

Finance Committee Meeting

Monday, February 9, 2026 7:30 AM

Faribault Public Schools District Office, 710 17th Street SW, Faribault, MN 55021

I. Business Items

I.A. Finance Committee Minutes from January 20, 2026

II. Contracts, Agreements, Bids and Grants for Review

II.A. New Position Request: College & Career Navigator 1.0 FTE **Presenter:** Cassie Riopelle

II.B. New Position Request: Behavior Facilitator 1.0 FTE **Presenter:** Rob Dehnert

III. Financial Performance

III.A. Monthly Student Count - January

III.B. Monthly Investment Report - January

III.C. Monthly Comparative Financial Report - January

III.D. Monthly Analytical Report - January

IV. Financial Strategies

V. **Next Meeting - Monday, March 9, 2026 at 7:30 a.m.**

VI. **Adjourn - ACTION**

FINANCE COMMITTEE MINUTES

This meeting was held remotely via Google Meet
January 20, 2026 at 7:30 a.m.

Members in Attendance: John Bellingham, Ashley Benhart, Jamie Bente, Lynda Boudreau, Rob Dehnert, Dick Dotterweich, Jason Engbrecht, Stacy Fox, Meghan Knutson, Brett Martindale, Barbie Roessler, and Chad Wolff

Others in Attendance:

Members Absent:

This meeting was called to order at 7:31 a.m.

I. Business Items

- a. Approval of the previous meeting minutes: A change needs to be made to the November minutes regarding the January meeting. The January meeting changed from the 19th to the 20th in order to observe MLK day. Motion to approve by Mr Bellingham and second by Mr Wolff. Motion carried.

II. Contracts, Agreements, Bids and Grants for Review

- a. Approval of an increase in contract days for the Assistant Special Ed Director. Mr Dehnert discussed the need to increase the number of contract days for the Assistant from 245 to 260 based on the following: 1. Significant increase in special education needs due to the amount of students requiring services. 2. Mitigation of increased student resolution meetings with parents. 3. Special Education Paraprofessionals; hiring process changes/needs, Para's need to be "highly qualified" and require training and testing to work in special education. 4. Increase duties in general for the Assistant Director. Mr Dehnert said the approximate cost of the increase is \$16,550 but there were two options in regards to funding of the increase. Option 1 is to use Federal Funds which are reimbursed on a 1 to 1 ratio of expense to revenue. This would be of no cost to the general fund. Option 2 would use state special ed funds which are reimbursed at 80% of expenses. Mr. Dehnert would then be able to use the Federal Tuition dollars to reimburse the general fund 80% of the cost of the increase in days. This would net the general fund about an additional \$13,240 each year. Motion to approve by Ms Boudreau with the intention of using the second option for funding. This was seconded by Mr Bente. Motion carried.
- b. Approval of the Finance Committee Schedule for calendar year 2026. The finance committee meetings take place on the Mondays prior to the regular school board meetings. July may be subject to change or not needed at all depending on where we are with closing the fiscal year. Also, to note, December will likely not see a finance meeting due to the timing of the regular school board

meeting in December. Motion to approve by Mr Bente and seconded by Ms Fox. Motion passed.

- c. Approval of the Cyber Insurance Policy for calendar year 2026. This is a new vendor than we've used in the past and by switching we'll see a saving of \$12,799. This was recommended by our cyber insurance broker, Marsh McLennan Agency. Ms Roessler will eventually try to get our cyber insurance on a fiscal year schedule to be in line with our other insurance policies but our cyber insurance has always been on a calendar year schedule in the past. A couple things to note with this policy: Our deductible has increased from \$25,000 to \$50,000 but our coverage is still at \$1 million. Ms Roessler mentioned that Mike Berding, Director of Education Technology and Innovation, has done an excellent job in keeping our insurance cost as low as possible by helping to keep our district safe from breaches through our use of 2 Factor Authentications and upkeep of our firewall. Motion to approve by Mr Wolff and seconded by Mr Bente. Motion carried

III. Financial Performance

- a. December Student Counts: Average Daily Membership (ADM) is what drives our funding and as of December we're down 12 students compared to November. We budgeted for 3057 students. Our YTD average is currently 3028, plus our projected tuition of 53, equals 3081 ADM as of December. We're currently on track to have 24 ADM more than what we've budgeted for FY26. Mr Wolff brought up a question regarding students and not being in attendance with what is going on throughout the state at this time and wondered what this would look like long and short term to ADM. Ms Roessler stated that at this time, there is not much of an impact. It would only have a real impact if they withdrew from FPS. Mr Bente mentioned that the commissioner said that regarding the "15 day drop" rule can be "overlooked," if you will, at this time but has kinda walked those comments back. Mr Bente did mention that we're working with families and trying to implement more online schooling so these kids can keep attending classes and not fall behind.
- b. December Investment Financial Report: We ended December with \$20,611,00 in all accounts; checking, savings, investments, etc. This was down a bit from November which Ms Roessler said was due to retro salary checks being paid out for bargaining agreements that have been settled this year. She also mentioned that our liquidity is looking great and we're continuing to stagger our investments so that we'll have easy access to funds in case of any emergencies.
- c. December Comparative Financial Report: HVAC is showing zero expenses for December and Ms Rossler pointed out that this is a timing issue of when we received these bills. Water is about the same as compared to this time last year. Electricity in total for the year is already about 60% of what we budgeted for so we're going to keep an eye on this. We'll potentially increase this budget if necessary and will relay that to the board when we present our final budget.

Self-funded insurance is headed in the right direction with the increased premiums this year. We currently have about \$1.6 million revenue compared to \$1.4 million in expense so this will help to keep our fund balance on the right track.

- d. December Analytics: Our expenses, in total as of December, exceed our revenues but Ms Roessler noted that our revenues are “metered” payments and we pay our expenses as they come in. She did say that our expenses are projected to slightly exceed our revenues for all of FY26 but this was to be expected and that we’re sitting in a good spot. Looking at the multiyear comparison, we’re right where we should be. Salaries and wages are sitting at 38% of our total budget as of December. At this point in FY25 and FY24, we were at 38% and 37%, respectively, so right on par for previous years. Overall expenses in total, again, as of December, we’re at 38% of budget and FY25 was 40% and FY24 was 39%.

IV. Financial Strategies

V. Next Meeting: February 9, 2026, at 7:30 am.

VI. Adjournment at 8:04 am: Motion to adjourn by Ms Fox and seconded by Ms Boudreau. Motion carried.

Respectfully submitted by Brett Martindale



710 17th St. SW, Faribault, MN 55021

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Cassie Riopelle

Director of Community Education & Engagement
Faribault Public Schools
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507-333-6033

TO: Finance Committee

RE: New Position Request: College & Career Navigator (1.0 FTE)

Please consider approving the addition of a 1.0 FTE College and Career Navigator position. This role is essential in providing academic tutoring, mentoring, and coaching in the RISE room to all youth GYO students and adult GYO students. This position will also lead Middle School and High School Future Teachers Clubs, provide active study sessions and collect documentation for grant requirements. navigation, mentoring.

This position will cost approximately **\$52,670** annually and is intended to meet the requirements of our GYO Student and Adult grants.

If you have any questions, please contact me. Thanks!

Cassie Riopelle

Director of Community Education & Engagement



Request for Program/Budget Addition

Fiscal Year 2025-2026

Return to the Director of Finance & Operations

(attach additional documents if more room is needed)

Please detail the vision of your proposal below:

The vision of this proposal is to create a clear, culturally responsive pathway that supports both students and adult learners in reaching their academic and career goals while building stronger connections with the community. We are splitting the Grow Your Own initiative into two roles. The GYO Coordinator will focus on program development, coordination, student pathways, and American Indian Education duties to provide culturally grounded support and engagement. The GYO College and Career Navigator will focus on one-on-one guidance, study support, and helping adult learners navigate postsecondary and career opportunities. This structure makes sure that students interested in education careers get mentorship, structured programming, and real-world experiences, while adult learners get the support they need to reach their goals. The overall goal is to increase educational success, career readiness, and access to opportunities while building trust and engagement with the Faribault community.

Special Projects Coordinator *New name	College & Career Navigator
Proposed Revised Job Description Here Current Job Description Here American Indian Liaison Description Here	New Proposed Job Description Here



<p>*Oversees the College & Career Navigator</p> <p>Main Duties:</p> <ul style="list-style-type: none"> -Coordinate all 5 GYO Grants -Coordinate and implement all American Indian Education Programming -Lead Native American Parent Advisory Council Meetings -Build programs -Coordinate all GYO and AIE field trips -Coordinate with Community School -Coordinate with the RISE Manager and nonprofit partners to support implementation -Enroll all GYO students with proper processes and procedures -Complete all Initial Student Intake Meetings & Paperwork, initial data entry (handoff to Navigator) -Plan and lead Lunch and Learns -Plan Future Teacher Clubs at MS & HS <p>Location: District-Wide</p>	<p>*Works hand-in-hand with Special Projects Coordinator</p> <p>Main Duties:</p> <ul style="list-style-type: none"> -Provide navigation for all 5 GYO Grants -Provides academic tutoring, mentoring, coaching in the RISE room to all youth GYO students & at FEC to Adult GYO students -Lead MS & HS Future Teachers Club -Provide active study sessions -Collect documentation for grant requirements -This position will also remove Jessica Flores at the FEC from any Adult GYO responsibilities <p>Location: Faribault High School RISE Room & FEC</p>
<p>Paid For By:</p> <ul style="list-style-type: none"> 2/3 - GYO Grants (Portion of all) 1/3 - American Indian Education Funds 	<p>Paid For By:</p> <ul style="list-style-type: none"> 1/3 - Student GYO Grant 2/3 - Adult GYO Grant

Rationale: How does this proposal align with our strategic plan?

This proposal aligns closely with the Faribault Public Schools Strategic Plan by providing targeted support for both students and adult learners that is student-centered, equitable, and community-focused. By splitting the Grow



Your Own initiative into the GYO Coordinator and College and Career Navigator roles, we can address individual student and adult learning needs in more innovative and meaningful ways. Adding American Indian Education duties to the GYO Coordinator ensures culturally responsive programming that reflects the diversity of our community and advances equity for historically underserved populations.

Both roles promote family and community engagement by building strong relationships with students, families, and local partners, and they contribute to a positive school climate by creating supportive, inclusive environments. This work also strengthens student and adult social and emotional well-being by providing guidance, mentorship, and resources to help learners navigate academic and career pathways.

This addition also directly supports our strategic plan by addressing a current staffing gap. Despite efforts to recruit for the American Indian Education Liaison position, we have been unable to find a qualified candidate. By integrating these duties into the GYO Coordinator role, we ensure that culturally responsive programming and support for American Indian students and families continues without interruption. This structure allows us to maintain our commitment to equity, inclusion, and student success while maximizing existing resources.

Overall, this proposal supports our mission to educate, elevate, and empower every student, leveraging collaboration, integrity, and adaptability to maximize outcomes for the Faribault community.

What will be needed to implement this proposal:

Description of Need:	Estimated Budget	Funding Source
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Staffing	\$229 daily rate x 230 days <i>*Based on same pay rate as FEC College & Career Navigator</i>	$\frac{2}{3}$ - paid from Adult GYO Grant $\frac{1}{3}$ - paid from Student GYO Grant
Staffing	\$	
Curriculum	\$	
Textbooks	\$	
Technology	\$	
Supplies	\$	
Space	\$	
Other	\$	
Other	\$	
Total Estimated Budget	\$52,670	

Submitted by _Cassie Riopelle_____

Date ___2/2//2026

Approved by _____

Date _____

Supervisor Approval _____

Date _____



710 17th St. SW, Faribault, MN 55021
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Send this completed form and any attachments to the Director of Finance & Operations.



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Robert Dehnert

Director of Special Services
Faribault Public Schools
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507-333-6002

TO: Finance Committee

RE: New Position Request: Behavior Facilitator (1.0 FTE)

Please consider approving the addition of a 1.0 FTE Behavior Facilitator position. This role is essential for providing district-wide support to improve behavioral outcomes for students with disabilities and those exhibiting challenging behaviors. The position will focus on developing Behavior Intervention Plans (BIP) and building staff capacity through coaching and professional development.

This position will cost approximately **\$150,590** annually (paid through Federal Special Education funding) and is intended to strengthen our behavior systems and promote student independence in the least restrictive environment.

If you have any questions, please contact me. Thanks!

Rob Dehnert

Director of Special Services

Request for Program/Budget Addition

Fiscal Year 2026-2027

Return to the Director of Finance & Operations

Proposal for Program Addition: Behavior Facilitator (1.0 FTE)

Current Status: Position does not exist

Proposed Status: 1.0 FTE Behavior Facilitator

Fiscal Impact: \$150,590

Executive Summary

This proposal seeks the addition of a district-wide Behavior Facilitator to support school teams in managing complex student behaviors. This role is critical for maintaining compliance with state and federal regulations regarding FBAs and BIPs, while also reducing the district's reliance on external placements by strengthening internal behavioral supports.

1. Direct Student Support & Crisis Management

The Behavior Facilitator will lead behavioral interventions, including:

- **BIP Development:** Conducting informal assessments and creating evidence-based plans to achieve improved student outcomes.
- **Crisis Response:** Assuming a lead role in behavioral crises and coaching staff in de-escalation and crisis management protocols.
- **Direct Instruction:** Providing instruction in social skills and replacement behaviors to promote student independence.

2. Staff Capacity and Professional Development

To ensure long-term sustainability, this position will focus on building the skills of our current workforce:

- **Coaching & Modeling:** Modeling effective behavior management and de-escalation strategies for teachers and paraprofessionals.
- **District-wide Training:** Developing and delivering professional learning on ABA-based strategies and classroom management.
- **Mentoring:** Providing ongoing training to support staff working with high-need behavioral students.

3. Data-Driven Compliance and Systems Support

The role ensures that the district remains proactive and compliant in its behavioral practices:

- **Data Analysis:** Collecting and interpreting behavioral data to monitor student progress and refine interventions.
- **Regulatory Oversight:** Ensuring compliance with district policies and state regulations, specifically regarding restrictive procedures and documentation.
- **Systems Improvement:** Supporting administrators in identifying school-wide needs and recommending framework improvements.

The Vision: Moving Forward

The addition of a Behavior Facilitator will allow the district to move toward a more proactive behavioral support model. By investing in this position, we aim to:

- **Increase Student Access:** Support placements in the least restrictive environment through specialized consultation.
- **Improve Staff Retention:** Provide staff with the coaching and crisis support needed to manage challenging environments effectively.
- **Enhance Operational Consistency:** Strengthen the District Support Team to ensure consistent problem-solving across all buildings.

Proposed Funding Strategies

Following the model for special education additions, the following pathways are recommended:

Option 1: Direct Federal Funding

- **The Plan:** Finance the \$150,590 directly through Federal Special Education Revenue.
- **The Rationale:** Utilizing federal grant surpluses ensures the position is fully funded without impacting the General Fund.

Option 2: State Reimbursement & Federal Offset

- **The Plan:** Code the \$150,590 salary to State Special Education funding to trigger the 80% reimbursement rate.
- the 80% reimbursement rate.
- **The Reimbursement:** At an 80% rate, the state would reimburse **\$120,472** back into the General Fund.

- **The "Swap":** To cover the initial 20% local cost and keep the General Fund "whole," the district can allocate federal funds to pay for existing special education costs (such as out-of-district tuition).
- **The Result:** This strategy results in a **\$0 net cost** to the General Fund and a net gain of **\$120,472** in state reimbursement revenue while increasing the district's "Maintenance of Effort" (MOE).

Submitted by: Robert Dehnert

Date: February 2, 2026

Approved by: _____ **Date:** _____

Supervisor Approval: _____ **Date:** _____

**Faribault Public Schools
Enrollment Report by Building
FY 2025-2026**

January

	McKinley	Jefferson	Lincoln	Roosevelt	Middle	High	ALC	FOA - MS	FOA - HS	Allina PHP	Total Served @
Early Childhood	-			80							80
VPK	-			66							66
Kindergarten				187							187
1		87	103								190
2		86	102								188
3		95	117								212
4		85	105								190
5		79	89								168
6					203						203
7					201			1			202
8					216			6		1	223
9						210	-		11		221
10						210	26		17	1	254
11						213	44		31		288
12						190	54		46		290
Total	-	432.00	516.00	333.00	620.00	823.00	124.00	7.00	105.00	2.00	2,962
+/-over Last Month	-	3	(1)	(2)	(10)	(3)	(5)	1	(8)		(26)

**Faribault Public Schools
Enrollment Report by Month**

School Year 2025 - 2026

	<i>September</i>	<i>October</i>	<i>November</i>	<i>December</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	<i>YTD Average</i>	<i>Plus: Projected Tuition</i>	<i>Projected Total ADM</i>
Early Childhood	80	80	78	77	80					79		79
VPK	66	66	66	66	66					66		66
Kindergarten	196	197	193	192	187					193	2.0	195
1	199	198	194	191	190					194	2.0	196
2	191	191	190	186	188					189	2.0	191
3	215	213	215	214	212					214	2.8	217
4	194	193	190	189	190					191	3.0	194
5	165	165	164	166	168					166	3.0	169
6	206	204	206	206	203					205	2.0	207
7	214	205	206	206	202					207	4.4	211
8	229	226	226	225	223					226	2.0	228
9	226	225	222	223	221					223	3.9	227
10	244	259	257	259	254					255	5.9	261
11	272	289	288	288	288					285	5.8	291
12	310	316	305	300	290					304	14.5	319
Total	3,007	3,027	3,000	2,988	2,962	-	-	-	-	2,997	53.3	3,050.1
		20	(27)	(12)	(26)	(2,962)	-	-	-			
Over (Under) Budget 3,057	(50)	(30)	(57)	(69)	(95)							(7)

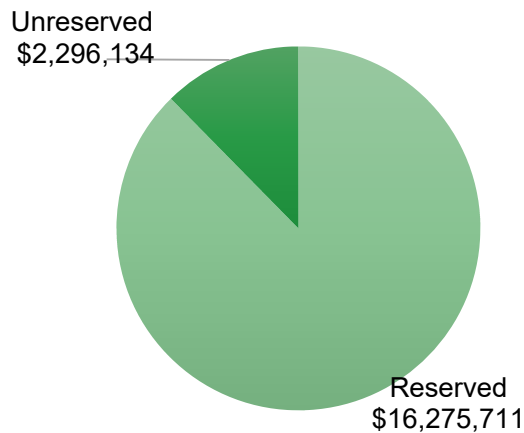


FARIBAULT PUBLIC SCHOOLS

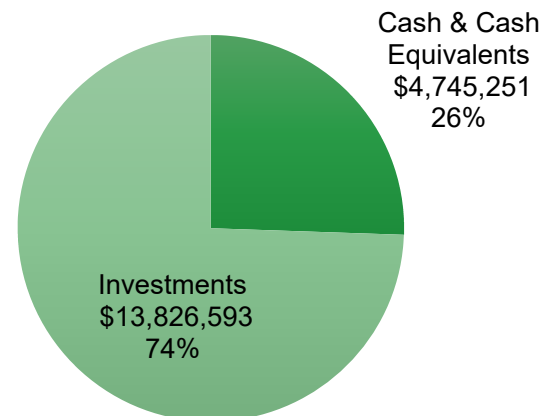
Investment Balances
As of January 31, 2026

	Ending Balance 12/31/2025	Ending Balance 1/31/2026	Interest/Div Earned
CCF - MAIN CHECKING	1,914.30	112.15	\$ 0.43
CCF -SAVINGS	-	-	-
RELIANCE - MAIN CHECKING	750,000.00	750,000.00	
RELIANCE - SAVINGS	2,385,002.17	1,800,121.11	1,997.69
MSDLAF+LIQUID MONEY MARKET	1,873,348.42	1,988,201.80	5,859.87
MSDLAF+ MAX MONEY MARKET	203,773.97	204,410.12	636.15
MN TRUST OPERATIONS	4,447,758.17	4,871,174.86	99,632.67
MN TRUST INVESTMENTS	5,140,133.04	3,140,133.04	-
MN TRUST MAINTENANCE BONDS	2,669,025.73	2,677,274.96	8,249.23
US BANK - IRREVOCABLE TRUST	2,677,639.22	2,677,639.22	-
US BANK - ROOSEVELT DEBT	167.11	167.11	-
FIRST UNITED BANK CD	150,000.00	150,000.00	
PREMIER BANK CD	160,204.06	160,204.06	
RELIANCE BANK CD	-	-	
STATE BANK OF FARIBAULT CD	150,000.00	150,000.00	
PETTY CASH	2,406.00	2,406.00	
TOTAL CASH AND INVESTMENTS	\$ 20,611,372.19	\$ 18,571,844.43	\$ 116,376.04

Asset Reservations



Liquidity



Faribault Public Schools
Comparative Financial Report - Select General Fund Expenditure Accounts
As of February 28, 2026

	FY25 February 2025	FY26 February 2026	FY25 YTD Through February 2025	FY26 YTD Through February 2026	FY25 FIN Budget	FY26 REV Budget	FY25 % of Budget through February 2025	FY26 % of Budget through February 2026
EXPENDITURES:								
HVAC	48,816	13,525	114,326	260,395	289,000	281,500	39.56%	92.50%
Water	8,300	8,189	53,433	56,263	67,200	83,500	79.51%	67.38%
Electric	34,483	27,297	398,203	479,972	639,000	650,500	62.32%	73.79%
Snow Removal	6,274	-	23,850	38,512	100,200	84,600	23.80%	45.52%
Total Expenditures	97,873	49,011	589,812	835,142	1,095,400	1,100,100	53.84%	75.92%

Faribault Public Schools
Comparative Financial Report - Self Insurance Fund
As of February 28, 2026

	FY25 February 2025	FY26 February 2026	FY25 YTD Through February 2025	FY26 YTD Through February 2026	FY25 FIN Budget	FY26 REV Budget	FY25 % of Budget through February 2025	FY26 % of Budget through February 2026
REVENUES:								
District Contributions	243,811	281,051	1,725,842	1,911,524	2,536,426	2,916,890	68.04%	65.53%
Employee Contributions	20,849	31,727	176,157	234,453	264,673	304,374	66.56%	77.03%
Retirees Contributions	5,310	5,010	64,020	41,174	85,261	55,886	75.09%	73.67%
Cobra Contributions	-	-	2,862	-	11,130	18,165	25.72%	0.00%
Total Revenue	269,970	\$317,787	\$1,968,882	\$2,187,151	\$2,897,490	\$3,295,315	67.95%	66.37%

EXPENDITURES:								
Medical Claims	90,971	162,759	1,834,255	1,587,354	2,782,154	2,842,024	65.93%	55.85%
Administrative Fees	36,631	39,483	291,646	317,007	403,787	476,307	72.23%	66.56%
Additional Charges	1,138	3,556	38,399	27,958	84,357	60,000	45.52%	46.60%
Total Expenditures	\$128,739	\$205,798	\$2,164,300	1,932,319	\$3,270,298	\$3,378,331	66.18%	57.20%

\$254,832

Faribault Public Schools ISD 656
Exp/Rev Summary - Fd
Period Ending January 31, 2026

Sequence: L, Fd

		26REV					% YTD	Remaining
Description		Annual Budget	Period 202607	Year To Date	% YTD	Encumbrances	+ Enc	Balance
E	Expenditure							
01	General	69,790,649.00	6,092,550.39	32,314,346.79	46%	360,532.24	47%	37,115,769.97
02	Food Service	3,384,889.00	225,161.15	1,438,561.76	42%	4,154.44	43%	1,942,172.80
04	Community Service	6,517,154.00	475,108.01	2,953,849.81	45%	16,097.26	46%	3,547,206.93
06	Building Construction	2,755,795.00	7,020.00	2,261,031.06	82%	0.00	82%	494,763.94
07	Debt Redemption	2,379,350.00	2,136,675.00	2,378,825.00	100%	0.00	100%	525.00
20	Internal Service	3,378,331.00	309,307.62	1,726,520.95	51%	0.00	51%	1,651,810.05
45	OPEB Irrevocable Trust	158,000.00	10,307.17	76,403.03	48%	0.00	48%	81,596.97
50	Student Activities	110,000.00	9,430.26	45,023.59	41%	1,410.15	42%	63,566.26
E	Expenditure	88,474,168.00	9,265,559.60	43,194,561.99	49%	382,194.09	49%	44,897,411.92
R	Revenue							
01	General	(68,334,081.00)	(5,538,014.60)	(25,315,845.49)	37%	0.00	37%	(43,018,235.51)
02	Food Service	(2,759,549.00)	(251,007.80)	(1,328,525.28)	48%	0.00	48%	(1,431,023.72)
04	Community Service	(6,236,629.00)	(671,390.99)	(2,275,054.51)	36%	0.00	36%	(3,961,574.49)
06	Building Construction	(200,000.00)	(8,249.23)	(115,746.49)	58%	0.00	58%	(84,253.51)
07	Debt Redemption	(2,569,387.00)	(13,751.46)	(1,279,348.16)	50%	0.00	50%	(1,290,038.84)
20	Internal Service	(3,295,315.00)	(299,778.52)	(1,869,363.43)	57%	0.00	57%	(1,425,951.57)
45	OPEB Irrevocable Trust	(158,000.00)	0.00	(166,845.71)	106%	0.00	106%	8,845.71
50	Student Activities	(112,000.00)	(8,594.29)	(52,739.80)	47%	0.00	47%	(59,260.20)
R	Revenue	(83,664,961.00)	(6,790,786.89)	(32,403,468.87)	39%	0.00	39%	(51,261,492.13)
	Report Totals:	4,809,207.00	2,474,772.71	10,791,093.12	224%	382,194.09	232%	(6,364,080.21)

Faribault Public Schools ISD 656 Multi Year Guideline by Object Series

Sequence: Fd, O/S

Description	202407			202507			202607		
	Budget 24FIN	Year to Date	%	Budget 25REV	Year to Date	%	Budget 26REV	Year to Date	%
01 General									
100 Salaries & Wages	36,691,729.00	16,359,857.91	45%	35,400,605.00	16,450,082.75	46%	37,662,116.00	17,375,317.93	46%
200 Employee Benefits	12,743,620.00	6,033,169.44	47%	13,187,389.00	6,349,307.79	48%	14,799,829.00	6,964,712.35	47%
300 Purchased Services	9,419,104.00	4,969,632.31	53%	10,442,726.00	4,982,532.58	48%	11,691,993.00	4,986,103.96	43%
400 Supplies & Materials	2,870,733.00	1,595,582.92	56%	2,864,209.00	1,369,410.05	48%	2,457,137.00	1,309,304.17	53%
500 Capital Expenditures	2,066,851.00	1,634,386.34	79%	2,053,292.00	1,750,819.39	85%	2,758,969.00	1,473,106.40	53%
800 Other Expenditures	621,589.00	152,686.67	25%	428,579.00	142,135.81	33%	420,605.00	139,230.26	33%
900 Other Financing Uses	0.00	0.00	0%	0.00	0.00	0%	0.00	66,571.72	0%
01 General	64,413,626.00	30,745,315.59	48%	64,376,800.00	31,044,288.37	48%	69,790,649.00	32,314,346.79	46%
Report Totals:	64,413,626.00	30,745,315.59	48%	64,376,800.00	31,044,288.37	48%	69,790,649.00	32,314,346.79	46%