ISD #727 Original 2026-2027 Budget

June 2026

	Budgeted Fund Balance June 30,2026	Revenue Budget 26-27	Expenditure Budget 26-27	Projected Net Change Incr(Decr) in Fund Balance	Transfers	Budgeted Fund Balance June 30,2027
General:						
Restricted -						
Long Term Facilities Maintenance	$ (695,694)	$ 385,883	$ 305,260	$ 80,623	$ -	$ (615,071)
Operating Capital	$ 601,524	$ 751,506	$ 1,271,367	$ (519,861)	$ -	$ 81,663
Capital Projects Levy	$ 327,370	$ 930,860	$ 717,357	$ 213,503	$ -	$ 540,873
Staff Development	$ 259,131	$ 511,012	$ 549,074	$ (38,062)	$ -	$ 221,069
Basic Skills	$ 555,504	$ 1,852,028	$ 1,855,074	$ (3,046)	$ -	$ 552,458
Q Comp	$ 85,887	$ 810,340	$ 847,913	$ (37,573)	$ -	$ 48,314
School Library Aid	$ 28,170	$ 33,812	$ 49,023	$ (15,211)	$ -	$ 12,959
Literacy Incentive Aid	$ 38,276	$ 135,000	$ 130,513	$ 4,487	$ -	$ 42,763
Literacy Aid (READ Act)	$ 102,844	$ -	$ 50,876	$ (50,876)	$ -	$ 51,968
American Indian Education Aid	$ -	$ 63,500	$ 63,500	$ -	$ -	$ -
Third Party/Medical Assistance	$ 645,670	$ 200,000	$ 305,303	$ (105,303)	$ -	$ 540,367
Area Learning Center (ALC)	$ 109,212	$ 352,169	$ 406,648	$ (54,479)	$ -	$ 54,733
Scholarships	$ 29,354	$ -	$ 23,000	$ (23,000)	$ -	$ 6,354
Student Activities	$ 18,887	$ 9,400	$ 14,972	$ (5,572)	$ -	$ 13,315
Committed for Severance	$ 897,635	$ -	$ 264,769	$ (264,769)	$ -	$ 632,866
Assigned for Athletics and Activities	$ 102,520	$ 1,399,189	$ 1,495,335	$ (96,146)	$ -	$ 6,374
Assigned for Building Level Activities	$ 131,021	$ 28,200	$ 24,694	$ 3,506	$ -	$ 134,527
Other Assigned Fund Balances	$ 2,566,537	$ 5,000	$ 697,447	$ (692,447)	$ -	$ 1,874,090
Nonspendable for Prepaid Items	$ 57,354	$ -	$ -	$ -	$ -	$ 57,354
Unassigned Fund Balance	$ 7,726,239	$ 42,023,564	$ 42,981,040	$ (957,476)	$ -	$ 6,768,763
Subtotal	$ 13,587,441	$ 49,491,463	$ 52,053,165	$ (2,561,702)	$ -	$ 11,025,739
Food Service:						
Restricted	$ 736,601	$ 2,613,414	$ 2,757,459	$ (144,045)	$ -	$ 592,556
Nonspendable for Inventory	$ 34,186	$ -	$ -	$ -	$ -	$ 34,186
Subtotal	$ 770,787	$ 2,613,414	$ 2,757,459	$ (144,045)	$ -	$ 626,742
Community Service:						
Nonspendable for Prepaid Items	$ 11,600	$ -	$ -	$ -	$ -	$ 11,600
Restricted -						
Community Education	$ 1,204,127	$ 2,723,789	$ 2,752,131	$ (28,342)	$ -	$ 1,175,785
ECFE	$ 193,707	$ 287,472	$ 299,915	$ (12,443)	$ -	$ 181,264
School Readiness	$ (78,194)	$ 505,762	$ 560,580	$ (54,818)	$ -	$ (133,012)
Preschool Screening	$ 14,962	$ 18,000	$ 17,141	$ 859	$ -	$ 15,821
Subtotal	$ 1,346,202	$ 3,535,023	$ 3,629,767	$ (94,744)	$ -	$ 1,251,458
Building Construction Fund						
Restricted -						
Long-Term Facilities Maintenance	$ -	$ 2,410,000	$ 2,410,000	$ -	$ -	$ -
Referendum Projects	$ 400,190	$ 7,500	$ 407,690	$ (400,190)	$ -	$ -
	$ 400,190	$ 2,417,500	$ 2,817,690	$ (400,190)	$ -	$ -
Debt Service - Restricted	$ 2,406,791	$ 4,250,323	$ 4,429,825	$ (179,502)	$ -	$ 2,227,289
OPEB Irrevocable Trust Fund	$ 1,369,191	$ 100,000	$ 223,732	$ (123,732)	$ -	$ 1,245,459
Total	$ 19,880,602	$ 62,407,723	$ 65,911,638	$ (3,503,915)	$ -	$ 16,376,687