ROSEAU
FY 2026-27 - Budget to Actual Comparison
Month Ended October 30, 2026

REVENUE & EXPENDITURES
SUMMARY BY SOURCE, OBJECT
SERIES & PROGRAM SERIES

October 30, 2026

GENERAL FUND DETAILED

REVENUE

REVENUE CATEGORIES	June 30, 2025	June 30, 2026	Adopted Budget FY27	Received YTD	Budget Remaining	October 30, 2026 % of Budget Received	October 30, 2025 % of Actuals Received	October 30, 2024 % of Actuals Received
Property Tax	$ 1,682,375	$ 1,830,924	$ 2,597,739	$ 32,348	$ 2,565,391	1.25%	3.23%	5.12%
Local Revenue (Fees, Interest, Etc.)	$ 485,194	$ 436,072	$ 398,518	$ 146,721	251,797	36.82%	31.28%	35.88%
State Revenue	$ 12,732,464	$ 12,451,046	$ 12,834,010	$ 3,231,543	9,602,467	25.18%	28.45%	32.30%
Federal Revenue	$ 759,627	$ 447,513	$ 542,500	$ 45,817	496,683	8.45%	0.00%	69.34%
Other Revenue	$ 18,397	$ 282,228	$ -	$ 3,555	(3,555)	0.00%	0.00%	0.00%
TOTAL REVENUE	**$ 15,678,057**	**$ 15,447,783**	**$ 16,372,767**	**$ 3,459,983**	**$ 12,912,784**	**21.13%**	**24.20%**	**31.25%**

EXPENDITURES

OBJECT SERIES	June 30, 2025	June 30, 2026	Adopted Budget FY27	Expended YTD	Budget Remaining	October 30, 2026 % of Budget Expended	October 30, 2025 % of Actuals Expended	October 30, 2024 % of Actuals Expended
Salary & Wages	$ 9,759,733	$ 9,875,011	$ 9,715,189	$ 1,990,831	$ 7,724,358	20.49%	20.65%	20.35%
Employee Benefits	$ 2,801,375	$ 2,959,164	$ 3,016,109	$ 778,158	2,237,951	25.80%	25.98%	22.29%
Purchased Services	$ 1,487,179	$ 1,598,740	$ 1,835,643	$ 610,809	1,224,833	33.27%	50.32%	33.83%
Supplies & Materials	$ 1,293,707	$ 1,168,196	$ 1,210,872	$ 471,938	738,935	38.98%	45.88%	51.21%
Capital Expenditures	$ 394,122	$ 154,080	$ 99,128	$ 124,959	(25,831)	126.06%	35.21%	71.21%
Debt Service	$ -	$ -	$ -	$ -	0	0.00%	0.00%	0.00%
Other Expenditures	$ 56,499	$ 96,048	$ 89,452	$ 9,223	80,229	10.31%	6.17%	3.45%
Other Financing Uses	$ -	$ 42,512	$ -	$ -	0	0.00%	0.00%	0.00%
TOTAL OBJECT SERIES	**$ 15,792,614**	**$ 15,893,751**	**$ 15,966,394**	**$ 3,985,919**	**$ 11,980,475**	**24.96%**	**26.48%**	**25.70%**

PROGRAM SERIES	June 30, 2025	June 30, 2026	Adopted Budget FY27	Expended YTD	Budget Remaining	October 30, 2026 % of Budget Expended	October 30, 2025 % of Actuals Expended	October 30, 2024 % of Actuals Expended
Administration	$ 742,164	$ 829,481	$ 844,342	$ 223,806	$ 620,536	26.51%	27.46%	28.68%
District Support Services	570,696	521,190	582,605	170,965	411,640	29.34%	33.43%	37.82%
Ele & Sec Regular Instriction	6,729,553	6,871,801	6,377,452	1,354,465	5,022,987	21.24%	19.29%	19.77%
Career & Tech Instruction	326,396	326,445	262,388	42,242	220,146	16.10%	15.84%	14.59%
Special Education Instruction	3,051,072	3,231,089	3,504,233	622,895	2,881,338	17.78%	19.28%	18.64%
Instructional Support Services	978,625	759,325	724,492	255,797	468,695	35.31%	44.98%	49.74%
Pupiil Support Services]	1,404,902	1,226,787	1,236,444	362,999	873,445	29.36%	30.76%	23.73%
Site, Building & Equipment	1,852,880	1,945,731	2,133,621	674,555	1,459,067	31.62%	42.09%	33.92%
Fiscal & Other Fixed Costs	136,326	181,901	300,817	278,194	22,622	92.48%	147.41%	171.91%
TOTAL PROGRAM SERIES	**$ 15,792,614**	**$ 15,893,751**	**$ 15,966,394**	**$ 3,985,919**	**$ 11,980,475**	**24.96%**	**26.48%**	**25.70%**