

Capital and Building Funds
Summary of Revenue, Expenditures and Fund Balance
Fiscal Year 2025-26

Description	(A) Operating Capital	(B) Certificates of Participation (Lease Levy)	(C) Capital Project (Tech Levy)	(D) Long-Term Facility Maintenance (LTFM)	Capital and Building Fund Totals
6/30/25 Projected Fund Balance	\$ 1,359,485	\$ -	\$ 458,219	\$ 9,702,941	\$ 11,520,645
Revenues					
Local Levy	\$ 1,628,143	\$ -	\$ 10,093,029	\$ 4,085,786	\$ 15,806,958
Local Levy (Intermediate District #287 Projects)	-	-	-	100,319	100,319
State Aid	670,459	-	-	-	670,459
Building Lease Levy	844,367	1,118,959	-	-	1,963,326
Operating Capital (FY 2025 Adjustment)	(8,978)	-	-	-	(8,978)
Operating Capital (FY 2023 Adjustment)	5,170	-	-	-	5,170
Building Lease Levy (Pay20 Adjustment)	(90,507)	-	-	-	(90,507)
Cell Tower Lease Revenue	83,000	-	-	-	83,000
Capital Facilities Bond - LED Lighting District-wide Upgrade	(456,750)	-	-	-	(456,750)
Investment Earnings	-	-	-	250,000	250,000
Device Asset Recovery (Trade in Value of Devices)	-	-	210,000	-	210,000
E-rate (Telecommunications and Internet Access)	-	-	15,000	-	15,000
Subtotal Revenue	\$ 2,674,904	\$ 1,118,959	\$ 10,318,029	\$ 4,436,105	\$ 18,547,997
Funds Available	\$ 4,034,389	\$ 1,118,959	\$ 10,776,248	\$ 14,139,046	\$ 30,068,642
Expenditures					
High School	\$ 8,500	\$ -	\$ -	\$ 1,570,000	\$ 1,578,500
High School Activities	70,000	-	-	130,000	200,000
Central Middle School	15,000	-	-	209,000	224,000
EHSI/Oak Point Elementary	-	-	-	641,200	641,200
Cedar Ridge Elementary	-	-	-	365,610	365,610
Eden Lake Elementary	-	-	-	222,500	222,500
Forest Hills Elementary	-	-	-	384,500	384,500
Prairie View Elementary	-	-	-	128,000	128,000
Administrative Services Center	8,000	-	-	283,000	291,000
Valley View (TASSEL / ABE / ALC)	-	-	-	1,000,000	1,000,000
District Wide	370,000	-	-	1,350,000	1,720,000
Grounds Department	70,000	-	-	-	70,000
Transportation - School Buses, Vehicles, Building	544,000	-	-	844,000	1,388,000
Personalized Learning & Instruction	850,000	-	-	-	850,000
Subtotal Expenditures	\$ 1,935,500	\$ -	\$ -	\$ 7,127,810	\$ 9,063,310
Lease Levy Expenditures					
Intermediate District #287 Programs	\$ 518,664	\$ -	\$ -	\$ -	\$ 518,664
Golf Program Green Fees	18,202	-	-	-	18,202
Ski Fees	24,700	-	-	-	24,700
City of EP Community Center - Pool and Ice Arena	156,750	-	-	-	156,750
Hennepin Technical College	13,755	-	-	-	13,755
Metro South Collaborative	90,180	-	-	-	90,180
Hopkins Schools - Other Community Education Programs	3,757	-	-	-	3,757
	-	-	-	-	-
Certificates of Participation - Principal & Interest	197,463	1,118,959	-	-	1,316,422
Subtotal Expenditures	\$ 1,023,471	\$ 1,118,959	\$ -	\$ -	\$ 2,142,430
District-Wide Contingency	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Capital Project (also known as Technology) Levy	\$ -	\$ -	\$ 10,439,651	\$ -	\$ 10,439,651
Total 2025-26 Capital Expenditures	\$ 3,058,971	\$ 1,118,959	\$ 10,439,651	\$ 7,127,810	\$ 21,745,391
Restricted Fund Balance Estimate @ 6/30/26	\$ 975,418	\$ -	\$ 336,597	\$ 7,011,236	\$ 8,323,251
Fund Balance as a Percentage of Expenditures	31.89%	0.00%	3.22%	98.36%	38.28%