

## Year-to-Date Expenditure Budget Status Through November 2025



|  | 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        | 13,953,166        | 26,162,732         | 8,115,102         | 16.83%                | open contracts, voucher pay, schedule C/athletic coaches, severance |
| Employee Benefits  | 19,097,000        | 6,340,149         | 9,215,858          | 3,540,993         | 18.54%                | open contracts, MN paid leave, unemployment                         |
| Purchased Services   | 13,936,075        | 5,553,906         | 4,921,738          | 3,460,431         | 24.83%                | 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         | 1,770,341         | 4,835,049          | 99,610            | 1.49%                 | regular to-from, homeless, sped, desegregation, field trips         |
| Tuition  | 1,689,000         | 1,212,894         | -                  | 476,106           | 28.19%                | federally funded special education, 287                             |
| Substitutes  | 1,293,000         | 331,147           | -                  | 961,853           | 74.39%                | teacher and paraprofessional substitutes                            |
| Utilities  | 1,284,000         | 476,018           | -                  | 807,982           | 62.93%                | water/sewer, electricity, garbage, natural gas                      |
| Supplies and Materials   | 2,608,510         | 1,599,710         | 114,885            | 893,914           | 34.27%                | 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           | 44,950            | -                  | 352,050           | 88.68%                | building fuel costs   |
| Supplies   | 1,159,510         | 304,377           | 7,954              | 847,178           | 73.06%                | classroom, custodial, office supplies                               |
| Software   | 1,034,000         | 1,112,332         | 55,993             | -134,324          | -12.99%               | budget capacity to be moved from capital expenditures               |
| Capital Expenditures   | 2,137,000         | 535,188           | 1,189,783          | 412,029           | 19.28%                | contingency, deferred maintenance, technology equipment             |
| Other Expenditures   | 172,415           | 159,602           | -                  | 12,813            | 7.43%                 | dues/subscriptions, chargebacks                                     |
| <b>Total General Fund</b>  | <b>86,182,000</b> | <b>28,141,721</b> | <b>41,604,996</b>  | <b>16,435,283</b> | <b>19.07%</b>         |   |
| School Nutrition   | 3,090,000         | 862,415           | 654,009            | 1,573,576         | 50.92%                | food costs, open contract, voucher pay                              |
| Community Education  | 8,064,000         | 3,704,748         | 3,013,013          | 1,346,239         | 16.69%                | non-public costs, supplies, voucher pay                             |
| Debt Service   | 18,855,000        | 5,188,049         | 13,644,901         | 22,050            | 0.12%                 |   |
| Self Funded Dental   | 743,000           | 287,402           | -                  | 455,598           | 61.32%                | remaining medical costs for covered staff and dependents            |
| Self Funded Medical  | 12,806,000        | 4,631,285         | 63,757             | 8,110,958         | 63.34%                | remaining dental costs for covered staff and dependents             |
| Building Construction  | -                 | 13,441,318        | 729,210            | N/A               | N/A                   |   |
| Custodial  | -                 | 2,961             | -                  | N/A               | N/A                   |   |
| OPEB Trust   | -                 | -                 | 0                  | N/A               | N/A                   |   |

## Year-to-Date Expenditure Budget Comparison Through November 2025

|                           | 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        | 13,953,166        | 28.9%        | 46,826,598        | 14,030,676        | 30.0%        | -1.0%             | 43,122,865.05     | 12,365,849        | 28.7%        |
| Employee Benefits         | 19,097,000        | 6,340,149         | 33.2%        | 18,563,611        | 6,272,864         | 33.8%        | -0.6%             | 16,529,905.58     | 5,687,407         | 34.4%        |
| Purchased Services        | 13,936,075        | 5,553,906         | 39.9%        | 15,752,966        | 4,159,812         | 26.4%        | 13.4%             | 15,543,115.97     | 4,505,584         | 29.0%        |
| Supplies and Materials    | 2,608,510         | 1,599,710         | 61.3%        | 3,060,040         | 1,037,112         | 33.9%        | 27.4%             | 2,839,699.06      | 1,610,995         | 56.7%        |
| Capital Expenditures      | 2,137,000         | 535,188           | 25.0%        | 1,766,365         | 339,316           | 19.2%        | 5.8%              | 1,621,162.50      | 525,475           | 32.4%        |
| Other Expenditures        | 172,415           | 159,602           | 92.6%        | 224,902           | 162,032           | 72.0%        | 20.5%             | 175,748.75        | 148,967           | 84.8%        |
| <b>Total General Fund</b> | <b>86,182,000</b> | <b>28,141,721</b> | <b>32.7%</b> | <b>86,194,481</b> | <b>26,001,812</b> | <b>30.2%</b> | <b>2.5%</b>       | <b>79,832,497</b> | <b>24,844,277</b> | <b>31.1%</b> |
| School Nutrition          | 3,090,000         | 862,415           | 27.9%        | 2,998,456         | 820,688           | 27.4%        | 0.5%              | 2,866,173.45      | 705,109           | 24.6%        |
| Community Education       | 8,064,000         | 3,704,748         | 45.9%        | 8,461,238         | 3,092,784         | 36.6%        | 9.4%              | 7,972,731.80      | 3,152,756         | 39.5%        |
| Debt Service              | 18,855,000        | 5,188,049         | 27.5%        | 18,763,369        | 5,153,526         | 27.5%        | 0.0%              | 18,469,109.04     | 6,818,993         | 36.9%        |
| Self Funded Dental        | 743,000           | 287,402           | 38.7%        | 728,493           | 311,520           | 42.8%        | -4.1%             | 622,540.60        | 225,352           | 36.2%        |
| Self Funded Medical       | 12,806,000        | 4,631,285         | 36.2%        | 10,521,115        | 4,463,993         | 42.4%        | -6.3%             | 8,950,512.51      | 3,232,415         | 36.1%        |
| Building Construction     | -                 | 13,441,318        | N/A          | 45,176,580        | 21,308,236        | N/A          | N/A               | 49,963,638.22     | 21,156,876        | N/A          |
| Custodial                 | -                 | 2,961             | N/A          | 6,940             | 418               | 6.02%        | N/A               | 307,451.91        | 95,606            | 31.10%       |
| OPEB Trust                | -                 | -                 | N/A          | 203,822           | -                 | 0.00%        | N/A               | 201,141.78        | 1,269             | 0.63%        |

