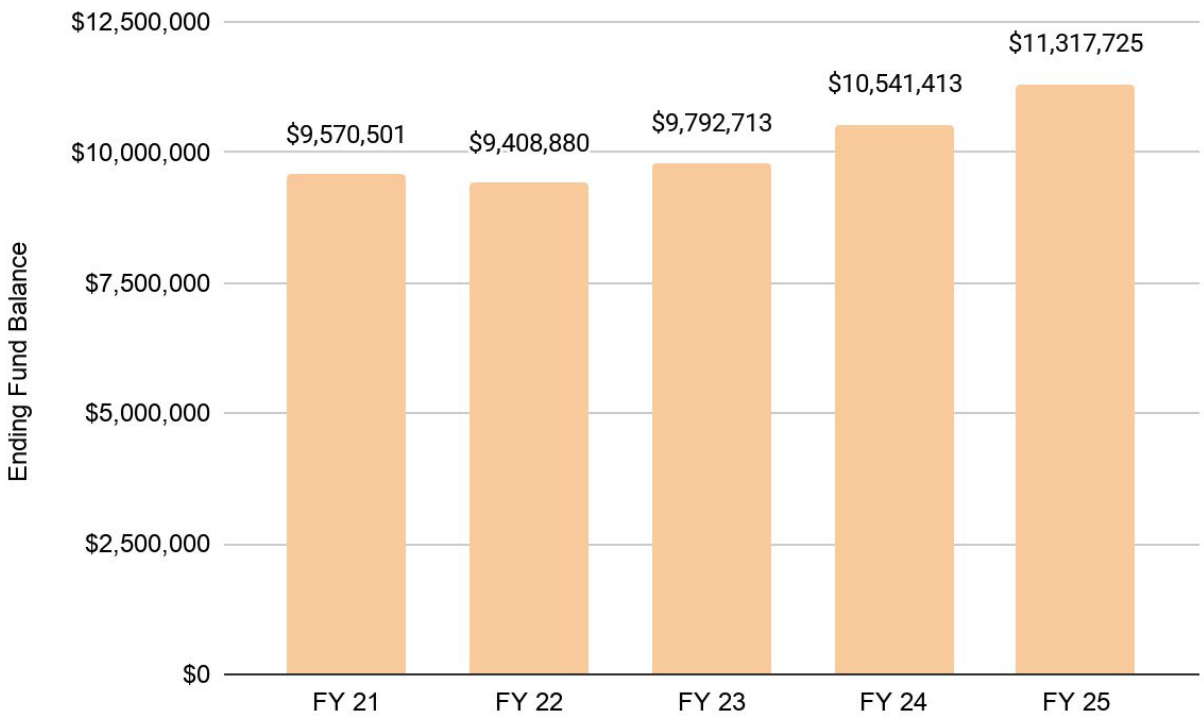
Re-Designation of Fund Balance

Historical Final Audited Fund Balance

SISD has added to the fund balance for 4 of the 5 prior years.

At the end of FY 25, the Fund Balance reflected approximately 6.7 months of operating expenses.

Approximately $3.1 M of the current fund balance is designated for deferred maintenance needs.



Current Projected Fund Balance	$11,853,679*

*Based on 2025 Audited Fund Balance of $11,317,725, estimates for 25/26 and Proposed 26/27 budget

3-Month (25%) Optimal Fund Balance Goal	$6,018,547
Excess Fund Balance	$5,835,132
• Capital Projects Designation	$1,889,788
• Athletic Facilities Maint. Designation	$640,000
• Current Unassigned Excess Fund Bal.	$3,305,344

Proposed Effects:

• Capital Projects Designation Increase	$500,000
• Athletic Facilities Maint. Design. Increase	$260,000

Unassigned Excess Fund Balance	$2,545,344
Capital Projects Designation would increase to	$2,389,788

Athletic Facilities Maintenance Designation would increase to $ 900,000