

## Year-to-Date Expenditure Budget Status Through April 2026 2025-26



	Original Budget	Mid-Year Budget	YTD Actuals	Known Encumbrances	Budget Remaining	% of Budget Remaining	Notes
<b>General Fund</b>							
Salaries and Wages	48,231,000	47,756,900	33,988,078	9,447,483	4,321,339	8.96%	voucher pay, schedule C/athletic coaches
Employee Benefits	19,097,000	18,909,000	13,652,389	2,958,393	2,298,219	12.03%	MN paid leave, unemployment, severance
Purchased Services	13,939,500	14,510,000	12,402,306	1,422,482	685,212	4.92%	deferred maintenance, tuition, subs, refuse, electric, water
<i>Items below are the major cost drivers in the category Purchased Services above</i>							
Transportation	6,707,175	7,010,000	5,495,603	1,331,679.73	182,718	2.72%	regular to-from, homeless, sped, desegregation, field trips
Tuition	1,689,000	1,689,000	1,637,581	21,697	29,722	1.76%	ISD 287 and other student tuition
Substitutes	1,293,000	1,406,000	1,035,091	-	370,909	28.69%	teacher and paraprofessional substitutes
Utilities	1,284,000	1,187,000	952,034	-	234,966	18.30%	water/sewer, electricity, garbage, natural gas
Property/Liability Insurance	699,000	751,000	750,980	-	20	0.00%	potential future deductible expenses
Other Purchased Services	2,267,325	2,467,000	2,531,018	69,105	-133,123	-5.87%	chargeback expenditures to be moved to fund 02 and fund 04 at year-end
Supplies and Materials	2,605,085	3,123,000	2,600,079	73,453	449,467	17.25%	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	513,000	438,796	-	74,204	18.69%	building fuel costs
Supplies	1,156,085	1,168,000	666,005	101	501,894	43.41%	classroom, custodial, office supplies
Software	1,034,000	1,300,000	1,315,627	22,323	-37,951	-3.67%	overage covered by supplies budget allocation
Other Supplies & Materials	18,000	142,000	179,651	51,029	-88,680	-492.67%	overage covered by supplies budget allocation
Capital Expenditures	2,137,000	2,021,000	1,617,550	247,136	156,314	7.31%	deferred maintenance or other equipment purchases
Other Expenditures	172,415	156,000	164,862	-	-8,862	-5.14%	indirect costs will be charged to fund 02 and fund 04 at year-end
<b>Total General Fund</b>	<b>86,182,000</b>	<b>86,475,900</b>	<b>64,425,264</b>	<b>14,148,946</b>	<b>7,901,690</b>	<b>9.17%</b>	
School Nutrition	3,090,000	N/A	2,065,883	114,240	909,878	29.45%	food costs, open contract, voucher pay
Community Education	8,064,000	N/A	7,466,976	640,611	-43,587	-0.54%	non-public costs, supplies, voucher pay; revenue also increased
Debt Service	18,855,000	N/A	18,837,406	-	17,594	0.09%	all payments completed for FY2026
Self Funded Dental	743,000	N/A	547,619	-	195,381	26.30%	remaining medical costs for covered staff and dependents
Self Funded Medical	12,806,000	N/A	10,001,659	11,658	2,792,682	21.81%	remaining dental costs for covered staff and dependents
Building Construction	N/A	N/A	18,983,595	584,496	N/A	N/A	fund not budgeted
Custodial	N/A	N/A	10,386	-	N/A	N/A	fund not budgeted
OPEB Trust	N/A	N/A	-	-	N/A	N/A	fund not budgeted

## Year-to-Date Expenditure Budget Comparison Through April 2026

	2025-26				2024-25			FY2026 vs. FY2025	2023-24		
	Original Budget	Mid-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	47,756,900	33,988,078	71.2%	46,826,598	33,330,746	71.2%	0.0%	43,122,865	30,706,326	71.2%
Employee Benefits	19,097,000	18,909,000	13,652,389	72.2%	18,563,611	13,813,218	74.4%	-2.2%	16,529,906	12,743,631	77.1%
Purchased Services	13,938,000	14,510,000	12,402,306	85.5%	15,752,966	12,105,696	76.8%	8.6%	15,543,116	11,967,937	77.0%
Supplies and Materials	2,046,585	3,123,000	2,600,079	83.3%	3,060,040	2,247,919	73.5%	9.8%	2,839,699	2,548,708	89.8%
Capital Expenditures	2,697,000	2,021,000	1,617,550	80.0%	1,766,365	1,194,409	67.6%	12.4%	1,621,163	1,286,601	79.4%
Other Expenditures	172,415	156,000	164,862	105.7%	224,902	221,589	98.5%	7.2%	175,749	194,841	110.9%
<b>Total General Fund</b>	<b>86,182,000</b>	<b>86,475,900</b>	<b>64,425,264</b>	<b>74.5%</b>	<b>86,194,481</b>	<b>62,913,578</b>	<b>73.0%</b>	<b>1.5%</b>	<b>79,832,497</b>	<b>59,448,044</b>	<b>74.5%</b>
School Nutrition	3,090,000	N/A	2,065,883	66.9%	2,998,456	2,027,213	67.6%	-0.8%	2,866,173	1,714,251	59.8%
Community Education	8,064,000	N/A	7,466,976	92.6%	8,461,238	6,452,757	76.3%	16.3%	7,972,732	6,317,909	79.2%
Debt Service	18,855,000	N/A	18,837,406	99.9%	18,763,369	18,763,369	100.0%	-0.1%	18,469,109	18,468,009	100.0%
Self Funded Dental	743,000	N/A	547,619	73.7%	728,493	592,960	81.4%	-7.7%	622,541	477,130	76.6%
Self Funded Medical	12,806,000	N/A	10,001,659	78.1%	10,521,115	9,915,519	94.2%	-16.1%	8,950,513	7,428,330	83.0%
Building Construction	N/A	N/A	18,983,595	N/A	45,176,580	31,667,756	N/A	N/A	49,963,638	34,076,209	N/A
Custodial	N/A	N/A	10,386	N/A	6,940	4,058	58.47%	N/A	307,452	245,427	79.83%
OPEB Trust	N/A	N/A	-	N/A	203,822	-	0.00%	N/A	201,142	1,373	0.68%

