

**Capital and Building Funds**  
**Summary of Revenue, Expenditures and Fund Balance**  
**Fiscal Year 2026-27**

Description	(A) Operating Capital	(B) General Fund Lease Levy	(C) Capital Project (Tech Levy)	(D) Long-Term Facility Maintenance (LTFM)	Capital and Building Fund Totals
<b>6/30/26 Projected Fund Balance</b>	\$ 1,023,836	\$ -	\$ 586,129	\$ 8,728,386	\$ 10,338,351
<b>Revenues</b>					
Local Levy	\$ 1,582,572	\$ -	\$ 10,102,130	\$ 4,228,300	\$ 15,913,002
Local Levy (Intermediate District #287 Projects)	-	-	-	176,020	176,020
State Aid	851,590	-	-	-	851,590
Building Lease Levy	425,752	426,908	-	-	852,661
Building Lease Levy - COP	-	1,120,542	-	-	1,120,542
Operating Capital (FY 2026 Adjustment)	6,566	-	-	-	6,566
Operating Capital (FY 2024 Adjustment)	5,109	-	-	-	5,109
Building Lease Levy (Pay23 Adjustment)	61,369	-	-	-	61,369
Cell Tower Lease Revenue	80,000	-	-	-	80,000
Capital Facilities Bond - LED Lighting District-wide Upgrade	(457,800)	-	-	-	(457,800)
Investment Earnings	-	-	-	150,000	150,000
Device Asset Recovery (Trade in Value of Devices)	-	-	50,000	-	50,000
E-rate (Telecommunications and Internet Access)	-	-	10,000	-	10,000
<b>Subtotal Revenue</b>	<b>\$ 2,555,158</b>	<b>\$ 1,547,450</b>	<b>\$ 10,162,130</b>	<b>\$ 4,554,320</b>	<b>\$ 18,819,058</b>
<b>Funds Available</b>	<b>\$ 3,578,994</b>	<b>\$ 1,547,450</b>	<b>\$ 10,748,259</b>	<b>\$ 13,282,706</b>	<b>\$ 29,157,409</b>
<b>Expenditures</b>					
High School	\$ 91,000	\$ -	\$ -	\$ 4,112,984	\$ 4,203,984
High School Activities	50,000	-	-	-	50,000
Central Middle School	8,000	-	-	530,000	538,000
EHSI/Oak Point Elementary	17,000	-	-	1,686,337	1,703,337
Cedar Ridge Elementary	-	-	-	288,511	288,511
Eden Lake Elementary	-	-	-	135,800	135,800
Forest Hills Elementary	-	-	-	475,833	475,833
Prairie View Elementary	30,000	-	-	649,000	679,000
Valley View (TASSEL / ABE / ALC)	5,000	-	-	78,000	83,000
District Wide	482,000	-	-	1,705,000	2,187,000
Grounds Department	80,000	-	-	-	80,000
Transportation - School Buses, Vehicles, Building	998,172	-	495,000	126,000	1,619,172
Personalized Learning & Instruction	850,000	-	-	-	850,000
<b>Subtotal Expenditures</b>	<b>\$ 2,611,172</b>	<b>\$ -</b>	<b>\$ 495,000</b>	<b>\$ 9,787,465</b>	<b>\$ 12,893,637</b>
<b>Lease Levy Expenditures</b>					
Intermediate District #287 Programs	\$ -	\$ 426,908	\$ -	\$ -	\$ 426,908
Golf Program Green Fees	18,202	-	-	-	18,202
Ski Fees	14,250	-	-	-	14,250
City of EP Community Center - Pool and Ice Arena	171,000	-	-	-	171,000
Hennepin Technical College	50,612	-	-	-	50,612
Metro South Collaborative	171,688	-	-	-	171,688
Certificates of Participation - Principal & Interest	197,743	1,120,542	-	-	1,318,285
<b>Subtotal Expenditures</b>	<b>\$ 623,495</b>	<b>\$ 1,547,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,170,945</b>
District-Wide Contingency	\$ 75,000	\$ -	\$ -	\$ 350,000	\$ 425,000
<b>Capital Project (also known as Technology) Levy</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,201,968</b>	<b>\$ -</b>	<b>\$ 10,201,968</b>
<b>Total 2026-27 Capital Expenditures</b>	<b>\$ 3,309,667</b>	<b>\$ 1,547,450</b>	<b>\$ 10,696,968</b>	<b>\$ 10,137,465</b>	<b>\$ 25,691,550</b>
<b>Restricted Fund Balance Estimate @ 6/30/27</b>	<b>\$ 269,327</b>	<b>\$ -</b>	<b>\$ 51,291</b>	<b>\$ 3,145,242</b>	<b>\$ 3,465,859</b>
<b>Fund Balance as a Percentage of Expenditures</b>	8.14%	0.00%	0.48%	31.03%	13.49%