



NORTH RIVER SCHOOL DISTRICT

We share a common vision: Prepared for Life. Every Student Matters. Every Moment Matters.

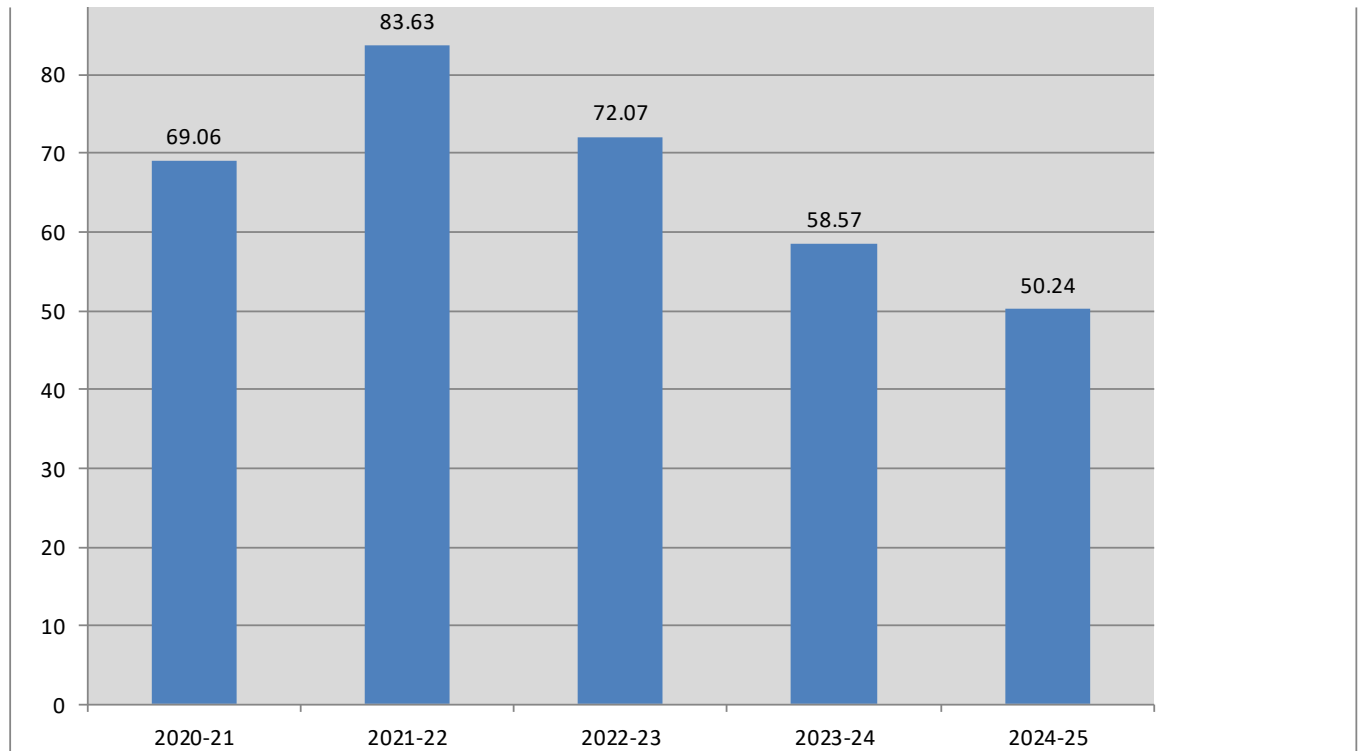
North River School District #200

FY 2025-2026 Budget Report

ENROLLMENT – 5 YR. HISTORY

Enrollment (FTE)

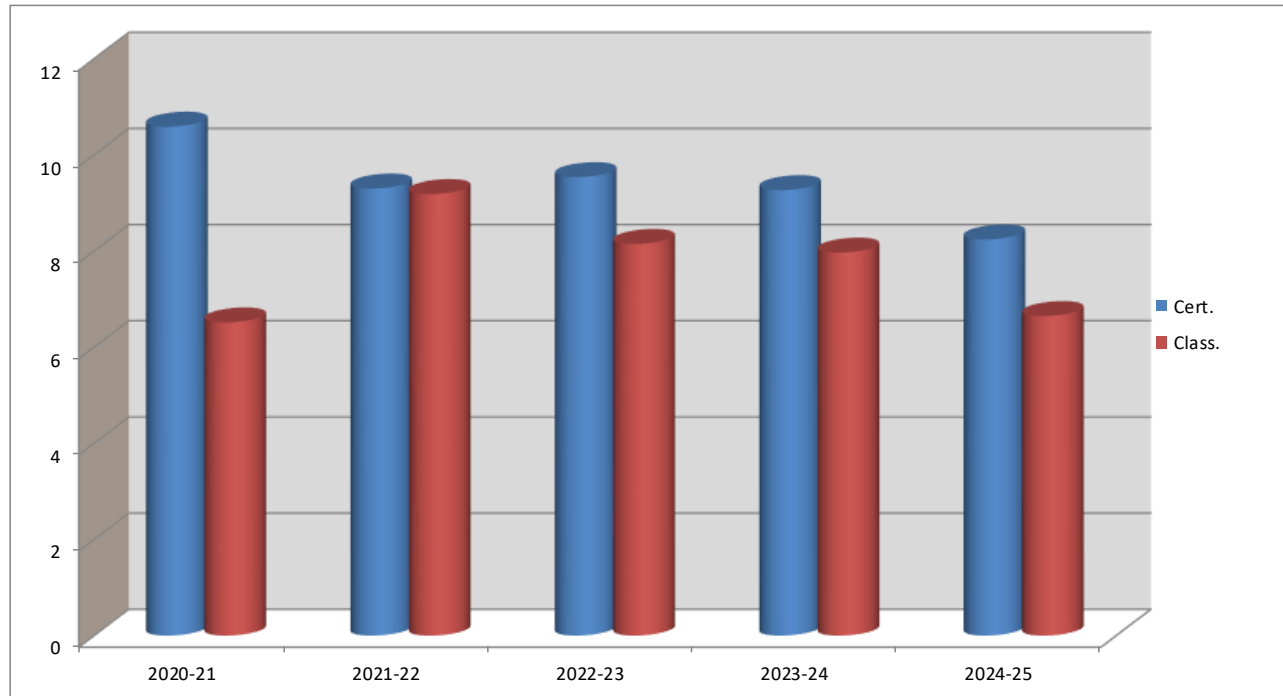
2020-21	69.06
2021-22	83.63
2022-23	72.07
2023-24	58.57
2024-25	50.24



2025-26 Budgeted Enrollment: 42.00 FTE includes Running Start

STAFFING – 5 YEAR HISTORY

	Cert.	Class.
2020-21	10.587	6.515
2021-22	9.300	9.185
2022-23	9.537	8.147
2023-24	9.266	7.967
2024-25	8.240	6.646



2025-26 Budgeted Staffing: 9.260 Certificated 7.832 Classified

**District will have to look at cutting staffing for 2026-27 if enrollment does not start increasing.*

2025-2026 GENERAL FUND

Beginning Fund Balance	\$558,275
Revenues and Other Financing Sources	\$2,507,490
Expenditures	- \$2,853,886
Transfers Out	- \$0
Ending Fund Balance	\$211,879

The beginning fund balance is based on all departments maximizing grant opportunities and operating within budget parameters for the current year. District will be using a large portion of the fund balance to maintain staffing for 2025-26.

BEGINNING FUND BALANCE COMPOSITION

Total Fund Balance	\$558,275
Restricted for Other Items (Imprest Fund)	\$1,000
Restricted for State Revenue (State Certificated PD)	\$113,275
Unassigned Minimum Fund Balance Policy	\$444,000

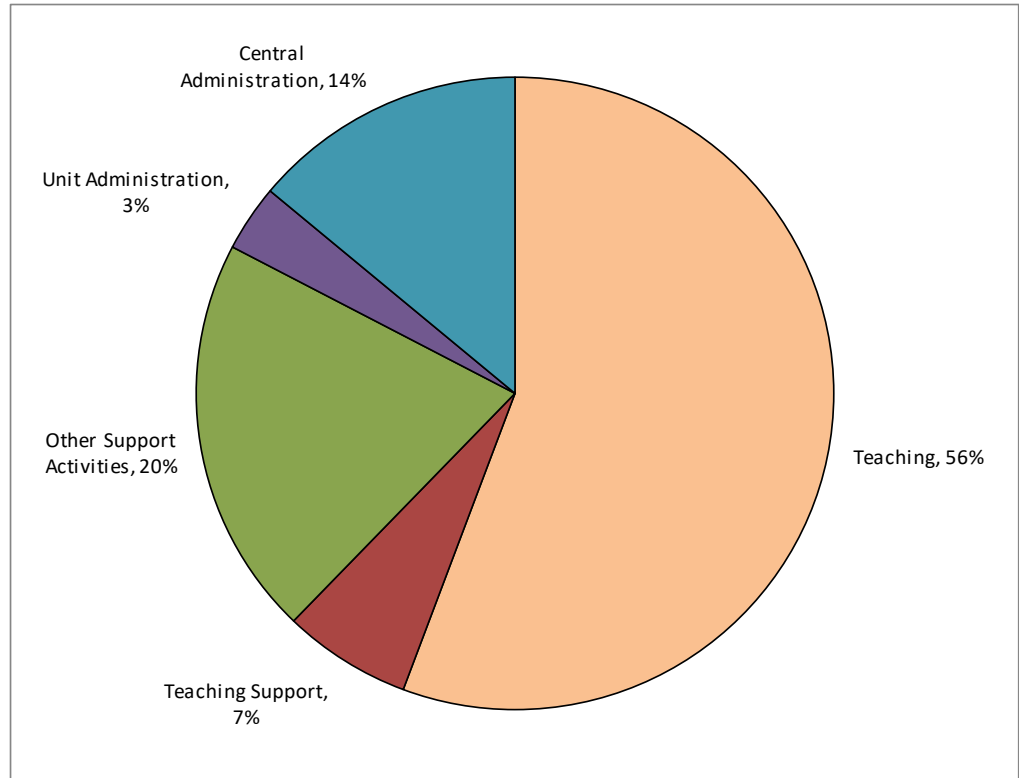
BUDGET TO ACTUAL REVENUE 2 YEAR COMPARISON

	2023-24	2024-25	2025-26
Revenue Source	Actual	Budgeted	Budget
Local Tax	0	0	0
Local Non-Tax	33,041	11,500	16,700
State General (apportionment)	2,080,961	2,142,673	2,147,677
State Categorical	334,991	321,384	279,143
Federal	146,020	68,670	63,970
Other Sources	70	0	0
Total Revenue	2,595,083	2,544,227	2,507,490

EXPENDITURES BY ACTIVITY

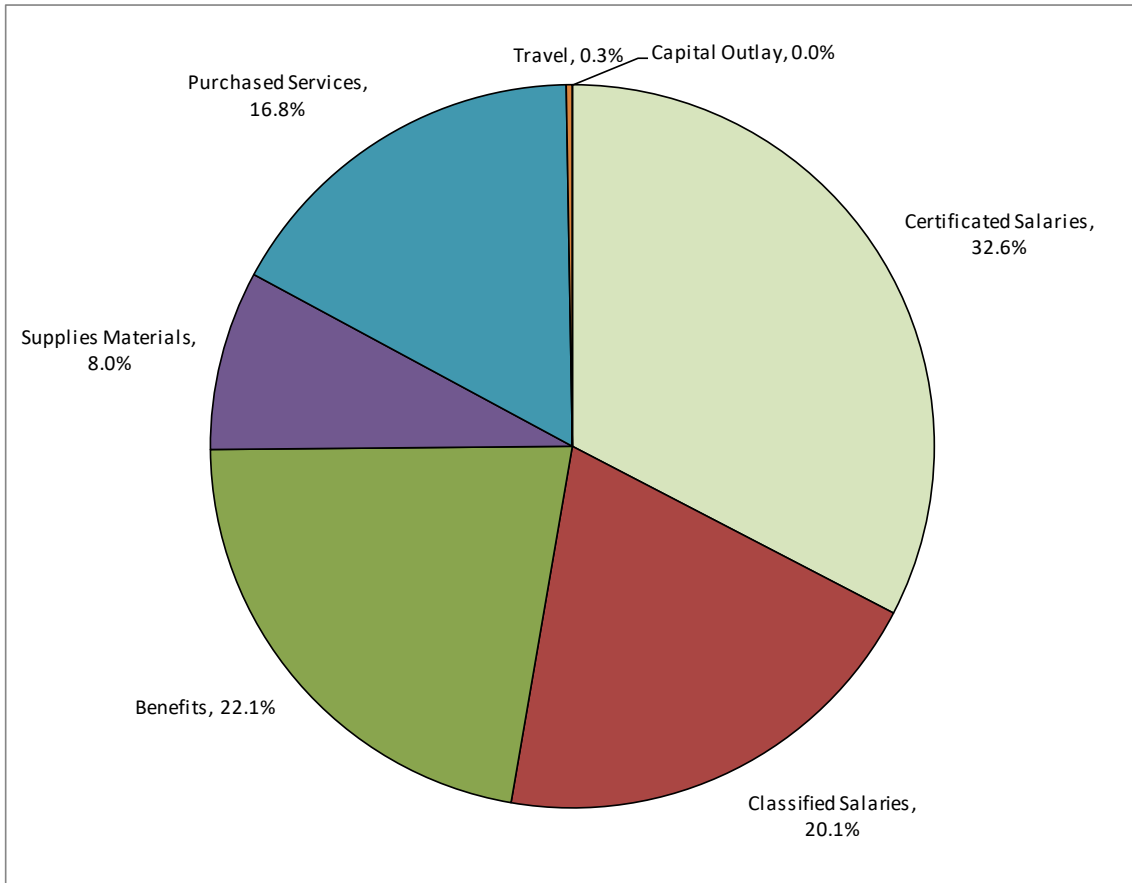
Activity	Expense	Percent
Teaching	1,589,662	56%
Teaching Support	185,955	7%
Other Support Activities	583,487	20%
Unit Administration	97,025	3%
Central Administration	397,757	14%

Total 2,853,886



EXPENDITURES BY OBJECT

Object		Expense Percent
Certificated Salaries	931,196	32.6%
Classified Salaries	573,076	20.1%
Benefits	632,093	22.1%
Supplies Materials	228,901	8.0%
Purchased Services	480,870	16.8%
Travel	7,750	0.3%
Capital Outlay	0	0.0%
Total	2,853,886	



BUDGETED MSOC DISCLOSURE

Projected Expenditures	Program 01	Program 97
Supplies	\$ 46,000	\$ 51,500
Contracted Services	\$ 91,500	\$ 253,150
Travel	\$ 4,500	\$ 3,250
Capital Outlay	\$ -	
Total	\$ 142,000	\$ 307,900
Total Budgeted Expenditures	\$ 449,900	
Total F-203 MSOC Revenue	\$ 67,904	

For the 2025-26 school year, as part of the budget development, hearing, and review process, each school district must disclose: (A) the amount of state funding provided through MSOC, (B) the amount the district proposes to spend for MSOC, (C) the difference between these two amounts, and (D) any proposed use of this difference and how this use will improve student achievement.

CAPITAL PROJECTS FUND

REVENUE

Investment Earnings
Cottage Rental
State Grants

EXPENDITURES

Upgrades
Repairs

Beginning Fund Balance	\$107,728
Revenues and Other Financing Sources	\$5,515,600
Expenditures	- \$5,612,000
Ending Fund Balance	\$11,328

TRANSPORTATION VEHICLE FUND

REVENUE

State Depreciation

EXPENDITURES

Emergency Repair-Buses

Beginning Fund Balance	\$176,010
Revenues and Other Financing Sources	\$26,451
Expenditures	- \$50,000
Transfers Out	- \$0
Ending Fund Balance	\$152,461*

*Fund Balance should be higher \$202,461 if no emergency repairs are needed. Possibly enough to purchase a bus in 2026-2027 depending on bid amounts.

ASSOCIATED STUDENT BODY FUND

- REVENUE

- Clubs
- Athletics
- Fundraisers

- EXPENDITURES

- Cultural
- Athletic
- Recreational
- Social

Beginning Fund Balance	\$6,480
Revenues and Other Financing Sources	\$2,900
Expenditures	- \$6,684
Ending Fund Balance	\$2,696

Questions?