

### 2025-2026 Fund Balance Summary

| <b>Fund</b>                 | <b>*FY26 Beg. Fund<br/>Balance Report<br/>(202501,Obj 4%)</b> | <b>FY 26 Estimated<br/>Revenues</b> | <b>FY 26 Estimated<br/>Expenses</b> | <b>FY26 Fund<br/>Balance Change</b> | <b>FY26 Est. Ending<br/>Fund Balance</b> |
|-----------------------------|---------------------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------|
| General (Funds 01,03,05,50) | \$ 2,608,861.32                                               | \$ 7,627,389.00                     | \$ 7,432,833.00                     | \$ 194,556.00                       | \$ 2,803,417.32                          |
| Food Service (02)           | \$ 58,692.44                                                  | \$ 295,479.00                       | \$ 261,518.00                       | \$ 33,961.00                        | \$ 92,653.44                             |
| Community Service (04)      | \$ 181,966.49                                                 | \$ 171,834.00                       | \$ 125,711.00                       | \$ 46,123.00                        | \$ 228,089.49                            |
| Community Service (LSLC)    | \$ -                                                          | \$ 299,720.00                       | \$ 427,635.00                       | \$ (127,915.00)                     | \$ (127,915.00)                          |
| Construction Fund (06)      | \$ -                                                          | \$ -                                | \$ -                                | \$ -                                | \$ -                                     |
| Debt Service Fund (07) 4%   | \$ 5,942.22                                                   | \$ 259,778.00                       | \$ 247,406.00                       | \$ 12,372.00                        | \$ 18,314.22                             |
| <b>Totals</b>               | <b>\$ 2,855,462.47</b>                                        | <b>\$ 8,654,200.00</b>              | <b>\$ 8,495,103.00</b>              | <b>\$ 159,097.00</b>                | <b>\$ 2,996,245.25</b>                   |

**\*UnAudited numbers**

As of 6.6.25

Fund 06 - Roofing bond      This fund balance should be 0 as of 6.30.25  
Current roofing project will expend funds

## 2025-2026 General Fund Budget (General/Transportation/Capital/Student Activities)

| Revenues                                                           | 2025 RVSD2             | 2026 Original          | Changes to 2026        | % Change Revised to Original | Notes                                                                                                                                         |
|--------------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Local Property Tax Levies (Funds 01,03,05,50) (001)                | \$ 1,354,914.00        | \$ 1,381,531.00        | \$ 26,617.00           | 1.93%                        | Gen Levy up \$38K/Leaselevy for Coop higher, LSLC less/LTFM Less                                                                              |
| Other Local and County Revenues (Not like 001,2%,3%,4%,5%)         | \$ 369,403.00          | \$ 232,124.00          | \$ (137,279.00)        | -59.14%                      | County apportionments down half/interest down/JE payroll entry debit/Status of E Rate unknown/No Sales of vehicles/no estimation of donations |
| Revenue from State Sources (2%,3%)                                 | \$ 5,984,463.00        | \$ 5,864,156.00        | \$ (120,307.00)        | -2.05%                       | GenEd up/Includes reimb. Para trn/SD up/Comp. Aid down/English Learner Aid up/READ act same                                                   |
| Revenue from Federal Sources (4%,5%)                               | \$ 488,268.00          | \$ 149,578.00          | \$ (338,690.00)        | -226.43%                     | REAP Grant included/Title down/NO Esser                                                                                                       |
| Sales & Other conversion (6%)                                      | \$ 22,495.00           | \$ -                   | \$ (22,495.00)         | #DIV/0!                      | No Sale of Equipment anticipated/Fundraisers unknown in Fund 50                                                                               |
| <b>Total Revenues</b>                                              | <b>\$ 8,219,543.00</b> | <b>\$ 7,627,389.00</b> | <b>\$ (592,154.00)</b> | <b>-7.76%</b>                |                                                                                                                                               |
| <b>Expenditures by program (Funds 01,03,05,50)</b>                 |                        |                        |                        |                              |                                                                                                                                               |
| Administration (Board/Supt/Principal Offices) (0% program)(-5%obj) | \$ 521,335.00          | \$ 568,442.00          | \$ 47,107.00           | 8.29%                        | Higher School board exp. (mtgs/wkshps) board secretary/Ins. Down-Strategic Plan added                                                         |
| District Support Services (Business Office) (1% program)           | \$ 370,372.00          | \$ 285,276.00          | \$ (85,096.00)         | -29.83%                      | Hired support less/2 staff business office/SWWC Service contract less/No single audits                                                        |
| Elem. And Secondary Regular Inst. (2% program)                     | \$ 3,427,818.00        | \$ 3,045,537.00        | \$ (382,281.00)        | -12.55%                      | Staff changes/shifts due to terminations/TRA up to 9.81%-NO STEAM/Title down \$34,000                                                         |
| Vocational Ed. Inst. Fund 01 only, Course 5%                       | \$ 192,482.00          | \$ 176,510.00          | \$ (15,972.00)         | -9.05%                       | PERKINS funds not included if we receive. LESS add'l ag days                                                                                  |
| Special Ed. Inst. (4% pro)                                         | \$ 910,180.00          | \$ 896,904.00          | \$ (13,276.00)         | -1.48%                       | change to purchased services/PARS updates                                                                                                     |
| Instructional Support Services (Tech/SD/library) (6%) Not Obj. 5%  | \$ 369,949.00          | \$ 333,657.00          | \$ (36,292.00)         | -10.88%                      | No 50% learning Center/Tech budget up/utilizing Literacy funds instead of SD                                                                  |
| Pupil Support Services (Nurse/Counselors/Supervision/Bus) (7%)     | \$ 1,012,879.00        | \$ 969,381.00          | \$ (43,498.00)         | -4.49%                       | Anticipated fuels less/Less routes but higher route costs                                                                                     |
| Sites & Buildings (Custodians/Facilities) 8% - Not like Obj. 5%    | \$ 644,211.00          | \$ 839,604.00          | \$ 195,393.00          | 23.27%                       | Project set asides                                                                                                                            |
| Fiscal & Other Fixed Costs (P & C Ins./transfers) (9%)             | \$ 95,000.00           | \$ 100,000.00          | \$ 5,000.00            | 5.00%                        | Insurance costs/no permanent trr                                                                                                              |
| Capital (Obj 5%)                                                   | \$ 510,851.00          | \$ 217,522.00          | \$ (293,329.00)        | -134.85%                     | New capital leases in FY25 (Copier/New London ALC Lease)/No ESSER                                                                             |
| <b>Total Expenditures</b>                                          | <b>\$ 8,055,077.00</b> | <b>\$ 7,432,833.00</b> | <b>\$ (622,244.00)</b> | <b>-8.37%</b>                |                                                                                                                                               |
| <b>Fund Balance Change Before transfers</b>                        | <b>\$ 164,466.00</b>   | <b>\$ 194,556.00</b>   | <b>\$ 30,090.00</b>    |                              |                                                                                                                                               |

# as of 6.6.25

### Fund 02 -Food Service Budget

|                                                                 | 2025 RVSD2           | 2026 Original        | Changes to FY26       | % Change Revised to Original | Notes                                                           |
|-----------------------------------------------------------------|----------------------|----------------------|-----------------------|------------------------------|-----------------------------------------------------------------|
| <b>Revenues - Use source code</b>                               |                      |                      |                       |                              |                                                                 |
| Other Local Revenues -                                          | \$ 4.00              | \$ -                 | \$ (4.00)             | -100.00%                     |                                                                 |
| Revenue from State Sources (2%,3%)                              | \$ 141,339.00        | \$ 128,435.00        | \$ (12,904.00)        | -10.05%                      | Less days served/lower enrollment but includes Summer Food Plan |
| Revenue from Federal Sources (4%,5%)                            | \$ 168,459.00        | \$ 144,400.00        | \$ (24,059.00)        | -16.66%                      | Less days served/lower enrollment but includes CACFP            |
| Sales and Other Conversion Assets (6%)                          | \$ 30,974.00         | \$ 22,644.00         | \$ (8,330.00)         | -36.79%                      | Lower enrollment/less days served (Ala carte & Milk)            |
| <b>Total Revenues</b>                                           | <b>\$ 340,776.00</b> | <b>\$ 295,479.00</b> | <b>\$ (45,297.00)</b> | <b>-15.33%</b>               |                                                                 |
| <b>Expenditures - Use object code</b>                           |                      |                      |                       |                              |                                                                 |
| Pupil Support Services (Cooks/All Kitchen Expenses-not Obj. 5%) | \$ 298,861.00        | \$ 261,518.00        | \$ (37,343.00)        | -14.28%                      | Less hours worked. Less fte but added CACFP (Mondays)           |
| Capital (5%)                                                    | \$ 8,265.00          | \$ -                 | \$ (8,265.00)         | -100.00%                     | No Planned Equipment Purchases                                  |
| <b>Total Expenditures</b>                                       | <b>\$ 307,126.00</b> | <b>\$ 261,518.00</b> | <b>\$ (45,608.00)</b> | <b>-17.44%</b>               |                                                                 |
| <b>Fund Balance Change</b>                                      | <b>\$ 33,650.00</b>  | <b>\$ 33,961.00</b>  | <b>\$ 311.00</b>      |                              |                                                                 |

#as of 6.6.25

### Fund 04 - Community Service Budget

|                                             | 2025RVSD2            | 2026 Original        | Changes to FY26      | % Change Revised to Original | Notes                                                                                 |
|---------------------------------------------|----------------------|----------------------|----------------------|------------------------------|---------------------------------------------------------------------------------------|
| <b>Revenues</b>                             |                      |                      |                      |                              |                                                                                       |
| Local Property Tax Levies (001)             | \$ 51,793.00         | \$ 55,611.00         | \$ 3,818.00          | 6.87%                        | C. E. Levy up                                                                         |
| Other Local and County Revenues (0% no 001) | \$ 58,410.00         | \$ 50,875.00         | \$ (7,535.00)        | -14.81%                      | FY25 RVSD included donations                                                          |
| Revenue from State Sources (2%,3%)          | \$ 67,908.00         | \$ 63,348.00         | \$ (4,560.00)        | -7.20%                       | No Disparity Aide Or Homestead Credit included/Less revenue from Other State Agencies |
| Revenue from Federal Sources (4%,5%)        | \$ -                 | \$ -                 | \$ -                 | #DIV/0!                      | No Federal aid                                                                        |
| Sales and Other Conversion Assets (6%)      | \$ 1,787.00          | \$ 2,000.00          | \$ 213.00            | 10.65%                       | Guesstimate - PreS fundraising                                                        |
| <b>Total Revenues</b>                       | <b>\$ 179,898.00</b> | <b>\$ 171,834.00</b> | <b>\$ (8,064.00)</b> | <b>-4.69%</b>                |                                                                                       |
| <b>Expenditures</b>                         |                      |                      |                      |                              |                                                                                       |
| All expenditures (not like 5%)              | \$ 127,513.00        | \$ 123,711.00        | \$ (3,802.00)        | -3.07%                       | C.E General supply budget down/Stampede costs up/PreS only 2 days                     |
| Capital (obj 5%)                            | \$ 4,345.00          | \$ 2,000.00          | \$ 4,345.00          | -100.00%                     | Football/baseball equipment in budget                                                 |
| <b>Total Expenditures</b>                   | <b>\$ 131,858.00</b> | <b>\$ 125,711.00</b> | <b>\$ 543.00</b>     | <b>0.43%</b>                 |                                                                                       |
| <b>Fund Balance Change Before transfers</b> | <b>\$ 48,040.00</b>  | <b>\$ 46,123.00</b>  | <b>\$ (8,607.00)</b> |                              |                                                                                       |

### Fund 04 - Course 241 - Little Stangs Learning Center

|                                             | 2025RVSD2            | 2026 Original        | Changes to<br>FY26  | % Change<br>Revised to<br>Original | Notes                                                               |
|---------------------------------------------|----------------------|----------------------|---------------------|------------------------------------|---------------------------------------------------------------------|
| <b>Revenues</b>                             |                      |                      |                     |                                    |                                                                     |
| Local Property Tax Levies (001)             | \$ -                 | \$ -                 | \$ -                | #DIV/0!                            | No Levy                                                             |
| Other Local and County Revenues (0% no 001) | \$ 257,000.00        | \$ 273,520.00        | \$ (16,520.00)      | -6.04%                             | Averaged last two months rev.x12<br>Does not include Grants-unknown |
| Revenue from State Sources (2%,3%)          | \$ 54,140.00         | \$ 16,000.00         | \$ 38,140.00        | 238.38%                            | continue-Pathways                                                   |
| Revenue from Federal Sources (4%,5%)        | \$ 7,550.00          | \$ 8,700.00          | \$ (1,150.00)       | -13.22%                            | CACFP/Cash in Lieu                                                  |
| Sales and Other Conversion Assets (6%)      | \$ 2,822.00          | \$ 1,500.00          | \$ 1,322.00         | 88.13%                             | Fundraising-based on previous year                                  |
| <b>Total Revenues</b>                       | <b>\$ 321,512.00</b> | <b>\$ 299,720.00</b> | <b>\$ 21,792.00</b> | <b>7.27%</b>                       |                                                                     |
| <b>Expenditures</b>                         |                      |                      |                     |                                    |                                                                     |
| All expenditures (not like 5%)              | \$ 503,068.00        | \$ 427,635.00        | \$ 75,433.00        | 17.64%                             | R                                                                   |
| Capital (obj 5%)                            | \$ -                 | \$ -                 | \$ -                | -100.00%                           | No capital expenditures planned                                     |
| <b>Total Expenditures</b>                   | <b>\$ 503,068.00</b> | <b>\$ 427,635.00</b> | <b>\$ 75,433.00</b> | <b>17.64%</b>                      |                                                                     |

### Fund Balance Change Before transfers

\$ (181,556.00) \$ (127,915.00) \$ (53,641.00)

# as of 6.6.25

Other Local and County Revenues (0% no 001)