MARLETTE COMMUNITY SCHOOLS

GENERAL APPROPRIATIONS BUDGET

For Fiscal Year

2025-2026

June 16, 2025

Submitted By:

Brandi Bishop- Business Manager

James Marshall- Superintendent

MARLETTE COMMUNITY SCHOOLS

A RESOLUTION TO ADOPT THE GENERAL APPROPRIATIONS BUDGET FOR FISCAL YEAR 2025-2026

Moved By: Woods Supported By: Forbes

Be it resolved, that this resolution shall approve the amended general appropriations budget of the Marlette Community Schools for fiscal year 2025-2026 to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Marlette Community Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the general fund of the Marlette Community Schools for the 2025-2026 are attached.

Be it further resolved, that in accordance with the truth in budgeting act, the Board of Education will levy 18 mills of ad valorem property tax on non-homestead property for the purpose of funding general fund operations.

Be it further resolved, that no Board of Education member or employee of the school district shall expend funds or obligate the expenditure of funds except pursuant to the appropriations made by the Board of Education. Any changes in the amount appropriated by the Board shall require approval of the Board.

Be it further resolved, that the Superintendent of Schools is hereby charged with the supervision and execution of the budget adopted by the Board.

Roll Call Vote: Ayes: Thomas, Forbes, Woods, Hager, Hunter
Nays: None

Resolution Adopted

Scott Forbes, Secretary
Board of Education

June 16, 2025

Budget Narrative 2025-2026

As you are aware when we are budgeting, we must make many assumptions regarding anticipated revenues and expenses. The state school aid budget has not yet been approved by the state legislature so the budget is being built based on the assumptions we are hearing about potential per pupil foundation increases.

Since 80% of the district's revenue comes from state sources as shown in the graph on page 14, the two most important factors in estimating the revenue for the district are the student enrollment and the foundation allowance. The assumptions we have used to build the budget are based on the best information we have at this time.

The enrollment projection on page 9 estimates that we will have 7 less students in October than we had last February. This is based on moving students up a grade and further reducing enrollment by less than 1%. The blended count formula is 10% of the February 2025 count and 90% of the October 2025 count. The fall figure is projected for this budget and the winter count is actual. The pupil count estimate for this budget is 702 students which is 7 more students than the actual blended count for the 2024-2025 school year which was 695.

The budgeted amount for the foundation allowance is $9,808 ($200 foundation increase) for 2025-2026.The foundation allowance is offset by a local share, which is generated by the non-homestead operational tax levy as shown on page 10. At the adoption of this budget the state has not finalized their budget therefore the foundation allowance could be different.

Voters approved the 18-mill non-homestead millage renewal in March 2020 and an additional 1-mill in November 2022 for future Headlee reductions. For 2025-2026 there is a computed reduction under Headlee (see page 6). Due to the approved additional 1 mill we are able to levy the full 18 mills for operational purposes as you see on page 7.

The Public Hearing for the budget adoption also includes establishing the tax levy for the district. This is only regarding the millage on non-homestead properties. The Base Tax Rate Calculation does reduce the allowable millage based on the current calculations, see page 6 and 8 for more details. The Board will need to override a reduction this year. The loss to the district without the override is noted on page 8 which would be $48,700 in revenue. Pages 2 – 6 of this document provide information on taxable values and the calculations for both the Millage Reduction Fraction (Headlee) and the Base Tax Rate Factor.

The MPSERS retirement rate has been calculated at 44.93% for next year. Last year these rates were changed again in October so we will monitor this throughout the year.

The district complies with the State health insurance cap limits for all labor groups.

The attached budget estimates going into fund balance by $182,992 and fund equity to be 23.6% at the end of the 2025-2026 fiscal year see page 13.

The Debt Retirement Fund Budget is on page 19. This fund generates 1.4 mills on all real property for the purpose of paying the debt obligation.

The Food Service Fund Budget is on page 20. This will be our first year of the current contract with Chartwells.

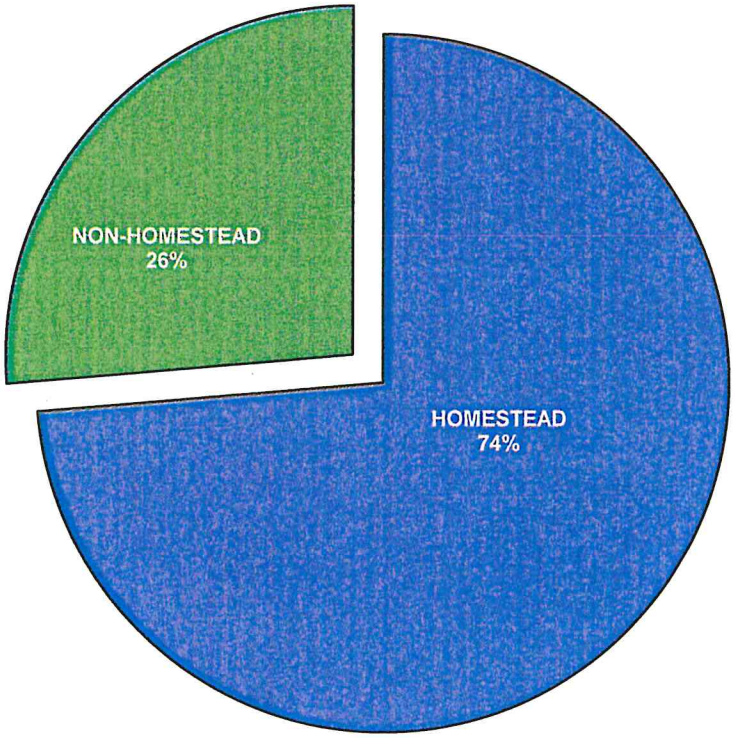
The Special Revenue Fund Budget is on page 21. This is the fifth year we have been required to adopt a budget per GASB 84.

These budgets represent the information we have today, but may need to be amended if the assumptions change.

MARLETTE COMMUNITY SCHOOLS
2025 TAXABLE VALUES

TOWNSHIP	HOMESTEAD	NON-HOMESTEAD	TAXABLE VALUE
ELMER	$10,207,454	$542,398	10,749,852
FLYNN	$11,967,175	$1,166,881	13,134,056
LAMOTTE	$33,939,126	$6,856,387	40,795,513
MARLETTE	$66,067,479	$15,724,501	81,791,980
MOORE	$80,368	$0	80,368
CITY OF MARLETTE	$19,445,301	$30,245,485	49,690,786
TUSCOLA COUNTY	$20,110,711	$4,866,999	24,977,710
LAPEER COUNTY	$30,018,976	$9,188,451	39,207,427
TOTALS	**191,836,590**	**68,591,102**	**260,427,692**

Taxable Values

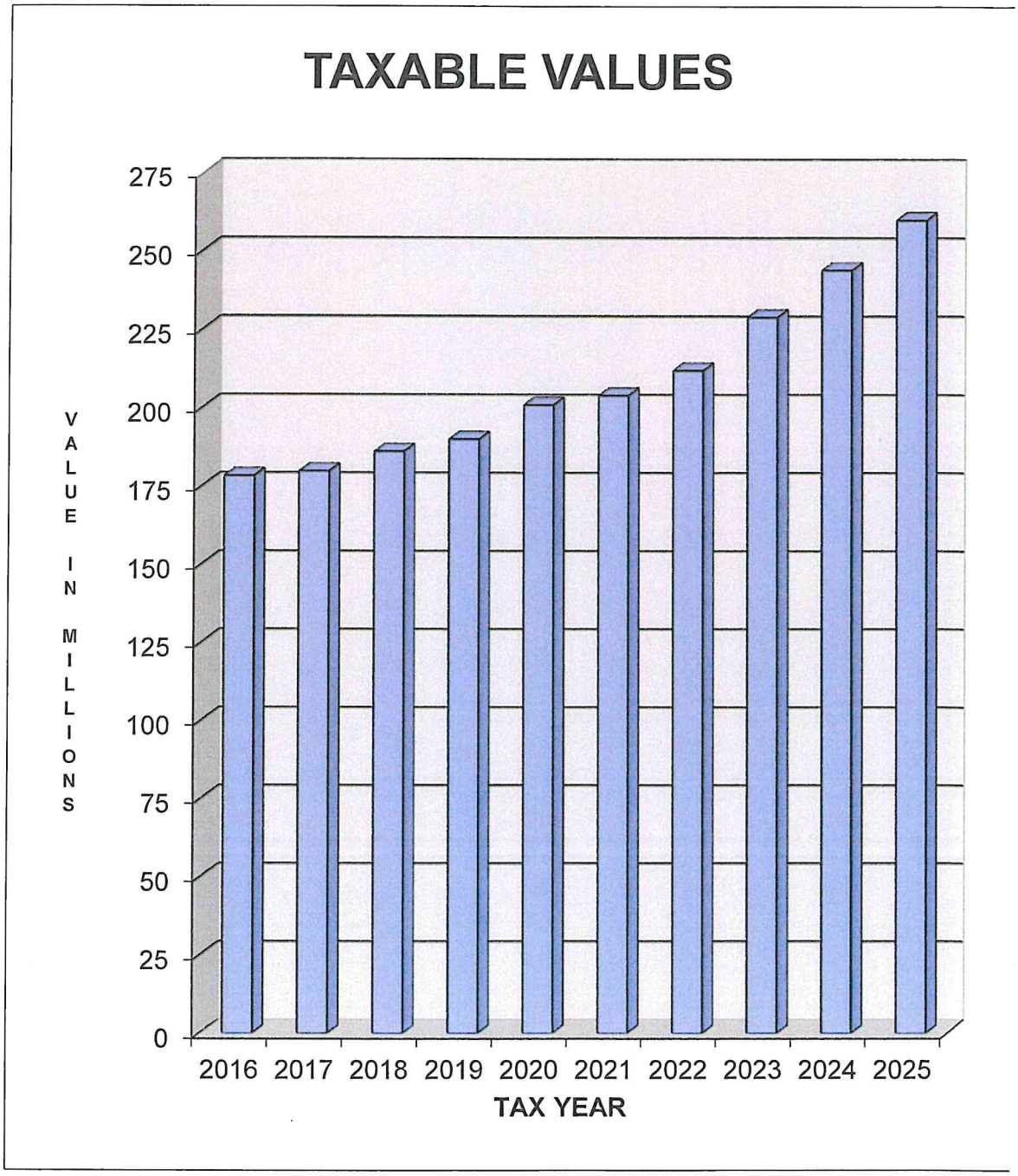


LOSSES & ADDITIONS
In Taxable Value

TOWNSHIP	2024 T.V.	T.V. LOSSES	T.V. ADDITIONS	2025 T.V.
SANILAC COUNTY	183,457,277	1,686,609	7,898,933	196,242,555
TUSCOLA COUNTY	23,660,543	3,320	411,287	24,977,710
LAPEER COUNTY	36,964,354	22,500	524,900	39,207,427
TOTALS	**244,082,174**	**1,712,429**	**8,835,120**	**260,427,692**

TOWNSHIP	HOMESTEAD LOSSES	NON-HOME LOSSES	HOMESTEAD ADDITIONS	NON-HOME ADDITIONS
SANILAC COUNTY	1,565,282	121,327	2,959,477	4,939,456
TUSCOLA COUNTY	0	3,320	275,300	135,987
LAPEER COUNTY	0	22,500	28,500	496,400
TOTALS	**1,565,282**	**147,147**	**3,263,277**	**5,571,843**

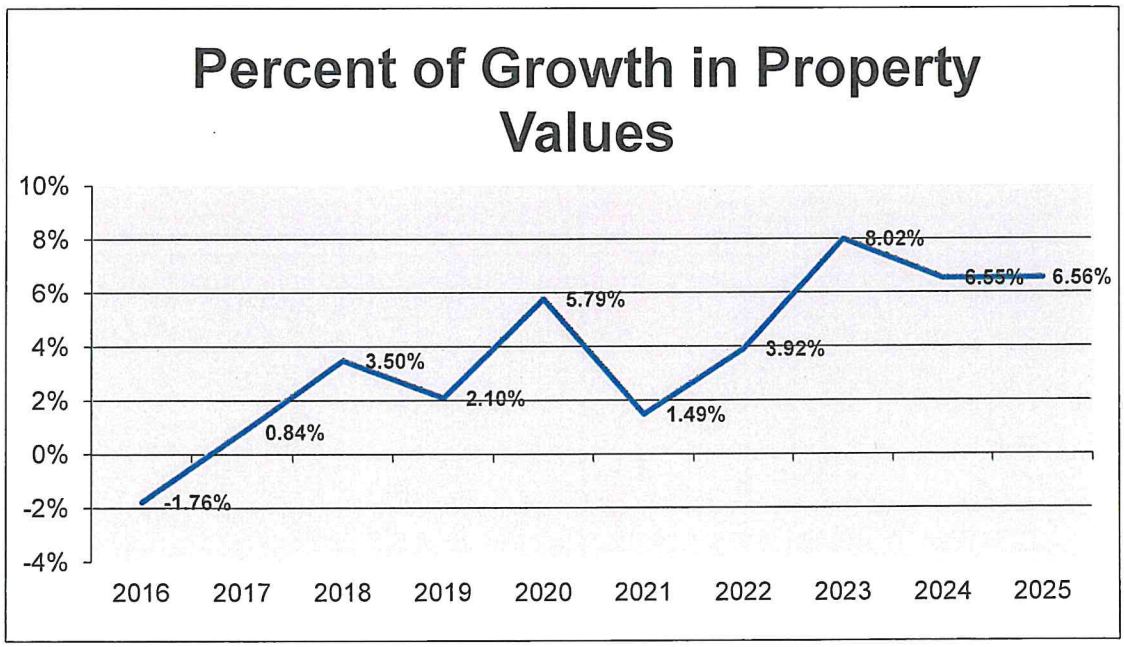
TEN YEAR HISTORY OF GROWTH/DECLINE IN DISTRICT PROPERTY VALUES



Proposal A changed how property value would be determined for tax purposes. The change limits property taxable value increases to the cost of living or 5% whichever is less. In 2025 the inflation rate is 1.031%

HISTORY OF PROPERTY VALUE
PERCENTAGE OF CHANGE

TAX YEAR	PROPERTY VALUE IN MILLIONS	PERCENT INCREASE
2016	178.3	-1.76%
2017	179.8	0.84%
2018	186.1	3.50%
2019	190	2.10%
2020	201	5.79%
2021	204	1.49%
2022	212	3.92%
2023	229	8.02%
2024	244	6.55%
2025	260	6.56%
TEN YEAR GROWTH	**81.7**	**45.82%**



COMPUTATIONS ON M.R.F. AND B.T.R.F. FOR 2025

2024 Taxable Value on Non-Homestead Properties:	$60,655,257
2025 Taxable Value on Non-Homestead Properties:	$68,591,102
2025 Losses:	$147,147
2025 Additions:	$5,571,843
Inflation Rate:	1.031%

Operating Tax is only levied against the Taxable Value (T.V.) of Property with the classification of Non-Homestead or Non-Qualifying Agricultural.

MILLAGE REDUCTION FRACTION (MRF)
HEADLEE MCL211.34d

$$\frac{\text{(2024 Non-Home) } \$60,655,257 - \text{(2025 Losses) } \$147,147 \times 1.031}{\text{(2025 Non-Home) } \$68,591,102 - \text{(2025 Additions) } \$5,571,843} = \frac{\$62,383,861}{\$63,019,259} = \mathbf{0.9899}$$

BASE TAX RATE FACTOR (BTRF)
TRUTH IN TAXATION

$$\frac{\text{(2024 Non-Home) } \$60,655,257 - \text{(2025 Losses) } \$147,147}{\text{(2025 Non-Home) } \$68,591,102 - \text{(2025 Additions) } \$5,571,843} = \frac{\$60,508,110}{\$63,019,259} = \mathbf{0.9602}$$

HEADLEE (MCL211.34d)

TAX ROLLBACK UNDER HEADLEE

2024 Allowable Millage	18.0246		
		x	
2025 Millage Reduction Fraction	0.9899		
Millage Permanently Reduced			**17.84255**

Total Allowable Millage to Assess on Non-Homestead Properties	**18.0000**

* March 10, 2020 voters approved the renewal of the operational tax levy 18.2890; the maximum the district may levy is 18 mills.

* November 8, 2022 voters approved 1 mill for headlee restoration only

* 2025 millage levy was reduced under Headlee but due to the additional voted 1 mill for restoration the district is able to levy the full 18 mills

"TRUTH IN TAXATION" (MCL 211.24e)

Tax Override

2024 AUTHORIZED OPERATIONAL MILLAGE RATE: **18**

2025 BASE TAX RATE (BTR)

(2024 Operational Tax Levy) 18 Mills x (2025 BTRF) .9602 = 17.2900 Mills

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PROPOSED INCREASE

2025 Allowable Millage Levy		18.0000
less	-	
Base Tax Rate (BTR)		17.29
Proposed Increase		**0.71**

PERCENT INCREASE IN OPERATING TAX REVENUE

$$\frac{\text{(Increase x 100) .71 x 100}}{\text{(BTR) 18.000}} = 3.95\%$$

REVENUE LOSS TO DISTRICT WITHOUT FULL ALLOWABLE LEVY

$68,591,102	x	18	1,234,640
$68,591,102	x	17.29	1,185,940
			$48,700

Projected Student Enrollment 2025-2026

Projected Fall Enrollment (Oct 2025)

General Education Students	687
Special Education Students	14
Total ***Projected*** Student Count Fall	701

Actual Winter Enrollment (Feb 2025)

General Education Students	697
Special Education Students	11
Total Actual Student Count Winter	708

Blended Membership Formula

Projected Fall Enrollment @ 90%

General Education Students	687	x	90%	=	618
Special Education Students	14	x	90%	=	13

Actual Winter Enrollment @ 10%

General Education Students	697	x	10%	=	70
Special Education Students	11	x	10%	=	1

Total Projected Blended Enrollment 2025-2026	**702**

General Education Students		
Fall	618	
Winter	70	
Total General Education Blended Enrollment	688	
Special Education Students		
Fall	13	
Winter	1	
Total Special Education Blended Enrollment	14	

CENTRAL ADMINISTRATION
REVENUE PROJECTIONS FOR 2025-2026 FISCAL YEAR

DISTRICT TAXABLE VALUE:

PRINCIPAL RESIDENCE EXEMPTION (PRE)	$191,836,590
NON-PRE	$68,591,102
DISTRICT TOTAL	$260,427,692

LOCAL TAX REVENUE:

NON-PRE	$68,591,102
VOTED OPERATING MILLS (18)	0.018000
	$1,234,640
TOTAL LOCAL REVENUE	$1,234,640

ENROLLMENT:

688 GENERAL EDUCATION STUDENTS
BLENDED COUNT = (OCT 25) 687 X 90% PLUS (FEB 25) 697 X 10%

14 SPECIAL EDUCATION STUDENTS
BLENDED COUNT = (OCT 25) 14 X 90% PLUS (FEB 25) 11 X 10%

ASSUMED LOCAL REVENUE PER GENERAL EDUCATION PUPIL:

Computed on 18 mills 68,591,102 x .018 = $1,234,640

PER GENERAL EDUCATION PUPIL ***$1,234,640 / 702 = $1,758***

STATE FOUNDATION ALLOWANCE FORMULA (MEMBERSHIP):

STATE FOUNDATION PER GENERAL EDUCATION PUPIL		$9,808
	LOCAL	$1,758
	STATE	$8,050
	TOTAL	$9,808
STATE FOUNDATION PER SPECIAL EDUCATION PUPIL		$9,808
	LOCAL	$0
	STATE	$9,808
	TOTAL	$9,808

STATE MILLAGE: ALL PROPERTY 6 MILLS

STATE AID

SECTIONS

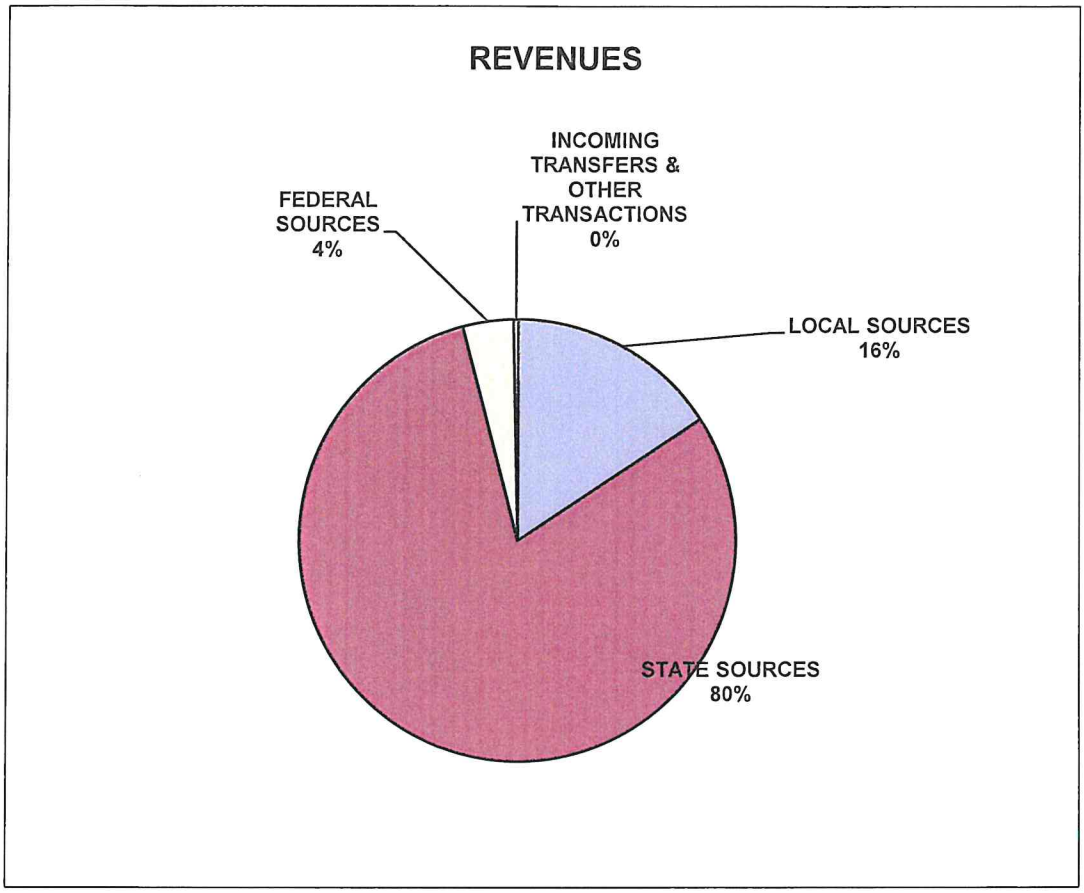
22	MEMBERSHIP GENERAL EDUCATION	$5,538,400
152	HEADLEE OBLIGATION FOR DATA COLLECTION	$20,198
147	MPSERS OFFSET & STABILIZATION	$865,123
31	AT RISK	$582,831
52	SPECIAL EDUCATION MEMBERSHIP	$207,312
	GREAT START READINESS PRESCHOOL GRANT	$162,342
	MEDICAID (ISD)	$3,000
	31N (ISD)	$119,433
	SPECIAL EDUCATION (ISD)	$34,109
	31aa MENTAL HEALTH GRANT	$65,611
	FAFSA GRANT	$29,954
	35j LITERACY GRANT	$1,586
	22l DISTRICT TRANSPORTATION COSTS	$135,000
	ENROLLMENT STABILIZATION	$30,000
	TOTAL STATE AID	**$7,794,899**

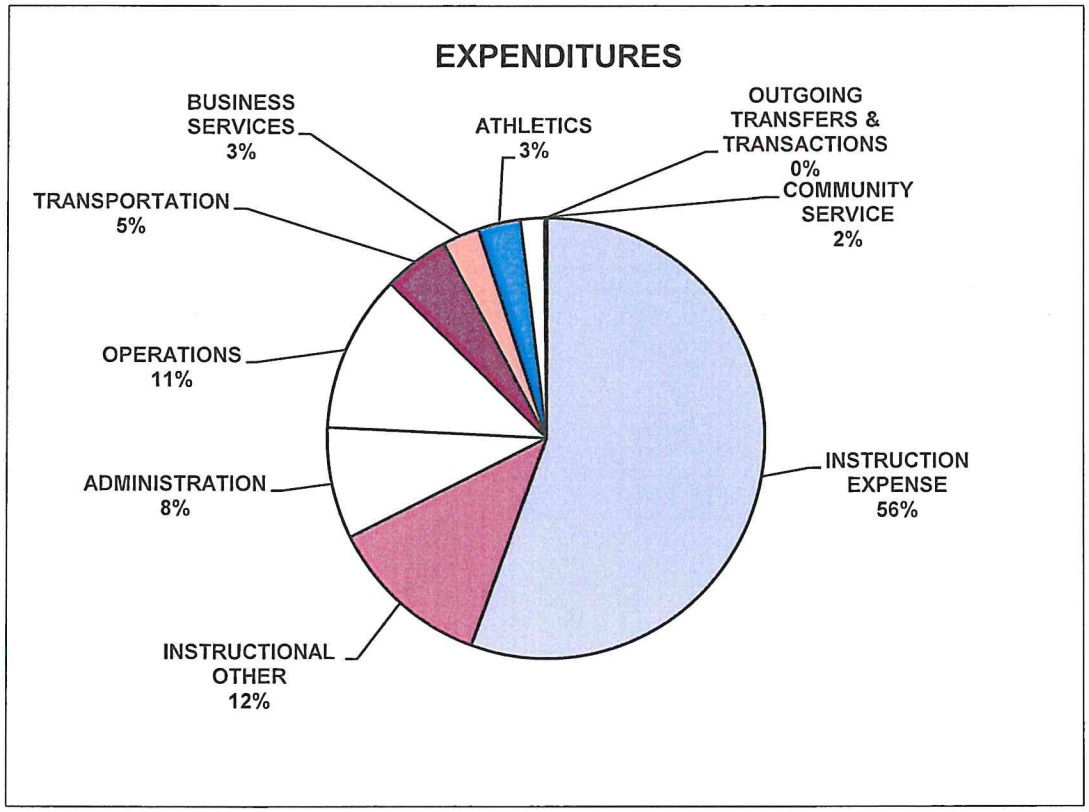
REVENUE ALL SOURCES

0100 LOCAL SOURCES	
PROPERTY TAXES	$1,236,640
FEES	$148,100
INTEREST INCOME	$50,000
HEADSTART	$25,450
MISCELLANEOUS REVENUES	$28,000
TOTAL LOCAL REVENUE	$1,488,190
0200 ATHLETIC SOURCES	
GATE RECEIPTS	$30,000
SEASON PASSES	$3,000
DONATIONS	$3,000
REGISTRATION FEES	$2,000
TOURNAMENT FEES	$4,000
TOTAL ATHLETIC REVENUE	$42,000
0300 STATE SOURCES	
STATE FOUNDATION ALLOWANCE	$5,538,400
HEADLEE OBLIGATION - REPORTING	$20,198
MPSERS OFFSET	$865,123
AT RISK	$582,831
SPECIAL EDUCATION	$207,312
31N (ISD)	$119,433
GR START READINESS	$162,342
SPECIAL EDU (ISD)	$34,109
MEDICAID	$3,000
MENTAL HEALTH GRANT	$65,611
FAFSA GRANT	$29,954
35j LITERACY GRANT	$1,586
TRANSPORTATION	$135,000
ENROLLMENT STABILIATION	$30,000
TOTAL STATE REVENUE	$7,794,899
0400 FEDERAL SOURCES	
TITLE I	$266,933
TITLE II	$35,396
TITLE IV	$18,447
ESSER(CARES ACT FUNDS)	$0
CHILD CARE STABILIATION GRANT	$0
IDEA ISD FLOW THROUGH	$46,000
TOTAL FEDERAL REVENUE	$366,776
0500 TRANSFERS & OTHER REVENUE	
ISD FUNDING	$25,000
SALE OF SCHOOL PROPERTY	$2,000
FOOD SERVICE INDIRECT COSTS	$8,000
TOTAL INCOMING TRANSFERS	$35,000
GRAND TOTAL ALL REVENUE:	**$9,726,865**

GENERAL FUND BUDGET DETAIL

	ACTUAL Jun-24 2023-2024	AMENDED Jun-25 2024-2025	BUDGET Jun-25 2025-2026
REVENUES:			
LOCAL SOURCES	$1,404,497	$1,489,069	$1,488,190
ATHLETIC SOURCES	$45,245	$56,700	$42,000
STATE SOURCES	$8,382,875	$8,169,750	$7,794,899
FEDERAL SOURCES	$1,292,923	$553,315	$366,776
TOTAL REVENUES	$11,125,540	$10,268,834	$9,691,865
INCOMING TRANSFERS & OTHER TRANSACTIONS	$83,776	$42,500	$35,000
TOTAL REVENUE SOURCES	**$11,209,316**	**$10,311,334**	**$9,726,865**
EXPENDITURES:			
INSTRUCTION EXPENSE	**$5,564,830**	**$5,729,426**	**$5,509,248**
BASIC PROGRAM (111-113)	$4,304,066	$4,205,908	$4,058,577
ADDED NEEDS (118-125)(225)	$1,260,764	$1,523,518	$1,450,671
SUPPORT SERVICES	**$4,712,878**	**$4,829,198**	**$4,384,321**
PUPIL (212-226)	$974,627	$1,046,369	$946,071
GENERAL ADMINISTRATION (231-232)	$367,973	$357,024	$353,800
SCHOOL ADMINISTRATION (241)(283)	$461,914	$461,541	$459,322
BUSINESS SERVICES (252-259)	$264,273	$265,672	$266,779
OPERATIONS & MAINTENANCE (261)	$1,243,036	$1,312,936	$1,146,694
TRANSPORTATION (271)	$530,867	$636,985	$477,575
CENTRAL SERVICES (284)	$396,195	$248,999	$243,800
ATHLETICS (293)	$317,862	$309,884	$313,501
COMMUNITY SERVICES (331-371)	$156,131	$189,789	$176,779
TOTAL EXPENDITURES	$10,277,708	$10,558,625	$9,893,569
OUTGOING TRANSFERS & TRANSACTIONS	$17,374	$16,288	$16,288
TOTAL EXPENDITURES	**$10,295,082**	**$10,574,912**	**$9,909,857**
EXCESS REVENUE (APPROPRIATIONS)	**$868,993**	**($263,578)**	**($182,992)**
FUND BALANCE JULY 1	**$1,918,693**	**$2,787,686**	**$2,524,108**
FUND BALANCE JUNE 30	**$2,787,686**	**$2,524,108**	**$2,341,116**
Percent of Expenditures	**27.1%**	**23.9%**	**23.6%**

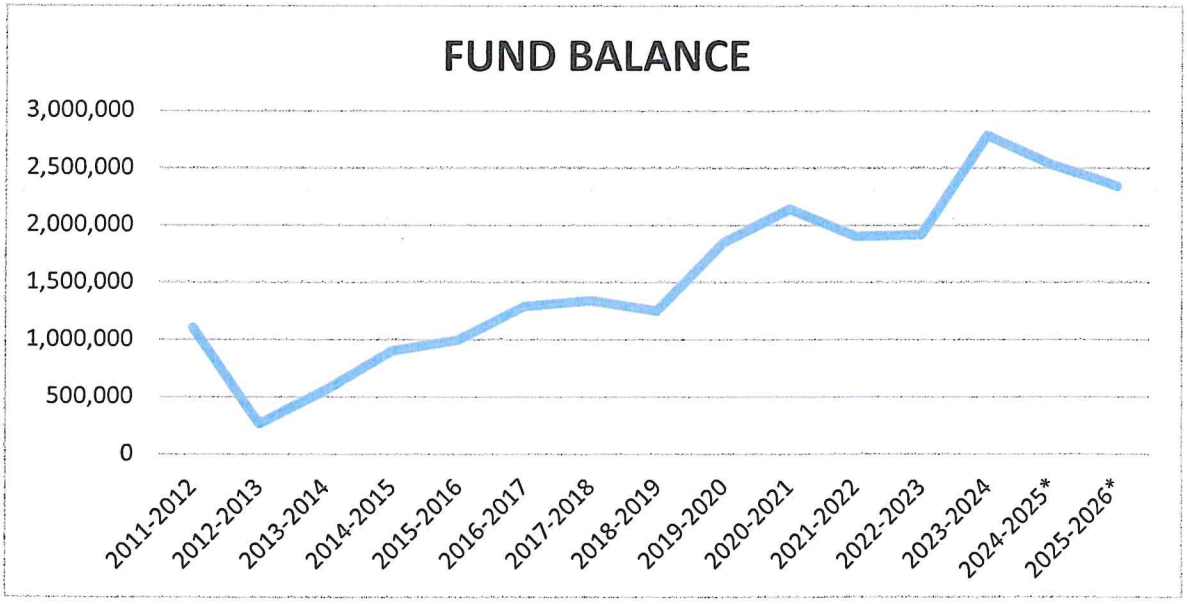

REVENUES
INCOMING TRANSFERS & OTHER TRANSACTIONS 0%
FEDERAL SOURCES 4%
LOCAL SOURCES 16%
STATE SOURCES 80%


EXPENDITURES
BUSINESS SERVICES 3%
ATHLETICS 3%
OUTGOING TRANSFERS & TRANSACTIONS 0%
COMMUNITY SERVICE 2%
TRANSPORTATION 5%
OPERATIONS 11%
ADMINISTRATION 8%
INSTRUCTION EXPENSE 56%
INSTRUCTIONAL OTHER 12%

District Fund Balance

	Change in Equity	Ending Fund Balance
Fiscal Year End 2011-2012	($725,131)	$1,105,730
2012-2013	($838,558)	$267,172
2013-2014	$289,834	$557,006
2014-2015	$346,394	$903,400
2015-2016	$297,780	$1,201,180
2016-2017	$89,610	$1,290,790
2017-2018	$51,175	$1,341,965
2018-2019	($90,560)	$1,251,406
2019-2020	$596,495	$1,847,901
2020-2021	$294,547	$2,142,448
2021-2022	($238,224)	$1,904,224
2022-2023	$14,469	$1,918,693
2023-2024	$868,993	$2,787,686
2024-2025*	($263,578)	$2,524,108
2025-2026*	($182,992)	$2,341,116

*Budgeted

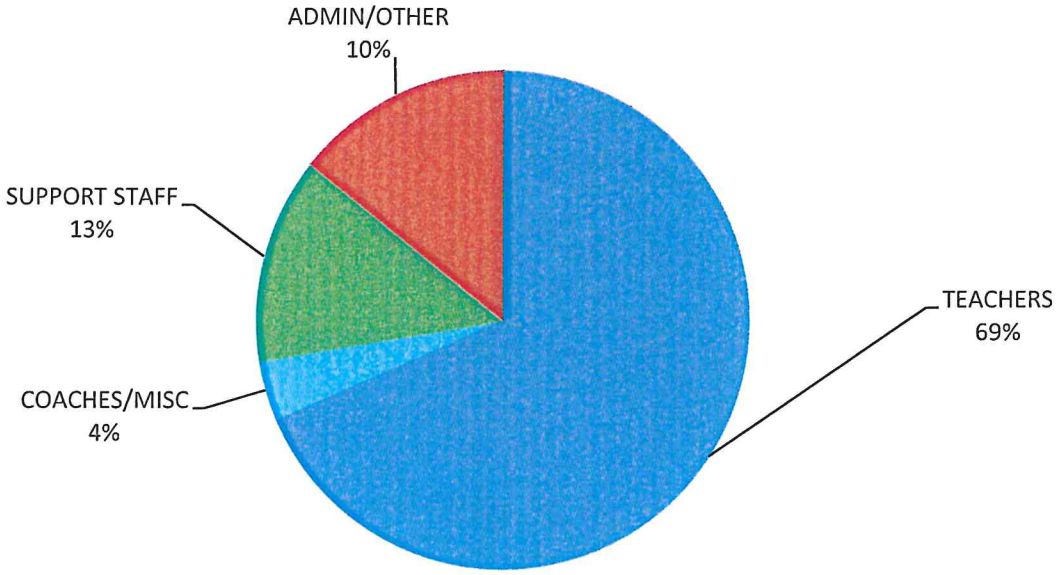


WAGE DETAIL

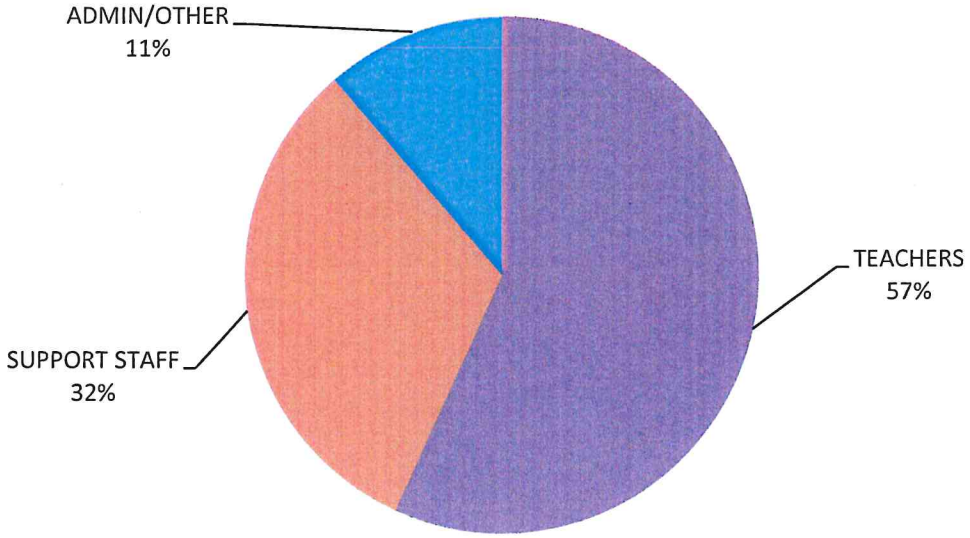
WAGES:	
TEACHERS	$2,884,388
COACHES/SPONSORS/SUBS	$199,380
SUPPORT STAFF	$547,293
ADMINISTRATION	$598,384
TOTAL WAGES	**$4,229,445**
BENEFITS/TAXES/RETIREMENT:	
TEACHERS	$2,124,815
COACHES/SPONSORS/SUBS	$88,931
SUPPORT STAFF	$401,872
ADMINISTRATION	$446,738
TOTAL BENEFITS/TAXES/RETIREMENT	**$3,062,356**
TOTAL EMPLOYEE COMPENSATION	**$7,291,801**
OTHER GENERAL FUND EXPENDITURES	**$2,618,056**
TOTAL GENERAL FUND EXPENDITURES	**$9,909,857**

WAGES	**43%**
BENEFITS	**31%**
TOTAL COMPENSATION	**74%**
OTHER	**26%**
	100%

COMPENSATION BREAKDOWN



STAFF BREAKDOWN



2025-2026 STAFF BREAKDOWN

DEPARTMENT	F.T.E.	HEADCOUNT
ADMINISTRATION:		
ATHLETIC DIRECTOR	0.50	0
FINANCE DIRECTOR	1.00	1
DEAN OF STUDENTS/HOMELESS LIASION	1.00	1
PRINCIPAL	2.00	2
SUPERINTENDENT	1.00	1
	5.50	5
TEACHERS:		
COMPENSATORY EDUCATION	3.24	2
GSRP/PRESCHOOL	2.00	2
ELEMENTARY	17.10	17
GUIDANCE	1.00	1
HIGH SCHOOL	18.16	19
SOCIAL WORKER	3.00	3
SPECIAL EDUCATION	5.50	5
	50.00	49
SUPPORT STAFF:		
BUS DRIVER	6.00	6
CUSTODIAN	5.50	6
PARAPROFESSIONAL	7.00	7
GSRP ASSISTANT/PRESCHOOL	2.50	3
SECRETARY	3.00	3
	24.00	25
OTHER:		
ACCOUNTING	2.00	2
MAINTENANCE	1.00	1
MECHANIC	0.50	0
	3.50	3
TOTAL STAFF	**83.00**	**82**

TEACHERS PER BUILDING			
Elementary:			
	Basic Program	17.10	
	Special Education	2.00	
	Social Worker	1.50	
	GSRP/Preschool	2.00	
	Compensatory	2.06	24.66
JR/SR High School			
	Basic Program	18.16	
	Special Education	3.50	
	Social Worker	1.50	
	Guidance	1.00	
	Compensatory	1.18	25.34
DISTRICT TOTAL		50.00	50.00

2025 DEBT RETIREMENT FUND
DETAIL BUDGET PROJECTION
FOR FISCAL YEAR ENDING JUNE 30, 2026

TAXABLE VALUE: 2025 DEBT MILLAGE LEVY: 1.4 MILLS	ACTUAL 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026
REVENUES:			
PROPERTY TAX LEVY	330,719	321,082	364,599
DELINQUENT TAXES	2,068	100	1,000
OTHER LOCAL SOURCES	1,189	500	1,000
TOTAL REVENUE	333,976	321,682	366,599
INCOMING TRANSFERS	0	0	0
TOTAL REVENUE & INCOMING TRANSFERS	**333,976**	**321,682**	**366,599**
EXPENDITURES:			
REDEMPTION OF PRINCIPAL	235,000	225,000	235,000
INTEREST ON DEBT	76,700	120,113	65,150
MISCELLANEOUS	500	500	500
TOTAL EXPENDITURES	312,200	345,613	300,650
OUTGOING TRANSFERS/TRANSACTIONS	0	0	0
TOTAL APPROPRIATED	**312,200**	**345,613**	**300,650**
EXCESS REVENUE (APPROPRIATIONS)	**21,776**	(23,931)	**65,949**
FUND BALANCE JULY 1ST	**77,553**	**118,530**	**94,599**
FUND BALANCE JUNE 30TH	**99,329**	**94,599**	**160,548**

VOTED 3-30-2022
PAY OFF DATE 11-1-2037

SCHOOL LUNCH FUND
BUDGET DETAIL

	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026
REVENUES:		
INTEREST EARNINGS	125	125
INCOME STUDENT LUNCHES	0	0
INCOME ADULT LUNCHES	3,000	3,500
INCOME ALA-CARTE	21,000	21,000
PREPAID SALES	4,000	4,000
INCOME PRESCHOOL	14,000	15,000
MISCELLANEOUS INCOME	20,000	20,000
STATE AT RISK REIMBURSEMENT	25,000	16,000
MICHIGAN MEALS BREAKFAST	10,600	10,000
MICHIGAN MEALS LUNCH	31,500	30,000
FEDERAL REIMBURSEMENT BREAKFAST	83,000	85,000
FEDERAL REIMBURSEMENT LUNCH	320,000	320,000
COMMODITIES ENTITLEMENT	40,000	40,000
SUMMER FOOD PROGRAM	0	0
SUPPLY CHAIN ASSISTANCE GRANT	0	0
TOTAL REVENUES:	**572,225**	**564,625**
EXPENSES:		
CONTRACT LABOR & FRINGE	192,000	193,000
CONTRACT MANAGER SALARY & FRINGE	43,000	43,500
ADMINISTRATIVE FEES	41,500	42,000
MAINTENANCE/REPAIR EQUIPMENT	5,000	5,000
DUPLICATING COSTS	500	500
FOOD COST	215,000	210,000
FOOD COST/SUPPLY CHAIN ASSISTANCE	0	0
USDA COMMODITIES	40,000	40,000
OFFICE SUPPLIES/POSTAGE	600	600
PAPER/MISC. SUPPLIES	29,800	30,000
EQUIPMENT	98,000	25,000
WORKSHOP/DUES	600	500
MISCELLANEOUS EXPENSE	14,000	15,000
INDIRECT COSTS	8,000	8,000
TOTAL EXPENSES:	**688,000**	**613,100**
REVENUES OVER EXPENSES:	(115,775)	(48,475)
FUND BALANCE JULY 1ST	**332,626**	**216,851**
FUND BALANCE JUNE 30TH	**216,851**	**168,376**

SPECIAL REVENUE FUND
DETAIL BUDGET PROJECTION
FOR FISCAL YEAR ENDING JUNE 30, 2026

	BUDGET 2025-2026
REVENUES:	
PROCEEDS	250,000
TOTAL REVENUE & INCOMING TRANSFERS	**250,000**
EXPENDITURES:	
MISC EXPENDITURES	250,000
TOTAL APPROPRIATED	**250,000**
EXCESS REVENUE (APPROPRIATIONS)	**0**