

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

2025-26

	Full Year Budget	YTD Actuals	Known Encumbrances	Budget Remaining	% of Budget Remaining	Notes
<b>General Fund</b>						
Salaries and Wages	48,231,000	10,039,971	36,000,915	2,190,115	4.54%	open contracts, voucher pay, schedule C/athletic coaches, severance
Employee Benefits	19,097,000	4,828,724	12,673,363	1,594,913	8.35%	open contracts, MN paid leave, unemployment
Purchased Services	13,908,075	3,116,702	5,580,041	5,211,332	37.47%	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	1,040,275	5,531,000	133,725	1.99%	regular to-from, homeless, sped, desegregation, field trips
Tuition	1,689,000	39,039	0	1,649,961	97.69%	federally funded special education, 287
Substitutes	1,293,000	196,513	0	1,096,487	84.80%	teacher and paraprofessional substitutes
Utilities	1,284,000	382,287	0	901,713	70.23%	water/sewer, electricity, garbage, natural gas
Supplies and Materials	2,636,510	1,364,030	121,885	1,150,594	43.64%	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	20,561	0	376,439	94.82%	budget capacity to be moved from capital expenditures
Supplies	1,187,510	1,087,335	3,813	96,361	8.11%	classroom, custodial, office supplies
Software	1,034,000	1,017,184	52,862	-36,045	-3.49%	budget capacity to be moved from capital expenditures
Capital Expenditures	2,137,000	434,202	1,208,662	494,136	23.12%	contingency, deferred maintenance, technology equipment
Other Expenditures	172,415	156,265	0	16,150	9.37%	dues/subscriptions, chargebacks
<b>Total General Fund</b>	<b>86,182,000</b>	<b>19,939,893</b>	<b>55,584,866</b>	<b>10,657,241</b>	<b>12.37%</b>	
School Nutrition	3,090,000	597,581	958,585	1,533,835	49.64%	food costs, open contract, voucher pay
Community Education	8,064,000	2,891,675	4,332,794	839,531	10.41%	non-public costs, supplies, voucher pay
Debt Service	18,855,000	4,945,128	13,890,000	19,872	0.11%	
Self Funded Dental	743,000	191,881	0	551,119	74.17%	remaining medical costs for covered staff and dependents
Self Funded Medical	12,806,000	3,261,657	92,450	9,451,893	73.81%	remaining dental costs for covered staff and dependents
Building Construction	-	10,889,407	1,188,161	N/A	N/A	
Custodial	-	2,497	0	N/A	N/A	
OPEB Trust	-	-	0	N/A	N/A	

## Year-to-Date Expenditure Budget Comparison Through October 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	10,039,971	20.8%	46,826,598	10,131,260	21.6%	-0.8%	43,122,865.05	8,890,313	20.6%
Employee Benefits	19,097,000	4,828,724	25.3%	18,563,611	4,764,133	25.7%	-0.4%	16,529,905.58	4,389,981	26.6%
Purchased Services	13,908,075	3,116,702	22.4%	15,752,966	2,794,918	17.7%	4.7%	15,543,115.97	3,222,058	20.7%
Supplies and Materials	2,636,510	1,364,030	51.7%	3,060,040	867,796	28.4%	23.4%	2,839,699.06	1,371,065	48.3%
Capital Expenditures	2,137,000	434,202	20.3%	1,766,365	260,314	14.7%	5.6%	1,621,162.50	401,868	24.8%
Other Expenditures	172,415	156,265	90.6%	224,902	148,329	66.0%	24.7%	175,748.75	143,631	81.7%
<b>Total General Fund</b>	<b>86,182,000</b>	<b>19,939,893</b>	<b>23.1%</b>	<b>86,194,481</b>	<b>18,966,749</b>	<b>22.0%</b>	<b>1.1%</b>	<b>79,832,497</b>	<b>18,418,916</b>	<b>23.1%</b>
School Nutrition	3,090,000	597,581	19.3%	2,998,456	550,026	18.3%	1.0%	2,866,173.45	473,112	16.5%
Community Education	8,064,000	2,891,675	35.9%	8,461,238	2,443,411	28.9%	7.0%	7,972,731.80	2,500,808	31.4%
Debt Service	18,855,000	4,945,128	26.2%	18,763,369	5,153,526	27.5%	-1.2%	18,469,109.04	6,818,993	36.9%
Self Funded Dental	743,000	191,881	25.8%	728,493	253,187	34.8%	-8.9%	622,540.60	182,249	29.3%
Self Funded Medical	12,806,000	3,261,657	25.5%	10,521,115	3,780,396	35.9%	-10.5%	8,950,512.51	2,482,121	27.7%
Building Construction	-	10,889,407	N/A	45,359,122	19,555,285	N/A	N/A	49,963,638.22	16,767,705	N/A
Custodial	-	2,497	N/A	6,940	153	2.21%	N/A	307,451.91	80,681	26.24%
OPEB Trust	-	-	N/A	203,822	-	0.00%	N/A	201,141.78	1,248	0.62%

