

Budget Presentation to the Board					
Expenditures as of 10/22/2025		FY2026			
General Fund				10/22/2025	Year to
Classification		Code	FY2026 Revised	Year to Date	Date %
Administrative Salaries		110	\$617,860.00	\$199,999.48	32%
Teacher Salaries		140	\$5,488,041.00	\$851,424.07	16%
Non-Licensed Classroom Personnel		141	\$55,277.00	\$3,658.74	7%
Licensed Instructional Support Personnel		143	\$146,324.00	\$24,954.00	17%
Non-License Instructional Support Personnel		144	\$0.00	\$0.00	#DIV/0!
Substitute Salaries		145	\$162,000.00	\$34,215.91	21%
Substitute Non-Licensed Classroom Salaries		146	\$30,000.00	\$4,639.16	15%
Language Pathologist		152	\$25,000.00	\$6,668.00	27%
School Nurse		154	\$116,388.00	\$18,564.74	16%
School Social Worker		156	\$111,071.00	\$19,228.94	17%
Certified Paraprofessional		161	\$680,640.00	\$85,165.26	13%
Certified One-to-One Paraprofessional		162	\$245,020.00	\$26,496.00	11%
Foreign Language Interpreter		163	\$0.00	\$0.00	#DIV/0!
School Counselor		165	\$186,234.00	\$35,610.04	19%
Non-Instructional Support		170	\$925,217.00	\$292,067.23	32%
DAPE Specialist		174	\$0.00	\$0.00	#DIV/0!
Cultural Liaison		175	\$25,089.00	\$4,949.94	20%
Other Salary Payment		185	\$538,120.00	\$58,148.95	11%
Severance		191	\$14,025.00	\$3,079.65	22%
Third Party Pay Expense Salaries		195	\$0.00	\$0.00	#DIV/0!
FICA		210	\$714,829.00	\$123,354.85	17%
PERA		214	\$154,613.00	\$31,371.02	20%
TRA		218	\$644,463.00	\$114,989.89	18%
Health Insurance		220	\$822,717.00	\$177,665.23	22%
Life Insurance		230	\$5,939.00	\$2,280.98	38%
Dental Insurance		235	\$1,487.00	\$503.24	34%
Long Term Disability		240	\$0.00	\$0.00	#DIV/0!
TSA Match		250	\$110,840.00	\$17,922.86	16%
Employer Sponsored HSA's		251	\$119,300.00	\$42,023.25	35%
Workmens Comp		270	\$57,960.00	\$10,527.51	18%
Unemployment Compensation		280	\$10,000.00	\$0.00	0%
Unemployment Summer Employees		281	\$71,000.00	\$0.00	0%
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	\$2,189,508.94	18%
Other Employee Benefits		299	\$0.00	\$0.00	#DIV/0!
Fed Sub Awards Under \$25,000		303	\$2,500.00	\$0.00	0%
Fed Sub Awards Over \$25,000		304	\$0.00	\$0.00	#DIV/0!
Consulting and Servicing Fees		305	\$367,240.00	\$66,576.93	18%
School Resource Officer		310	\$60,632.00	\$30,606.00	50%
Services Purchased from Coop		316	\$178,806.00	\$27,746.81	16%
Computer and Technology Services		319	\$0.00	\$0.00	#DIV/0!
Communications/Phone		320	\$55,504.00	\$5,600.54	10%
Postage and Express		329	\$7,110.00	\$2,053.85	29%
Utility Services		330	\$315,939.00	\$91,076.24	29%
Short Term Rentals		335	\$171,023.00	\$40,000.87	23%
Property Insurance		340	\$214,304.00	\$212,963.75	99%
Repairs and Maintenance		350	\$160,250.00	\$120,934.89	75%
Transportation		360	\$1,317,255.00	\$262,777.48	20%
Travel		366	\$165,144.00	\$31,451.54	19%
Entry Fees/Student Travel		369	\$48,175.00	\$2,846.57	6%
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	\$4,532.12	12%
Special Ed Contracted Services		393	\$207,198.00	\$34,858.50	17%
To Non-Ed Agency		394	\$376,033.00	\$3,166.20	1%
Spec Ed Salary Purchased from Co-op		396	\$503,609.00	\$132,827.59	26%
Spec Ed Benefits Purchased from Co-op		397	\$113,932.00	\$24,484.90	21%
Charge Back		398	\$0.00	\$0.00	0%
Purchase Sped Contracted Services		399	\$0.00	\$0.00	#DIV/0!
General Supplies		401	\$193,558.00	\$122,292.71	63%
Non instructional Computer Software		405	\$120,522.00	\$95,441.50	79%
Instructional Software License		406	\$72,008.00	\$66,057.30	92%
Instructional Supplies		430	\$201,256.00	\$78,877.21	39%
Individualized Materials		433	\$46,044.00	\$20,645.33	45%
Fuel for Buildings		440	\$72,000.00	\$4,018.60	6%
Noninstructional Tech Supplies		455	\$22,500.00	\$7,376.64	33%
Instructional Tech Supplies		456	\$0.00	\$0.00	#DIV/0!
Textbooks/Workbooks		460	\$67,055.00	\$57,268.58	85%
Standarized Tests		461	\$0.00	\$0.00	#DIV/0!
Non-Instructional Tech Devices		465	\$142,344.00	\$123,583.47	87%
Instructional Technology Devices		466	\$43,900.00	\$41,877.59	95%
Library Books		470	\$23,000.00	\$6,115.43	27%
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	\$60,629.15	37%
Equipment Purchased		530	\$103,569.00	\$31,875.01	31%
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	\$38,100.00	\$12,425.12	33%
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	\$12,458.00	54%
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			\$100,000.00	\$0.00	0%
Total			\$17,995,571.00	\$4,141,844.16	23%
The prior year to date percentage was 22%					