

**School District of River Falls
Finance and Facilities Committee Meeting**

Monday, October 19, 2026 - at 7:00 PM or immediately following the 6:00 PM Personnel meeting
District Office

852 E Division Street
River Falls, Wisconsin 54022

Finance and Facilities Committee members: Mike Miller (Chair), Bo Hirstein, & Alan Tuchtenhagen

A quorum of the School 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 Personnel Committee)**
2. **MANNER OF PUBLIC NOTIFICATION OF MEETING**
3. **HEARING OF VISITORS OR DELEGATIONS**

4. **2026-27 STUDENT ENROLLMENT UPDATE**

2

Description: The Director of Finance will provide an update on the 2026-27 student enrollment from the 3rd Friday September count.

Recommended Action: None, informational only.

5. **2026-27 BUDGET UPDATE AND ADOPTION**

4

Description: The Director of Finance will provide an update on the 2026-27 budget and recommend adoption of the Original Budget.

Recommended Action: Approve the adoption of the 2026-27 Original Budget.

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 School 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, November 16, 2026, 6:00 p.m.

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

8. **ADJOURN**

School District of River Falls 2026-27 3rd Friday in September Pupil Count																	
GRADE	RF4C	GW	RB	WS	RFPME	MMS	HS	RCA	Total Headcount	OE IN	OE OUT	Part Time	Adjusted Headcount		St. Bridget's		
PK			20						20				20		PK	0	
4K	131			19	17				167	16	19		170		4K	29	
KG		54	55	61	33				203	24	8		187		KG	9	
1		68	56	48	26				198	16	6		188		1	15	
2		64	85	59	39				247	20	9		236		2	11	
3		63	62	65	25				215	13	16		218		3	11	
4		75	62	74	34				245	14	9		240		4	11	
5		54	83	69	22				228	13	22		237		5	8	
6					16	228			244	18	17	5	238		6	8	
7						237			237	12	10	2	233		7	3	
8						249			249	10	13	2	250		8	6	
9							236	4	240	21	13	3	229		Total	111	
10							282	3	285	18	17	1	283				
11							259	14	273	22	31	1	281				
12							248	17	265	22	19	2	260				
Total	131	378	423	395	212	714	1025	38	3316	239	209	16	3270				
RF4C Off Site																	
Location		Head Count															
Jacob's Ladder		44															
LA 1		19															
LA 2		18															
Abundant Life		20															
Child Center		13															
University Preschool		17															
Total		131															

School District of River Falls						
Open Enrollment History						
Year	Transfers In	Transfers Out	Net Transfers	Revenue	Expense	Net Aid Adjustment
2016-17	164	58	106	\$1,103,515	\$367,470	\$736,045
2017-18	197	92	105	\$1,334,167	\$601,209	\$732,958
2018-19	183	104	79	\$1,249,330	\$747,039	\$502,291
2019-20	176	145	31	\$1,304,802	\$1,039,705	\$265,097
2020-21	177	176	1	\$1,405,418	\$1,281,554	\$123,864
2021-22	203	192	11	\$1,584,636	\$1,403,873	\$180,763
2022-23	199	174	25	\$1,608,862	\$1,433,045	\$175,817
2023-24	205	205	0	\$1,623,177	\$1,715,286	-\$92,109
2024-25	208	210	-2	\$1,816,194	\$1,800,874	\$15,320
2025-26	225	236	-11	\$2,113,165	\$2,133,667	-\$20,502
2026-27	239	209	30	\$2,601,847	\$2,310,038	\$291,809
Aid Transfer Amount	2026-27					
Regular Ed Cost	\$11,030.00					
Special Ed Base Cost	\$14,882.00					
4K proration	0.6					
					as of 10.1.26	

2026-27 ORIGINAL BUDGET			
Proposed 10.19.26			
GENERAL FUND (FUND 10)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026-27
Beginning Fund Balance (Account 930 000)	14,573,748.53	14,719,728.32	15,661,131.12
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	57,606.75	8,460.75	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	900,000.00	900,000.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	14,662,121.57	14,730,437.37	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	14,719,728.32	15,661,131.12	15,661,131.12
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	17,644,156.52	19,972,353.76	22,167,691.00
240 Payments for Services	14,763.03	25,500.04	23,500.00
260 Non-Capital Sales	976.65	2,172.71	1,000.00
270 School Activity Income	58,599.00	52,732.00	50,000.00
280 Interest on Investments	461,684.82	366,231.25	226,000.00
290 Other Revenue, Local Sources	315,829.58	348,307.36	315,000.00
Subtotal Local Sources	18,496,009.60	20,767,297.12	22,783,191.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,844,385.60	2,123,417.16	2,612,847.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	1,844,385.60	2,123,417.16	2,612,847.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	4,673.70	8,210.20	3,500.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	4,673.70	8,210.20	3,500.00
State Sources			
610 State Aid -- Categorical	406,791.25	405,733.88	350,956.00
620 State Aid -- General	21,889,139.00	21,790,947.00	21,388,199.00
630 DPI Special Project Grants	185,127.34	236,051.10	111,734.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction Program (AGR Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	45,701.16	44,972.71	41,000.00
690 Other Revenue	2,910,102.92	2,908,322.92	2,867,021.00
Subtotal State Sources	25,436,861.67	25,386,027.61	24,758,910.00
Federal Sources			
710 Federal Aid - Categorical	19,229.00	19,724.00	23,924.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	72,579.55	82,584.38	177,790.00
750 IASA Grants	237,758.59	241,677.76	113,807.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	154,744.25	165,061.05	125,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	484,311.39	509,047.19	440,521.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	5,654.76	8,487.60	5,000.00
870 Long-Term Obligations	148,669.00	454,622.00	0.00
Subtotal Other Financing Sources	154,323.76	463,109.60	5,000.00
Other Revenues			
960 Adjustments	16,533.64	32,527.37	4
970 Refund of Disbursement	111,770.30	407,368.46	130,000.00

980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	21,086.69	944.85	5,000.00
Subtotal Other Revenues	149,390.63	440,840.68	135,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	46,569,956.35	49,697,949.56	50,738,969.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	8,097,731.02	8,229,367.28	8,700,217.00
120 000 Regular Curriculum	10,913,692.33	11,163,105.20	11,185,827.00
130 000 Vocational Curriculum	1,140,604.59	1,046,766.16	1,179,403.00
140 000 Physical Curriculum	983,040.07	1,045,284.14	1,087,717.00
160 000 Co-Curricular Activities	781,515.48	837,484.14	885,435.00
170 000 Other Special Needs	369,322.98	386,593.63	421,520.00
Subtotal Instruction	22,285,906.47	22,708,600.55	23,460,119.00
<i>Support Sources</i>			
210 000 Pupil Services	1,545,420.47	1,612,341.86	1,650,354.00
220 000 Instructional Staff Services	1,480,493.61	1,799,753.63	1,678,292.00
230 000 General Administration	1,131,226.56	1,144,956.10	1,260,371.00
240 000 School Building Administration	3,032,512.29	3,309,390.76	3,433,260.00
250 000 Business Administration	7,828,632.96	7,988,720.33	9,269,577.00
260 000 Central Services	90,067.75	80,449.80	86,500.00
270 000 Insurance & Judgments	410,381.92	430,794.72	459,929.00
280 000 Debt Services	369,236.98	500,794.99	521,405.00
290 000 Other Support Services	527,948.83	887,517.89	902,203.00
Subtotal Support Sources	16,415,921.37	17,754,720.08	19,261,891.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	5,682,054.86	5,936,335.98	5,450,207.00
430 000 Instructional Service Payments	2,026,112.11	2,351,117.48	2,553,752.00
490 000 Other Non-Program Transactions	13,981.75	5,772.67	13,000.00
Subtotal Non-Program Transactions	7,722,148.72	8,293,226.13	8,016,959.00
TOTAL EXPENDITURES & OTHER FINANCING USES	46,423,976.56	48,756,546.76	50,738,969.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026-27
900 000 Beginning Fund Balance	456,491.78	524,449.03	671,285.40
900 000 Ending Fund Balance	524,449.03	671,285.40	671,285.40
REVENUES & OTHER FINANCING SOURCES	663,599.90	858,240.44	750,000.00
100 000 Instruction	593,442.65	707,354.07	745,000.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	2,200.00	4,050.00	5,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	595,642.65	711,404.07	750,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026-27
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	4,832,054.86	5,079,856.63	5,450,207.00
<i>Local Sources</i>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	36,733.71	61,999.62	75,654.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	36,733.71	61,999.62	75,654.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	6,953.90	7,275.64	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	6,953.90	7,275.64	0.00

Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	1,868,312.00	2,625,841.00	3,078,444.00
620 State Aid -- General	0.00	64,593.00	60,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	28,868.88	20,991.23	45,364.00
Subtotal State Sources	1,897,180.88	2,711,425.23	3,183,808.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	766,080.15	772,296.34	674,644.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	109,297.56	92,943.04	100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	875,377.71	865,239.38	774,644.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	100.00	0.00	0.00
Subtotal Other Revenues	100.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	7,648,401.06	8,725,796.50	9,484,313.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	6,130,297.68	6,972,170.07	7,631,311.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	6,130,297.68	6,972,170.07	7,631,311.00
Support Sources			
210 000 Pupil Services	1,019,935.59	1,231,870.93	1,307,815.00
220 000 Instructional Staff Services	327,188.59	344,125.85	366,009.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	136,410.19	177,629.65	172,678.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,483,534.37	1,753,626.43	1,846,502.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	34,569.01	0.00	0.00
490 000 Other Non-Program Transactions	0.00	0.00	6,500.00
Subtotal Non-Program Transactions	34,569.01	0.00	6,500.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,648,401.06	8,725,796.50	9,484,313.00
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026-27 6
900 000 Beginning Fund Balance	3,086,149.52	1,831,687.07	1,786,604.70

900 000 ENDING FUND BALANCES	1,831,687.07	1,786,604.70	1,757,253.70
TOTAL REVENUES & OTHER FINANCING SOURCES	8,394,730.05	7,101,822.63	6,305,055.00
281 000 Long-Term Capital Debt	9,649,192.50	7,146,905.00	6,334,406.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	9,649,192.50	7,146,905.00	6,334,406.00
842 000 INDEBTEDNESS, END OF YEAR	66,445,000.00	61,825,000.00	57,835,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026-27
900 000 Beginning Fund Balance	28,863,594.45	18,905,747.54	5,407,281.99
900 000 Ending Fund Balance	18,905,747.54	5,407,281.99	1,407,281.99
TOTAL REVENUES & OTHER FINANCING SOURCES	1,936,230.80	1,524,673.74	200,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	11,894,077.71	15,023,139.29	4,200,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	11,894,077.71	15,023,139.29	4,200,000.00

FOOD SERVICE FUND (FUND 50)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026-27
900 000 Beginning Fund Balance	400,206.68	349,681.44	303,430.49
900 000 ENDING FUND BALANCE	349,681.44	303,430.49	303,430.49
TOTAL REVENUES & OTHER FINANCING SOURCES	1,929,201.24	1,963,025.91	2,016,275.00
200 000 Support Services	1,979,726.48	2,009,276.86	2,016,275.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,979,726.48	2,009,276.86	2,016,275.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026-27
900 000 Beginning Fund Balance	177,711.47	127,775.43	181,590.25
900 000 ENDING FUND BALANCE	127,775.43	181,590.25	221,590.25
TOTAL REVENUES & OTHER FINANCING SOURCES	1,218,546.69	1,398,534.63	1,434,000.00
200 000 Support Services	64,182.31	69,338.53	62,700.00
300 000 Community Services	1,204,300.42	1,275,381.28	1,331,300.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,268,482.73	1,344,719.81	1,394,000.00

Fd	Source	Source	2025-26	2026-27	2026-27	2026-27	2025-26
			FY Activity	Original Budget	FYTD Activity	FYTD %	FYTD %
10		GENERAL FUND					
10 211	PROPERTY TAX		19,954,724.98	22,154,691.00	0.00	0.00	0.00
10 212	CHARGE BACK- PROPERTY TAXES		1,862.01	0.00	0.00	0.00	0.00
10 213	MOBILE HOME TAX		15,766.77	13,000.00	0.00	0.00	0.00
10 249	BUS TRANSPORTATION REVENUE		25,500.04	23,500.00	2,081.32	8.86	39.92
10 264	Non-Cap Asset Sales		2,172.71	1,000.00	64.80	6.48	0.00
10 271	ADMISSIONS		52,732.00	50,000.00	672.00	1.34	0.00
10 284	INTEREST EARNINGS		366,231.25	226,000.00	58,987.82	26.10	14.41
10 291	GIFTS, FUNDRAISING & CONTRIBUT		31,677.80	40,000.00	1,023.56	2.56	0.00
10 292	STUDENT FEES		290,382.18	260,000.00	45,324.78	17.43	25.46
10 293	RENTALS		25,194.04	15,000.00	4,482.50	29.88	115.90
10 297	STUDENT FINES		1,053.34	0.00	0.00	0.00	0.00
10 343	CO-CURRICULAR COST SHARING		6,927.92	6,000.00	0.00	0.00	0.00
10 345	OPEN ENROLLMENT		2,113,165.00	2,601,847.00	0.00	0.00	0.00
10 348	TRANSPORTATION FEES - OTHR WI		3,324.24	5,000.00	0.00	0.00	0.00
10 515	STATE AID THRU CESA		600.00	0.00	0.00	0.00	0.00
10 517	FEDERAL AID THRU CESA		7,610.20	3,500.00	0.00	0.00	0.00
10 612	TRANSPORTATION AID		78,990.00	85,000.00	0.00	0.00	0.00
10 613	LIBRARY AID		292,978.00	263,956.00	0.00	0.00	0.00
10 619	OTHER STATE CATEGORICAL AID		33,765.88	2,000.00	0.00	0.00	0.00
10 621	STATE EQUALIZATION AID		21,790,947.00	21,388,199.00	0.00	0.00	0.00
10 630	STATE GRANT		236,051.10	111,734.00	0.00	0.00	0.00
10 660	DNR - PILT PROGRAM PAYMENTS		44,972.71	41,000.00	0.00	0.00	0.00
10 691	TAX EXEMPT COMPUTER AID		142,488.42	174,914.00	0.00	0.00	0.00
10 695	PER PUPIL AID		2,489,410.00	2,452,310.00	0.00	0.00	0.00
10 699	State Grant-Misc		276,424.50	239,797.00	0.00	0.00	0.00
10 713	VOCATIONAL ED. ACT		19,724.00	23,924.00	0.00	0.00	0.00
10 730	FEDERAL GRANT		82,584.38	177,790.00	0.00	0.00	0.00
10 751	TITLE 1 GRANT		241,677.76	113,807.00	0.00	0.00	0.00
10 780	SBS MEDICAID		165,061.05	125,000.00	0.00	0.00	0.00
10 861	CAPITAL ASSET SALE		8,487.60	5,000.00	0.00	0.00	27.97
10 878	CAPITAL LEASES		454,622.00	0.00	0.00	0.00	0.00
10 961	CASH ADJUSTMENTS		32,527.37	0.00	0.00	0.00	0.00
10 971	INS DIV / E-RATE		407,368.46	130,000.00	61,412.70	47.24	0.00
10 990	MISC. REFUND		944.85	5,000.00	15.00	0.30	1.34
10 ---	GENERAL FUND		49,697,949.56	50,738,969.00	174,064.48	0.34	0.24
			=====	=====	=====	=====	=====
21		SPECIAL REVENUE FUND					
21 262	NON-CAP FOR RESALE		180,230.43	0.00	16,881.00	0.00	0.00
21 279	OTHER SCHOOL ACTIVITY INCOME		205,490.36	0.00	1,815.00	0.00	0.00
21 291	GIFTS, FUNDRAISING & CONTRIBUT		472,519.65	0.00	52,890.12	0.00	0.00
21 ---	SPECIAL REVENUE FUND		858,240.44	0.00	71,586.12	0.00	0.00
			=====	=====	=====	=====	=====
27		SPECIAL EDUCATION FUND					
27 110	OPERATING TRANSFER/GENERAL		5,079,856.63	5,450,207.00	0.00	0.00	0.00
27 346	TUITION - 66:30		61,999.62	75,654.00	0.00	0.00	0.00
27 446	SPED TUITION NON-WI SCHOOL DIS		7,275.64	0.00	0.00	0.00	0.00
27 611	HANDICAPPED AID		2,625,841.00	3,078,444.00	0.00	0.00	0.00
27 625	HIGH COST AID-DPI		64,593.00	60,000.00	0.00	0.00	0.00
27 697	Transition Grant		20,991.23	20,000.00	0.00	0.00	0.00

		2025-26	2026-27	2026-27	2026-27	2025-26
<u>Fd</u>	<u>Source</u>	<u>FY Activity</u>	<u>Original Budget</u>	<u>FYTD Activity</u>	<u>FYTD %</u>	<u>FYTD %</u>
27	SPECIAL EDUCATION FUND					
27 699	State Grant-Misc	0.00	25,364.00	0.00	0.00	0.00
27 730	FEDERAL GRANT	772,296.34	674,644.00	0.00	0.00	0.00
27 780	SBS MEDICAID	92,943.04	100,000.00	0.00	0.00	0.00
27 ---	SPECIAL EDUCATION FUND	8,725,796.50	9,484,313.00	0.00	0.00	0.00
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39	REFERENDUM APPROVED DEBT SRVC					
39 211	PROPERTY TAX	7,055,655.00	6,259,055.00	0.00	0.00	0.00
39 284	INTEREST EARNINGS	46,167.63	46,000.00	11,472.81	24.94	41.31
39 ---	REFERENDUM APPROVED DEBT SRVC	7,101,822.63	6,305,055.00	11,472.81	0.18	0.30
		=====	=====	=====	=====	=====
46	LONG TERM CAPTL IMPVMNT TRUST					
46 110	OPERATING TRANSFER/GENERAL	850,000.00	0.00	0.00	0.00	0.00
46 284	INTEREST EARNINGS	43,587.37	25,000.00	8,754.78	35.02	38.21
46 ---	LONG TERM CAPTL IMPVMNT TRUST	893,587.37	25,000.00	8,754.78	35.02	38.21
		=====	=====	=====	=====	=====
49	CONSTRUCTION ACCOUNT					
49 284	INTEREST EARNINGS	631,086.37	175,000.00	42,010.94	24.01	21.73
49 ---	CONSTRUCTION ACCOUNT	631,086.37	175,000.00	42,010.94	24.01	21.73
		=====	=====	=====	=====	=====
50	FOOD SERVICE FUND					
50 110	OPERATING TRANSFER/GENERAL	6,479.35	0.00	0.00	0.00	0.00
50 251	PUPILS	782,526.40	786,525.00	0.00	0.00	0.00
50 252	ADULTS	26,665.20	25,300.00	0.00	0.00	0.00
50 259	OTHER FOOD SERV. SALES	460,390.10	497,750.00	0.00	0.00	0.00
50 264	Non-Cap Asset Sales	9,300.00	0.00	0.00	0.00	0.00
50 284	INTEREST EARNINGS	11.85	0.00	0.69	0.00	0.00
50 617	FOOD SERVICE AID-STATE	26,744.71	26,700.00	0.00	0.00	0.00
50 715	CASH IN LIEU OF COMMODITIES	127,826.00	125,000.00	48,645.00	38.92	37.71
50 717	FOOD SERVICE AID-FEDERAL	522,987.30	555,000.00	0.00	0.00	0.00
50 990	MISC. REFUND	95.00	0.00	0.00	0.00	0.00
50 ---	FOOD SERVICE FUND	1,963,025.91	2,016,275.00	48,645.69	2.41	2.81
		=====	=====	=====	=====	=====
60	CUSTODIAL FUND					
60 262	NON-CAP FOR RESALE	58,158.62	0.00	0.00	0.00	0.00
60 279	OTHER SCHOOL ACTIVITY INCOME	17,651.94	0.00	0.00	0.00	0.00
60 291	GIFTS, FUNDRAISING & CONTRIBUT	12,150.27	0.00	0.00	0.00	0.00
60 ---	CUSTODIAL FUND	87,960.83	0.00	0.00	0.00	0.00
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<u>Fd</u>	<u>Sourc</u>	<u>Source</u>	<u>2025-26</u> <u>FY Activity</u>	<u>2026-27</u> <u>Original Budget</u>	<u>2026-27</u> <u>FYTD Activity</u>	<u>2026-27</u> <u>FYTD %</u>	<u>2025-26</u> <u>FYTD %</u>
73		PENSION AND OPEB TRUST FUND					
73 284		INTEREST EARNINGS	92,011.38	75,000.00	0.00	0.00	0.00
73 951		OPEB ADC CONTRIBUTION	273,385.00	325,000.00	0.00	0.00	0.00
73 ---		PENSION AND OPEB TRUST FUND	365,396.38	400,000.00	0.00	0.00	0.00
			=====	=====	=====	=====	=====
80		COMMUNITY SERVICE FUND					
80 211		PROPERTY TAX	220,000.01	260,000.00	0.00	0.00	0.00
80 272		COMMUNITY SERVICE FEES	1,169,922.02	1,170,000.00	493,896.90	42.21	47.86
80 284		INTEREST EARNINGS	6,089.60	1,500.00	1,488.56	99.24	50.81
80 291		GIFTS, FUNDRAISING & CONTRIBUT	2,523.00	2,500.00	45.00	1.80	30.60
80 ---		COMMUNITY SERVICE FUND	1,398,534.63	1,434,000.00	495,430.46	34.55	39.64
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Number of Accounts: 223

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

		2025-26	2026-27	2026-27	2026-27	2025-26
<u>Fd</u>	<u>Object Expense Object</u>	<u>FY Activity</u>	<u>Original Budget</u>	<u>FYTD Activity</u>	<u>FYTD %</u>	<u>FYTD %</u>
10	GENERAL FUND					
10 1--	EMPLOYEE SALARIES	23,043,622.64	24,213,262.00	1,085,047.62	4.48	4.46
10 2--	EMPLOYEE BENEFITS	8,832,538.70	9,001,442.00	864,361.93	9.60	9.96
10 3--	PURCHASED SERVICES	7,010,370.99	8,258,298.00	610,675.09	7.39	7.59
10 4--	NON-CAPITAL OBJECTS	1,636,334.65	1,840,989.00	355,552.66	19.31	11.41
10 5--	CAPITAL OBJECTS	1,232,850.79	839,028.00	383,726.35	45.73	20.37
10 6--	DEBT RETIREMENT	500,794.99	521,405.00	326,161.21	62.55	78.18
10 7--	INSURANCE & JUDGMENTS	430,794.72	459,929.00	452,728.62	98.43	96.77
10 8--	OPERATING TRANSFERS-OUT	5,936,335.98	5,450,207.00	0.00	0.00	0.00
10 9--	OTHER OBJECTS	132,903.30	154,409.00	24,789.18	16.05	21.80
10 ---	GENERAL FUND	48,756,546.76	50,738,969.00	4,103,042.66	8.09	7.47
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21	SPECIAL REVENUE FUND					
21 2--	EMPLOYEE BENEFITS	917.71	0.00	0.00	0.00	0.00
21 3--	PURCHASED SERVICES	61,937.92	0.00	150.00	0.00	0.00
21 4--	NON-CAPITAL OBJECTS	481,856.31	0.00	70,488.46	0.00	0.00
21 9--	OTHER OBJECTS	166,692.13	0.00	15,849.17	0.00	0.00
21 ---	SPECIAL REVENUE FUND	711,404.07	0.00	86,487.63	0.00	0.00
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27	SPECIAL EDUCATION FUND					
27 1--	EMPLOYEE SALARIES	6,100,485.67	6,529,158.00	60,278.13	0.92	0.97
27 2--	EMPLOYEE BENEFITS	2,272,020.48	2,560,075.00	71,096.44	2.78	2.92
27 3--	PURCHASED SERVICES	300,807.64	289,480.00	38,584.25	13.33	12.78
27 4--	NON-CAPITAL OBJECTS	46,420.72	66,300.00	5,640.09	8.51	20.00
27 5--	CAPITAL OBJECTS	0.00	25,000.00	0.00	0.00	0.00
27 9--	OTHER OBJECTS	6,061.99	14,300.00	508.25	3.55	9.63
27 ---	SPECIAL EDUCATION FUND	8,725,796.50	9,484,313.00	176,107.16	1.86	2.00
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39	REFERENDUM APPROVED DEBT SRVC					
39 6--	DEBT RETIREMENT	7,146,905.00	6,334,406.00	0.00	0.00	0.00
39 ---	REFERENDUM APPROVED DEBT	7,146,905.00	6,334,406.00	0.00	0.00	0.00
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46	LONG TERM CAPTL IMPVMNT TRUST					
46 3--	PURCHASED SERVICES	740,234.17	650,000.00	0.00	0.00	45.14
46 5--	CAPITAL OBJECTS	43,122.27	0.00	0.00	0.00	0.00
46 ---	LONG TERM CAPTL IMPVMNT T	783,356.44	650,000.00	0.00	0.00	50.45
		=====	=====	=====	=====	=====
49	CONSTRUCTION ACCOUNT					
49 3--	PURCHASED SERVICES	13,598,360.13	3,550,000.00	350,035.24	9.86	22.15
49 4--	NON-CAPITAL OBJECTS	116,994.24	0.00	0.00	0.00	0.00
49 5--	CAPITAL OBJECTS	522,394.48	0.00	5,903.00	0.00	0.00

Fd	Object	Expense Object	2025-26 FY Activity	2026-27 Original Budget	2026-27 FYTD Activity	2026-27 FYTD %	2025-26 FYTD %
49		CONSTRUCTION ACCOUNT					
49 7--		INSURANCE & JUDGMENTS	2,034.00	0.00	0.00	0.00	0.00
49 ---		CONSTRUCTION ACCOUNT	14,239,782.85	3,550,000.00	355,938.24	10.03	23.28
			=====	=====	=====	=====	=====
50		FOOD SERVICE FUND					
50 1--		EMPLOYEE SALARIES	12,545.69	13,500.00	0.00	0.00	0.00
50 2--		EMPLOYEE BENEFITS	1,736.07	1,900.00	0.00	0.00	0.00
50 3--		PURCHASED SERVICES	1,062,494.13	1,036,400.00	19,375.38	1.87	0.02
50 4--		NON-CAPITAL OBJECTS	906,834.41	925,000.00	4,169.56	0.45	0.00
50 5--		CAPITAL OBJECTS	0.00	13,575.00	0.00	0.00	0.00
50 9--		OTHER OBJECTS	25,666.56	25,900.00	5,684.29	21.95	20.56
50 ---		FOOD SERVICE FUND	2,009,276.86	2,016,275.00	29,229.23	1.45	0.28
			=====	=====	=====	=====	=====
60		CUSTODIAL FUND					
60 9--		OTHER OBJECTS	142,064.62	0.00	0.00	0.00	0.00
60 ---		CUSTODIAL FUND	142,064.62	0.00	0.00	0.00	0.00
			=====	=====	=====	=====	=====
73		PENSION AND OPEB TRUST FUND					
73 9--		OTHER OBJECTS	550,018.00	565,000.00	0.00	0.00	0.00
73 ---		PENSION AND OPEB TRUST FU	550,018.00	565,000.00	0.00	0.00	0.00
			=====	=====	=====	=====	=====
80		COMMUNITY SERVICE FUND					
80 1--		EMPLOYEE SALARIES	807,438.24	828,915.00	206,135.08	24.87	25.12
80 2--		EMPLOYEE BENEFITS	195,188.48	217,477.00	41,214.36	18.95	21.02
80 3--		PURCHASED SERVICES	109,136.77	119,873.00	14,350.43	11.97	21.64
80 4--		NON-CAPITAL OBJECTS	108,439.23	109,435.00	13,994.22	12.79	17.60
80 5--		CAPITAL OBJECTS	6,774.40	6,500.00	0.00	0.00	0.00
80 9--		OTHER OBJECTS	117,742.69	111,800.00	44,430.70	39.74	47.27
80 ---		COMMUNITY SERVICE FUND	1,344,719.81	1,394,000.00	320,124.79	22.96	25.38
			=====	=====	=====	=====	=====
Grand Expense Totals			84,409,870.91	74,732,963.00	5,070,929.71	6.79	9.91

Number of Accounts: 2282

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

<u>Fd Fund</u>	<u>Beginning Balance</u>	<u>August 2026-27 Beginning Balance</u>	<u>Month End Balance Current Year</u>	<u>Month End Balance Prior Year</u>
10 GENERAL FUND	15,661,131.12CR	13,251,817.02CR	11,732,152.94CR	11,193,855.44CR
21 SPECIAL REVENUE FUND	671,285.40CR	663,274.68CR	656,383.89CR	491,030.13CR
27 SPECIAL EDUCATION FUND	0.00	97,521.93	176,107.16	171,351.18
39 REFERENDUM APPROVED DEBT SRVC	1,786,604.70CR	1,793,876.90CR	1,798,077.51CR	1,853,168.62CR
46 LONG TERM CAPTL IMPVMNT TRUST	1,654,457.89CR	1,657,919.26CR	1,663,212.67CR	1,225,865.22CR
49 CONSTRUCTION ACCOUNT	3,752,824.10CR	3,752,874.73CR	3,438,896.80CR	13,497,497.67CR
50 FOOD SERVICE FUND	303,430.49CR	303,430.79CR	322,846.95CR	400,644.99CR
60 CUSTODIAL FUND	0.00	0.00	0.00	52,318.57CR
73 PENSION AND OPEB TRUST FUND	4,387,927.72CR	4,387,927.72CR	4,387,927.72CR	4,572,549.34CR
80 COMMUNITY SERVICE FUND	181,590.25CR	378,072.01CR	356,895.92CR	311,083.78CR
Grand Equity Totals	28,399,251.67CR	26,091,671.18CR	24,180,287.24CR	33,426,662.58CR

Number of Accounts: 151

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