

Budget Presentation to the Board					
Expenditures as of 01/21/2026		FY2026			
General Fund	Classification	Code	1/21/2026 Revised	Year to Date	Year to Date %
Administrative Salaries	110	\$617,860.00	\$350,620.21	57%	
Teacher Salaries	140	\$5,488,041.00	\$2,275,596.31	41%	
Non-Licensed Classroom Personnel	141	\$55,277.00	\$15,659.47	28%	
Licensed Instructional Support Personnel	143	\$146,324.00	\$64,691.48	44%	
Non-License Instructional Support Personnel	144	\$0.00	\$0.00	#DIV/0!	
Substitute Salaries	145	\$162,000.00	\$118,001.74	73%	
Substitute Non-Licensed Classroom Salaries	146	\$30,000.00	\$13,971.84	47%	
Language Pathologist	152	\$25,000.00	\$15,560.08	62%	
School Nurse	154	\$116,388.00	\$48,201.28	41%	
School Social Worker	156	\$111,071.00	\$48,156.37	43%	
Certified Paraprofessional	161	\$680,640.00	\$281,463.99	41%	
Certified One-to-One Paraprofessional	162	\$245,020.00	\$85,747.40	35%	
Foreign Language Interpreter	163	\$0.00	\$0.00	#DIV/0!	
School Counselor	165	\$186,234.00	\$87,924.94	47%	
Non-Instructional Support	170	\$925,217.00	\$535,245.86	58%	
DAPE Specialist	174	\$0.00	\$0.00	#DIV/0!	
Cultural Liaison	175	\$25,089.00	\$13,900.29	55%	
Other Salary Payment	185	\$538,120.00	\$219,107.79	41%	
Severance	191	\$14,025.00	\$17,104.01	122%	
Third Party Pay Expense Salaries	195	\$0.00	\$0.00	#DIV/0!	
FICA	210	\$714,829.00	\$306,870.82	43%	
PERA	214	\$154,613.00	\$75,192.54	49%	
TRA	218	\$644,463.00	\$295,966.57	46%	
Paid Family Medical Leave	219	\$0.00	\$3,425.96	#DIV/0!	
Health Insurance	220	\$822,717.00	\$397,018.98	48%	
Life Insurance	230	\$5,939.00	\$5,243.02	88%	
Dental Insurance	235	\$1,487.00	\$897.41	60%	
Long Term Disability	240	\$0.00	\$957.00	#DIV/0!	
TSA Match	250	\$110,840.00	\$43,635.84	39%	
Employer Sponsored HSA's	251	\$119,300.00	\$57,891.40	49%	
Workmens Comp	270	\$57,960.00	\$23,932.97	41%	
Unemployment Compensation	280	\$10,000.00	\$2,218.85	22%	
Unemployment Summer Employees	281	\$71,000.00	\$57,781.24	81%	
Other Post-Employment Benefits	291	\$27,453.00	\$0.00	0%	
Third Party Pay Benefits	295	\$0.00	\$0.00	#DIV/0!	
Total Salaries and Fringe		\$12,106,907.00	\$5,461,985.66	45%	
Other Employee Benefits	299	\$0.00	\$0.00	#DIV/0!	
Fed Sub Awards Under \$25,000	303	\$2,500.00	\$865.24	35%	
Fed Sub Awards Over \$25,000	304	\$0.00	\$0.00	#DIV/0!	
Consulting and Servicing Fees	305	\$367,240.00	\$149,563.83	41%	
School Resource Officer	310	\$60,632.00	\$30,606.00	50%	
Services Purchased from Coop	316	\$178,806.00	\$83,982.39	47%	
Computer and Technology Services	319	\$0.00	\$0.00	#DIV/0!	
Communications/Phone	320	\$55,504.00	\$10,980.16	20%	
Postage and Express	329	\$7,110.00	\$4,496.37	63%	
Utility Services	330	\$315,939.00	\$148,575.56	47%	
Short Term Rentals	335	\$71,023.00	\$74,118.48	43%	
Property Insurance	340	\$214,304.00	\$214,896.95	100%	
Repairs and Maintenance	350	\$180,250.00	\$207,106.11	115%	
Transportation	360	\$1,317,255.00	\$596,729.95	45%	
Travel	366	\$165,144.00	\$68,081.92	41%	
Entry Fees/Student Travel	369	\$48,175.00	\$19,142.71	40%	
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	\$36,976.00	\$13,346.12	36%	
Special Ed Contracted Services	393	\$207,198.00	\$96,304.00	46%	
To Non-Ed Agency	394	\$376,033.00	\$88,184.34	23%	
Spec Ed Salary Purchased from Co-op	396	\$503,609.00	\$262,533.40	52%	
Spec Ed Benefits Purchased from Co-op	397	\$113,932.00	\$46,881.14	41%	
Charge Back	398	\$0.00	\$0.00	0%	
Purchase Sped Contracted Services	399	\$0.00	\$0.00	#DIV/0!	
General Supplies	401	\$173,558.00	\$172,753.72	100%	
Non Instructional Computer Software	405	\$120,522.00	\$72,874.13	60%	
Instructional Software License	406	\$72,008.00	\$70,155.15	97%	
Instructional Supplies	430	\$199,563.00	\$95,108.90	48%	
Individualized Materials	433	\$46,044.00	\$40,759.08	89%	
Fuel for Buildings	440	\$72,000.00	\$15,575.33	22%	
Noninstructional Tech Supplies	455	\$22,500.00	\$14,387.67	64%	
Instructional Tech Supplies	456	\$0.00	\$0.00	#DIV/0!	
Textbooks/Workbooks	460	\$84,685.00	\$78,827.79	93%	
Standardized Tests	461	\$820.00	\$820.00	100%	
Non-Instructional Tech Devices	465	\$147,727.55	\$156,978.66	106%	
Instructional Technology Devices	466	\$43,900.00	\$41,877.59	95%	
Library Books	470	\$23,000.00	\$9,558.00	42%	
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	\$10,000.00	\$9,500.00	95%	
Site or Grounds Acquisition	510	\$25,000.00	\$17,699.00	71%	
Building Acquisition and Construction	520	\$165,000.00	\$125,048.20	76%	
Equipment Purchased	530	\$103,569.00	\$49,592.62	48%	
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	\$34,409.45	\$12,425.12	36%	
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	\$85,000.00	\$85,000.00	100%	
Interest on Capital Lease	581	\$6,978.00	\$4,158.00	60%	
Dues and Memberships	820	\$23,100.00	\$12,752.00	55%	
Taxes and Special Assessments	896	\$1,100.00	\$83.35	8%	
Affordable Care Act Penalties	897	\$21,000.00	\$0.00	0%	
Miscellaneous Other Expenses	899	\$4,000.00	\$448.45	11%	
Contingency		\$81,550.00	\$0.00	0%	
Total		\$17,995,571.00	\$8,664,763.09	48%	

The prior year to date percentage was 47%