

Year-to-Date Expenditure Budget Status
Through May 2026
2025-26



	Original Budget	Mid-Year Budget	YTD Actuals	Known Encumbrances	Budget Remaining	% of Budget Remaining	Notes
General Fund							
Salaries and Wages	48,231,000	47,756,900	37,956,287	7,121,445	2,679,168	5.55%	voucher pay, schedule C/athletic coaches
Employee Benefits	19,097,000	18,909,000	15,213,257	2,168,859	1,526,883	8.00%	MN paid leave, unemployment, severance
Purchased Services	13,939,500	14,510,000	14,008,024	580,069	-78,094	-0.56%	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	6,343,911	535,736.06	130,352	1.94%	regular to-from, homeless, sped, desegregation, field trips
Tuition	1,689,000	1,689,000	1,720,404	10,530	-41,934	-2.48%	ISD 287 and other student tuition
Substitutes	1,293,000	1,406,000	1,227,389	-	178,611	13.81%	teacher and paraprofessional substitutes
Utilities	1,284,000	1,187,000	1,043,186	-	143,814	11.20%	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	2,922,154	33,803	-488,957	-21.57%	chargeback expenditures to be moved to fund 02 and fund 04 at year-end
Supplies and Materials	2,605,085	3,123,000	2,691,755	106,856	324,389	12.45%	site/department allocations, software, fuels
<i>Items below are the major cost drivers in the category Supplies & Materials above</i>							
Building Fuels	397,000	513,000	471,485	-	41,515	10.46%	building fuel costs
Supplies	1,156,085	1,168,000	704,708	101	463,191	40.07%	classroom, custodial, office supplies
Software	1,034,000	1,300,000	1,325,237	55,726	-80,963	-7.83%	overage covered by supplies allocation
Other Supplies & Materials	18,000	142,000	190,324	51,029	-99,353	-551.96%	overage covered by supplies allocation
Capital Expenditures	2,137,000	2,021,000	1,608,207	247,136	165,657	7.75%	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
Total General Fund	86,182,000	86,475,900	71,642,392	10,224,366	4,609,142	5.35%	
School Nutrition	3,090,000	N/A	2,321,576	47,392	721,032	23.33%	food costs, open contract, voucher pay
Community Education	8,555,000	N/A	8,253,636	359,059	-57,695	-0.67%	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	598,953	-	144,047	19.39%	remaining medical costs for covered staff and dependents
Self Funded Medical	12,806,000	N/A	10,934,247	5,829	1,865,924	14.57%	remaining dental costs for covered staff and dependents
Building Construction	N/A	N/A	19,572,582	382,067	N/A	N/A	fund not budgeted
Custodial	N/A	N/A	10,540	-	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 May 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
General Fund											
Salaries and Wages	48,231,000	47,756,900	37,956,287	79.5%	46,826,598	37,163,352	79.4%	0.1%	43,122,865	34,396,598	79.8%
Employee Benefits	19,097,000	18,909,000	15,213,257	80.5%	18,563,611	15,195,339	81.9%	-1.4%	16,529,906	14,057,223	85.0%
Purchased Services	13,939,500	14,510,000	14,008,024	96.5%	15,752,966	13,560,038	86.1%	10.5%	15,543,116	13,424,919	86.4%
Supplies and Materials	2,605,085	3,123,000	2,691,755	86.2%	3,060,040	2,406,709	78.6%	7.5%	2,839,699	2,696,117	94.9%
Capital Expenditures	2,137,000	2,021,000	1,608,207	79.6%	1,766,365	1,660,968	94.0%	-14.5%	1,621,163	1,382,308	85.3%
Other Expenditures	172,415	156,000	164,862	105.7%	224,902	223,381	99.3%	6.4%	175,749	187,795	106.9%
Total General Fund	86,182,000	86,475,900	71,642,392	82.8%	86,194,481	70,209,786	81.5%	1.4%	79,832,497	66,144,960	82.9%
School Nutrition	3,090,000	N/A	2,321,576	75.1%	2,998,456	2,272,763	75.8%	-0.7%	2,866,173	1,917,496	66.9%
Community Education	8,064,000	8,555,000	8,253,636	96.5%	8,461,238	7,121,637	84.2%	12.3%	7,972,732	6,924,183	86.8%
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	18,468,159	100.0%
Self Funded Dental	743,000	N/A	598,953	80.6%	728,493	644,944	88.5%	-7.9%	622,541	528,509	84.9%
Self Funded Medical	12,806,000	N/A	10,934,247	85.4%	10,521,115	11,070,027	105.2%	-19.8%	8,950,513	8,513,207	95.1%
Building Construction	N/A	N/A	19,572,582	N/A	45,176,580	33,848,920	74.93%	N/A	49,963,638	37,614,620	N/A
Custodial	N/A	N/A	10,540	N/A	6,940	4,058	58.47%	N/A	307,452	277,352	90.21%
OPEB Trust	N/A	N/A	-	N/A	203,822	-	0.00%	N/A	201,142	1,373	0.68%

