# ISD #727 Revised 2025-2026 Budget

**November 2025**

| | Audited Fund Balance June 30,2025 | Revenue Budget 25-26 | Expenditure Budget 25-26 | Projected Net Change Incr(Decr) in Fund Balance | Transfers | Budgeted Fund Balance June 30,2026 |
|---|---|---|---|---|---|---|
| **General:** | | | | | | |
| Restricted - | | | | | | |
| Long Term Facilities Maintenance | $ 44,669 | $ 1,568,038 | $ 2,308,801 | $ (740,763) | $ 700,000 | $ 3,906 |
| Operating Capital | $ 693,043 | $ 760,625 | $ 1,229,122 | $ (468,497) | $ - | $ 224,546 |
| Capital Projects Levy | $ 433,489 | $ 930,816 | $ 1,357,403 | $ (426,587) | $ - | $ 6,902 |
| Staff Development | $ 263,436 | $ 507,533 | $ 512,172 | $ (4,639) | $ - | $ 258,797 |
| Basic Skills | $ 677,815 | $ 1,716,647 | $ 1,843,535 | $ (126,888) | $ - | $ 550,927 |
| Q Comp | $ 120,329 | $ 806,267 | $ 844,315 | $ (38,048) | $ - | $ 82,281 |
| School Library Aid | $ 40,911 | $ 34,849 | $ 41,547 | $ (6,698) | $ - | $ 34,213 |
| Literacy Incentive Aid | $ - | $ 146,588 | $ 157,416 | $ (10,828) | $ 10,828 | $ - |
| Literacy Aid (READ Act) | $ 126,091 | $ - | $ - | $ - | $ (15,460) | $ 110,631 |
| Teacher Compensation READ Act Training | $ 33,130 | $ - | $ 37,762 | $ (37,762) | $ 4,632 | $ - |
| American Indian Education Aid | $ - | $ 63,500 | $ 63,479 | $ 21 | $ - | $ 21 |
| Third Party/Medical Assistance | $ 502,225 | $ 110,000 | $ 194,647 | $ (84,647) | $ - | $ 417,578 |
| Area Learning Center (ALC) | $ 133,062 | $ 377,772 | $ 413,591 | $ (35,819) | $ - | $ 97,243 |
| Scholarships | $ 45,089 | $ 20,000 | $ 20,000 | $ - | $ - | $ 45,089 |
| Student Activities | $ 27,134 | $ 7,650 | $ 10,087 | $ (2,437) | $ - | $ 24,697 |
| Committed for Severance | $ 917,410 | $ - | $ 19,775 | $ (19,775) | $ - | $ 897,635 |
| Assigned for Athletics and Activities | $ 222,581 | $ 1,337,806 | $ 1,481,300 | $ (143,494) | $ - | $ 79,087 |
| Assigned for Building Level Activities | $ 171,698 | $ 32,400 | $ 73,077 | $ (40,677) | $ - | $ 131,021 |
| Other Assigned Fund Balances | $ 3,478,035 | $ 11,999 | $ 383,593 | $ (371,594) | $ (700,000) | $ 2,406,441 |
| Nonspendable for Prepaid Items | $ 57,354 | $ - | $ - | $ - | $ - | $ 57,354 |
| Unassigned Fund Balance | $ 9,783,306 | $ 41,009,476 | $ 43,120,493 | $ (2,111,017) | $ - | $ 7,672,289 |
| Subtotal | $ 17,770,807 | $ 49,441,966 | $ 54,112,115 | $ (4,670,149) | $ - | $ 13,100,658 |
| | | | | | | |
| **Food Service:** | | | | | | |
| Restricted | $ 844,616 | $ 2,610,011 | $ 2,718,026 | $ (108,015) | $ - | $ 736,601 |
| Nonspendable for Inventory | $ 34,186 | $ - | $ - | $ - | $ - | $ 34,186 |
| Subtotal | $ 878,802 | $ 2,610,011 | $ 2,718,026 | $ (108,015) | $ - | $ 770,787 |
| | | | | | | |
| **Community Service:** | | | | | | |
| Nonspendable for Prepaid Items | $ 11,600 | $ - | $ - | $ - | $ - | $ 11,600 |
| Restricted - | | | | | | |
| Community Education | $ 1,322,076 | $ 2,694,062 | $ 2,754,941 | $ (60,879) | $ - | $ 1,261,197 |
| ECFE | $ 170,755 | $ 309,594 | $ 281,968 | $ 27,626 | $ - | $ 198,381 |
| School Readiness | $ (25,584) | $ 494,248 | $ 551,094 | $ (56,846) | $ - | $ (82,430) |
| Preschool Screening | $ 11,752 | $ 21,613 | $ 16,299 | $ 5,314 | $ - | $ 17,066 |
| Subtotal | $ 1,490,599 | $ 3,519,517 | $ 3,604,302 | $ (84,785) | $ - | $ 1,405,814 |
| | | | | | | |
| **Building Construction Fund** | | | | | | |
| Restricted - | | | | | | |
| Long-Term Facilities Maintenance | $ 27,655 | $ - | $ 27,655 | $ (27,655) | $ - | $ - |
| Referendum Projects | $ 2,866,929 | $ 25,000 | $ 2,323,207 | $ (2,298,207) | $ - | $ 568,722 |
| | $ 2,894,584 | $ 25,000 | $ 2,350,862 | $ (2,325,862) | $ - | $ 568,722 |
| | | | | | | |
| **Debt Service - Restricted** | $ 2,024,280 | $ 4,865,286 | $ 4,482,775 | $ 382,511 | $ - | $ 2,406,791 |
| | | | | | | |
| **OPEB Irrevocable Trust Fund** | $ 1,382,879 | $ 100,000 | $ 138,688 | $ (38,688) | $ - | $ 1,344,191 |
| | | | | | | |
| | | | | | | |
| Total | $ 26,441,951 | $ 60,561,780 | $ 67,406,768 | $ (6,844,988) | $ - | $ 19,596,963 |