Budget Presentation to the Board					
Expenditures as of 11/20/2026	FY2027				
General Fund			11/20/2026	Year to	
Classification	Code	FY2027 Revised	Year to Date	Date %	
Administrative Salaries	110	$639,337.00	$265,653.14	42%	
Teacher Salaries	140	$5,700,629.00	$1,392,762.54	24%	
Non-Licensed Classroom Personnel	141	$31,573.00	$8,768.83	28%	
Licensed Instructional Support Personnel	143	$163,019.00	$39,654.81	24%	
Non-License Instructional Support Personnel	144	$0.00	$0.00	#DIV/0!	
Substitute Salaries	145	$215,000.00	$66,455.56	31%	
Subsitute Non-Licensed Classroom Salaries	146	$38,000.00	$7,123.71	19%	
Language Pathalogist	152	$32,000.00	$7,645.32	24%	
School Nurse	154	$120,625.00	$30,294.69	25%	
School Social Worker	156	$120,435.00	$21,564.94	18%	
Certified Paraprofessional	161	$782,725.00	$157,645.89	20%	
Certified One-to-One Paraprofessional	162	$231,160.00	$32,864.36	14%	
Foreign Language Interpreter	163	$0.00	$0.00	#DIV/0!	
School Counselor	165	$218,257.00	$56,092.72	26%	
Non-Instructional Support	170	$1,027,601.00	$393,790.94	38%	
DAPE Specialist	174	$0.00	$0.00	#DIV/0!	
Cultural Liaison	175	$25,000.00	$7,680.95	31%	
Other Salary Payment	185	$559,845.00	$166,213.89	30%	
Severance	191	$7,718.00	$0.00	0%	
Third Party Pay Expense Salaries	195	$0.00	$0.00	#DIV/0!	
FICA	210	$738,081.00	$191,975.17	26%	
PERA	214	$167,378.00	$46,920.66	28%	
TRA	218	$714,849.00	$193,116.11	27%	
Paid Family Medical Leave	219	$42,453.00	$11,674.33	27%	
Health Insurance	220	$930,811.00	$253,927.90	27%	
Life Insurance	230	$11,836.00	$3,413.58	29%	
Dental Insurance	235	$1,596.00	$496.48	31%	
Long Term Disability	240	$400.00	$187.60	47%	
TSA Match	250	$116,947.00	$28,265.76	24%	
Employer Sponsored HSA's	251	$73,800.00	$49,550.37	67%	
Workmens Comp	270	$39,179.00	$16,127.77	41%	
Unemployment Compensation	280	$12,000.00	$11,342.40	95%	
Unemployment Summer Employees	281	$90,000.00	$51,721.38	57%	
Other Post-Employment Benefits	291	$28,193.00	$0.00	0%	
Third Party Pay Benefits	295	$0.00	$0.00	#DIV/0!	
Total Salaries and Fringe		$12,880,447.00	$3,512,931.80	27%	
Other Employee Benefits	299	$0.00	$0.00	#DIV/0!	
Fed Sub Awards Under $25,000	303	$0.00	$0.00	#DIV/0!	
Fed Sub Awards Over $25,000	304	$0.00	$0.00	#DIV/0!	
Consulting and Servicing Fees	305	$220,365.00	$80,172.31	36%	
School Resource Officer	310	$63,664.00	$30,606.00	48%	
Services Purchased from Coop	316	$186,675.00	$63,091.96	34%	
Computer and Technology Services	319	$0.00	$0.00	#DIV/0!	
Communications/Phone	320	$48,916.00	$11,549.83	24%	
Postage and Express	329	$9,100.00	$6,275.39	69%	
Utility Services	330	$337,300.00	$125,477.42	37%	
Short Term Rentals	335	$173,171.00	$28,380.62	16%	
Property Insurance	340	$236,000.00	$219,068.28	93%	
Repairs and Maintenance	350	$255,172.00	$119,902.10	47%	
Transportation	360	$1,402,821.00	$401,475.83	29%	
Travel	366	$196,612.69	$21,613.90	11%	
Entry Fees/Student Travel	369	$57,525.00	$4,241.96	7%	
Rentals and Leases	370	$0.00	$0.00	#DIV/0!	
Mental Health Professional Services	379	$0.00	$0.00	#DIV/0!	
Third Party Reimbursement Services	385	$0.00	$0.00	0%	
To Other MN School Districts	390	$0.00	$0.00	#DIV/0!	
To Out of State Districts	392	$40,916.00	$18,347.38	45%	
Special Ed Contracted Services	393	$227,750.00	$61,925.90	27%	
To Non-Ed Agency	394	$330,848.00	$90,781.05	27%	
Spec Ed Salary Purchased from Co-op	396	$512,426.00	$114,578.79	22%	
Spec Ed Benefits Purchased from Co-op	397	$91,570.00	$50,407.14	55%	
Charge Back	398	$0.00	$0.00	0%	
Purchase Sped Contracted Services	399	$0.00	$0.00	#DIV/0!	
General Supplies	401	$238,616.96	$141,145.79	59%	
Non instructional Computer Software	405	$109,207.64	$107,582.05	99%	
Instructional Software License	406	$92,595.47	$74,618.03	81%	
Instructional Supplies	430	$128,706.05	$62,689.98	49%	
Individualized Materials	433	$34,395.00	$26,067.46	76%	
Fuel for Buildings	440	$86,000.00	$19,786.30	23%	
Noninstructional Tech Supplies	455	$10,000.00	$5,870.61	59%	
Instructional Tech Supplies	456	$0.00	$0.00	#DIV/0!	
Textbooks/Workbooks	460	$65,718.40	$64,510.28	98%	
Standarized Tests	461	$4,080.00	$126.36	3%	
Non-Instructional Tech Devices	465	$20,500.00	$18,492.86	90%	
Instructional Technology Devices	466	$59,500.00	$59,060.33	99%	
Library Books	470	$23,000.00	$9,036.73	39%	
Audio Visual Aids	480	$0.00	$0.00	0%	
Electronic Format	485	$0.00	$0.00	#DIV/0!	
Food	490	$0.00	$0.00	#DIV/0!	
Capital Non-Instruction Tech Software	505	$25,835.00	$25,835.00	100%	
Site or Grounds Acquisition	510	$91,000.00	$36,049.50	40%	
Building Acquisition and Construction	520	$170,000.00	$89,347.37	53%	
Equipment Purchased	530	$83,000.00	$31,057.54	37%	
Special Education Equipment	533	$0.00	$0.00	#DIV/0!	
Eligible Pupil Transportation	548	$0.00	$0.00	0%	
Vehicles Purchased	550	$0.00	$0.00	#DIV/0!	
Non-Instructional Technology Hardware	555	$171,000.00	$160,694.18	94%	
Capitalized Instructional Technology Hardware	556	$0.00	$0.00	#DIV/0!	
Principal on Long Term Lease	570	$0.00	$0.00	#DIV/0!	
Interest Long Term Lease	571	$0.00	$0.00	#DIV/0!	
Principal on Capital Lease	580	$88,000.00	$88,000.00	100%	
Interest on Capital Lease	581	$4,253.00	$2,819.25	66%	
Dues and Memberships	820	$13,308.00	$11,612.25	87%	
Taxes and Special Assessments	896	$420.00	$159.00	38%	
Affordable Care Act Penalties	897	$21,000.00	$0.00	0%	
Miscellaneous Other Expenses	899	$0.00	$0.00	#DIV/0!	
Contingency		$84,200.00	$0.00	0%	
Total		$18,895,614.21	$5,995,388.53	32%	
The prior year to date percentage was 32%					