

## Year-to-Date Expenditure Budget Status Through January 2026



	2025-26					Notes
	Full Year Budget	YTD Actuals	Known Encumbrances	Budget Remaining	% of Budget Remaining	
<b>General Fund</b>						
Salaries and Wages	48,231,000	21,737,860	24,385,434	2,107,706	4.37%	open contracts, voucher pay, schedule C/athletic coaches, severanc
Employee Benefits	19,097,000	9,556,699	8,514,041	1,026,260	5.37%	open contracts, MN paid leave, unemployment
Purchased Services	13,936,075	8,203,399	3,552,240	2,180,437	15.65%	deferred maintenance, tuition, subs, refuse, electric, water
<i>Items below are the major cost drivers in the category Purchased Services above</i>						
Transportation	6,705,000	3,123,921	3,483,022	98,057	1.46%	regular to-from, homeless, sped, desegregation, field trips
Tuition	1,689,000	1,336,560	-	352,440	20.87%	federally funded special education, 287
Substitutes	1,293,000	572,379	-	720,621	55.73%	teacher and paraprofessional substitutes
Utilities	1,284,000	656,539	-	627,461	48.87%	water/sewer, electricity, garbage, natural gas
Supplies and Materials	2,608,510	1,977,178	60,685	570,646	21.88%	site/department allocations, software, fuels
<i>Items below are the major cost drivers in the category Supplies &amp; Materials above</i>						
Building Fuels	397,000	186,086	-	210,914	53.13%	building fuel costs
Supplies	1,159,510	454,524	6,799	698,187	60.21%	classroom, custodial, office supplies
Software	1,034,000	1,180,046	2,857	-148,903	-14.40%	budget capacity to be moved from capital expenditures
Capital Expenditures	2,137,000	865,856	1,204,324	66,820	3.13%	contingency, deferred maintenance, technology equipment
Other Expenditures	172,415	161,699	-	10,716	6.22%	dues/subscriptions, chargebacks
<b>Total General Fund</b>	<b>86,182,000</b>	<b>42,502,691</b>	<b>37,716,725</b>	<b>5,962,584</b>	<b>6.92%</b>	
School Nutrition	3,090,000	1,366,726	590,532	1,132,742	36.66%	food costs, open contract, voucher pay
Community Education	8,064,000	5,182,995	2,673,145	207,860	2.58%	non-public costs, supplies, voucher pay
Debt Service	18,855,000	19,076,352	13,644,901	-13,866,253	-73.54%	
Self Funded Dental	743,000	350,967	-	392,033	52.76%	remaining medical costs for covered staff and dependents
Self Funded Medical	12,806,000	5,869,868	57,961	6,878,171	53.71%	remaining dental costs for covered staff and dependents
Building Construction	-	17,941,698	439,051	N/A	N/A	
Custodial	-	4,911	-	N/A	N/A	
OPEB Trust	-	-	-	N/A	N/A	

## Year-to-Date Expenditure Budget Comparison Through January 2026

	2025-26			2024-25			FY2026 vs. FY2025	2023-24		
	Full Year Budget	YTD Actuals	% of budget	Full Year Actuals	YTD Actuals	% of actual		Full Year Actuals	YTD Actuals	% of actual
<b>General Fund</b>										
Salaries and Wages	48,231,000	21,737,860	45.1%	46,826,598	21,796,679	46.5%	-1.5%	43,122,865.05	19,830,987	46.0%
Employee Benefits	19,097,000	9,556,699	50.0%	18,563,611	9,375,986	50.5%	-0.5%	16,529,905.58	8,743,706	52.9%
Purchased Services	13,936,075	8,203,399	58.9%	15,752,966	6,402,315	40.6%	18.2%	15,543,115.97	7,074,261	45.5%
Supplies and Materials	2,608,510	1,977,178	75.8%	3,060,040	1,514,161	49.5%	26.3%	2,839,699.06	1,884,260	66.4%
Capital Expenditures	2,137,000	865,856	40.5%	1,766,365	469,715	26.6%	13.9%	1,621,162.50	693,948	42.8%
Other Expenditures	172,415	161,699	93.8%	224,902	189,435	84.2%	9.6%	175,748.75	155,613	88.5%
<b>Total General Fund</b>	<b>86,182,000</b>	<b>42,502,691</b>	<b>49.3%</b>	<b>86,194,481</b>	<b>39,748,291</b>	<b>46.1%</b>	<b>3.2%</b>	<b>79,832,497</b>	<b>38,382,775</b>	<b>48.1%</b>
School Nutrition	3,090,000	1,366,726	44.2%	2,998,456	1,289,731	43.0%	1.2%	2,866,173.45	1,126,032	39.3%
Community Education	8,064,000	5,182,995	64.3%	8,461,238	4,460,365	52.7%	11.6%	7,972,731.80	4,456,992	55.9%
Debt Service	18,855,000	19,076,352	101.2%	18,763,369	5,157,851	27.5%	73.7%	18,469,109.04	18,464,034	100.0%
Self Funded Dental	743,000	350,967	47.2%	728,493	424,662	58.3%	-11.1%	622,540.60	323,726	52.0%
Self Funded Medical	12,806,000	5,869,868	45.8%	10,521,115	6,447,939	61.3%	-15.4%	8,950,512.51	4,639,019	51.8%
Building Construction	-	17,941,698	N/A	45,176,580	26,451,888	N/A	N/A	49,963,638.22	25,954,837	N/A
Custodial	-	4,911	N/A	6,940	1,256	18.10%	N/A	307,451.91	127,337	41.42%
OPEB Trust	-	-	N/A	203,822	-	0.00%	N/A	201,141.78	1,311	0.65%

