							FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Draft #3		
<u>Contractual</u> - bound by existing contract or legal obligation						Contractual Obligations	\$ 4,490,660	\$ 4,349,141	\$ 4,850,535	\$ 4,592,475	\$ 5,013,808	\$ 5,463,504	% of FY26 Increase	68.34%
						% of overall budget	34.14%	34.46%	34.78%	34.30%	33.65%	35.12%	\$ of FY26 Increase	\$ 449,696
Examples: Building insurance, cost items in Teacher & Support Staff contracts, employer taxes, student					\$ unspent in FY		\$ 141,519		\$ 258,060					
transportation maintenance contracts, phone/internet, audit, etc						% unspent in FY		3.15%		5.32%				
	<u>U</u>	ncontroll	lable Costs - lines we can	not negotiate o	r arbitrarily cut	Uncontrollable Costs	\$ 7,471,628	\$ 7,047,902	\$ 7,815,141	\$ 7,480,312	\$ 8,319,418	\$ 8,490,842	% of FY26 Increase	26.05%
						% of overall budget	56.81%	55.84%	56.04%	55.87%	55.83%	54.57%	\$ of FY26 Increase	\$ 171,424
<u>Examples:</u> Most wages, heat, electric, software, some replacement equipment lines, etc ### Sunspent in FY ### wuspent in FY ### unspent in FY						\$ 423,726		\$ 334,829						
					% unspent in FY		5.67%		4.28%					
Discretionary Costs - lines the District can survive in the short-term without funding at 100% with minimal or no impact to students, staff, day to day operations, facilities					Discretionary Costs	\$ 403,008	\$ 339,711	\$ 389,472	\$ 339,420	\$ 372,639	\$ 348,985	% of FY26 Increase	-3.59%	
					% of overall budget	3.06%	2.69%	2.79%	2.53%	2.50%	2.24%	\$ of FY26 Increase	\$ (23,654)	
						\$ unspent in FY		\$ 63,297		\$ 50,052				
Examples: supplies, extra-curricular, new equipment, some replacement equipment, etc.						% unspent in FY		15.71%		12.85%				
Special Education - Costs associated with providing Special Education services						Special Education	\$ 786,769	\$ 885,431	\$ 890,950	\$ 977,724	\$ 1,194,801	\$ 1,255,352	% of FY26 Increase	9.20%
						% of overall budget	5.98%	7.01%	6.39%			8.07%	\$ of FY26 Increase	\$ 60,551
Examples: Expenses required in student IEPs, Tuitions, other requirements can be explained by Student Support Services Director wunspent in FY							\$ (98,662)		\$ (86,774)					
						% unspent in FY		-12.54%		-9.74%				
						ALL COMPONENTS COMBINED	\$ 13,152,065	\$ 12,622,185	\$ 13,946,098	\$ 13,389,931	\$ 14,900,666	\$ 15,558,683	% of FY26 Increase	4.42%
						\$ unspent in FY		\$ 529,880		\$ 556,167			\$ of FY26 Increase	\$ 658,017
						% unspent in FY		4.03%		3.99%				