

FY2026 Budget Assumptions

Library Aid decreased from \$40,000.00 to \$20,000.00

TRA rates increased from 8.75% to 9.81%. Estimate of increase is \$6,738.00

General Education aid increased from \$7,281.00 per pupil to \$7,481.00 per pupil.
This represents a 2.74% increase.

Estimate of students counts FY2025	1076
Estimate of student counts FY2026	1076

Starting January 2026, Pipestone Areas Schools will have to pay
between .44 and .88 to fund the Paid Family Medical Leave.
There is a .44% calculation in this budget which is an increase of \$19,126.00.

The Salaries, transportation(Obj. 360), Special Education contracted
services, ALC and PSEO (Obj. 393,394,396 and 397) account for
81% of the budget.

The special education estimate is very soft.

If needed, budget amendments will be prepared and presented to the
board in February of 2026.

Independent School District #2689
FY26 Original General Fund Revenue and Expenditures
June 11th, 2025

FY26 Projected Original Revenue	\$16,949,435.00
FY26 Projected Original Expenditures	<u>(\$17,995,571.00)</u>
FY26 Projected Deficit	<u><u>(\$1,046,136.00)</u></u>

Independent School District #2689							
FY26 Original General Fund Revenue							
June 11th, 2025							
General Education Aid				26 Original Budget	25 Revised Budget	Difference	
Basic Skills				\$1,145,166.00	\$1,217,879.00	(\$72,713.00)	
Gifted and Talented				\$15,707.00	\$15,372.00	\$335.00	
Learning and Development				\$256,103.00	\$252,094.00	\$4,009.00	
Staff Development				\$180,775.00	\$172,185.00	\$8,590.00	
Operating Capital				\$2,416.00	\$34,255.00	(\$31,839.00)	
County Apportionment				\$33,000.00	\$33,000.00	\$0.00	
Endowment				\$75,941.00	\$65,996.00	\$9,945.00	
Literacy Incentive Aid				\$55,186.00	\$52,862.00	\$2,324.00	
Voluntary PreK				\$320,217.00	\$218,967.00	\$101,250.00	
English Learner (Prior years part of Basic Skills)				\$175,283.00	\$0.00	\$175,283.00	
Unrestricted General Ed Revenue				\$9,313,697.00	\$9,330,123.00	(\$16,426.00)	
Share Time Aid				\$143.00	\$3,981.00	(\$3,838.00)	
Acheivement and Ingegration Aid				\$54,234.00	\$23,132.00	\$31,102.00	
Paraprofessional Training				\$6,501.00	\$0.00	\$6,501.00	
Total General Education Aid				\$11,634,369.00	\$11,419,846.00	\$214,523.00	
Levies							
Operating Capital Levy				\$203,050.00	\$148,653.00	\$54,397.00	
Safe Schools Levy				\$49,703.00	\$42,586.00	\$7,117.00	
Career and Technical Levy				\$64,689.00	\$61,643.00	\$3,046.00	
Achievement and Integration Levy				\$41,533.00	\$42,776.00	(\$1,243.00)	
Long Term Facilities Maintenance Levy				\$245,145.00	\$190,737.00	\$54,408.00	
General Fund Levy				\$1,198,683.00	\$1,015,375.00	\$183,308.00	
OPEB Levy				\$8,558.00	\$52,590.00	(\$44,032.00)	
Lease Levy(Included in General Levy Prior Years)				\$156,312.00	\$0.00	\$156,312.00	
Disparity				\$13,000.00	\$16,000.00	(\$3,000.00)	
Homestead Ag Mkt Value Credit				\$7,500.00	\$12,000.00	(\$4,500.00)	
Abatement				\$989.00	\$17.00	\$972.00	
Total Levies				\$1,989,162.00	\$1,582,377.00	\$406,785.00	
Other Aid							
Special Education Aid				\$2,100,000.00	\$2,215,000.00	(\$115,000.00)	
Third Party Pay				\$40,000.00	\$35,000.00	\$5,000.00	
Non-Public Transportation Aid				\$31,734.00	\$29,129.00	\$2,605.00	
LongTerm Facilities Maintenance Aid				\$45,288.00	\$41,113.00	\$4,175.00	
Sale of Materials				\$750.00	\$750.00	\$0.00	
Indian Education Grant				\$0.00	\$0.00	\$0.00	
Misc Rev through MDE				\$218,200.00	\$108,386.00	\$109,814.00	
Library Aid				\$20,000.00	\$40,000.00	(\$20,000.00)	
Student Support Service Aid				\$40,000.00	\$40,000.00	\$0.00	
Summer Unemployment Insurance Reimbursement				\$60,000.00	\$66,000.00	(\$6,000.00)	
English Learner Cross Subsidy Aid				\$3,406.00	\$1,954.00	\$1,452.00	
Literacy Read Act				\$0.00	\$43,415.00	(\$43,415.00)	
Literacy Read Act Teacher Compensation				\$0.00	\$39,198.00	(\$39,198.00)	
Total Miscellaneous				\$2,559,378.00	\$2,659,945.00	(\$100,567.00)	
Local and Federal Revenue							
AP Tests, Chromebook Repairs, Lost Books				\$1,500.00	\$1,850.00	(\$350.00)	
Gate Receipts				\$43,750.00	\$45,600.00	(\$1,850.00)	
Insurance Recovery				\$0.00	\$1,448.00	(\$1,448.00)	
Interest Income				\$210,720.00	\$157,080.00	\$53,640.00	
Rent School Facilities				\$6,035.00	\$6,185.00	(\$150.00)	
Gifts/Donations				\$21,500.00	\$7,950.00	\$13,550.00	
Miscellaneous Revenue				\$43,600.00	\$63,241.00	(\$19,641.00)	
Miscellaneous Local Taxes				\$57,000.00	\$58,823.00	(\$1,823.00)	
Federal Title Programs				\$347,421.00	\$371,596.00	(\$24,175.00)	
Federal Aid Thru Other Agencies				\$31,000.00	\$40,034.00	(\$9,034.00)	
ESSER III Finance 160				\$0.00	\$64,540.00	(\$64,540.00)	
Reimbursement from MN School Districts				\$4,000.00	\$720.00	\$3,280.00	
Out of District Tuition				\$0.00	\$0.00	\$0.00	
				\$766,526.00	\$819,067.00	(\$52,541.00)	
Grand Total				\$16,949,435.00	\$16,481,235.00	\$468,200.00	

Independent School District #2689					
FY26 Original General Fund Expenditures					
June 11th, 2025					
		Code	26 Original Budget	25 Amended Budget	Difference
Administrative Salaries		110	\$617,860.00	\$580,426.00	\$37,434.00
Teacher Salaries		140	\$5,488,041.00	\$5,263,453.00	\$224,588.00
Non-Licensed Classroom Personnel		141	\$55,277.00	\$62,250.00	(\$6,973.00)
Licensed Instructional Support Personnel		143	\$146,324.00	\$145,022.00	\$1,302.00
Non-Licensed Instructional Support Personnel		144	\$0.00	\$0.00	\$0.00
Substitute Salaries		145	\$162,000.00	\$162,000.00	\$0.00
Substitute Non-Licensed Classroom		146	\$30,000.00	\$30,000.00	\$0.00
Language Pathologist		152	\$25,000.00	\$29,000.00	(\$4,000.00)
School Nurse		154	\$116,388.00	\$111,389.00	\$4,999.00
Social Worker		156	\$111,071.00	\$105,385.00	\$5,686.00
Certified Paraprofessional		161	\$680,640.00	\$681,564.00	(\$924.00)
Certified One-to-One Paraprofessional		162	\$245,020.00	\$234,625.00	\$10,395.00
School Counselor		165	\$186,234.00	\$133,369.00	\$52,865.00
Non-Instructional Support		170	\$925,217.00	\$978,391.00	(\$53,174.00)
DAPE Specialist		174	\$0.00	\$0.00	\$0.00
Cultural Liaison		175	\$25,089.00	\$0.00	\$25,089.00
Other Salary Payment		185	\$538,120.00	\$547,348.00	(\$9,228.00)
Severance		191	\$14,025.00	\$14,351.00	(\$326.00)
FICA		210	\$714,829.00	\$701,179.00	\$13,650.00
PERA		214	\$154,613.00	\$152,623.00	\$1,990.00
TRA		218	\$644,463.00	\$603,745.00	\$40,718.00
Health Insurance		220	\$822,717.00	\$831,147.00	(\$8,430.00)
Life Insurance		230	\$5,939.00	\$11,857.00	(\$5,918.00)
Group Dental Insurance		235	\$1,487.00	\$1,403.00	\$84.00
Long Term Disability		240	\$0.00	\$336.00	(\$336.00)
TSA Match		250	\$110,840.00	\$98,260.00	\$12,580.00
Employer Sponsored H S A		251	\$119,300.00	\$117,743.00	\$1,557.00
Workmens Comp		270	\$57,960.00	\$54,254.00	\$3,706.00
Unemployment Compensation		280	\$10,000.00	\$10,000.00	\$0.00
Unemployment Summer		281	\$71,000.00	\$66,000.00	\$5,000.00
Other Post Employment Benefits		291	\$27,453.00	\$29,011.00	(\$1,558.00)
Total Salaries and Fringe			\$12,106,907.00	\$11,756,131.00	\$350,776.00
Other Employee Benefits		299	\$0.00	\$0.00	\$0.00
Fed Sub Awards under \$25,000.00		303	\$2,500.00	\$0.00	\$2,500.00
Fed Sub Awards over \$25,000.00		304	\$0.00	\$0.00	\$0.00
Consulting and Servicing Fees		305	\$367,240.00	\$230,235.00	\$137,005.00
School Resource Officer		310	\$60,632.00	\$52,000.00	\$8,632.00
Services Purchased from Coop		316	\$178,806.00	\$177,021.00	\$1,785.00
Computer and Technology Services		319	\$0.00	\$0.00	\$0.00
Communications/Phone		320	\$55,504.00	\$39,935.00	\$15,569.00
Postage and Express		329	\$7,110.00	\$8,450.00	(\$1,340.00)
Utility Services		330	\$315,939.00	\$315,198.00	\$741.00
Short Term Rentals		335	\$171,023.00	\$141,904.00	\$29,119.00
Property Insurance		340	\$214,304.00	\$185,400.00	\$28,904.00
Repairs and Maintenance		350	\$180,250.00	\$231,608.22	(\$51,358.22)
Transportation		360	\$1,317,255.00	\$1,244,569.00	\$72,686.00
Travel		366	\$205,669.00	\$149,289.00	\$56,380.00
Entry Fees/Student Travel		369	\$48,175.00	\$69,950.00	(\$21,775.00)
To Out of State Districts		392	\$36,976.00	\$39,372.00	(\$2,396.00)
Special Ed Contracted Services		393	\$207,198.00	\$204,280.00	\$2,918.00
To Non-Ed Agency		394	\$376,033.00	\$406,331.00	(\$30,298.00)
Special Ed Salary Purchased from Co-op		396	\$503,609.00	\$449,697.00	\$53,912.00
Special Ed Benefits Purchased Co-op		397	\$113,932.00	\$106,142.00	\$7,790.00
Charge Back		398	\$0.00	\$0.00	\$0.00
Purchase of Special Ed Contracted Services		399	\$0.00	\$0.00	\$0.00
General Supplies		401	\$193,558.00	\$219,141.95	(\$25,583.95)
Non-Instructional Computer Software		405	\$79,997.00	\$114,663.00	(\$34,666.00)
Instructional Software License		406	\$72,008.00	\$93,610.00	(\$21,602.00)
Instructional Supplies		430	\$201,256.00	\$170,086.05	\$31,169.95
Individualized Materials		433	\$46,044.00	\$27,914.00	\$18,130.00
Fuel for Buildings		440	\$72,000.00	\$85,200.00	(\$13,200.00)
Non-Instructional Tech Supplies		455	\$2,500.00	\$17,000.00	(\$14,500.00)
Instructional Tech Supplies		456	\$0.00	\$2,460.00	(\$2,460.00)
Textbooks/Workbooks		460	\$67,055.00	\$73,387.00	(\$6,332.00)
Standardized tests		461	\$0.00	\$5,400.00	(\$5,400.00)
Non-Instructional Tech Devices		465	\$142,344.00	\$40,276.78	\$102,067.22
Instructional Technology Devices		466	\$41,300.00	\$85,000.00	(\$43,700.00)
Library Books		470	\$23,000.00	\$24,300.00	(\$1,300.00)
Cap Noninstructional Tech Software		505	\$10,000.00	\$10,000.00	\$0.00
Cap Instructional Tech Software		506	\$0.00	\$0.00	\$0.00
Site or Grounds Acquisition		510	\$25,000.00	\$10,904.00	\$14,096.00
Building Acquisition and Construction		520	\$165,000.00	\$348,393.00	(\$183,393.00)
Equipment Purchased		530	\$103,569.00	\$56,982.00	\$46,587.00
Special Education Equipment		533	\$0.00	\$0.00	\$0.00
Chargeback		545	\$0.00	\$0.00	\$0.00
Eligible Pupil Transportation		548	\$0.00	\$0.00	\$0.00
Vehicles Purchased		550	\$0.00	\$0.00	\$0.00
Technology Equipment		555	\$40,700.00	\$15,790.00	\$24,910.00
Technology Equipment Special Education		556	\$0.00	\$0.00	\$0.00
Principal on Capital Lease		580	\$85,000.00	\$82,000.00	\$3,000.00
Interest on Capital Lease		581	\$6,978.00	\$9,608.00	(\$2,630.00)
Dues and Memberships		820	\$23,100.00	\$20,681.00	\$2,419.00
Taxes and Special Assessments		896	\$1,100.00	\$1,090.96	\$9.04
Affordable Care Act Penalties		897	\$21,000.00	\$18,539.82	\$2,460.18
Scholarships		898	\$0.00	\$0.00	\$0.00
Miscellaneous Other Expenses		899	\$4,000.00	\$4,000.00	\$0.00
Contingency			\$100,000.00	\$1,085.22	\$98,914.78
Total			\$17,995,571.00	\$17,345,025.00	\$650,546.00
There is a total of \$100,000.00 Contingency included in this budget.					

Fund Balance Percentage Estimate							
6/30/2024 Fund Balances		\$7,565,930.00					
FY2024 Expenditures		\$16,518,942.00					
Fund Balance Percentage		45.80%					
6/30/2025 Fund Balances Estimate		\$6,702,140	\$7,565,930.00 - 863,790.00=\$6,702,140				
FY2025 Estimate Expenditures		\$17,345,025					
FY2025 Estimate Fund Balance Percentage		38.60%					
06/30/2026 Fund Balance Estimate		\$5,656,004.00	\$6,702,140-\$1,046,136=\$5,656,004				
FY2026 Estimate Expenditures		\$17,995,571.00					
FY2026 Estimate Fund Balance Percentage		31.40%					

Independent School District #2689			
FY26 Overall Budget			
Food Service Fund			
FY26 Projected Revenue			\$1,140,470.00
FY26 Projected Expenditures			\$1,084,865.00
FY25 Projected Revenues over Expenditures			\$55,605.00
Preliminary Budget			
06.30.24 Fund Balance			\$950,689.00
Projected FY25 Surplus			\$33,891.00
Projected 6.30.25 Fund Balance			\$984,580.00
Projected FY26 Surplus			\$55,605.00
Projected 06.30.26 Fund Balance			\$1,040,185.00

Independent School District #2689					
FY26 Original Food Service Revenue					
Food Service Fund					
Classification		Code	FY26 ORIG Budget	FY25 REV Budget	Change
Interest Income		092	\$25,286.00	\$18,360.00	\$6,926.00
Miscellaneous Local Revenue		099	\$0.00	\$5,000.00	(\$5,000.00)
State Aids and Grants		300	\$435,976.00	\$447,284.00	(\$11,308.00)
School Lunch Federal		471	\$75,765.00	\$72,318.00	\$3,447.00
Free-Reduced Lunch		472	\$276,105.00	\$268,735.00	\$7,370.00
Commodity Distribution		474	\$80,000.00	\$60,000.00	\$20,000.00
Breakfast		476	\$120,000.00	\$151,550.00	(\$31,550.00)
At Risk Supper		477	\$14,923.00	\$14,635.00	\$288.00
Summer Food Program		479	\$31,685.00	\$30,305.00	\$1,380.00
Sales to Pupils		601	\$80,730.00	\$78,500.00	\$2,230.00
Total			\$1,140,470.00	\$1,146,687.00	(\$6,217.00)

Independent School District #2689				
FY26 Original Food Service Expenditures				
Food Service Fund				
Classification	Code	FY26 ORIG Budget	FY25 REV Budget	Change
Consulting Fees	305	\$933,565.00	\$985,896.00	(\$52,331.00)
Postage and Express	329	\$1,200.00	\$1,550.00	(\$350.00)
Repairs and Maintenance	350	\$20,000.00	\$10,000.00	\$10,000.00
Travel	366	\$100.00	\$150.00	(\$50.00)
General Supplies	401	\$15,000.00	\$30,000.00	(\$15,000.00)
NonInstr Computer Software	405	\$5,000.00	\$5,200.00	(\$200.00)
Commodities	491	\$80,000.00	\$60,000.00	\$20,000.00
Equipment Purchased	530	\$30,000.00	\$20,000.00	\$10,000.00
Technology Equipment	555	\$0.00	\$0.00	\$0.00
Total		\$1,084,865.00	\$1,112,796.00	(\$27,931.00)

FY26 Community Education Fund Balance			
06/30/2024 Actual Fund Balance			\$242,144.00
FY25 Estimated Revenue over Expenditures			\$24,488.00
06/30/2025 Estimated Fund Balance			\$266,632.00
FY26 Estimated Revenue over Expenditures			\$40,232.00
06/30/2026 Estimated Fund Balance			\$306,864.00

FY 26 Original Budget					
Community Education					
				FY2026 Original	FY2025 Revised Difference
Projected Revenue					
Interest Income			\$19,668.00	\$12,240.00	\$7,428.00
Community Education Levy			\$43,377.00	\$42,762.00	\$615.00
Disparity			\$2,500.00	\$2,500.00	\$0.00
Ag Market Value Credit			\$1,500.00	\$2,000.00	(\$500.00)
Abatement			\$62.00	\$0.00	\$62.00
Non-Public Aid			\$381.00	\$301.00	\$80.00
Drivers Education Fees			\$24,000.00	\$21,000.00	\$3,000.00
Acceleration Camp			\$7,000.00	\$7,007.00	(\$7.00)
Youth Traveling Basketball			\$6,000.00	\$3,000.00	\$3,000.00
JO Volleyball			\$2,000.00	\$5,500.00	(\$3,500.00)
Youth Football			\$4,000.00	\$4,000.00	\$0.00
Little Arrow Wrestling			\$1,400.00	\$1,000.00	\$400.00
Youth Baseball			\$5,000.00	\$0.00	\$5,000.00
Home-Visiting Levy			\$984.00	\$1,107.00	(\$123.00)
Pre-School Screening			\$2,775.00	\$2,649.00	\$126.00
After School Enrichment Levy			\$13,770.00	\$13,770.00	\$0.00
Youth Service Levy			\$7,443.00	\$7,443.00	\$0.00
Community Education Programs			\$5,000.00	\$5,000.00	\$0.00
Total Projected Revenue			\$146,860.00	\$131,279.00	\$15,581.00
Projected Expenditures					
Drivers Education			\$23,390.00	\$26,976.00	(\$3,586.00)
Director and Assistant Salary and Benefits			\$13,639.00	\$23,358.00	(\$9,719.00)
Advertisement, Postage, Prof Dues			\$10,900.00	\$3,010.00	\$7,890.00
Acceleration Camp			\$7,000.00	\$7,007.00	(\$7.00)
PickleBall			\$0.00	\$400.00	(\$400.00)
Little Arrow Wrestling			\$1,400.00	\$1,000.00	\$400.00
Youth Baseball			\$5,000.00	\$0.00	\$5,000.00
Traveling Youth Basketball			\$6,000.00	\$3,000.00	\$3,000.00
JO Volleyball			\$2,000.00	\$5,500.00	(\$3,500.00)
Youth Football			\$4,000.00	\$3,417.00	\$583.00
Preschool Screening			\$6,886.00	\$6,609.00	\$277.00
After School Program			\$13,770.00	\$13,770.00	\$0.00
Summer Recreation Programs			\$7,443.00	\$7,443.00	\$0.00
Nonpublic Schools Textbooks			\$200.00	\$301.00	(\$101.00)
Community Education Programming			\$5,000.00	\$5,000.00	\$0.00
			\$106,628.00	\$106,791.00	(\$163.00)
FY26 Projected Original Revenue			\$146,860.00		
FY26 Projected Original Expenditures			(\$106,628.00)		
Total Projected Revenue over Expenditures			\$40,232.00		

FY 26 Original Budget						
Learning Readiness						
				FY2026 Original	FY2025 Revised	Difference
Aid				\$52,058.00	\$47,863.00	\$4,195.00
Voluntary Prekindergarten Funding				\$0.00	\$0.00	\$0.00
Tuition	(Parents, Pathways II, Special Needs)			\$34,365.00	\$34,364.00	\$1.00
Total Projected Revenue				\$86,423.00	\$82,227.00	\$4,196.00
Salaries and Benefits				\$57,620.00	\$54,974.00	\$2,646.00
Instructional Supplies				\$500.00	\$12,500.00	(\$12,000.00)
Postage				\$250.00	\$250.00	\$0.00
Travel				\$0.00	\$0.00	\$0.00
General Supplies				\$0.00	\$100.00	(\$100.00)
Entry Fees Student Travel				\$0.00	\$0.00	\$0.00
Instructional Software License				\$0.00	\$0.00	\$0.00
Bussing				\$19,692.00	\$17,820.00	\$1,872.00
Total Projected Expenditures				\$78,062.00	\$85,644.00	(\$7,582.00)
Projected Revenue over Expenditures				\$8,361.00	(\$3,417.00)	\$11,778.00
06.30.2024 Positive Fund Balance				(\$461.00)		
FY25 Projected Expenditures over Revenue				(\$3,417.00)		
06.30.2025 Projected Negative Fund Balance				(\$3,878.00)		
FY26 Projected Revenue over Expenditures				\$8,361.00		
06.30.2026 Projected Positive Fund Balance				\$4,483.00		

FY 26 Original Budget						
Early Childhood Family Education						
				FY2026 Orig	FY2025 Revised	Difference
Levy				\$56,427.00	\$45,169.00	\$11,258.00
Aid				\$0.00	\$9,614.00	(\$9,614.00)
Tuition				\$0.00	\$0.00	\$0.00
Other				\$0.00	\$0.00	\$0.00
Total Projected Revenue				\$56,427.00	\$54,783.00	\$1,644.00
Salaries and Benefits				\$27,288.00	\$30,198.00	(\$2,910.00)
Postage				\$600.00	\$800.00	(\$200.00)
Instructional Supplies				\$11,742.00	\$8,000.00	\$3,742.00
Entry Fees				\$400.00	\$750.00	(\$350.00)
Transportation				\$400.00	\$600.00	(\$200.00)
Total Projected Expenditures				\$40,430.00	\$40,348.00	\$82.00
Projected Revenue Over Expenditures				\$15,997.00	\$14,435.00	\$1,562.00
06.30.2024 Positive Fund Balance				\$310,530.00		
FY25 Projected Revenue over Expenses				\$14,435.00		
Projected 06.30.2025 Positive Fund Balance				\$324,965.00		
FY26 Projected Revenue over Expenditures				\$15,997.00		
06.30.2026 Projected Positive Fund Balance				\$340,962.00		

Independent School District #2689			
FY26 Original Budget			
Building Construction Fund			
Projected 6.30.2025 Fund Balance			\$1,293,477.00
FY26 Interest Income			\$23,449.00
FY26 Construction Costs			(\$1,739,726.00)
Projected 6.30.2026 Fund Balance			(\$422,800.00)

Independent School District #2689					
FY2026 Original Debt Service Revenue and Expenditures					
FY2026 Debt Service Fund Revenue					\$2,208,769.00
FY2026 Debt Service Fund Expenditures					(\$2,185,850.00)
Difference					\$22,919.00

Independent School District #2689						
FY2026 Original Debt Service Fund Revenue						
			26 Orig Budget		25 RVSD Budget	Difference
Levy			\$1,025,558.00		\$1,140,196.00	(\$114,638.00)
Interest Income			\$25,286.00		\$16,320.00	\$8,966.00
Disparity Reduction			\$40,000.00		\$38,000.00	\$2,000.00
Homestead/Ag Mkt Value Credit			\$25,000.00		\$25,000.00	\$0.00
Other Property Tax Credit			\$1,092,925.00		\$1,024,945.00	\$67,980.00
Total Debt Service Fund Revenue			\$2,208,769.00		\$2,244,461.00	(\$35,692.00)

Independent School District #2689							
FY2026 Original Debt Service Fund Expenditures							
				26 Orig Budget	25 RVSD Budget	Difference	
Bond Redemption				\$1,265,000.00	\$1,165,000.00	\$100,000.00	
Bond Interest				\$920,850.00	\$1,027,952.00	(\$107,102.00)	
Total Expenditures				\$2,185,850.00	\$2,192,952.00	(\$7,102.00)	

Independent School District #2689
FY26 Original High School Activity Revenue and Expenses

FY26 Projected Original Revenue	\$139,800.00
FY26 Projected Original Expenditures	<u>(\$136,350.00)</u>
FY26 Projected Increase in Balances	<u><u>\$3,450.00</u></u>

See attached for the various organizations

Pipestone Area Schools ISD #2689
Expenditure / Revenue Guideline
Period Ending July 31, 2025

Sequence: Fd, Org, Pro

										FY2026Orig					% YTD	Remaining	
										Annual Budget	Period 202601	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description								
1	Student Activities																
	R	21	005	000	913	301	099	401	913	Baseball	(1,500.00)	0.00	(1,465.93)	98%	0.00	98%	(34.07)
	R	21	005	000	914	301	099	401	914	Boys Basketball	(2,200.00)	0.00	(1,975.14)	90%	0.00	90%	(224.86)
	R	21	005	000	960	301	099	401	960	Class of 2026	(750.00)	0.00	(622.00)	83%	0.00	83%	(128.00)
	R	21	005	000	957	301	099	401	957	Prom	(8,000.00)	0.00	(7,671.77)	96%	0.00	96%	(328.23)
	R	21	005	000	958	301	099	401	958	Homecoming	(1,500.00)	0.00	(1,578.00)	105%	0.00	105%	78.00
	R	21	005	000	955	301	099	401	955	Fall Concessions	(9,000.00)	0.00	(8,764.42)	97%	0.00	97%	(235.58)
	R	21	005	000	956	301	099	401	956	Winter Concessions	(13,000.00)	0.00	(12,621.23)	97%	0.00	97%	(378.77)
	R	21	005	000	948	301	099	401	948	Wrestling Club	(1,000.00)	0.00	(807.39)	81%	0.00	81%	(192.61)
	R	21	005	000	951	301	099	401	951	One Act Play	(1,500.00)	0.00	(1,921.09)	128%	0.00	128%	421.09
	R	21	005	000	945	301	099	401	945	Track	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)
	R	21	005	000	946	301	099	401	946	Volleyball	(9,750.00)	0.00	(9,592.03)	98%	0.00	98%	(157.97)
	R	21	005	000	942	301	099	401	942	Swing Choir	(6,500.00)	0.00	(6,637.00)	102%	0.00	102%	137.00
	R	21	005	000	944	301	099	401	944	Robotics	(10,500.00)	0.00	(10,360.00)	99%	0.00	99%	(140.00)
	R	21	005	000	939	301	099	401	939	Spanish Club	(7,700.00)	0.00	(7,577.28)	98%	0.00	98%	(122.72)
	R	21	005	000	940	301	099	401	940	Speech	(500.00)	0.00	(494.00)	99%	0.00	99%	(6.00)
	R	21	005	000	938	301	099	401	938	Softball	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)
	R	21	005	000	932	301	099	401	932	Journalism	(2,500.00)	0.00	(409.50)	16%	0.00	16%	(2,090.50)
	R	21	005	000	934	301	099	401	934	MS Student Council	(1,000.00)	0.00	(917.38)	92%	0.00	92%	(82.62)
	R	21	005	000	935	301	099	401	935	National Honor Society	(2,500.00)	0.00	(2,426.99)	97%	0.00	97%	(73.01)
	R	21	005	000	929	301	099	401	929	Gymnastics	(1,250.00)	0.00	(1,182.51)	95%	0.00	95%	(67.49)
	R	21	005	000	930	301	099	401	930	HS Student Council	(3,750.00)	0.00	(3,529.42)	94%	0.00	94%	(220.58)
	R	21	005	000	927	301	099	401	927	Girls Tennis	(2,900.00)	0.00	(2,883.11)	99%	0.00	99%	(16.89)
	R	21	005	000	928	301	099	401	928	Golf Club	(100.00)	0.00	(75.00)	75%	0.00	75%	(25.00)
	R	21	005	000	924	301	099	401	924	Football Club	(9,000.00)	0.00	(8,626.20)	96%	0.00	96%	(373.80)
	R	21	005	000	925	301	099	401	925	French Club	(7,500.00)	0.00	(7,247.95)	97%	0.00	97%	(252.05)
	R	21	005	000	926	301	099	401	926	Girls Basketball	(5,000.00)	0.00	(4,900.34)	98%	0.00	98%	(99.66)
	R	21	005	000	921	301	099	401	921	Cross Country	(1,700.00)	0.00	(1,521.43)	89%	0.00	89%	(178.57)
	R	21	005	000	922	301	099	401	922	FFA	(28,000.00)	0.00	(26,967.83)	96%	0.00	96%	(1,032.17)
	R	21	005	000	916	301	099	401	916	Cheerleaders	(1,000.00)	0.00	(707.50)	71%	0.00	71%	(292.50)
										(139,800.00)	0.00	(133,482.44)	95%	0.00	95%	(6,317.56)	
21	Student Activities																
										Report Totals:	(139,800.00)	0.00	(133,482.44)	95%	0.00	95%	(6,317.56)

Expenditure / Revenue Guideline

Period Ending July 31, 2025

Sequence: Fd, Org, Pro

Sequence: Fd, Org, Pro										FY2026Orig			% YTD	Encumbrances	+ Enc	Remaining	
										Annual Budget	Period 202601	Year To Date	% YTD			Balance	
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description								
I	Student Activities																
	E	21	005	298	913	301	401	913	Baseball	3,500.00	0.00	3,182.18	91%	0.00	91%	317.82	
	E	21	005	298	914	301	401	914	Boys Basketball	3,000.00	0.00	2,872.68	96%	0.00	96%	127.32	
	E	21	005	298	916	301	401	916	Cheerleading	300.00	0.00	0.00	0%	0.00	0%	300.00	
	E	21	005	298	921	301	401	921	Cross Country	900.00	0.00	832.22	92%	0.00	92%	67.78	
	E	21	005	298	922	301	401	922	FFA	34,000.00	0.00	32,494.62	96%	0.00	96%	1,505.38	
	E	21	005	298	924	301	401	924	Football Club	6,000.00	0.00	7,194.65	120%	0.00	120%	(1,194.65)	
	E	21	005	298	925	301	401	925	French Club	4,000.00	0.00	3,813.55	95%	0.00	95%	186.45	
	E	21	005	298	926	301	401	926	Girls Basketball	3,000.00	0.00	3,894.47	130%	0.00	130%	(894.47)	
	E	21	005	298	927	301	401	927	Girls Tennis	1,500.00	0.00	1,978.67	132%	0.00	132%	(478.67)	
	E	21	005	298	928	301	401	928	Golf Club	100.00	0.00	0.00	0%	0.00	0%	100.00	
	E	21	005	298	929	301	401	929	Gymnastics	1,000.00	0.00	303.31	30%	0.00	30%	696.69	
	E	21	005	298	930	301	401	930	HS Student Council	3,000.00	0.00	4,375.66	146%	0.00	146%	(1,375.66)	
	E	21	005	298	932	301	401	932	Journalism	3,750.00	0.00	3,046.20	81%	0.00	81%	703.80	
	E	21	005	298	934	301	401	934	MS Student Council	550.00	0.00	393.73	72%	0.00	72%	156.27	
	E	21	005	298	935	301	401	935	National Honor Society	600.00	0.00	474.95	79%	0.00	79%	125.05	
	E	21	005	298	937	301	401	937	School Store	200.00	0.00	156.94	78%	0.00	78%	43.06	
	E	21	005	298	938	301	401	938	Softball	500.00	0.00	0.00	0%	0.00	0%	500.00	
	E	21	005	298	939	301	401	939	Spanish Club	8,500.00	0.00	7,983.27	94%	0.00	94%	516.73	
	E	21	005	298	940	301	401	940	Speech	400.00	0.00	282.48	71%	0.00	71%	117.52	
	E	21	005	298	941	301	401	941	STARS	300.00	0.00	0.00	0%	0.00	0%	300.00	
	E	21	005	298	942	301	401	942	Swing Choir	2,000.00	0.00	3,696.00	185%	0.00	185%	(1,696.00)	
	E	21	005	298	944	301	401	944	Robotics	10,000.00	0.00	7,574.80	76%	0.00	76%	2,425.20	
	E	21	005	298	945	301	401	945	Track	500.00	0.00	0.00	0%	0.00	0%	500.00	
	E	21	005	298	946	301	401	946	Volleyball	7,500.00	0.00	8,425.49	112%	0.00	112%	(925.49)	
	E	21	005	298	948	301	401	948	Wrestling Club	1,750.00	0.00	779.00	45%	0.00	45%	971.00	
	E	21	005	298	955	301	401	955	Fall Concessions	9,000.00	0.00	9,764.42	108%	0.00	108%	(764.42)	
	E	21	005	298	956	301	401	956	Winter Concessions	14,000.00	0.00	12,621.23	90%	0.00	90%	1,378.77	
	E	21	005	298	957	301	401	957	Prom	14,000.00	0.00	14,187.62	101%	0.00	101%	(187.62)	
	E	21	005	298	958	301	401	958	Homecoming	1,000.00	0.00	631.36	63%	0.00	63%	368.64	
	E	21	005	298	960	301	401	960	Class of 2026	1,500.00	0.00	0.00	0%	0.00	0%	1,500.00	
	E	21	005	298	965	301	401	965	Class of 2025	0.00	0.00	1,589.27	0%	0.00	0%	(1,589.27)	
										136,350.00	0.00	132,548.77	97%	0.00	97%	3,801.23	
21	Student Activities																
	Report Totals:										136,350.00	0.00	132,548.77	97%	0.00	97%	3,801.23