

ISD #727 2024-2025 Revised Budget

October 2024

	Audited Fund Balance June 30,2024	Revenue Budget 24-25	Expenditure Budget 24-25	Projected Net Change Incr(Decr) in Fund Balance	Transfers	Budgeted Fund Balance June 30,2025
General:						
Restricted -						
Long Term Facilities Maintenance	\$ 162,556	\$ 271,349	\$ 321,345	\$ (49,996)	\$ -	\$ 112,560
Operating Capital	\$ 861,269	\$ 1,131,262	\$ 1,664,021	\$ (532,759)	\$ -	\$ 328,510
Capital Projects Levy	\$ 575,153	\$ 851,190	\$ 1,297,318	\$ (446,128)	\$ -	\$ 129,025
Staff Development	\$ 242,280	\$ 506,787	\$ 502,950	\$ 3,837	\$ -	\$ 246,117
Basic Skills	\$ 677,875	\$ 1,903,542	\$ 2,090,412	\$ (186,870)	\$ -	\$ 491,005
School Library Aid	\$ 21,272	\$ 56,082	\$ 39,355	\$ 16,727	\$ -	\$ 37,999
Literacy Incentive Aid	\$ 20,652	\$ 145,000	\$ 154,191	\$ (9,191)	\$ -	\$ 11,461
American Indian Education Aid	\$ 4,083	\$ 67,500	\$ 67,500	\$ -	\$ -	\$ 4,083
Third Party/Medical Assistance	\$ 318,995	\$ 80,000	\$ 151,575	\$ (71,575)	\$ -	\$ 247,420
Area Learning Center (ALC)	\$ 147,768	\$ 364,110	\$ 449,775	\$ (85,665)	\$ -	\$ 62,103
Scholarships	\$ 18,761	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 18,761
Student Activities	\$ 26,464	\$ 5,500	\$ 2,500	\$ 3,000	\$ -	\$ 29,464
Committed for Severance	\$ 1,227,315	\$ -	\$ 19,023	\$ (19,023)	\$ -	\$ 1,208,292
Committed for Liberty Shelter	\$ 29,120	\$ -	\$ -	\$ -	\$ -	\$ 29,120
Assigned for Q Comp	\$ 119,756	\$ 816,592	\$ 836,669	\$ (20,077)	\$ -	\$ 99,679
Assigned for Athletics and Activities	\$ 93,671	\$ 1,341,503	\$ 1,388,705	\$ (47,202)	\$ -	\$ 46,469
Assigned for Building Level Activities	\$ 166,848	\$ 29,766	\$ 30,556	\$ (790)	\$ -	\$ 166,058
Other Assigned Fund Balances	\$ 4,473,957	\$ 5,000	\$ 2,410,351	\$ (2,405,351)	\$ -	\$ 2,068,606
Nonspendable for Prepaid Items	\$ 67,718	\$ -	\$ -	\$ -	\$ -	\$ 67,718
Unassigned Fund Balance	\$ 8,591,435	\$ 40,429,606	\$ 40,130,210	\$ 299,396	\$ -	\$ 8,890,831
Subtotal	\$ 17,846,948	\$ 48,024,789	\$ 51,576,456	\$ (3,551,667)	\$ -	\$ 14,295,281
Food Service:						
Restricted	\$ 860,680	\$ 2,539,321	\$ 2,705,888	\$ (166,567)	\$ -	\$ 694,113
Nonspendable for Inventory	\$ 45,846	\$ -	\$ -	\$ -	\$ -	\$ 45,846
Subtotal	\$ 906,526	\$ 2,539,321	\$ 2,705,888	\$ (166,567)	\$ -	\$ 739,959
Community Service:						
Restricted -						
Community Education	\$ 1,177,338	\$ 2,563,355	\$ 2,529,961	\$ 33,394	\$ -	\$ 1,210,732
ECFE	\$ 138,876	\$ 281,725	\$ 288,141	\$ (6,416)	\$ -	\$ 132,460
School Readiness	\$ (20,036)	\$ 503,489	\$ 531,719	\$ (28,230)	\$ -	\$ (48,266)
Preschool Screening/Hive Time	\$ 46,035	\$ 20,150	\$ 17,173	\$ 2,977	\$ -	\$ 49,012
Subtotal	\$ 1,342,213	\$ 3,368,719	\$ 3,366,994	\$ 1,725	\$ -	\$ 1,343,938
Building Construction Fund						
Restricted -						
Long-Term Facilities Maintenance	\$ 226,774	\$ -	\$ 226,774	\$ (226,774)	\$ -	\$ -
Referendum Projects	\$ 7,848,707	\$ 125,000	\$ 5,675,500	\$ (5,550,500)	\$ -	\$ 2,298,207
	\$ 8,075,481	\$ 125,000	\$ 5,902,274	\$ (5,777,274)	\$ -	\$ 2,298,207
Debt Service - Restricted	\$ 1,531,860	\$ 6,581,144	\$ 6,157,924	\$ 423,220	\$ -	\$ 1,955,080
OPEB Irrevocable Trust Fund	\$ 1,319,117	\$ 60,000	\$ 42,286	\$ 17,714	\$ -	\$ 1,336,831

Total	\$	31,022,145	\$	60,698,973	\$	69,751,822	\$	(9,052,849)	\$	-	\$	21,969,296
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