

SRC SRC/OBJ	2025-26 Revised Budget	2026-27 Proposed Adjustments	2026-27 Original Budget
01 GENERAL FUND			
R Revenue			
0-- LOCAL REVENUES	21,982,002	1,549,851	23,531,853
2-- STATE REVENUES	59,381,620	1,482,180	60,863,800
3-- STATE AIDS RECEIVED FROM MINNE	25,240,479	658,020	25,898,499
4-- FEDERAL AIDS RECEIVED THROUGH	2,277,000	14,000	2,291,000
5-- FEDERAL AID RECEIVED DIRECTLY	21,358	-170	21,188
6-- SALES & OTHER	935,389	-170,409	764,980
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Revenue	109,837,848	3,533,472	113,371,320
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E Expense			
1-- SALARIES & WAGES	56,866,691	1,497,949	58,364,640
2-- EMPLOYEE BENEFITS	23,976,677	773,500	24,750,177
3-- PURCHASED SERVICES	18,668,555	1,117,157	19,785,712
4-- SUPPLIES & MATERIALS	4,093,972	-281,218	3,812,754
5-- CAPITAL EXPENDITURES	6,246,141	5,823,510	12,069,651
8-- OTHER EXPENDITURES	401,322	-22,600	378,722
9-- OTHER FINANCING USES	920,389	-170,409	749,980
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Expense	111,173,747	8,737,889	119,911,636
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GENERAL FUND	-1,335,899	-5,204,417	-6,540,316
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SRC	SRC/OBJ	2025-26 Revised Budget	2026-27 Proposed Adjustments	2026-27 Original Budget
02	FOOD SERVICE FUND			
R	Revenue			
0--	LOCAL REVENUES	100,000	0	100,000
3--	STATE AIDS RECEIVED FROM MINNE	2,725,000	101,000	2,826,000
4--	FEDERAL AIDS RECEIVED THROUGH	1,884,500	20,500	1,905,000
6--	SALES & OTHER	501,830	-66,644	435,186
---	Revenue	5,211,330	54,856	5,266,186
=====				
E	Expense			
1--	SALARIES & WAGES	1,513,812	49,199	1,563,011
2--	EMPLOYEE BENEFITS	658,895	21,551	680,446
3--	PURCHASED SERVICES	425,400	37,000	462,400
4--	SUPPLIES & MATERIALS	2,645,500	313,600	2,959,100
5--	CAPITAL EXPENDITURES	250,000	-150,000	100,000
8--	OTHER EXPENDITURES	13,000	0	13,000
---	Expense	5,506,607	271,350	5,777,957
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---	FOOD SERVICE FUND	-295,277	-216,494	-511,771
=====				

SRC	SRC/OBJ	2025-26 Revised Budget	2026-27 Proposed Adjustments	2026-27 Original Budget
04	COMMUNITY SERVICE FUND			
R	Revenue			
0--	LOCAL REVENUES	5,860,154	777,679	6,637,833
2--	STATE REVENUES	130,486	-8,000	122,486
3--	STATE AIDS RECEIVED FROM MINNE	813,048	28,699	841,747
---	Revenue	6,803,688	798,378	7,602,066
=====				
E	Expense			
1--	SALARIES & WAGES	4,700,572	130,167	4,830,739
2--	EMPLOYEE BENEFITS	1,504,984	61,423	1,566,407
3--	PURCHASED SERVICES	1,139,549	40,000	1,179,549
4--	SUPPLIES & MATERIALS	225,608	-4,000	221,608
5--	CAPITAL EXPENDITURES	28,751	-5,000	23,751
8--	OTHER EXPENDITURES	2,626	0	2,626
---	Expense	7,602,090	222,590	7,824,680
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---	COMMUNITY SERVICE FUND	-798,402	575,788	-222,614
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SRC SRC/OBJ		2025-26	2026-27	2026-27
		Revised Budget	Proposed Adjustments	Original Budget
07	DEBT SERVICE FUND			
R	Revenue			
0--	LOCAL REVENUES	7,746,843	-876,087	6,870,756
---	Revenue	7,746,843	-876,087	6,870,756
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E	Expense			
7--	DEBT SERVICE	7,337,981	-334,447	7,003,534
---	Expense	7,337,981	-334,447	7,003,534
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---	DEBT SERVICE FUND	408,862	-541,640	-132,778
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SRC SRC/OBJ		2025-26	2026-27	2026-27
		Revised Budget	Proposed Adjustments	Original Budget
09	ARENA			
R	Revenue			
0--	LOCAL REVENUES	359,500	-5,500	354,000
6--	SALES & OTHER	41,000	200	41,200
---	Revenue	400,500	-5,300	395,200
		=====	=====	=====
E	Expense			
1--	SALARIES & WAGES	206,574	9,575	216,149
2--	EMPLOYEE BENEFITS	78,447	5,668	84,115
3--	PURCHASED SERVICES	251,700	18,500	270,200
4--	SUPPLIES & MATERIALS	29,000	1,800	30,800
8--	OTHER EXPENDITURES	2,000	0	2,000
---	Expense	567,721	35,543	603,264
		=====	=====	=====
---	ARENA	-167,221	-40,843	-208,064
		=====	=====	=====

SRC	SRC/OBJ	2025-26 Revised Budget	2026-27 Proposed Adjustments	2026-27 Original Budget
11	LEARNER ACCOUNTS			
R	Revenue			
0--	LOCAL REVENUES	200,000	0	200,000
---	Revenue	200,000	0	200,000
=====				
E	Expense			
3--	PURCHASED SERVICES	50,000	0	50,000
4--	SUPPLIES & MATERIALS	150,000	0	150,000
---	Expense	200,000	0	200,000
=====				
---	LEARNER ACCOUNTS	0	0	0
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SRC SRC/OBJ		2025-26	2026-27	2026-27
		Revised Budget	Proposed Adjustments	Original Budget
12	STUDENT ACTIVITIES			
R	Revenue			
0--	LOCAL REVENUES	100,000	0	100,000
---	Revenue	100,000	0	100,000
		=====	=====	=====
E	Expense			
4--	SUPPLIES & MATERIALS	100,000	0	100,000
---	Expense	100,000	0	100,000
		=====	=====	=====
---	STUDENT ACTIVITIES	0	0	0
		=====	=====	=====

SRC SRC/OBJ		2025-26	2026-27	2026-27
		Revised Budget	Proposed Adjustments	Original Budget
20	INTERNAL SERVICE FUND - DENTAL			
R	Revenue			
0--	LOCAL REVENUES	610,000	30,000	640,000
---	Revenue	610,000	30,000	640,000
		=====	=====	=====
E	Expense			
2--	EMPLOYEE BENEFITS	590,000	30,000	620,000
3--	PURCHASED SERVICES	50,000	0	50,000
---	Expense	640,000	30,000	670,000
		=====	=====	=====
---	INTERNAL SERVICE FUND - DENTAL	-30,000	0	-30,000
		=====	=====	=====

SRC SRC/OBJ		2025-26	2026-27	2026-27
		<u>Revised Budget</u>	<u>Proposed Adjustments</u>	<u>Original Budget</u>
21	INTERNAL SERVICE FUND - HEALTH			
R	Revenue			
0--	LOCAL REVENUES	12,850,000	630,000	13,480,000
---	Revenue	12,850,000	630,000	13,480,000
		=====	=====	=====
E	Expense			
2--	EMPLOYEE BENEFITS	11,350,000	620,000	11,970,000
3--	PURCHASED SERVICES	1,500,000	80,000	1,580,000
---	Expense	12,850,000	700,000	13,550,000
		=====	=====	=====
---	INTERNAL SERVICE FUND - HEALTH	0	-70,000	-70,000
		=====	=====	=====

SRC SRC/OBJ		2025-26	2026-27	2026-27
		Revised Budget	Proposed Adjustments	Original Budget
45	POST-EMPLOYMENT BENEFITS IRREV			
R	Revenue			
0--	LOCAL REVENUES	500,000	0	500,000
---	Revenue	500,000	0	500,000
		=====	=====	=====
E	Expense			
2--	EMPLOYEE BENEFITS	700,000	0	700,000
3--	PURCHASED SERVICES	100,000	0	100,000
---	Expense	800,000	0	800,000
		=====	=====	=====
---	POST-EMPLOYMENT BENEFITS IRREV	-300,000	0	-300,000
		=====	=====	=====

		2025-26	2026-27	2026-27
<u>SRC SRC/OBJ</u>		<u>Revised Budget</u>	<u>Proposed Adjustments</u>	<u>Original Budget</u>
47	POST-EMPLOYMENT BENEFITS DEBT			
R	Revenue			
0--	LOCAL REVENUES	1,627,802	-41,446	1,586,356
---	Revenue	1,627,802	-41,446	1,586,356
=====				
E	Expense			
7--	DEBT SERVICE	1,575,610	193	1,575,803
---	Expense	1,575,610	193	1,575,803
=====				
---	POST-EMPLOYMENT BENEFITS DEBT	52,192	-41,639	10,553
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<u>SRC SRC/OBJ</u>	<u>2025-26 Revised Budget</u>	<u>2026-27 Proposed Adjustments</u>	<u>2026-27 Original Budget</u>
Grand Revenue Totals	145,888,011	4,123,873	150,011,884
Grand Expense Totals	148,353,756	9,663,118	158,016,874
Grand Totals	2,465,745	5,539,245	8,004,990
	Loss	Loss	Loss

Number of Accounts: 3981

\*\*\*\*\* End of report \*\*\*\*\*