

ISD #727 Revised 2025-2026 Budget

June 2026

	Audited Fund Balance June 30,2025	Revenue Budget 25-26	Expenditure Budget 25-26	Projected Net Change Incr(Decr) in Fund Balance	Transfers	Budgeted Fund Balance June 30,2026
General:						
Restricted -						
Long Term Facilities Maintenance	\$ 44,669	\$ 1,568,038	\$ 2,308,401	\$ (740,363)	\$ -	\$ (695,694)
Operating Capital	\$ 693,043	\$ 760,625	\$ 852,144	\$ (91,519)	\$ -	\$ 601,524
Capital Projects Levy	\$ 433,489	\$ 930,816	\$ 1,036,935	\$ (106,119)	\$ -	\$ 327,370
Staff Development	\$ 263,436	\$ 507,533	\$ 511,838	\$ (4,305)	\$ -	\$ 259,131
Basic Skills	\$ 677,815	\$ 1,716,647	\$ 1,838,958	\$ (122,311)	\$ -	\$ 555,504
Q Comp	\$ 120,329	\$ 806,267	\$ 840,709	\$ (34,442)	\$ -	\$ 85,887
School Library Aid	\$ 40,911	\$ 34,849	\$ 47,590	\$ (12,741)	\$ -	\$ 28,170
Literacy Incentive Aid	\$ -	\$ 159,845	\$ 121,569	\$ 38,276	\$ -	\$ 38,276
Literacy Aid (READ Act)	\$ 126,091	\$ -	\$ 23,247	\$ (23,247)	\$ -	\$ 102,844
Teacher Compensation READ Act Training	\$ 33,130	\$ -	\$ 33,130	\$ (33,130)	\$ -	\$ -
American Indian Education Aid	\$ -	\$ 63,500	\$ 63,500	\$ -	\$ -	\$ -
Third Party/Medical Assistance	\$ 502,225	\$ 335,000	\$ 191,555	\$ 143,445	\$ -	\$ 645,670
Area Learning Center (ALC)	\$ 133,062	\$ 377,772	\$ 401,622	\$ (23,850)	\$ -	\$ 109,212
Scholarships	\$ 45,089	\$ 20,000	\$ 35,735	\$ (15,735)	\$ -	\$ 29,354
Student Activities	\$ 27,134	\$ 8,445	\$ 16,692	\$ (8,247)	\$ -	\$ 18,887
Committed for Severance	\$ 917,410	\$ -	\$ 19,775	\$ (19,775)	\$ -	\$ 897,635
Assigned for Athletics and Activities	\$ 222,581	\$ 1,424,072	\$ 1,544,133	\$ (120,061)	\$ -	\$ 102,520
Assigned for Building Level Activities	\$ 171,698	\$ 32,400	\$ 73,077	\$ (40,677)	\$ -	\$ 131,021
Other Assigned Fund Balances	\$ 3,478,035	\$ 11,999	\$ 923,497	\$ (911,498)	\$ -	\$ 2,566,537
Nonspendable for Prepaid Items	\$ 57,354	\$ -	\$ -	\$ -	\$ -	\$ 57,354
Unassigned Fund Balance	\$ 9,783,306	\$ 41,046,639	\$ 43,103,706	\$ (2,057,067)	\$ -	\$ 7,726,239
Subtotal	\$ 17,770,807	\$ 49,804,447	\$ 53,987,813	\$ (4,183,366)	\$ -	\$ 13,587,441
Food Service:						
Restricted	\$ 844,616	\$ 2,610,011	\$ 2,718,026	\$ (108,015)	\$ -	\$ 736,601
Nonspendable for Inventory	\$ 34,186	\$ -	\$ -	\$ -	\$ -	\$ 34,186
Subtotal	\$ 878,802	\$ 2,610,011	\$ 2,718,026	\$ (108,015)	\$ -	\$ 770,787
Community Service:						
Nonspendable for Prepaid Items	\$ 11,600	\$ -	\$ -	\$ -	\$ -	\$ 11,600
Restricted -						
Community Education	\$ 1,322,076	\$ 2,736,742	\$ 2,854,691	\$ (117,949)	\$ -	\$ 1,204,127
ECFE	\$ 170,755	\$ 303,594	\$ 280,642	\$ 22,952	\$ -	\$ 193,707
School Readiness	\$ (25,584)	\$ 499,275	\$ 551,885	\$ (52,610)	\$ -	\$ (78,194)
Preschool Screening	\$ 11,752	\$ 21,613	\$ 18,403	\$ 3,210	\$ -	\$ 14,962
Subtotal	\$ 1,490,599	\$ 3,561,224	\$ 3,705,621	\$ (144,397)	\$ -	\$ 1,346,202
Building Construction Fund						
Restricted -						
Long-Term Facilities Maintenance	\$ 27,655	\$ 391	\$ 28,046	\$ (27,655)	\$ -	\$ -
Referendum Projects	\$ 2,866,929	\$ 35,400	\$ 2,502,139	\$ (2,466,739)	\$ -	\$ 400,190
	\$ 2,894,584	\$ 35,791	\$ 2,530,185	\$ (2,494,394)	\$ -	\$ 400,190
Debt Service - Restricted	\$ 2,024,280	\$ 4,865,286	\$ 4,482,775	\$ 382,511	\$ -	\$ 2,406,791
OPEB Irrevocable Trust Fund	\$ 1,382,879	\$ 125,000	\$ 138,688	\$ (13,688)	\$ -	\$ 1,369,191
Total	\$ 26,441,951	\$ 61,001,759	\$ 67,563,108	\$ (6,561,349)	\$ -	\$ 19,880,602