



Division of School Finance
400 NE Stinson Blvd.
Minneapolis, MN 55413

District Revenues and Expenditures Budget for Fiscal Year (FY) 2025 and FY 2026

ED-00110-48

General Information: Minnesota Statutes 2024, section 123B.10, requires that every school board shall publish the subject data of this report.

District Name: MENAHGA							District Number: 0821	
Fund	FY 2025 Beginning Fund Balances	FY 2025 Actual Revenues and Transfers In	FY 2025 Actual Expenditures and Transfers Out	June 30, 2025 Actual Fund Balances	FY 2026 Budget Revenues and Transfers In	FY 2026 Budget Expenditures and Transfers Out	June 30, 2026 Projected Fund Balances	
General Fund/Restricted	\$ (9,720)	\$ 2,496,013	\$ 1,962,311	\$ 523,982	\$ 2,242,830	\$ 1,142,623	\$ 1,624,189	
General Fund/Other	\$ 3,703,771	\$ 11,639,152	\$ 11,869,332	\$ 3,473,591	\$ 12,029,722	\$ 13,115,318	\$ 2,387,995	
Food Service Fund	\$ 892,380	\$ 930,437	\$ 890,521	\$ 932,296	\$ 938,692	\$ 997,556	\$ 873,432	
Community Service Fund	\$ 193,248	\$ 254,985	\$ 280,097	\$ 168,136	\$ 198,857	\$ 248,035	\$ 118,959	
Building Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service Fund	\$ 1,338,634	\$ 1,331,868	\$ 1,307,275	\$ 1,363,227	\$ 1,289,931	\$ 1,320,075	\$ 1,333,083	
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Internal Service Fund	\$ 47,268			\$ 58,202			\$ 58,202	
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total - All Funds	\$ 6,165,581	\$ 16,652,456	\$ 16,309,536	\$ 6,519,435	\$ 16,700,032	\$ 16,823,607	\$ 6,395,859	
Long-Term Debt		Current Statutory Operating Debt per Minnesota Statutes, section 123B.81						
Outstanding July 1, 2024		Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2025					\$0	
Plus: New Issues								
Less: Redeemed Issues		Cost per student - Average Daily Membership (ADM) 06/30/2025						
Outstanding June 30, 2025	\$ -							
Short-Term Debt								
Certificates of Indebtedness		Total Operating Expenditures					\$ 14,723,612.05	
Other Short-Term Indebtedness		FY 2025 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM					978.97	
		FY 2025 Operating Cost per ADM					\$ 15,039.90	

The complete budget may be inspected upon request to the superintendent.

Comments:

* Other Post-Employment Benefits (OPEB)