | 3,595.11 | 14.38 | 7.06 |
| 46 --- | LONG TERM CAPTL IMPVMNT TRUST | 890,382.40 | 25,000.00 | 25,000.00 | 3,595.11 | 14.38 | 7.06 |
| ===== | | | | | | | |
| 49 CONSTRUCTION ACCOUNT | | | | | | | |
| 49 284 | INTEREST EARNINGS | 1,045,848.40 | 175,000.00 | 175,000.00 | 65,008.57 | 37.15 | 7.39 |
| 49 --- | CONSTRUCTION ACCOUNT | 1,045,848.40 | 175,000.00 | 175,000.00 | 65,008.57 | 37.15 | 7.39 |
| ===== | | | | | | | |
| 50 FOOD SERVICE FUND | | | | | | | |
| 50 251 | PUPILS | 739,762.18 | 786,525.00 | 786,525.00 | 0.00 | 0.00 | 0.00 |
| 50 252 | ADULTS | 21,588.60 | 25,300.00 | 25,300.00 | 0.00 | 0.00 | 0.00 |
| 50 259 | OTHER FOOD SERV. SALES | 494,647.65 | 502,075.00 | 502,075.00 | 0.00 | 0.00 | 0.00 |
| 50 264 | Non-Cap Asset Sales | 0.00 | 0.00 | 0.00 | 4,100.00 | 0.00 | 0.00 |
| 50 284 | INTEREST EARNINGS | 7.67 | 0.00 | 0.00 | 0.24 | 0.00 | 0.00 |
| 50 617 | FOOD SERVICE AID-STATE | 25,314.90 | 24,800.00 | 24,800.00 | 0.00 | 0.00 | 0.00 |
| 50 715 | CASH IN LIEU OF COMMODITIES | 133,375.00 | 125,000.00 | 125,000.00 | 47,133.00 | 37.71 | 57.56 |
| 50 717 | FOOD SERVICE AID-FEDERAL | 514,505.24 | 550,000.00 | 550,000.00 | 0.00 | 0.00 | 0.00 |
| 50 --- | FOOD SERVICE FUND | 1,929,201.24 | 2,013,700.00 | 2,013,700.00 | 51,233.24 | 2.54 | 2.31 |
| ===== | | | | | | | |
| 60 CUSTODIAL FUND | | | | | | | |
| 60 262 | NON-CAP FOR RESALE | 63,202.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60 279 | OTHER SCHOOL ACTIVITY INCOME | 32,045.92 | 0.00 | 0.00 | 1,432.00 | 0.00 | 0.00 |
| 60 291 | GIFTS, FUNDRAISING & CONTRIBUT | 18,513.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60 --- | CUSTODIAL FUND | 113,762.39 | 0.00 | 0.00 | 1,432.00 | 0.00 | 0.00 |
| ===== | | | | | | | |

| <u>Fd</u> | <u>Sourc</u> | <u>Source</u> | 2024-25 <u>FY Activity</u> | 2025-26 <u>Original Budget</u> | 2025-26 <u>Revised Budget</u> | 2025-26 <u>FYTD Activity</u> | 2025-26 <u>FYTD %</u> | 2024-25 <u>FYTD %</u> |
|-----------|--------------|--------------------------------|-------------------------------|-----------------------------------|----------------------------------|---------------------------------|--------------------------|--------------------------|
| 73 | | PENSION AND OPEB TRUST FUND | | | | | | |
| 73 284 | | INTEREST EARNINGS | 84,530.66 | 73,000.00 | 73,000.00 | 0.00 | 0.00 | 0.00 |
| 73 951 | | OPEB ADC CONTRIBUTION | 344,608.00 | 350,000.00 | 350,000.00 | 0.00 | 0.00 | 0.00 |
| 73 --- | | PENSION AND OPEB TRUST FUND | 429,138.66 | 423,000.00 | 423,000.00 | 0.00 | 0.00 | 0.00 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| 80 | | COMMUNITY SERVICE FUND | | | | | | |
| 80 211 | | PROPERTY TAX | 220,000.00 | 220,000.00 | 220,000.00 | 0.00 | 0.00 | 0.00 |
| 80 272 | | COMMUNITY SERVICE FEES | 994,626.60 | 1,061,805.00 | 1,061,805.00 | 286,438.32 | 26.98 | 22.06 |
| 80 284 | | INTEREST EARNINGS | 1,550.09 | 1,500.00 | 1,500.00 | 370.67 | 24.71 | 0.00 |
| 80 291 | | GIFTS, FUNDRAISING & CONTRIBUT | 2,370.00 | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 0.00 |
| 80 --- | | COMMUNITY SERVICE FUND | 1,218,546.69 | 1,285,805.00 | 1,285,805.00 | 286,808.99 | 22.31 | 18.06 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |

Number of Accounts: 208

***** End of report *****

| Fd | Object | Expense Object | 2024-25 FY Activity | 2025-26 Original Budget | 2025-26 Revised Budget | 2025-26 FYTD Activity | 2025-26 FYTD % | 2024-25 FYTD % |
|--------|-------------------------------|----------------|------------------------|----------------------------|---------------------------|--------------------------|-------------------|-------------------|
| 10 | GENERAL FUND | | | | | | | |
| 10 1-- | EMPLOYEE SALARIES | | 22,104,167.35 | 23,158,146.00 | 23,158,146.00 | 440,692.06 | 1.90 | 1.91 |
| 10 2-- | EMPLOYEE BENEFITS | | 8,120,972.86 | 8,958,917.00 | 8,958,917.00 | 410,887.96 | 4.59 | 4.72 |
| 10 3-- | PURCHASED SERVICES | | 6,688,428.08 | 7,803,277.00 | 7,803,277.00 | 253,073.22 | 3.24 | 6.05 |
| 10 4-- | NON-CAPITAL OBJECTS | | 1,492,960.10 | 1,723,537.00 | 1,723,537.00 | 93,060.45 | 5.40 | 5.27 |
| 10 5-- | CAPITAL OBJECTS | | 1,272,075.30 | 971,921.00 | 971,921.00 | 20,464.50 | 2.11 | 3.79 |
| 10 6-- | DEBT RETIREMENT | | 369,236.98 | 355,252.00 | 355,252.00 | 277,744.27 | 78.18 | 11.70 |
| 10 7-- | INSURANCE & JUDGMENTS | | 410,381.92 | 412,972.00 | 412,972.00 | 253,609.15 | 61.41 | 98.50 |
| 10 8-- | OPERATING TRANSFERS-OUT | | 5,699,077.86 | 4,660,462.00 | 4,660,462.00 | 0.00 | 0.00 | 0.00 |
| 10 9-- | OTHER OBJECTS | | 135,030.11 | 158,279.00 | 158,279.00 | 26,143.35 | 16.52 | 14.34 |
| 10 --- | GENERAL FUND | | 46,292,330.56 | 48,202,763.00 | 48,202,763.00 | 1,775,674.96 | 3.68 | 4.01 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| 21 | SPECIAL REVENUE FUND | | | | | | | |
| 21 2-- | EMPLOYEE BENEFITS | | 901.16 | 0.00 | 0.00 | 10.58 | 0.00 | 0.00 |
| 21 3-- | PURCHASED SERVICES | | 72,247.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 4-- | NON-CAPITAL OBJECTS | | 386,061.65 | 0.00 | 0.00 | 11,681.12 | 0.00 | 0.00 |
| 21 5-- | CAPITAL OBJECTS | | 4,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 9-- | OTHER OBJECTS | | 132,432.05 | 0.00 | 0.00 | 11,073.02 | 0.00 | 0.00 |
| 21 --- | SPECIAL REVENUE FUND | | 595,642.65 | 0.00 | 0.00 | 22,764.72 | 0.00 | 0.00 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| 27 | SPECIAL EDUCATION FUND | | | | | | | |
| 27 1-- | EMPLOYEE SALARIES | | 5,501,524.20 | 6,005,355.00 | 6,005,355.00 | 20,894.95 | 0.35 | 0.35 |
| 27 2-- | EMPLOYEE BENEFITS | | 2,015,110.21 | 2,171,071.00 | 2,171,071.00 | 55,519.32 | 2.56 | 2.81 |
| 27 3-- | PURCHASED SERVICES | | 91,771.23 | 130,823.00 | 130,823.00 | 23,085.33 | 17.65 | 6.04 |
| 27 4-- | NON-CAPITAL OBJECTS | | 34,321.72 | 50,600.00 | 50,600.00 | 10,840.81 | 21.42 | 0.38 |
| 27 5-- | CAPITAL OBJECTS | | 0.00 | 4,221.00 | 4,221.00 | 0.00 | 0.00 | 0.00 |
| 27 9-- | OTHER OBJECTS | | 5,673.70 | 14,750.00 | 14,750.00 | 1,281.00 | 8.68 | 4.72 |
| 27 --- | SPECIAL EDUCATION FUND | | 7,648,401.06 | 8,376,820.00 | 8,376,820.00 | 111,621.41 | 1.33 | 1.12 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| 39 | REFERENDUM APPROVED DEBT SRVC | | | | | | | |
| 39 6-- | DEBT RETIREMENT | | 9,649,192.50 | 7,146,905.00 | 7,146,905.00 | 0.00 | 0.00 | 0.00 |
| 39 --- | REFERENDUM APPROVED DEBT | | 9,649,192.50 | 7,146,905.00 | 7,146,905.00 | 0.00 | 0.00 | 0.00 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| 46 | LONG TERM CAPTL IMPVMNT TRUST | | | | | | | |
| 46 3-- | PURCHASED SERVICES | | 379,924.00 | 650,000.00 | 650,000.00 | 0.00 | 0.00 | 0.00 |
| 46 --- | LONG TERM CAPTL IMPVMNT T | | 379,924.00 | 650,000.00 | 650,000.00 | 0.00 | 0.00 | 0.00 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| 49 | CONSTRUCTION ACCOUNT | | | | | | | |
| 49 3-- | PURCHASED SERVICES | | 9,919,796.92 | 17,150,000.00 | 17,150,000.00 | 5,054.00 | 0.03 | 0.00 |
| 49 4-- | NON-CAPITAL OBJECTS | | 21,902.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49 5-- | CAPITAL OBJECTS | | 668,590.44 | 0.00 | 0.00 | 24,352.92 | 0.00 | 14.61 |

| Fd | Object | Expense Object | 2024-25 FY Activity | 2025-26 Original Budget | 2025-26 Revised Budget | 2025-26 FYTD Activity | 2025-26 FYTD % | 2024-25 FYTD % |
|----------------------|-----------------------------|----------------|------------------------|----------------------------|---------------------------|--------------------------|-------------------|-------------------|
| 49 | CONSTRUCTION ACCOUNT | | | | | | | |
| 49 7-- | INSURANCE & JUDGMENTS | | 13,926.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49 --- | CONSTRUCTION ACCOUNT | | 10,624,216.29 | 17,150,000.00 | 17,150,000.00 | 29,406.92 | 0.17 | 0.29 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| 50 | FOOD SERVICE FUND | | | | | | | |
| 50 1-- | EMPLOYEE SALARIES | | 12,207.03 | 13,500.00 | 13,500.00 | 0.00 | 0.00 | 0.00 |
| 50 2-- | EMPLOYEE BENEFITS | | 1,715.22 | 1,900.00 | 1,900.00 | 0.00 | 0.00 | 0.00 |
| 50 3-- | PURCHASED SERVICES | | 1,006,192.79 | 1,018,900.00 | 1,018,900.00 | 0.00 | 0.00 | 0.00 |
| 50 4-- | NON-CAPITAL OBJECTS | | 935,955.42 | 953,500.00 | 953,500.00 | 0.00 | 0.00 | 0.00 |
| 50 9-- | OTHER OBJECTS | | 23,656.02 | 25,900.00 | 25,900.00 | 0.00 | 0.00 | 15.12 |
| 50 --- | FOOD SERVICE FUND | | 1,979,726.48 | 2,013,700.00 | 2,013,700.00 | 0.00 | 0.00 | 0.25 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| 60 | CUSTODIAL FUND | | | | | | | |
| 60 2-- | EMPLOYEE BENEFITS | | 172.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60 9-- | OTHER OBJECTS | | 114,926.11 | 0.00 | 0.00 | 1,078.25 | 0.00 | 0.00 |
| 60 --- | CUSTODIAL FUND | | 115,098.77 | 0.00 | 0.00 | 1,078.25 | 0.00 | 0.00 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| 73 | PENSION AND OPEB TRUST FUND | | | | | | | |
| 73 9-- | OTHER OBJECTS | | 580,877.10 | 565,000.00 | 565,000.00 | 0.00 | 0.00 | 0.00 |
| 73 --- | PENSION AND OPEB TRUST FU | | 580,877.10 | 565,000.00 | 565,000.00 | 0.00 | 0.00 | 0.00 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| 80 | COMMUNITY SERVICE FUND | | | | | | | |
| 80 1-- | EMPLOYEE SALARIES | | 787,003.86 | 820,059.00 | 820,059.00 | 52,431.18 | 6.39 | 3.84 |
| 80 2-- | EMPLOYEE BENEFITS | | 189,331.69 | 208,884.00 | 208,884.00 | 19,422.35 | 9.30 | 8.54 |
| 80 3-- | PURCHASED SERVICES | | 114,436.85 | 96,162.00 | 96,162.00 | 6,492.31 | 6.75 | 4.70 |
| 80 4-- | NON-CAPITAL OBJECTS | | 63,424.95 | 67,050.00 | 67,050.00 | 2,074.22 | 3.09 | 1.44 |
| 80 5-- | CAPITAL OBJECTS | | 16,708.56 | 850.00 | 850.00 | 0.00 | 0.00 | 0.00 |
| 80 9-- | OTHER OBJECTS | | 97,576.82 | 92,800.00 | 92,800.00 | 7,614.09 | 8.20 | 12.95 |
| 80 --- | COMMUNITY SERVICE FUND | | 1,268,482.73 | 1,285,805.00 | 1,285,805.00 | 88,034.15 | 6.85 | 5.17 |
| | | | ===== | ===== | ===== | ===== | ===== | ===== |
| Grand Expense Totals | | | 79,133,892.14 | 85,390,993.00 | 85,390,993.00 | 2,028,580.41 | 2.38 | 2.63 |

Number of Accounts: 2101

***** End of report *****

| <u>Fd Fund</u> | <u>Beginning Balance</u> | <u>July 2025-26 Beginning Balance</u> | <u>Month End Balance Current Year</u> | <u>Month End Balance Prior Year</u> |
|----------------------------------|--------------------------|---------------------------------------|---------------------------------------|-------------------------------------|
| 10 GENERAL FUND | 14,702,705.32CR | 14,702,705.32CR | 12,977,896.42CR | 12,827,107.82CR |
| 21 SPECIAL REVENUE FUND | 524,449.03CR | 524,449.03CR | 507,558.41CR | 424,816.08CR |
| 27 SPECIAL EDUCATION FUND | 0.00 | 0.00 | 111,621.41 | 85,331.14 |
| 39 REFERENDUM APPROVED DEBT SRVC | 1,831,687.07CR | 1,831,687.07CR | 1,848,700.23CR | 3,106,455.60CR |
| 46 LONG TERM CAPTL IMPVMNT TRUST | 1,566,899.41CR | 1,566,899.41CR | 1,570,494.52CR | 1,057,500.03CR |
| 49 CONSTRUCTION ACCOUNT | 18,228,785.55CR | 18,228,785.55CR | 18,264,387.20CR | 27,837,793.85CR |
| 50 FOOD SERVICE FUND | 349,681.44CR | 349,681.44CR | 400,914.68CR | 441,273.53CR |
| 60 CUSTODIAL FUND | 54,103.79CR | 54,103.79CR | 54,457.54CR | 53,707.38CR |
| 73 PENSION AND OPEB TRUST FUND | 4,572,549.34CR | 4,572,549.34CR | 4,572,549.34CR | 4,724,287.78CR |
| 80 COMMUNITY SERVICE FUND | 127,775.43CR | 127,775.43CR | 326,550.27CR | 333,176.49CR |
| Grand Equity Totals | 41,958,636.38CR | 41,958,636.38CR | 40,411,887.20CR | 50,720,787.42CR |

Number of Accounts: 143

***** End of report *****