

2025-2026 General Fund

May Summary

- **Salaries (101-190)**
 - For fiscal year 2026 our total budget in our salary accounts is \$6,740,295 which is about 50% of our total budget. We are currently forecasting a surplus of \$37,962.03. The change here is an increase in utilization of available grant funds.
- **Benefits (210-290)**
 - Benefits include medical, dental, vision, life, short and long term disability insurance. This object code also includes employer taxes, tuition reimbursements, unemployment, workers' compensation, and other benefits. Other benefits are items such as district annuity contributions and DOT physicals. Our FY26 budget in our benefits accounts is \$1,989,384 which accounts for about 15% of our total budget. For the May financial update, we are forecasting a surplus of \$23,348.063. The change here over last month reflects releasing place holders that we had for potential changes in insurance throughout the year.
- **Professional Services (322-330)**
 - Professional services are in the 300 object codes. Professional services are budgeted items such as professional development for staff, contracted services, and purchased services. Some examples of purchased services or contracted services are our annual audit costs, attorney fees, Occupational and Physical Therapy, Behavioral Analysts, Speech services, Psych services, and diagnostic evals. Our FY26 budget for professional services is \$248,036 which is about 2% of our overall budget. For May we are forecasting a deficit of (\$38,401.41).
- **Plant Operations (410-431)**
 - All of the 400 object codes refer to plant operations and utilities. Items coded here would be electricity, maintenance agreements, facility repairs, and trash removal. Our FY26 budget for these accounts is \$362,222 which is about 3% of our overall budget. We are currently forecasting these accounts to have a deficit of (\$13,388.91).
- **Transportation / Tuition / Insurance / Communication (510-590)**
 - The 500 object codes cover contracted transportation, travel reimbursements, all tuition, insurance (Property, liability, cyber, etc.), printing and binding, postage, telephone, and advertising. Our FY26 budget in these accounts is \$3,418,627 which is 26% of our overall budget. We have received most of our enrollments and have continued to work on encumbering all of our tuition costs, for May we are forecasting a reserve of \$124,228.95.
- **Supplies (611-690)**
 - Supply accounts will be found in the 600 object codes. Instructional supplies will be coded as 611, these are any supplies directly needed to aid in instruction. Other supplies (office supplies, nurse supplies, general school supplies) will be coded as 690. Facility (613, 614, 620) and transportation (626) supplies will be found here as well. Our total FY26 budget in these accounts is \$372,114 which is about 3% of our overall budget. We are currently forecasting an overexpenditure of (\$117,058.74). This forecast reflects additional expenditures in our supply accounts and an increase in anticipated costs in our gas/diesel accounts.
- **Equipment (730-739)**
 - Equipment will be coded in the 700 object codes. Technology equipment is coded as 733, software is coded as 735, facility equipment is coded as 736 and other equipment, such as for transportation, will be coded as 739. Our total FY26 budget in these accounts is \$175,982 which is about 1% of our overall budget. For May we are forecasting an overexpenditure of (\$3,548.53).

Like the Supplies account, these accounts are forecasted to be fully spent, but could change as we move through the fiscal year.

- **Dues & Fees (810)**
 - All dues and fees accounts are coded as 810. Dues and fees are then broken out by program and function of each school or department. Our total FY26 budget in these accounts is \$27,014 which is less than 1% of our overall budget. We anticipate our Dues and Fees accounts to be fully spent.
- **Other Objects (899)**
 - Other objects are any expenses that would not fall into one of the above object codes would be coded here.

Our total spent to date is \$11,252,895.68 which is about 84% of our total budget of \$13,333,674. We are currently forecasting a reserve of \$11,043.20.