

	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:		Belgrade-Brooten-Elrosa					District Number:	2364
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	\$ 530,888	\$ 1,215,374	\$ 1,106,551	\$ 639,711	\$ 1,073,182	\$ 1,196,730	\$ 516,163	
General Fund/Other	\$ 5,414,416	\$ 8,755,282	\$ 7,904,708	\$ 6,264,990	\$ 8,686,670	\$ 8,431,141	\$ 6,520,519	
Food Service Fund	\$ 176,145	\$ 602,367	\$ 668,677	\$ 109,835	\$ 612,300	\$ 683,293	\$ 38,842	
Community Service Fund	\$ 613,996	\$ 825,277	\$ 782,689	\$ 656,584	\$ 786,137	\$ 900,047	\$ 542,674	
Building Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ 612,653	\$ 293,726	\$ 318,927	
Debt Service Fund	\$ 280,012	\$ 1,342,809	\$ 1,271,741	\$ 351,080	\$ 1,195,026	\$ 1,195,026	\$ 351,080	
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Internal Service Fund	\$ -			\$ -			\$ -	
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total - All Funds	\$ 7,015,457	\$ 12,741,109	\$ 11,734,366	\$ 8,022,200		\$ 12,699,963	\$ 8,288,205	
Long-Term Debt			Current Statutory Operating Debt per Minnesota Statutes, section 123B.81					
Outstanding January 1, 2024	\$ 19,080,000		Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2025			\$ -		
Plus: New Issues								
Less: Redemeed Issues	\$ 940,000		Cost per student - Average Daily Membership (ADM) 06/30/2025					
Outstanding December 31, 2024	\$ 18,140,000							
Short-Term Debt			Total Operating Expenditures			\$ 9,679,935.73		
Certificates of Indebtedness	\$ -		FY 2025 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM			609.30		
Other Short-Term Indebtedness	\$ -		FY 2025 Operating Cost per ADM			\$ 15,886.98		
The complete budget may be inspected upon request to the superintendent.								
Comments:								

* Other Post-Employment Benefits (OPEB)