

	Division of School Finance 400 NE Stinson Blvd. Minneapolis, MN 55413		District Revenues and Expenditures Budget for Fiscal Year (FY) 2026 and FY 2027				ED-00110-49	
General Information: Minnesota Statutes 2025, section 123B.10, requires that every school board shall publish the subject data of this report.								
District Name:		NRHEG PUBLIC SCHOOLS					District Number:	2168
Fund	FY 2026 Beginning Fund Balances	FY 2026 Actual Revenues and Transfers In	FY 2026 Actual Expenditures and Transfers Out	June 30, 2026 Actual Fund Balances	FY 2027 Budget Revenues and Transfers In	FY 2027 Budget Expenditures and Transfers Out	June 30, 2027 Projected Fund Balances	
General Fund/Restricted	\$ 305,684	\$ 1,622,580	\$ 1,801,069	\$ 127,195	\$ 1,360,929	\$ 1,481,894	\$ 6,230	
General Fund/Other	\$ 4,123,409	\$ 9,309,469	\$ 9,563,931	\$ 3,868,947	\$ 9,632,397	\$ 9,757,914	\$ 3,743,430	
Food Service Fund	\$ 213,483	\$ 891,488	\$ 824,628	\$ 280,343	\$ 885,594	\$ 857,397	\$ 308,540	
Community Service Fund	\$ 195,842	\$ 591,775	\$ 615,964	\$ 171,653	\$ 578,579	\$ 575,884	\$ 174,348	
Building Construction Fund	\$ 151,655	\$ 332	\$ 151,985	\$ 2	\$ -	\$ -	\$ 2	
Debt Service Fund	\$ 187,347	\$ 1,354,255	\$ 1,285,868	\$ 255,734	\$ 1,346,559	\$ 1,297,420	\$ 304,873	
Trust Fund	\$ 116,378	\$ 3,828	\$ 1,000	\$ 119,206	\$ 3,800	\$ 4,000	\$ 119,006	
Internal Service Fund	\$ -			\$ -			\$ -	
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total - All Funds	\$ 5,293,798	\$ 13,773,727	\$ 14,244,445	\$ 4,823,080	\$ 13,807,858	\$ 13,974,509	\$ 4,656,429	
Long-Term Debt			Current Statutory Operating Debt per Minnesota Statutes, section 123B.81					
Outstanding July 1, 2025	\$ 13,443,431		Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2026					
Plus: New Issues	\$ 379,347							
Less: Redemeed Issues	\$ 1,008,688		Cost per student - Average Daily Membership (ADM) 06/30/2026					
Outstanding June 30, 2026	\$ 12,814,090							
Short-Term Debt			Total Operating Expenditures					
Certificates of Indebtedness	\$ -		FY 2026 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM					
Other Short-Term Indebtedness	\$ -		FY 2026 Operating Cost per ADM					
The complete budget may be inspected upon request to the superintendent.								
Comments:								
The 2025-26 information has been audited. The 2026-27 budget reflects the most current approved information available at this time. Please visit our school website for additional finance information. NRHEG.k12.mn.us. The complete budget may be inspected upon request from the Superintendent.								

* Other Post-Employment Benefits (OPEB)