

Regular Monthly Board Meeting

Monday, June 2, 2025 5:30 PM

High School Media Center, 810 First Street North, Pine River, MN 56474

1. **Call to Order and Pledge to the Flag**

Speaker(s): Board Chair

Members: Leslie Bouchonville, Chris Cunningham, Roger D. Hoplin, Nicki Linsten-Lodge, Carrie Maurer-Ackerman, David Sheley, Ryan Trumble and Superintendent Jonathan Clark

2. **Welcome to Visitors**

Speaker(s): Board Chair

2.1. Public Comments and Time for Interaction with the Board on Agenda Items

Speaker(s): Board Chair

3. **Approve Agenda**

4. **Approve Minutes of the May 5, 2025 Regular Board Meeting**

Speaker(s): Board Chair

5. **Informational Items**

5.1. Principal Reports

5.2. Director Reports

5.3. Superintendent Report

5.4. Enrollment Report

6. **Consent Calendar**

6.1. Approve Bills Presented

6.2. Approve Investment Report

6.3. Approve Treasurer's Report

6.4. Approve Electronic Funds Transfers and Other Banking Transactions

6.5. Federal Funds

6.6. Adopt Resolution Accepting Monetary Awards and Donations

6.7. Authorize posting for a 1.0 fte Elementary Teaching Position

6.8. Approve Personnel Items as Listed:

- Accept the resignation of John Edelman, Bus Driver, effective June 4, 2025 and authorize posting for replacement
- Approve a maternity leave of absence for Stephanie Todd, Administrative Assistant, from approximately August 26, 2025 to November 14, 2025
- Approve the hiring of Katie Silverberg as Special Education Teacher effective with

the 2025-26 school year. Katie will be placed on lane 6/step 11 of the PRBEM salary schedule

- Approve the hiring of Katherine Palmer as Elementary Teacher effective with the 2025-26 school year. Katherine will be placed on lane 6/step 17 of the PRBEM salary schedule

6.9. Approve the 2025-26 Resolution for Membership in the Minnesota State High School League

7. Discussion Items

7.1. Preliminary 2025-2026 Budget

7.2. Superintendent end of year performance review

8. Action Items

8.1. Approve the Preliminary 2025-2026 Budget as presented.

8.2. Award contract for Milk and Related Products to Cass Clay Creamery for the period of July 1, 2025 to June 30, 2026

8.3. Award contract for Bread and Related Products to Pan-O-Gold Baking Co. for the period of July 1, 2025 to June 30, 2026

8.4. Award contract for Trash Collection to Waste Partners Inc. for the period of July 1, 2025 to June 30, 2026

8.5. Award contract for Diesel Fuel to Best Oil Company for the period of July 1, 2025 to June 30, 2026

9. Open Forum

10. The meeting will be closed per Minnesota State Law 13D.03 Subd. 3 in order to consider strategy for labor negotiations with Pine River-Backus Education Minnesota and Service Employees International Union, Local #284.

11. Adjourn

A meeting of the Board of Education was held in the High School Media Center at 5:30 p.m. on Monday, May 5, 2025 with Chair Cunningham presiding.

Members present: Leslie Bouchonville, Christopher Cunningham, Roger D. Hoplin, Nicki Linsten-Lodge, Carrie Maurer-Ackerman, David Sheley, Ryan Trumble and Superintendent Jonathan Clark.

The floor was opened for comments from the public on agenda items.

Motion by Bouchonville, second by Hoplin, to approve the agenda. All voted aye and the motion carried.

Motion by Linsten-Lodge, second by Maurer-Ackerman, to approve the minutes of the April 7, 2025 regular board meeting and the April 14, 2025 special board meeting. All voted aye and the motion carried.

Administrative team, director and enrollment reports were heard.

Consent Calendar - Motion by Sheley, second by Trumble, to approve the Consent Calendar, which consisted of the following items:

- Approve bills presented (checks 77371-77539 totaling \$298,595.90); approve the investment report; approve the treasurer's report; approve the report on electronic fund transfers and other banking transactions; adopt a resolution accepting monetary awards and donations; and
- Approve personnel items:
 - Approve the hiring of Micah Eveland as Varsity Boys Basketball Coach effective with the 2025-26 season
 - Approve the hiring of Chad Mikota as Van Driver for approximately 4 hours per day effective April 28, 2025
- Authorize additional 1.0 fte physical education teaching position in the High School effective with the 2025-26 school year
- Authorize posting for milk, bread, trash and diesel quotes for the 2025-26 school year

All voted aye and the motion carried.

Discussion Items:

- Revised 2024-25 budget. Jolene Bengtson, Business Manager, presented an overview of the revised budget for fiscal year 2025.

Motion by Hoplin, second by Maurer-Ackerman, for third reading and approval of Policy 809 – Naming Rights. All voted aye and the motion carried.

Motion by Cunningham, second by Hoplin to adopt a Resolution Discontinuing and Reducing Educational Programs and Positions. (Resolution filed in legal minute book.) All voted aye and the motion carried.

Motion by Trumble, second by Sheley, to approve the FY25 revised budget. All voted aye and the motion carried.

Motion by Linsten-Lodge, second by Trumble, to approve the Food Service Procurement Procedures as required by federal regulations listed in 2 CFR 200.318. All voted aye and the motion carried.

Open forum – The meeting was opened for comments from the public.

Cunningham adjourned the meeting at 6:07 p.m.

Leslie Bouchonville, Clerk
Recorded by Cindy Felthous



School Board Report for June 2nd, 2025 *Current Happenings at PR-B High School*

PRB District and High School Site Goals:

- a. **(District) Objective 1: 80% of teachers will self assess at a level of applying or innovating in elements 4 and 5 - *In Progress***
- b. **(Building) Objective 2: 100% of teachers will set a student achievement goal based on District approved screener or curriculum assessment results (if no screener is available for the content area) Approved Screener - ex. STAR - *Met***
 - i. By the end of the 2024-2025 school year, 100% of teachers will implement at least one differentiated instruction strategy in their Tier 1 MTSS classroom practices, as measured by PLC data, peer reviews and classroom observations, resulting in a 5% increase in student proficiency rates on district approved screener or curriculum assessment results (if no screener is available). - *In Progress*

2024-2025 Level 1 Current Goals: Safe & Collaborative School

- -Administer Level 1 and 2 Surveys to staff, parents, students (*Established*)
- -Utilize monitoring system to identify lagging indicators - *In-Action*
- -Continue to strengthen PBIS program - *ongoing*
- -Implementation of Catalyst Strategies at the habitual and systems level - *daily/ongoing (training in Catalyst 1 toward certification)*
- -Professional Learning Teams - *2 Wednesdays per month*
- -ALICE/Crisis Planning - *Ongoing*

Focus of Effective Instructional Practices: (HRS Level 2)

- Standards, Rigor, Vocabulary, Common Model of Instruction, Instructional Rounds, REACH, Catalyst Strategies, Learning Goals Posted, HRS Framework
- -Marzano Art & Science of Teaching Learning Segment(s) (PLC focus)
- -Learning Goals Posted, Rigor, Vocabulary, Common Model of Instruction, Instructional Rounds

Professional Learning Teams

- PLC's are starting to get going. Staff will begin their PLC this year by choosing an element from Robert Marzano's "Art & Science of Teaching". PLCs will also be concentrating on essential standards and best practice in the remote setting during this school year. PLC's are under way and the feedback from faculty and the PLC Learning Team notes prove that we are creating and facilitating a model that creates and fosters teaching and learning growth and development. This is very positive for our school!

Jon Clark, Superintendent
Chris Halverson, High School Principal
Rick Aulie, Elementary Principal
Sue Peet, ALC Director
Charity Crannel, Transportation Director
Kevin Furst, Technology Director

PINE RIVER-BACKUS SCHOOLS ISD 2174

Jolene Bengtson, Business Manager
Cindy Felthous, Human Resources
Jill Blanchard, Food Service Director
Jim Leuer, Bldgs & Grounds Director
Tim Tungseth, Activity Director



- The purpose of a professional learning community is: (BASE NORMS)
 - To ensure that students learn
 - To ensure a culture of professional collaboration for school improvement
 - To focus on results
 - To be action oriented

End of year items

1. 2025 PR-B Graduation was a success and “Thank You” for your help in the process. We are very proud of our students and families in the Pine River - Backus District. PR-B Strong! GO TIGERS!
2. Final progress reports will be mailed to homes next week.
3. I met with every teacher for a “check out” meeting. Very proud of their efforts and ideas moving forward. Reflection and notes taken from these meetings will help plan for our future.

Items for June/August

1. Finalize class rosters and place with teachers.
2. Take care of new enrollees and any withdraws
3. Data review and planning
4. Our Parent/Student Handbook will be provisionally updated for students, parents, and staff. School Board Members will have the proposed 2025-2026 copy to review in July. Mr. Jacobson and myself are reviewing our handbook and referencing a variety of other schools handbooks in the process. All updates and/or changes will be highlighted in yellow. I will look to have this officially approved at the August School Board Meeting.
5. Professional Development plans, requests, and more.
6. Review and approve additional purchase orders, time cards, and more.
7. Complete paraprofessional and clerical evaluations
8. Organize committees, members, meeting dates/times, etc. for next year.
9. Review and plan Teacher Development and Evaluation obligations for next year.
10. Highly Reliable Schools Work

Summer Learning:

- HRS Professional Development - June 10 (Sourcewell, Staples)
- Leadership Retreat with administration - June 17-18 (Breezy Point)
- MASSP Secondary Principal Conference - June 23 - 26 (Breezy Point)

Jon Clark, Superintendent
Chris Halverson, High School Principal
Rick Aulie, Elementary Principal
Sue Peet, ALC Director
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**PINE RIVER-BACKUS
SCHOOLS
ISD 2174**

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Upcoming dates/events

- May 30th - PRB 2025 Graduation
- June 4 - Last Student Day
- June 5-6 - Teacher Inservice

**Respectfully,
Chris A. Halverson**

Jon Clark, Superintendent
Chris Halverson, High School Principal
Rick Aulie, Elementary Principal
Sue Peet, ALC Director
Charity Crannel, Transportation Director
Kevin Furst, Technology Director

PINE RIVER-BACKUS SCHOOLS ISD 2174

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Congratulations to Ms. Randi Norman for being our next "SPIKE" recipient of the 2024-25 School Year!

“ I would like to nominate Randi for her dedication to student success, individual teaching methods, and unwavering support for both academic and personal development for her students that set her apart as a truly exceptional educator. Randi consistently goes above and beyond, creating a learning environment that is both inclusive and inspiring for her students. Her ability to connect with students, encourage curiosity, and foster a love for learning has had a lasting impact on countless lives. Randi's students speak highly of her and I can tell through my conversations with them that they feel as though she cares and supports them. She is a role model not only for her students but also for her colleagues, embodying the very best of what it means to be a teacher.”

Mrs. Jamie Rugroden
Way to go... GO TIGERS! "

Teach Inspire Grow Excel Reach Succeed! TIGERS!

Jon Clark, Superintendent
Chris Halverson, High School Principal
Rick Aulie, Elementary Principal
Sue Peet, ALC Director
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Teach Inspire Grow Excel Reach Succeed! **TIGERS!**



ELEMENTARY SCHOOL BOARD REPORT
PINE RIVER-BACKUS ELEMENTARY SCHOOL
JUNE 2, 2025

Student Achievement

- I am finishing my meetings with every teacher for our end of year student learning goal/professional growth goal meeting. We should all be very proud of their efforts and ideas moving forward. We had outstanding conversations and self-assessments around their Marzano Element of Instruction. 33/40 (82.5%) of our teachers met their student learning goal this year. Over 90% have rated themselves as “applying or innovating” in their instructional goal that they set.

Safe Environment and Consistent Discipline - HRS Level 1 - Safe, Supportive, and Collaborative Culture

Supervision was appropriately in place in all areas of our school (classroom, hallway, cafeteria, playground) this year. This was monitored frequently, feedback was gathered often, and we adjust as needed based on student needs.

- **Staff positively and consistently reinforced behaviors and re-taught as needed.**
- All classrooms created, discussed, updated, shared, and implemented positive behavior management plans.
- All teachers reviewed classroom managed vs. office managed behavior protocols.
- **We have been VERY consistent and fair with discipline and celebrations all year.**
- We did well overall on behaviors in the building this year.

Parent/Student Handbook

- Mr. Langseth will be responsible for updating and getting this approved for the 25/26 school year.

K-6 Summer School:

- August 4-15
- 56 students currently referred. Let year we had 98 referrals.
- 3 certified staff are scheduled to teach summer school.
- Letters will be mailed to all families that have not enrolled their student yet inviting them to attend.
- Data Day for incoming kindergarteners - July TBD
- Kindercamp: Aug. 18-21

My last official day in the office will be June 13th.



Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

End of year/summer items

1. Class rosters have been formed and are provisional in nature. Changes are made during the summer as student enroll or withdraw. Classroom placements usually come out in mid-August.
2. Final progress reports will be sent home with students or mailed to home June 4th.
3. School Supply lists are all updated so we are only asking families to purchase exactly what we NEED. These lists will be on our school website and are sent to surrounding stores once the school supply shopping starts later in summer.
4. Reading Well Literacy Data Submissions and Plan will need to be completed.
5. Title I Grant information will be completed. I have been working on that.
6. We will continue to monitor and adjust enrollment as new enrollees or any withdraws happen over the summer.
7. We finalized summer school staffing for Extended School Year, Kindercamp, and Summer School.
8. Professional Development plans, requests, and more.
9. Review and approve additional purchase orders, time cards, and more.
10. Finalize paraprofessional and administrative assistant evaluations



Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

TEACHING & LEARNING UPDATE 6/2/2025

1. AIEP Updates
 - a. Our application for the 25-26 school year has been submitted
 - b. Our list of books to order for teachers aligned to the new ELA standards has been submitted for ordering.
2. ADSIS Updates
 - a. Our End of Year report will get filled out on June 5th. This includes student service hours, Special Ed referrals, and progress toward goals.
3. HRS Updates
 - a. Our Leadership Retreat is June 17-18th and we will have a few leadership team members joining us on the 18th to go over goals, plans for next steps with HRS, and alignment of PLCs with the New Art and Science of Teaching.
4. Assessment Updates
 - a. I have already started our assessment calendar for 2025-26. Dates will be put on our online calendar in June.
 - b. We have our preliminary MCA results for reading and math. Science results will not be available until October.
 - c. Preliminary ACCESS results were just made available this week.
5. Curriculum Updates
 - a. ELA Committee met for the final time this year on May 13.
 - b. Our elementary team narrowed down their resource choices to three Comprehensive and one Foundational due to the fact that the comprehensive programs still need a boost in the foundational skills:
 - i. Benchmark Advance
 - ii. Wonders
 - iii. My View/My Perspectives
 - iv. Functional Phonics/Morphology
 - c. The high school team looked at some samples from other districts who have built their curriculum and then started a deep dive into the standards looking at two major components of each: what students must KNOW and what they must DO for each benchmark.
6. Career Pathways Updates
 - a. We have narrowed our focus for next year as well as come up with a TENTATIVE Tiger Traits Portrait of a Graduate.

TRAITS OF A PRB TIGER GRADUATE



COMMUNICATION

PRB STUDENTS:

- Share their ideas clearly by speaking, writing, and using body language.
- Listen carefully to others' ideas, feelings, and points of view.
- Use communication to teach, explain, encourage, or convince an audience.



COLLABORATION

PRB STUDENTS:

- Recognize and use strengths of their own and others to reach shared goals.
- Help themselves and others by sharing ideas and listening.
- Give and accept feedback to improve as a team.



ADAPTABILITY

PRB STUDENTS:

- Use feedback to grow, even when it's hard to hear.
- Respect different points of view and try to find common ground.
- Try new ways of doing things when the old ways don't work or plans change.



CRITICAL THINKING

PRB STUDENTS:

- Use facts, stay open-minded, and think carefully before making decisions.
- Continuously ask good questions and look at things in new ways.
- Understand how their ideas and solutions affect others.



INTEGRITY

PRB STUDENTS:

- Do the right thing, even when no one is watching
- Take responsibility for their actions.
- Treat others with fairness and respect.

2024-2025 SCHOOL YEAR
ENROLLMENT REPORT

	2023-24	9/1/2024	10/1/2024	11/1/2024	11/26/2024	1/2/2025	1/29/2025	2/25/2025	4/1/2025	5/1/2025	6/1/2025	2024-25 YTD Average
ELEMENTARY:												
Kindergarten	55	65	63	63	62	63	64	63	63	62	62	63
First	58	51	51	51	51	51	51	50	50	49	48	50
Second	60	61	61	61	61	62	61	61	63	63	63	62
Third	60	63	60	60	60	60	58	58	59	59	58	60
Fourth	73	62	58	58	57	57	56	57	56	57	57	58
Fifth	47	76	78	79	80	80	79	77	78	78	78	78
Sixth	69	51	49	49	49	49	49	49	50	50	50	50
Total Elementary	422	429	420	421	420	422	418	415	419	418	416	420
HIGH SCHOOL:												
Seventh	52	72	73	73	72	73	72	73	71	71	71	72
Eighth	67	55	59	60	58	58	58	56	57	57	57	58
Ninth	64	70	72	74	74	73	74	73	73	72	71	73
Tenth	67	65	59	61	59	56	56	57	58	58	57	59
Eleventh	60	71	67	62	62	61	60	61	61	61	61	63
Twelfth	45	61	61	60	59	59	57	57	57	57	57	59
Total High School	355	394	391	390	384	380	377	377	377	376	374	382
Total w/o FT ALC	777	823	811	811	804	802	795	792	796	794	790	804
<i>ALP: Grade levels based on credits earned, not age - updated 2/25/2025</i>												
Ninth	3	0	8	8	7	7	5	2	3	3	3	5
Tenth	12	0	10	10	12	14	14	13	13	13	13	11
Eleventh	13	0	16	15	15	15	15	13	13	13	12	13
Twelfth (includes 12th +)	35	0	27	27	28	29	30	21	22	22	20	23
Total Full-time ALP	63	0	61	60	62	65	64	49	51	51	48	51
DISTRICT TOTAL	840	823	872	871	866	867	859	841	847	845	838	856
<u>PUPIL UNITS:</u>												
ECSE	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Kindergarten	55.0	65.0	63.0	63.0	62.0	63.0	64.0	63.0	63.0	62.0	48.0	63.0
Elementary 1-3	178.0	175.0	172.0	172.0	172.0	173.0	170.0	169.0	172.0	171.0	178.0	171.5
Elementary 4-6	189.0	189.0	185.0	186.0	186.0	186.0	184.0	183.0	184.0	185.0	128.0	185.3
Secondary	426.0	472.8	469.2	468.0	460.8	456.0	452.4	452.4	452.4	451.2	448.8	458.4
ALP	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Pupil Units	864.0	917.8	905.2	905.0	896.8	894.0	886.4	883.4	887.4	885.2	818.8	894.2

ADM ALP (full and part-time) is included in last year's data and budget data but the ALC is budgeted based on total average daily membership and attendance. In addition, the full-time ALP is not included in the pupil units section because it would not reflect an accurate picture of the ALP pupil units due to the nature of the program.

PINE RIVER BACKUS SCHOOLS
Check Register by Bank and Check

Check Number: 77540-2147483647 Payment Date: 5/1/2025-5/31/2025 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	79155	77540	Check	1	105914		BLACKDUCK MUNICIPAL GOLF COUF	Yes	No	No	05/01/2025	60.00
		79154	77541	Check	1	105906		BRANDON, SEAN ROBERT	Yes	No	No	05/01/2025	135.00
		79152	77542	Check	1	104453		GRAHAM, MARSHALL	Yes	No	No	05/01/2025	155.00
		79153	77543	Check	1	104754		JONES, DANIEL	Yes	No	No	05/01/2025	155.00
		79151	77544	Check	1	103137		PEBBLE CREEK GOLF COURSE	Yes	No	No	05/01/2025	162.00
		79177	77545	Check	1	105556		BECKER, OLIVIA	Yes	No	No	05/05/2025	550.21
		79171	77546	Check	1	104348		BIX PRODUCE CO.	Yes	No	No	05/05/2025	2,888.43
		79184	77547	Check	1	105906		BRANDON, SEAN ROBERT	Yes	No	No	05/05/2025	135.00
		79161	77548	Check	1	101604		CENTRAL MCGOWAN, INC - 139156	Yes	No	No	05/05/2025	53.75
		79187	77549	Check	1	14850		CITY OF PINE RIVER	Yes	No	No	05/05/2025	1,502.21
		79180	77550	Check	1	105769		COLUMN SOFTWARE PBC	Yes	No	No	05/05/2025	119.68
		79188	77551	Check	1	18200		CULLIGAN	Yes	No	No	05/05/2025	198.81
		79158	77552	Check	1	00418		DACOTAH PAPER CO	Yes	No	No	05/05/2025	877.56
		79165	77553	Check	1	103012		EDUCATORS BENEFIT CONSULTANT	Yes	No	No	05/05/2025	283.41
		79174	77554	Check	1	105130		FRIESEN YEARBOOKS	Yes	No	No	05/05/2025	3,028.85
		79178	77555	Check	1	105622		GENTRY, GREG	Yes	No	No	05/05/2025	34.41
		79167	77556	Check	1	103565		GOEDEN, DUANE T.	Yes	No	No	05/05/2025	252.00
		79189	77557	Check	1	33750		GOPHER SPORT	Yes	No	No	05/05/2025	612.18
		79164	77558	Check	1	102806		HANDYMANS HARDWARE	Yes	No	No	05/05/2025	1,971.83
		79190	77559	Check	1	37650		HILLYARD/HUTCHINSON	Yes	No	No	05/05/2025	1,520.94
		79169	77560	Check	1	103711		JAYTECH, INC	Yes	No	No	05/05/2025	732.50
		79182	77561	Check	1	105818		KRALOVETZ, KIERSTEN	Yes	No	No	05/05/2025	50.40
		79191	77562	Check	1	46875		LAKESHORE	Yes	No	No	05/05/2025	2,055.05
		79185	77563	Check	1	105910		LARSON, SCOTT GORDON	Yes	No	No	05/05/2025	135.00
		79168	77564	Check	1	103695		LOFSTROM, JOEL	Yes	No	No	05/05/2025	120.00
		79157	77565	Check	1	00309		MASMS	Yes	No	No	05/05/2025	210.00
		79179	77566	Check	1	105754		MILLER, TRACY E.	Yes	No	No	05/05/2025	150.00
		79183	77567	Check	1	105843		MOSQUITO SQUAD OF NORTH CENT	Yes	No	No	05/05/2025	399.00
		79160	77568	Check	1	00671		MPCA	Yes	No	No	05/05/2025	931.67
		79192	77569	Check	1	62176		NORTHERN PINES MENTAL HEALTH	Yes	No	No	05/05/2025	4,444.00
		79186	77570	Check	1	105915		PIETILA, KEVIN	Yes	No	No	05/05/2025	252.00
		79166	77571	Check	1	103340		PIONEER MANUFACTURING CO	Yes	No	No	05/05/2025	507.35
		79175	77572	Check	1	105173		QUADIENT LEASING USA, INC.	Yes	No	No	05/05/2025	290.16
		79159	77573	Check	1	00423		ROTO ROOTER	Yes	No	No	05/05/2025	268.00
		79172	77574	Check	1	104383		RYAN, NANCY	Yes	No	No	05/05/2025	278.00
		79162	77575	Check	1	101941		SCHRUPP EXCAVATING LLC	Yes	No	No	05/05/2025	300.00
		79173	77576	Check	1	104486		TEACHERS ON CALL	Yes	No	No	05/05/2025	2,220.51
		79181	77577	Check	1	105817		TEN FINNS CREAMERY	Yes	No	No	05/05/2025	990.00
		79176	77578	Check	1	105195		TUNGSETH, TIM	Yes	No	No	05/05/2025	268.04

PINE RIVER BACKUS SCHOOLS

Check Register by Bank and Check

Check Number: 77540-2147483647 Payment Date: 5/1/2025-5/31/2025 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	79163	77579	Check	1	102523		VEITH, TONY	Yes	No	No	05/05/2025	120.00
		79170	77580	Check	1	104167		WHEELER, RACHEL	Yes	No	No	05/05/2025	84.78
		79194	77581	Check	1	103332		BACHMANN, DARWIN	Yes	No	No	05/06/2025	198.00
		79193	77582	Check	1	01039		SEAVERT, DALE J.	Yes	No	No	05/06/2025	110.00
		79197	77583	Check	1	102109		PINE RIVER-BACKUS BOOSTER CLU	Yes	No	No	05/06/2025	18,967.94
		79198	77584	Check	1	105271		DESANTO, NIGEL	Yes	No	No	05/06/2025	70.00
		79200	77585	Check	1	100046		BENHAM, RICK	Yes	No	No	05/08/2025	152.00
		79199	77586	Check	1	01039		SEAVERT, DALE J.	Yes	No	No	05/08/2025	152.00
		79201	77587	Check	1	105451		PATTERSON, ANTHONY	Yes	No	No	05/08/2025	160.00
		79202	77588	Check	1	66750		PETTY CASH	Yes	No	No	05/08/2025	500.00
		79203	77589	Check	1	01165		IND SCHOOL DIST #115	Yes	No	No	05/09/2025	250.00
		79207	77590	Check	1	100107		BLANCHARD, JILL	Yes	No	No	05/12/2025	35.00
		79217	77591	Check	1	102359		CAMP FOLEY	Yes	No	No	05/12/2025	816.00
		79204	77592	Check	1	00078		CASS COUNTY AUDITOR / TREASUR	Yes	No	No	05/12/2025	11,157.26
		79218	77593	Check	1	102716		CENEX CREDIT CARD	Yes	No	No	05/12/2025	3,437.81
		79236	77594	Check	1	13500		CENTRAL MINNESOTA ERDC	Yes	No	No	05/12/2025	1,437.53
		79222	77595	Check	1	103992		CRANNELL, CHARITY	Yes	No	No	05/12/2025	19.41
		79237	77596	Check	1	18200		CULLIGAN	Yes	No	No	05/12/2025	65.60
		79214	77597	Check	1	100840		DABROWSKI, LISA	Yes	No	No	05/12/2025	105.75
		79210	77598	Check	1	100700		DISCOUNT SCHOOL SUPPLY	Yes	No	No	05/12/2025	34.91
		79230	77599	Check	1	104955		ESGI, LLC	Yes	No	No	05/12/2025	2,976.00
		79238	77600	Check	1	31800		GARDINER HARDWARE	Yes	No	No	05/12/2025	848.94
		79231	77601	Check	1	105622		GENTRY, GREG	Yes	No	No	05/12/2025	110.87
		79232	77602	Check	1	105636		GREENWOOD GOLF COURSE	Yes	No	No	05/12/2025	75.00
		79219	77603	Check	1	102806		HANDYMANS HARDWARE	Yes	No	No	05/12/2025	228.69
		79215	77604	Check	1	101369		INTERQUEST DETECTION CANINES	Yes	No	No	05/12/2025	340.00
		79220	77605	Check	1	102848		JONES SCHOOL SUPPLY	Yes	No	No	05/12/2025	142.44
		79239	77606	Check	1	44820		K & K BUILDING SUPPLY, INC.	Yes	No	No	05/12/2025	46.70
		79212	77607	Check	1	100780		LINDQUIST, MELANIE	Yes	No	No	05/12/2025	1,800.00
		79225	77608	Check	1	104156		MARCHWICK CHIROPRACTIC	Yes	No	No	05/12/2025	100.00
		79205	77609	Check	1	00095		MID-AMERICAN RESEARCH CHEMIC.	Yes	No	No	05/12/2025	137.96
		79229	77610	Check	1	104948		MIDWEST BUS PARTS, INC.	Yes	No	No	05/12/2025	48.45
		79240	77611	Check	1	58360		NASCO	Yes	No	No	05/12/2025	1,043.51
		79228	77612	Check	1	104890		NEE MINNESOTA PROJECTS LLC	Yes	No	No	05/12/2025	7,461.26
		79226	77613	Check	1	104376		NORMAN, RANDI	Yes	No	No	05/12/2025	33.03
		79241	77614	Check	1	62855		NORTH PINE RIVER TIRE SERVICE	Yes	No	No	05/12/2025	119.95
		79213	77615	Check	1	100798		NORTHERN STAR CO-OP	Yes	No	No	05/12/2025	7,553.19
		79223	77616	Check	1	104077		OFFICE SUPPLY. COM	Yes	No	No	05/12/2025	196.13
		79209	77617	Check	1	100459		PAN-O-GOLD BAKING CO	Yes	No	No	05/12/2025	688.80

PINE RIVER BACKUS SCHOOLS
Check Register by Bank and Check

Check Number: 77540-2147483647 Payment Date: 5/1/2025-5/31/2025 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	79242	77618	Check	1	67575		PINE RIVER AREA SANITARY DIST.	Yes	No	No	05/12/2025	3,403.60
		79224	77619	Check	1	104140		RAINBOW LAWNS IRRIGATION SYST	Yes	No	No	05/12/2025	1,782.97
		79234	77620	Check	1	105860		RAPP STRATEGIES INC.	Yes	No	No	05/12/2025	4,000.00
		79208	77621	Check	1	100434		SCHOOL SPECIALTY	Yes	No	No	05/12/2025	141.02
		79206	77622	Check	1	00941		SECTION 7	Yes	No	No	05/12/2025	360.00
		79221	77623	Check	1	103466		SEWALL, TOM	Yes	No	No	05/12/2025	30.19
		79216	77624	Check	1	102084		TEACHER DIRECT	Yes	No	No	05/12/2025	96.86
		79227	77625	Check	1	104486		TEACHERS ON CALL	Yes	No	No	05/12/2025	3,992.37
		79233	77626	Check	1	105817		TEN FINNS CREAMERY	Yes	No	No	05/12/2025	862.75
		79235	77627	Check	1	105870		TRACTOR SUPPLY CREDIT PLAN	Yes	No	No	05/12/2025	581.15
		79211	77628	Check	1	100701		WASTE PARTNERS	Yes	No	No	05/12/2025	2,484.87
		79244	77629	Check	1	104754		JONES, DANIEL	Yes	No	No	05/12/2025	155.00
		79245	77630	Check	1	105910		LARSON, SCOTT GORDON	Yes	No	No	05/12/2025	135.00
		79243	77631	Check	1	103760		PISKEL, JOE	Yes	No	No	05/12/2025	155.00
		79246	77632	Check	1	104307		MN NATIONAL GOLF COURSE	Yes	No	No	05/13/2025	174.00
		79248	77633	Check	1	105271		DESANTO, NIGEL	Yes	No	No	05/13/2025	70.00
		79250	77634	Check	1	105917		LOUD, JERRY	Yes	No	No	05/13/2025	160.00
		79247	77635	Check	1	01039		SEAVERT, DALE J.	Yes	No	No	05/13/2025	252.00
		79251	77636	Check	1	105918		SIMONET, PATRICIA	Yes	No	No	05/13/2025	150.00
		79249	77637	Check	1	105909		SPIEGELBERG, DARYL A.	Yes	No	No	05/13/2025	160.00
		79252	77638	Check	1	22940		VAADELAND, HAAKEN	Yes	No	No	05/13/2025	220.00
		79253	77639	Check	1	02080		AFLAC	Yes	No	No	05/16/2025	100.00
		79255	77640	Check	1	105549		MetLife	Yes	No	No	05/16/2025	1,357.58
		79254	77641	Check	1	104817		Minnesota Life Insurance Company	Yes	No	No	05/16/2025	820.41
		79256	77642	Check	1	68350		PINE RIVER-BACKUS	Yes	No	No	05/16/2025	4,847.01
		79257	77643	Check	1	77300		SCHOOL SERVICE EMPLOYEES	Yes	No	No	05/16/2025	1,155.29
		79266	77644	Check	1	105368		COLONIAL LIFE	Yes	No	No	05/19/2025	3,712.35
		79265	77645	Check	1	03175		NATIONAL INSURANCE SERVICES	Yes	No	No	05/19/2025	706.58
		79280	77646	Check	1	104735		BRASEL, JAN	Yes	No	No	05/19/2025	10.00
		79273	77647	Check	1	10045		BRIDGE OF HARMONY	Yes	No	No	05/19/2025	85.00
		79268	77648	Check	1	00221		CERVIN, JOHN	Yes	No	No	05/19/2025	153.00
		79282	77649	Check	1	104842		COLLINS BROTHERS TOWING OF ST	Yes	No	No	05/19/2025	1,234.81
		79287	77650	Check	1	105769		COLUMN SOFTWARE PBC	Yes	No	No	05/19/2025	338.00
		79269	77651	Check	1	00418		DACOTAH PAPER CO	Yes	No	No	05/19/2025	1,248.94
		79267	77652	Check	1	00171		GONNION, MARK	Yes	No	No	05/19/2025	183.38
		79289	77653	Check	1	105828		HUGO'S FAMILY MARKET PLACE	Yes	No	No	05/19/2025	236.25
		79270	77654	Check	1	00553		IND SCHOOL DIST #116	Yes	No	No	05/19/2025	250.00
		79276	77655	Check	1	102101		INNOVATIVE OFFICE SOLUTIONS	Yes	No	No	05/19/2025	54.60
		79286	77656	Check	1	105739		JONES, MATTHEW	Yes	No	No	05/19/2025	150.00

PINE RIVER BACKUS SCHOOLS
Check Register by Bank and Check

Check Number: 77540-2147483647 Payment Date: 5/1/2025-5/31/2025 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
CHEC		79283	77657	Check	1	105377		KNIGHT, ROD	Yes	No	No	05/19/2025	40.00
		79292	77658	Check	1	46875		LAKESHORE	Yes	No	No	05/19/2025	202.37
		79285	77659	Check	1	105681		LAPOSKY, MELISSA	Yes	No	No	05/19/2025	17.17
		79284	77660	Check	1	105382		MARZANO RESOURCES LLC	Yes	No	No	05/19/2025	91.40
		79293	77661	Check	1	49670		MASSP	Yes	No	No	05/19/2025	470.00
		79294	77662	Check	1	55800		MINNESOTA POWER	Yes	No	No	05/19/2025	3,209.12
		79279	77663	Check	1	104667		NMRC	Yes	No	No	05/19/2025	500.00
		79290	77664	Check	1	105919		PRIMUS, RICK	Yes	No	No	05/19/2025	130.00
		79291	77665	Check	1	105920		QUINN, KENNETH	Yes	No	No	05/19/2025	130.00
		79274	77666	Check	1	100774		RENAISSANCE LEARNING INC	Yes	No	No	05/19/2025	18,502.59
		79272	77667	Check	1	100434		SCHOOL SPECIALTY	Yes	No	No	05/19/2025	291.20
		79271	77668	Check	1	04800		TDS TELECOM	Yes	No	No	05/19/2025	4,979.95
		79275	77669	Check	1	102084		TEACHER DIRECT	Yes	No	No	05/19/2025	311.60
		79278	77670	Check	1	104486		TEACHERS ON CALL	Yes	No	No	05/19/2025	5,876.99
		79288	77671	Check	1	105817		TEN FINNS CREAMERY	Yes	No	No	05/19/2025	981.75
		79281	77672	Check	1	104802		VERSCHELDE, KATIE	Yes	No	No	05/19/2025	2,219.09
		79277	77673	Check	1	104167		WHEELER, RACHEL	Yes	No	No	05/19/2025	456.19
		79296	77674	Check	1	105921		NICKELODEON UNIVERSE	Yes	No	No	05/20/2025	1,400.00
		79297	77675	Check	1	103079		TROUT LAKE CAMP	Yes	No	No	05/21/2025	1,332.00
		79298	77676	Check	1	103063		ZETAH, NEDDA	Yes	No	No	05/22/2025	150.00
		79299	77677	Check	1	00053		PINE RIVER DAIRY QUEEN	Yes	No	No	05/29/2025	280.00

Bank Total: CHEC \$168,704.26

Report Total: \$168,704.26

PINE RIVER-BACKUS SCHOOLS

Investment Report

June 2, 2025

Investments in Local Banks

							<u>Accrued Interest</u>
Pine River State Bank	Pine River, MN	9/11/2024	10/11/2025	13	\$	267,379.54	4.75% \$ 67,379.54
First National Bank of Walker	Backus, MN	1/17/2025	7/18/2025	6	\$	110,517.74	3.00% \$ 11,517.74
<i>Total Local Investments</i>						<u>\$ 377,897.28</u>	

MN School District Liquid Asset Fund

<u>Name of Account / Bank</u>	<u>Orig Date</u>	<u>Maturity Date</u>	<u>Amount</u>	<u>Percent</u>	<u>Interest To Date</u>
MSDLAF Max & Liquid Class	NA	NA	4,454,374.55	Blended	NA
<i>Total MSDLAF</i>			<u>\$ 4,454,374.55</u>		
			<u>\$ -</u>		

Scholarship Funds

<u>Name of Fund</u>	<u>Maturity Date</u>	<u>Term</u>	<u>Amount</u>	<u>Percent</u>
Good Citizen Scholarship Savings Acct			288.91	0.15%
Marshall Scholarship CD	10/11/2025	13	31,974.82	4.75%
Marshall Savings			2,260.02	0.15%
Alfred Weise Scholarship CD	10/11/2025	13	3,198.14	4.75%
Alfred Weise Scholarship Savings			520.09	0.15%
Fillings (Reighard) Scholarship CD	10/11/2025	13	7,772.86	4.75%
Fillings (Reighard) Scholarship Savings Acct			69.36	0.15%
Evelyn W. Berg Savings			5,147.80	0.15%
Sheila Joan Anderson Savings Acct			2,433.98	0.15%
Dennis Heemstra Scholarship CD - FNB	7/18/2025	6	127,089.72	3.00%
Dennis Heemstra Scholarship CD - FNB	7/18/2025	6	112,034.92	3.00%
Dennis Heemstra Scholarship Savings - PRSB			27,167.42	0.50%
PR-B Scholarship CD	10/11/2025	13	11,264.55	4.75%
PR-B Scholarship Savings Acct			44,430.24	0.65%
Evan Lindquist Memorial Scholarship CD	10/11/2025	13	34,996.24	4.75%
Evan Lindquist Memorial Scholarship Savings			496.49	0.15%
Earl & Violet Fenton CD	10/11/2025	13	4,596.90	4.75%
Earl & Violet Fenton Savings Acct			6.95	0.15%
<i>Total Pine River State Bank / First National Bank Walker</i>			<u>\$ 415,749.41</u>	

TOTAL INVESTMENTS

\$ 5,248,021.24

Notes & Changes from prior report:

*Balances updated per bank statements - PRSB CDs, MSDLAF, QZAB and Scholarships
Transfers have been made to the district checking account to reimburse for scholarship payments made to Class of 2024 graduates.*

PINE RIVER BACKUS SCHOOLS Multi Year Fd, Obj Series

Sequence: Fd, O/S	202311			202411			202511		
Description	Budget rbud23	Year to Date	%	Budget rbud24	Year to Date	%	Budget rbud25	Year to Date	%
01 General Fund									
100 Salaries & Wages	6,880,441.00	5,310,291.26	77%	7,269,495.00	5,634,613.33	78%	7,198,548.00	5,632,566.19	78%
200 Employee Benefits	1,851,652.00	1,420,183.32	77%	1,991,357.00	1,556,999.51	78%	2,087,781.00	1,660,039.19	80%
300 Purchased Services	1,369,010.00	1,179,233.76	86%	1,509,542.00	1,224,800.25	81%	1,573,042.00	1,290,530.40	82%
400 Supplies & Materials	480,914.00	371,014.69	77%	468,415.00	400,103.91	85%	466,515.00	405,230.89	87%
500 Capital Expenditures	0.00	7,301.28	0%	0.00	14,357.97	0%	0.00	32.00	0%
800 Other Expenditures	(4,406.00)	22,698.50	(515%)	24,565.00	21,110.45	86%	25,493.00	20,068.25	79%
900 Other Financing Uses	545,000.00	0.00	0%	110,000.00	0.00	0%	110,000.00	0.00	0%
01 General Fund	11,122,611.00	8,310,722.81	75%	11,373,374.00	8,851,985.42	78%	11,461,379.00	9,008,466.92	79%
02 Food Service Fund									
100 Salaries & Wages	191,126.00	147,256.54	77%	214,847.00	172,837.07	80%	207,993.00	164,429.19	79%
200 Employee Benefits	46,971.00	36,441.22	78%	60,549.00	48,198.52	80%	54,252.00	42,636.16	79%
300 Purchased Services	20,520.00	19,460.84	95%	21,645.00	18,376.03	85%	19,645.00	14,569.58	74%
400 Supplies & Materials	344,340.00	270,022.59	78%	360,300.00	285,922.30	79%	345,700.00	266,983.42	77%
500 Capital Expenditures	5,000.00	1,257.97	25%	70,000.00	73,724.67	105%	20,000.00	20,009.13	100%
800 Other Expenditures	1,200.00	2,467.00	206%	2,500.00	4,788.90	192%	2,500.00	2,497.05	100%
02 Food Service Fund	609,157.00	476,906.16	78%	729,841.00	603,847.49	83%	650,090.00	511,124.53	79%
03 Transportation Fund									
100 Salaries & Wages	453,000.00	355,220.13	78%	469,564.00	392,279.22	84%	515,110.00	405,735.13	79%
200 Employee Benefits	82,705.00	64,428.64	78%	84,290.00	70,662.41	84%	90,701.00	74,511.37	82%
300 Purchased Services	25,188.00	66,230.13	263%	21,738.00	53,647.16	247%	15,905.00	44,425.64	279%
400 Supplies & Materials	181,000.00	166,740.08	92%	186,000.00	147,242.89	79%	186,000.00	121,730.19	65%
500 Capital Expenditures	130,000.00	103,475.92	80%	130,000.00	77,125.00	59%	161,639.00	176,504.83	109%
800 Other Expenditures	3,600.00	4,850.00	135%	5,150.00	5,150.00	100%	5,209.00	5,209.25	100%
03 Transportation Fund	875,493.00	760,944.90	87%	896,742.00	746,106.68	83%	974,564.00	828,116.41	85%
04 Community Service									
100 Salaries & Wages	276,805.00	209,856.59	76%	291,323.00	220,398.06	76%	270,597.00	200,210.72	74%
200 Employee Benefits	87,634.00	68,224.08	78%	93,307.00	72,295.51	77%	102,119.00	80,247.87	79%
300 Purchased Services	32,215.00	29,108.82	90%	51,385.00	25,319.69	49%	80,662.00	50,705.79	63%
400 Supplies & Materials	13,100.00	19,534.29	149%	13,100.00	10,313.82	79%	12,100.00	9,795.11	81%

PINE RIVER BACKUS SCHOOLS
Multi Year Fd, Obj Series

Sequence: Fd, O/S	Description	202311			202411			202511		
		Budget rbud23	Year to Date	%	Budget rbud24	Year to Date	%	Budget rbud25	Year to Date	%
04	Community Service									
	800 Other Expenditures	5,700.00	730.00	13%	700.00	935.00	134%	1,935.00	935.00	48%
04	Community Service	415,454.00	327,453.78	79%	449,815.00	329,262.08	73%	467,413.00	341,894.49	73%
05	Capital Expenditure									
	300 Purchased Services	102,000.00	83,845.72	82%	488,180.00	449,939.07	92%	84,830.00	74,552.81	88%
	400 Supplies & Materials	79,100.00	75,103.52	95%	79,100.00	15,280.99	19%	80,100.00	51,827.39	65%
	500 Capital Expenditures	442,015.00	301,800.75	68%	1,392,383.00	1,465,477.97	105%	324,326.00	317,372.19	98%
05	Capital Expenditure	623,115.00	460,749.99	74%	1,959,663.00	1,930,698.03	99%	489,256.00	443,752.39	91%
07	Debt Redemption Fund									
	700 Debt Service	532,711.00	531,708.59	100%	531,801.00	531,738.09	100%	1,431,226.00	1,429,183.04	100%
07	Debt Redemption Fund	532,711.00	531,708.59	100%	531,801.00	531,738.09	100%	1,431,226.00	1,429,183.04	100%
08	Scholarship									
	800 Other Expenditures	53,850.00	53,850.00	100%	73,800.00	70,800.00	96%	64,450.00	58,550.00	91%
08	Scholarship	53,850.00	53,850.00	100%	73,800.00	70,800.00	96%	64,450.00	58,550.00	91%
20	Student Activity Fund									
	400 Supplies & Materials	184,188.49	199,819.44	108%	151,898.71	132,183.62	87%	172,277.84	198,003.41	115%
20	Student Activity Fund	184,188.49	199,819.44	108%	151,898.71	132,183.62	87%	172,277.84	198,003.41	115%
	Report Totals:	14,416,579.49	11,122,155.67	77%	16,166,934.71	13,196,621.41	82%	15,710,655.84	12,819,091.19	82%

PINE RIVER BACKUS SCHOOLS
Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Amount	
									Print	Recon	Void		Date
CHEC		79083		Wire	1	105351	MEDICA		No	No	No	05/01/2025	85,384.02
CHEC		79156		Wire	1	104109	SYSCO WESTERN MINNESOTA		No	No	No	05/02/2025	24,148.10
CHEC		79195		Wire	1	104651	PEPSI BEVERAGES COMPANY		No	No	No	05/06/2025	797.88
CHEC		79196		Wire	1	105712	ELAN FINANCIAL SERVICES		No	No	No	05/06/2025	7,130.43
CHEC		79258		Wire	1	102302	PUBLIC EMPLOYEE RETIRE ASSOC		No	No	No	05/16/2025	29,179.46
CHEC		79259		Wire	1	102303	STATE OF MN TAX WITHHOLDING		No	No	No	05/16/2025	23,299.71
CHEC		79260		Wire	1	102304	US GOVT TAX WITHHOLDING		No	No	No	05/16/2025	147,584.70
CHEC		79261		Wire	1	104996	Minnesota State Retirement System		No	No	No	05/16/2025	550.00
CHEC		79262		Wire	1	105150	AVIBEN		No	No	No	05/16/2025	15,439.89
CHEC		79263		Wire	1	105867	Health Equity		No	No	No	05/16/2025	7,768.93
CHEC		79264		Wire	1	83400	MN TEACHERS RETIREMENT ASSOC		No	No	No	05/16/2025	79,045.29
Bank Total:												\$420,328.41	
Report Total:												\$420,328.41	

FEDERAL FUNDS UPDATE - Allocation, Budget, Spending 6/1/2025

FEDERAL TITLE FUNDS:

State Fiscal Year	Finance Code	Description	Funds Available	Funds Budgeted	Balance Unbudgeted	YTD SPENT 2024-2025	Carry Forward to FY2026	Application Status	Budget Status	Proposed Use of Funds
2025	401	Formula - 401 - SFY 2024, Title I, Part A: Improving the Academic Achievement of the Disadvantaged	\$313,170.05	\$395,526.91	\$0.00	\$271,373.64	\$124,153.27	Application Submitted 8/5/2024	Approved 8/6/2024 Amended 4/20/2025	3.0 fte Title I Teachers - Elementary. 0.7 fte Director of Teaching & Learning
										\$267,000.00 Title I Salary
										\$75,500.00 Title I Benefits
										\$12,000.00 Title I Fees for Services
										\$35,950.65 Title I Supplies/Materials
										\$5,075.86 Title I Indirect Admin Costs
2025	414	Formula - 414 - SFY 2024, Title II, Part A: Teacher and Principal Training and Recruitment	\$61,979.60	\$0.00	\$0.00	\$0.00	\$0.00	No Application Needed	N/A	All Title II Funds transferred to Title I (401). No FY2025 application in Title II.
2025	433	Formula - 433 - SFY 2024, Title IV, Part A, Student Support and Academic Enrichment	\$20,376.86	\$0.00	\$0.00	\$0.00	\$0.00	No Application Needed	N/A	All Title IV Funds transferred to Title I (401). No FY2025 application in Title IV.
FEDERAL TITLE FUNDS TOTAL			\$395,526.51	\$395,526.91	\$0.00	\$271,373.64	\$124,153.27			

Resolution Accepting Monetary Awards and Donations

Be it resolved by the School Board of Independent School District No 2174 that we hereby acknowledge and accept the following monetary awards and donations received in May 2025:

<u>Name</u>	<u>Amount</u>	<u>Purpose</u>
Pine River Dairy Queen	\$250.00	Youth Sports
Pine River American Legion	\$250.00	Youth Sports
PRB PTO	\$192.93	Kindergarten Books
PRB PTO	\$130.00	Elem DCD field trip
Salem Lutheran Church	\$100.00	Prom
Minne Teepe Resort	\$700.00	Baseball
Resource Training and Solutions	\$600.00	PBIS Grant
Casey's Loyalty Rewards	\$21.20	High School general
Backus Legion	\$10,000.00	PRB Scholarships
Backus Legion SAL	\$3,000.00	PRB Scholarships
Pine River American Legion	\$2,000.00	PRB Scholarships



**2025-2026 RESOLUTION FOR MEMBERSHIP
IN THE MINNESOTA STATE HIGH SCHOOL LEAGUE
Membership Renewal Form**

This form must be completed once for each school in the district.

Must be completed and submitted to MSHSL NOT LATER THAN JULY 31, 2025. Retain one copy for the school files.

RESOLVED, that the Governing Board or Entity of _____ (Name of School) located in the State of Minnesota delegates the control, supervision and regulation of interscholastic activities and athletics (referred to in MN Statutes, Section 128C.01) to the Minnesota State High School League, and so hereby certifies to the State Commissioner of Education as provided for by Minnesota Statutes.

FURTHER RESOLVED, that the school listed is authorized by this, the Governing Board of said school district or school to renew its membership in the Minnesota State High School League; and to participate in the approved interscholastic activities and athletics sponsored by said League and its various subdivisions.

FURTHER RESOLVED, that this Governing Board or Entity hereby adopts the Constitution, Bylaws, Policies, Rules and Regulations of said League and all amendments thereto as the same as are published in the latest edition of the League's *Official Handbook*, on file at the office of the school district or school, or as appears on the League's website, as the minimum standards governing participation in said League-sponsored activities and athletics. Further, the administration and responsibility for determining student eligibility and for the supervision of such activities and athletics are assigned to the official representatives identified by this Governing Board or Entity.

Signing this Resolution for Membership affirms that this Governing Board has reviewed all required membership materials provided by the League which defines the purpose and value of education-based activity and athletic and programs and defines each member school's responsibilities.

Member schools must develop and publicize administrative procedures to address eligibility suspensions related to Student Code of Responsibilities (Bylaw 206.2) violations for students participating in activity and athletic programs by member schools.

The above Resolution was adopted by the Governing Board or Entity of this school or district and is recorded in the official minutes of said Board and hereby is certified to the State Commissioner of Education as provided for by law.

The following is taken from the MSHSL Constitution:

208.00 LOCAL CONTROL

208.01 Designated School Representatives

At the beginning of the League's fiscal year, the governing board of each member school shall designate two (2) representatives who are authorized to vote for the member school at all district, region and section meetings and on mail ballots where member schools are called upon to vote.

One of the designated representatives shall be a member of the school's governing board and the other shall be an administrator or full-time faculty member of the member school.

In school districts with multiple schools, the designated representative from the school district's governing body may represent more than one school and is entitled to one vote for each school they represent.

208.02 Designated Activity Representatives

At the beginning of the League's fiscal year, the governing board of each member school shall select individuals to represent its school in the following areas: (a) boys sports; (b) girls sports; (c) speech; and (d) music.

208.03 Local Advisory Committee

Each school is urged to form an advisory committee for League activities. Committee membership is not limited to but shall include a school board member, a student, a parent, and a faculty member, to advise the designated school representatives on all matters relating to the school's membership in the MSHSL.

Name of School (Please Print)

208.01 VOTE ON BEHALF OF THE HIGH SCHOOL

(Designated School Board Member – please print)

(Designated School Representative – please print)

Email Address

Email Address

208.02 ACTIVITY REPRESENTATIVES

(Boys Sports – please print)

(Girls Sports – please print)

(Speech – please print)

(Music – please print)

208.03 LOCAL ADVISORY COMMITTEE MEMBERS

(Board Member—please print)

(Student—please print)

(Parent—please print)

(Faculty Member—please print)

(Mailing Representative—please print)

The Mailing Representative is the person to whom mailings go. This is usually the Activity Director.

Print Name: _____
(Clerk/Secretary - Local Governing Board)

Print Name: _____
(Superintendent or Head of School)

Signed: *Signature required*

(Clerk/Secretary - Local Governing Board)
electronically through DocuSign
Date: _____

Signed: *Signature required*

(Superintendent or Head of School)
electronically through DocuSign
Date: _____



Education and Leadership for a Lifetime

2100 Freeway Boulevard, Brooklyn Center, Minnesota 55430-1735 | (763) 560-2262, FAX (763) 569-0499 | www.mshsl.org

Summer 2025

Dear Head of School and Board Members,

This is an exciting time of year, as the League and our Member Schools are engaged in the work that is required to properly prepare for the 2025-2026 school year. This coming year will be a significant year in the Minnesota State High School League as, for the first time since the League's inception in 1916, the League will govern all programs and students in 9th grade in its approved activities. This monumental change may be rather unnoticed for many, as 9th grade students have long been eligible to participate in grades 10 – 12 programs, yet for some it will be very impactful. The League will expand its mission to provide educational opportunities through fine arts and athletics to all students in grades 9 - 12 as well as some in grades 7 and 8.

In preparation for approval and completion of your Resolution for Membership, please take a few minutes to review the League's founding purposes, its mission and beliefs that bind all Member Schools together. Please see the attached document that has been a standard in the League for many years. These important pillars are more than just words on a page; they drive the actions of all members of the League and provide the foundation for the decisions and the leadership choices the League makes every year.

The Minnesota State High School League is focused on support and leadership for our Member Schools. Beyond our state tournaments and fine arts festivals and competitions, this past year the League provided education to over 25,000 coaches and fine arts directors and certified eligibility for over 7500 officials and fine arts judges. Throughout this time, the League continues to provide leadership in establishing Member School driven bylaws, policies and rules. Together, our membership remains strong and is a supportive network to all Member Schools. The appetite in our communities for these activities continues to be incredible with the ultimate goal of providing opportunities for as many students as possible.

This has been a great year with understandable excitement in all League programs. The first year of sanctioned boys volleyball has been thrilling with the first state tournament at the University of St. Thomas. This year we had 79 teams and well over 100 schools registered in the inaugural year of boys volleyball. Similarly, there is outstanding growth in the number of girls wrestlers across the state of Minnesota. Each of the past three years we have nearly doubled the number of participants in this incredible sport. With plans to expand our state tournament to more girl qualifiers this coming year, we are also establishing a timeline for the full sanction of girls dual wrestling.

As we prepare for the coming year, it's important to know that the League has established a strong foundational financial base and is in a positive financial position in leading our schools.

Last year the League was able to credit membership dues and reduce them to a level that is the lowest in over 30 years. While attendance and excitement for our tournaments and events continue to be great, the increasing cost of venues and operations are having an impact. While we expect a significant membership credit, it is projected to be less than last year's record-setting amount. At the same time, we see the majority of our administrative regions providing financial support back to schools at year end, which is also helpful to member schools.

The League also recognizes the changing landscape in education, evidenced by the growing number of educational models for students across the state. We continue to study and establish governance for these schools, regardless of the model. The League is engaged with an ad hoc committee, of member school representatives, that is studying the various models that are part of the Minnesota educational landscape and will make recommendations as to the rules of eligibility for our Board of Directors.

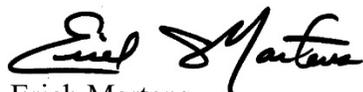
The leadership that the League provides also extends to our students as we look forward to our fourth year of statewide leadership and character events titled "Together We Make a Difference." Thanks to the committed partnership of our state associations; MSBA, MASA, MASSP, MNIAAAA, MSHSCA and AMSD, we have provided behavioral expectations for students and schools and energized student and staff leaders in making these a reality in our events. These highly engaging, student-energized conferences are designed to bring students together and establish safe, respectful and inclusive contests and events for all participants. In addition, these current and future leaders have the opportunity to engage with one another and commit to leading others in their school and community.

We truly appreciate all of our Member Schools and recognize that, even as some schools are consolidating or encountering challenges, our membership now exceeds 600 Member Schools on an annual basis. This signals the strength of our League and the quality of the experiences that our students have. We appreciate our longtime members and our newest members equally and welcome all to the Minnesota State High School League, a statewide community that shares the same beliefs, responsibilities and opportunities.

As you prepare to declare your commitment to membership and provide access to over 50 available fine arts and sports through the Minnesota State High School League, we ask each Member School and board to more clearly understand the depth of the League and recognize your role in leading within your school, your community, your conference and your section as we prepare for an outstanding 2025–2026 school year. Should you have any questions related to participation in the Minnesota State High School League, please reach out to our League Office or to me personally and we will do our best to serve our members. Thank you for all you have done to make the 2024-2025 school year a great one and the League is looking forward to beginning our new school year with the first day of practice on August 11.

Have an outstanding year!

Sincerely,



Erich Martens
Executive Director



FOUNDING PURPOSES

The Minnesota State High School League is organized for the following educational purposes:

1. To provide, promote, extend, manage and administer a program of activities for youth of the schools of the state on subsection, section and state levels in the fields of athletics, speech, music and dramatics on a competitive basis, as well as such other curricular and extracurricular activities as may from time to time be sponsored by the schools of Minnesota.
2. To establish uniform and equitable rules for youth in inter-school activities.
3. To elevate standards of sportsmanship and to encourage the growth of responsible citizenship among the students, member schools and their personnel.
4. To protect youth, member schools and their personnel from exploitation by special interest groups.
5. To provide mutual benefit and relief plans for the assistance of school students injured in athletic events or supervised school activities in meeting medical and hospital expenses incurred by reason of such injuries.
6. To serve the best interests of member schools and their students by providing a medium of cooperation and coordination in educational fields of endeavor and a series of related activities on a state-wide basis, which they individually could not achieve or accomplish for their students and which aid and assist the schools in maintaining a constantly improved program.

MISSION STATEMENT

The Minnesota State High School League provides educational opportunities for students through interscholastic athletic and fine arts programs and provides leadership and support for member schools.

Education and Leadership for a Lifetime

BELIEFS

We believe that...

- Participation in school activity programs is a privilege and not a right.
- Sportsmanship needs to have a constant presence in all school-based activity programs.
- Students should have an equal opportunity to participate in all activities offered by their school.
- Ethical behavior, dignity and respect are non-negotiable.
- Student participants who choose to be chemically free must be supported.
- Collaborative relationships with parents enhance a school's opportunity to positively impact student success.
- Academic priorities must come before participation in athletic or fine arts activities.
- Positive role models and an active involvement in a student's life by parents and others are critical to student success.
- High school activity programs are designed for student participants, and adults must serve in a supportive role.
- The success of the team is more important than individual honors.
- Compliance with school, community and League rules is essential for all activity participants.
- Participation in school-sponsored activities must be inclusive, not exclusive.
- Ethical behavior, fairness, and embracing diversity best serve students and school communities.

PINE RIVER-BACKUS SCHOOLS



Preliminary 2025-26 Budget

**Pine River-Backus Schools ISD 2174
P.O. Box 610
401 Murray Avenue
Pine River, MN 56474
(218) 587-4720**

**PINE RIVER-BACKUS SCHOOLS
PRELIMINARY 2025-26 BUDGET**

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**PINE RIVER-BACKUS SCHOOLS
PRELIMINARY 2025-26 BUDGET**

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**PINE RIVER-BACKUS SCHOOLS
PRELIMINARY 2025-26 BUDGET
GENERAL BUDGET NOTES**

General Budget Notes

In accordance with Minnesota Statutes, an expenditure budget must be in place prior to the beginning of the fiscal year in order to spend funds. Budgets are prepared for District funds on the same basis and using the same accounting practices as are used to account and prepare financial reports for the funds.

Legal Compliance for Budgets

1. The Superintendent shall submit to the School Board a proposed operating budget for the fiscal year commencing July 1, 2025. The operating budget includes proposed expenditures and revenues for all funds of the District.
2. The budget will be legally enacted through a School Board resolution as of July 1, 2025.
3. The School Board may authorize transfer of budgeted amounts between funds.
4. Formal budgetary integration is employed as a management control device during the year for General and Special Revenue Funds. Formal budgetary integration is not employed for the Debt Service Fund as effective budgetary control is alternatively achieved through general obligation bond indenture provisions. Budgetary controls are not employed for the Fiduciary Funds.
5. General and Special Revenue Funds expenditures may not legally exceed budgeted appropriation at the total fund level without School Board approval. Monitoring of budgets is maintained at the expenditure category level.

Financial Statements

This budget should be reviewed in conjunction with the District Financial Statements and Independent Auditor's Report. Government Auditing Standards issued by the Comptroller General of the United States require that the district financial statements and internal controls over financial reporting be audited annually. A copy of the most recent audit report is located on the District website at <https://prbschools.org/business/>.

General Fund (Fund 01)

Operating Capital and Transportation - The portions of General Education relating to operating capital and transportation are reduced from the General Fund and budgeted separately in local funds set up specifically for Transportation and Operating Capital. Revenue transfers are accommodated through transfers of state aid.

Staff Development Setaside – As required by the State of Minnesota 2% of general basic aid revenue will be setaside for Staff Development and reserved in a fund balance designated for Staff Development uses. Any deficit in this fund balance is covered by the General Unreserved Fund Balance. The district has chosen to allocate 2.5% of all teacher salaries and benefits (not including Special Education or Title teachers) to the Staff Development Budget.

Food Service Fund (Fund 02)

USDA regulations limit the Food Service fund balance to six months of cash operating reserve. Should the fund be in excess of the limit, the school district is required to spend the funds to a) improve meals, b) reduce meal prices, or c) purchase equipment. The excess cash balance must be spent down or the funds are returned to the state.

**PINE RIVER-BACKUS SCHOOLS
PRELIMINARY 2025-26 BUDGET
GENERAL BUDGET NOTES**

The estimated June 30, 2026, fund balance is projected to be above the limit. Equipment purchases and staffing additions are to be made in an attempt to spend down the excess fund balance.

Transportation Fund (Fund 03)

Transportation budget is locally kept separate from the General Fund for everything except official reporting to the Minnesota Department of Education.

Community Service Fund (Fund 04)

Neither ECFE nor School Readiness can end the fiscal year with a deficit fund balance, so any expenditure in excess of revenue in this funding category must be covered by the Reserve for Community Education. Community Education is allowed to go to deficit; however, if future revenues cannot eliminate the deficit a transfer from the General Fund is needed.

Pine River-Backus Schools was approved for funding through the state's Voluntary PreK program. This program collects revenue in the General Fund but books expenses through Community Education's School Readiness budget. At year end, a transfer is made from the General Fund to Community Service to cover any projected deficits in School Readiness.

Operating Capital Fund (Fund 05)

Operating Capital is locally kept separate from the General Fund for everything except official reporting to the Minnesota Department of Education.

The Reserve for Operating Capital fund balance cannot go into deficit without pre-approval by the Minnesota Department of Education. If a deficit does exist in this reserve as of June 30, 2026, the district will be required to file a corrective action plan to return the fund balance to zero or a positive number.

Building Construction Fund (Fund 06)

The Building Construction Fund accounts for the acquisition or construction of major capital assets generally financed through the issuance of general long-term debt.

Debt Redemption Fund (Fund 07)

The Debt Redemption Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs. The school district currently has debt on school building bonds issued as the result of favorable elections for the construction of school facilities.

The General Obligation Refunding Bonds, Series 2017A, were issued March 7, 2017, with a face value of \$1,985,000. Payments are due in annual installments of \$160,123.75 to \$164,800, through February 1, 2032; interest rates are 2.00%-3.00%.

The General Obligation Facilities Maintenance and Capital Facilities Bonds, Series 2020A, were issued June 11, 2020, with a face value of \$500,000. Payments are due in annual installments of \$55,000 to \$56,100, through February 1, 2031; interest rate is 2.00%.

**PINE RIVER-BACKUS SCHOOLS
PRELIMINARY 2025-26 BUDGET
GENERAL BUDGET NOTES**

The General Obligation Refunding Bonds, Series 2020B, were issued November 12, 2020, with a face value of \$2,570,000. Bond issued as a refunding payoff of GO Bond 2012. Payments are due in annual installments of \$256,648 to \$263,510, through February 1, 2032; interest rates are 1.35%-3.00%.

Scholarship Fund (Fund 08)

The District is the trustee, or fiduciary, for assets that belong to others. The District is responsible for ensuring that the assets that are reported in this fund are used only for their intended purposes and by those to whom the assets belong.

If an awarded scholarship is not claimed within the required time period or the claim does not meet scholarship payment criteria the proceeds shall be distributed to new recipients in a subsequent award cycle.

The Scholarship Fund is reported as a subset of the General Fund for auditing purposes.

Student Activity Account (Fund 20)

Student Activity Accounts are under school board control and are reported in the same manner as all other district funds. These funds will be reported under the General Fund for auditing purposes and reporting to the State of Minnesota.

**PINE RIVER-BACKUS SCHOOLS
PRELIMINARY 2025-26 BUDGET
BUDGET SUMMARY**

REVENUES	REVISED 24-25 BUDGET	PRELIM 25-26 BUDGET	\$ CHANGE	% CHANGE
Fund 01-General	\$ 12,070,604	\$ 12,787,267	\$ 716,663	5.9%
Fund 02- Food Service	\$ 688,223	\$ 688,223	\$ -	0.0%
Fund 03-Transportation	\$ 877,454	\$ 902,660	\$ 25,206	2.9%
Fund 04-Community Education	\$ 379,092	\$ 391,161	\$ 12,069	3.2%
Fund 05-Operating Capital	\$ 590,092	\$ 393,833	\$ (196,259)	-33.3%
Fund 06-Building Construction	\$ -	\$ -	\$ -	NA
Fund 07-Debt Service	\$ 607,823	\$ 481,900	\$ (125,923)	-20.7%
Fund 08-Trust/Scholarships	\$ 33,310	\$ 33,310	\$ -	0.0%
TOTAL	\$ 15,246,598	\$ 15,678,354	\$ 431,756	2.8%

EXPENSES	REVISED 24-25 BUDGET	PRELIM 25-26 BUDGET	\$ CHANGE	% CHANGE
Fund 01-General	\$ 11,461,379	\$ 11,500,046	\$ 38,667	0.3%
Fund 02- Food Service	\$ 650,090	\$ 664,332	\$ 14,242	2.2%
Fund 03-Transportation	\$ 974,564	\$ 992,739	\$ 18,175	1.9%
Fund 04-Community Education	\$ 467,413	\$ 456,035	\$ (11,378)	-2.4%
Fund 05-Operating Capital	\$ 489,256	\$ 378,559	\$ (110,697)	-22.6%
Fund 06-Building Construction	\$ -	\$ -	\$ -	NA
Fund 07-Debt Service	\$ 1,431,226	\$ 492,105	\$ (939,121)	-65.6%
Fund 08-Trust/Scholarships	\$ 64,450	\$ 64,350	\$ (100)	-0.2%
TOTAL	\$ 15,538,378	\$ 14,548,166	\$ (990,212)	-6.4%

**PINE RIVER-BACKUS SCHOOLS
PRELIMINARY 2025-26 BUDGET
FUND BALANCE PROJECTION**

REVISED	PROJECTED BEGIN BALANCE	2025-26 BUDGETED REVENUES	2025-26 BUDGETED EXPENSES	FUND BALANCE TRANSFERS	INCREASE / (DECREASE)	PROJECTED END BALANCE
GENERAL FUND	\$ 3,438,474	\$ 12,787,267	\$ 11,500,046	\$ (90,079)	\$ 1,197,142	\$ 4,635,616
FOOD SERVICE FUND	\$ 349,001	\$ 688,223	\$ 664,332	\$ -	\$ 23,891	\$ 372,892
TRANSPORTATION FUND	\$ -	\$ 902,660	\$ 992,739	\$ 90,079	\$ -	\$ -
COMMUNITY SERVICE FUND	\$ 23,349	\$ 391,161	\$ 456,035	\$ -	\$ (64,874)	\$ (41,525)
CAPITAL FUND	\$ 1,113	\$ 393,833	\$ 378,559	\$ -	\$ 15,274	\$ 16,386.90
BUILDING FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT REDEMPTION FUND	\$ 178,414	\$ 481,900	\$ 492,105	\$ -	\$ (10,205)	\$ 168,209
SCHOLARSHIP FUND	\$ 366,951	\$ 33,310	\$ 64,350	\$ -	\$ (31,040)	\$ 335,911
TOTAL	\$ 4,357,303	\$ 15,678,354	\$ 14,548,166	\$ -	\$ 1,130,188	\$ 5,487,491

NOTE:

Beginning fund balances are projected year-end numbers from the 2024-25 budget cycle. Transfers from the General Fund to others include \$90,079 to Transportation.

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND REVENUE SUMMARY
PRELIMINARY 2025-26 BUDGET

GENERAL FUND REVENUE	REVISED BUDGET 2024-25	PRELIMINARY BUDGET 2025-26	2025 REVISED BUDGET VS 2026 PRELIM BUDGET	
			\$ CHG.	% CHG.
GENERAL REVENUES				
LOCAL REVENUES	\$ 1,205,798	\$ 1,323,981	\$ 118,183	9.8%
STATE REVENUES	\$ 8,512,299	\$ 9,005,532	\$ 493,233	5.8%
FEDERAL REVENUES	\$ 349,019	\$ 334,000	\$ (15,019)	-4.3%
ELEMENTARY REVENUES	\$ 1,059,944	\$ 1,116,331	\$ 56,387	5.3%
SECONDARY REVENUES	\$ 593,312	\$ 671,786	\$ 78,474	13.2%
ALP REVENUES	\$ 350,232	\$ 335,637	\$ (14,595)	-4.2%
			\$ -	NA
TOTAL GENERAL FUND REVENUE	\$ 12,070,604	\$ 12,787,267	\$ 716,663	5.9%

NOTES:

General Fund Revenues increase \$716,663 or 5.9% from Revised 2024-25 Budget figures.

Local Revenues increase \$96,667 in Local Levy due to positive prior year Local Optional Revenue adjustments and the elimination of a transfer to Debt Service for a QZAB bond payment.

State Revenue increases \$493,223 in the Revised Budget. General Education Aid is calculated based on the number of students reported in current year and adjustments from prior year. State General Education Aid increases \$417,165 between budget cycles. State Special Education Aid has increased \$65,152 to reflect current calculations. Also increasing is \$120,575 in Compensatory Aid which is based on the number of students who qualify for free/reduced lunch benefits.

ALP Revenues are driven by the students enrolled and credit earned in each of the programs.

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND REVENUE DETAIL
PRELIMINARY 2025-26 BUDGET

GENERAL FUND REVENUES	REVISED BUDGET 2024-25	PRELIMINARY BUDGET 2025-26	2025 REVISED BUDGET VS 2026 PRELIM BUDGET	
			\$ CHG.	% CHG.
GENERAL DISTRICT REVENUES				
<i>LOCAL REVENUES - GENERAL</i>				
MAIN LEVY	\$ 709,529	\$ 806,196	\$ 96,667	13.6%
MAIN LEVY-CAREER LEVY	\$ 21,167	\$ 21,167	-	0.0%
SAFE SCHOOLS / CRIME LEVY	\$ 30,902	\$ 30,245	\$ (657)	-2.1%
CO APPORTIONMENT	\$ 40,000	\$ 58,673	\$ 18,673	46.7%
MISC LOCAL TAX FEES	\$ 150,000	\$ 150,000	-	0.0%
MEDICAL ASSISTANCE FROM DHS - NON SPED	\$ 60,000	\$ 60,000	-	0.0%
INTEREST EARNINGS	\$ 120,000	\$ 120,000	-	0.0%
GRANT - SOCIAL SERVICES	\$ 35,000	\$ 35,000	-	0.0%
MISC LOCAL REVENUES	\$ 10,000	\$ 10,000	-	0.0%
SEASON TICKETS	\$ 5,000	\$ 3,500	\$ (1,500)	-30.0%
FEES - SPORTS	\$ 20,000	\$ 25,000	\$ 5,000	25.0%
<i>OTHER REVENUES - GENERAL</i>				
VENDING - MACHINE 1 & 2	\$ 3,000	\$ 3,000	-	0.0%
VENDING - MACHINE 3	\$ 400	\$ 400	-	0.0%
VENDING - MACHINE 5	\$ 800	\$ 800	-	0.0%
<i>STATE REVENUES - GENERAL</i>				
ENDOW FUND APPORT	\$ 57,170	\$ 57,163	\$ (7)	0.0%
GENERAL EDUCATION AID	\$ 6,003,662	\$ 6,420,827	\$ 417,165	6.9%
DISPARITY REDUCTION AID	\$ 31	\$ 31	-	0.0%
HMSTD & AG MKT VALUE CREDIT	\$ 5,576	\$ 5,576	-	0.0%
SPECIAL ED REVENUES	\$ 1,794,792	\$ 1,859,944	\$ 65,152	3.6%
TRA/PERA SPECIAL FUNDING STATE	\$ 30,000	\$ 30,000	-	0.0%
LITERACY INCENTIVE AID (FY2024 & After)	\$ 40,513	\$ 40,513	-	0.0%
LEARNING AND DEVELOPMENT	\$ 181,440	\$ 184,321	\$ 2,881	1.6%
SCHOOL LIBRARY AID	\$ 40,000	\$ 40,000	-	0.0%
SCHOOL SUPPORT PERSONNEL - DISTRICT	\$ 40,000	\$ 40,000	-	0.0%
SCHOOL SUPPORT PERSONNEL - COOP	\$ 40,000	\$ 40,000	-	0.0%
READ ACT LITERACY TRAINING AID	\$ 35,107	\$ 35,107	-	0.0%
TEACHER COMP READ ACT TRAINING AID	\$ 31,697	\$ 31,697	-	0.0%
GIFTED AND TALENTED	\$ 11,712	\$ 12,066	\$ 354	3.0%
STAFF DEVELOPMENT - DISTRICT WIDE	\$ 131,189	\$ 138,877	\$ 7,688	5.9%
SUMMER UNEMPLOYMENT AID	\$ 49,410	\$ 49,410	-	0.0%
OTHER AID FROM MDCFL	\$ 20,000	\$ 20,000	-	0.0%
<i>FEDERAL REVENUES - GENERAL</i>				
TITLE I	\$ 330,000	\$ 330,000	-	0.0%
TITLE I - PRIOR YEAR	\$ 15,019	-	\$ (15,019)	-100.0%
<i>FEDERAL STIMULUS REVENUE</i>				
SPED FEDERAL FUNDING ELEM	\$ 2,000	\$ 2,000	-	0.0%
SPED FEDERAL FUNDING HS	\$ 2,000	\$ 2,000	-	0.0%
TOTAL GENERAL DISTRICT REVENUES	\$ 10,067,116	\$ 10,663,513	\$ 596,397	5.9%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND REVENUE DETAIL
PRELIMINARY 2025-26 BUDGET

GENERAL FUND REVENUES	REVISED BUDGET 2024-25	PRELIMINARY BUDGET 2025-26	2025 REVISED BUDGET VS 2026 PRELIM BUDGET	
			\$ CHG.	% CHG.
ELEMENTARY REVENUES				
<i>STATE REVENUES - ELEMENTARY</i>				
GENERAL EDUCATION AID - COMPENSATORY	\$ 1,035,036	\$ 1,091,732	\$ 56,696	5.5%
LEP AID - ELEMENTARY	\$ 24,908	\$ 24,599	\$ (309)	-1.2%
TOTAL ELEMENTARY REVENUES	\$ 1,059,944	\$ 1,116,331	\$ 56,387	5.3%
SECONDARY REVENUES				
<i>LOCAL REVENUES - SECONDARY</i>				
GATE - FOOTBALL	\$ 5,000	\$ 5,000	\$ -	0.0%
GATE - BOYS BASKETBALL	\$ 5,800	\$ 5,800	\$ -	0.0%
GATE - WRESTLING	\$ 16,000	\$ 16,000	\$ -	0.0%
GATE - GIRLS BASKETBALL	\$ 4,000	\$ 4,000	\$ -	0.0%
GATE - VOLLEYBALL	\$ 3,000	\$ 3,000	\$ -	0.0%
FEES - CO-OP WRESTLING	\$ 15,000	\$ 15,000	\$ -	0.0%
FEES - CROSS COUNTRY	\$ 1,000	\$ 1,000	\$ -	0.0%
<i>STATE REVENUES - SECONDARY</i>				
GENERAL EDUCATION AID - COMPENSATORY	\$ 543,512	\$ 621,986	\$ 78,474	14.4%
TOTAL SECONDARY REVENUES	\$ 593,312	\$ 671,786	\$ 78,474	13.2%
ALTERNATIVE LEARNING PROGRAM REVENUES				
<i>STATE REVENUES - ALP</i>				
GENERAL EDUCATION AID	\$ 225,000	\$ 225,000	\$ -	0.0%
GENERAL EDUCATION AID - COMPENSATORY	\$ 125,232	\$ 110,637	\$ (14,595)	-11.7%
TOTAL ALP REVENUES	\$ 350,232	\$ 335,637	\$ (14,595)	-4.2%
TOTAL GENERAL FUND REVENUES	\$ 12,070,604	\$ 12,787,267	\$ 716,663	5.9%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - EXPENSE SUMMARY
PRELIMINARY 2025-26 BUDGET

GENERAL FUND EXPENSE SUMMARY	REVISED BUDGET 2024-25	PRELIMINARY BUDGET 2025-26	2025 REVISED BUDGET VS 2026 PRELIM BUDGET	
			\$ CHG.	% CHG.
DISTRICTWIDE EXPENSE	\$ 2,573,540	\$ 2,533,002	\$ (40,538)	-1.6%
PINE RIVER-BACKUS ELEMENTARY EXPENSE	\$ 4,495,625	\$ 4,547,680	\$ 52,055	1.2%
PINE RIVER-BACKUS SECONDARY EXPENSE	\$ 3,992,440	\$ 3,992,705	\$ 265	0.0%
AREA LEARNING CENTER EXPENSE	\$ 399,774	\$ 426,659	\$ 26,885	6.7%
GENERAL FUND TOTAL	\$ 11,461,379	\$ 11,500,046	\$ 38,667	0.3%

NOTES:

General Fund expenses increase \$38,667 or 0.3% overall. Detailed changes are discussed on the following pages.

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - DISTRICT LEVEL EXPENSE SUMMARY
PRELIMINARY 2025-26 BUDGET

DISTRICT LEVEL	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
SCHOOL BOARD	\$ 50,341	\$ 50,316	\$ (25)	0.0%
SUPERINTENDENT	\$ 196,274	\$ 206,783	\$ 10,509	5.4%
PRB NEWSLETTER	\$ 10,000	\$ 10,000	\$ -	0.0%
BUSINESS SERVICES	\$ 275,567	\$ 293,641	\$ 18,074	6.6%
DATA PROCESSING	\$ 23,000	\$ 23,000	\$ -	0.0%
LEGAL SERVICES	\$ 15,000	\$ 15,000	\$ -	0.0%
SCHOOL ELECTIONS	\$ 30,000	\$ 5,000	\$ (25,000)	-83.3%
GENERAL INSTRUCTIONAL SUPPORT	\$ 7,600	\$ 7,600	\$ -	0.0%
CURRICULUM COORDINATOR	\$ 35,544	\$ 38,163	\$ 2,619	7.4%
STAFF DEVELOPMENT - DISTRICT SETASIDE	\$ 169,872	\$ 132,993	\$ (36,879)	-21.7%
SPECIAL EDUCATION - DISTRICTWIDE	\$ 164,500	\$ 164,500	\$ -	0.0%
TECHNOLOGY	\$ 160,356	\$ 162,448	\$ 2,092	1.3%
DISTRICTWIDE COPY CENTER	\$ 20,700	\$ 20,700	\$ -	0.0%
OPERATIONS & MAINTENANCE	\$ 1,136,567	\$ 1,110,879	\$ (25,688)	-2.3%
SAFE SCHOOLS LEVY	\$ 46,486	\$ 46,486	\$ -	0.0%
PROPERTY/OTHER INSURANCE	\$ 91,733	\$ 105,493	\$ 13,760	15.0%
OTHER NON-RECURRING ITEMS	\$ 110,000	\$ 110,000	\$ -	0.0%
TUITION EXPENSES	\$ 30,000	\$ 30,000	\$ -	0.0%
DISTRICTWIDE TOTALS	2,573,540	2,533,002	\$ (40,538)	-1.6%

NOTES:

District Level expenses decrease \$40,538 or 1.6% overall. Salary/benefits account for a decrease of \$51,174. Salary/benefits for the Buildings & Grounds Department decreases due to a reduction of part-time substitute staff. Staff Development budgets have been reduced to match revenue being booked. School Elections are decreased \$25,000 with no elections planned for 2025-26.

Budgets for Workers Compensation Insurance and Property Insurance have been assumed to increase at 15% each. Districtwide this is an increase of \$19,089 in Work Comp and \$17,513 in Property.

As of January 1, 2026, a new payroll tax has been added to cover expenses under the Paid Family Medical Leave Act. Employers are responsible for a minimum 0.44% of payroll tax paid to the state. A placeholder line has been added to the Business Services budget until other budget codes can be built in the payroll system.

Transfers are made from the General Fund to other district funds to cover various expenses or deficits when needed. A transfer of \$110,000 is made from the General Fund to the Community Service fund to cover Voluntary PreK expenses. The revenue for this program is received in General state aid while expenses are booked to ECFE / School Readiness.

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

DISTRICT LEVEL	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
SCHOOL BOARD				
EXECUTIVE SALARY	\$ 28,700	\$ 28,700	\$ -	0.0%
FICA/MEDICARE	\$ 2,195	\$ 2,195	\$ -	0.0%
PERA	\$ 498	\$ 498	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 208	\$ 183	\$ (25)	-12.0%
FEES FOR SERVICES	\$ 4,000	\$ 4,000	\$ -	0.0%
TRAVEL	\$ 3,075	\$ 3,075	\$ -	0.0%
GENERAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
DUES	\$ 11,165	\$ 11,165	\$ -	0.0%
TOTAL	\$ 50,341	\$ 50,316	\$ (25)	0.0%
SUPERINTENDENT				
EXECUTIVE SALARY	\$ 146,550	\$ 153,877	\$ 7,327	5.0%
FICA/MEDICARE	\$ 11,104	\$ 11,664	\$ 560	5.0%
TRA	\$ 12,823	\$ 14,618	\$ 1,795	14.0%
GROUP HEALTH	\$ 18,500	\$ 19,000	\$ 500	2.7%
GROUP LIFE INSURANCE	\$ 64	\$ 64	\$ -	0.0%
TSA MATCH	\$ 3,250	\$ 3,250	\$ -	0.0%
WORK COMP INS	\$ 2,181	\$ 2,508	\$ 327	15.0%
INTERDEPARTMENT CHARGEBACK	\$ (5,100)	\$ (5,100)	\$ -	0.0%
BUSINESS TRAVEL	\$ 4,000	\$ 4,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
DUES & MEMBERSHIP	\$ 2,402	\$ 2,402	\$ -	0.0%
TOTAL	\$ 196,274	\$ 206,783	\$ 10,509	5.4%
PR-B NEWSLETTER				
FEES FOR SERVICES	\$ 10,000	\$ 10,000	\$ -	0.0%
TOTAL	\$ 10,000	\$ 10,000	\$ -	0.0%
BUSINESS SERVICES				
EXECUTIVE SALARY	\$ 84,948	\$ 84,948	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 86,575	\$ 86,575	\$ -	0.0%
FICA/MEDICARE	\$ 12,694	\$ 12,694	\$ -	0.0%
PERA	\$ 12,864	\$ 12,864	\$ -	0.0%
GROUP HEALTH	\$ 20,937	\$ 20,753	\$ (184)	-0.9%
GROUP LIFE INSURANCE	\$ 76	\$ 67	\$ (9)	-11.8%
TSA MATCH	\$ 5,200	\$ 5,200	\$ -	0.0%
WORK COMP INS	\$ 2,553	\$ 2,936	\$ 383	15.0%
PAID FAMILY MEDICAL LEAVE PREMIUM	\$ -	\$ 17,884	\$ 17,884	NA
FEES FOR SERVICES	\$ 50,000	\$ 50,000	\$ -	0.0%
POSTAGE	\$ 500	\$ 500	\$ -	0.0%
TRAVEL	\$ 1,500	\$ 1,500	\$ -	0.0%
INTERDEPARTMENTAL CHARGEBACK	\$ (4,500)	\$ (4,500)	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
DUES	\$ 220	\$ 220	\$ -	0.0%
TOTAL	\$ 275,567	\$ 293,641	\$ 18,074	6.6%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

DISTRICT LEVEL	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
DATA PROCESSING				
FEEES FOR SERVICES	\$ 3,000	\$ 3,000	\$ -	0.0%
DATA PROCESSING SERVICES	\$ 20,000	\$ 20,000	\$ -	0.0%
TOTAL	\$ 23,000	\$ 23,000	\$ -	0.0%
LEGAL SERVICES				
FEEES FOR SERVICES	\$ 15,000	\$ 15,000	\$ -	0.0%
TOTAL	\$ 15,000	\$ 15,000	\$ -	0.0%
SCHOOL ELECTIONS				
FEEES FOR SERVICES	\$ 30,000	\$ 5,000	\$ (25,000)	-83.3%
TOTAL	\$ 30,000	\$ 5,000	\$ (25,000)	-83.3%
AMERICAN INDIAN EDUCATION				
AMER IND ED FEEES FOR SERVICES	\$ 7,500	\$ 7,500	\$ -	0.0%
AMER IND ED SUPPLIES	\$ 100	\$ 100	\$ -	0.0%
TOTAL	\$ 7,600	\$ 7,600	\$ -	0.0%
CURRICULUM COORDINATOR				
Literacy Incentive - COORD SALARY	\$ 28,382	\$ 30,274	\$ 1,892	6.7%
Literacy Incentive - FICA/MEDICARE	\$ 2,100	\$ 2,263	\$ 163	7.8%
Literacy Incentive - TRA	\$ 2,483	\$ 2,876	\$ 393	15.8%
Literacy Incentive - GROUP HEALTH	\$ 2,480	\$ 2,646	\$ 166	6.7%
Literacy Incentive - GROUP LIFE INS	\$ 9	\$ 8	\$ (1)	-11.1%
Literacy Incentive - TSA MATCH	\$ 90	\$ 96	\$ 6	6.7%
TOTAL	\$ 35,544	\$ 38,163	\$ 2,619	7.4%
STAFF DEVELOPMENT - DISTRICTWIDE USES				
SALARY	\$ 89,939	\$ 71,845	\$ (18,094)	-20.1%
EXT TIME	\$ 12,980	\$ -	\$ (12,980)	-100.0%
FICA/MEDICARE	\$ 7,762	\$ 5,434	\$ (2,328)	-30.0%
TRA	\$ 9,005	\$ 6,825	\$ (2,180)	-24.2%
HEALTH INSURANCE	\$ 8,482	\$ 7,361	\$ (1,121)	-13.2%
GROUP LIFE INSURANCE	\$ 38	\$ 28	\$ (10)	-26.3%
TSA MATCH	\$ 666	\$ 500	\$ (166)	-24.9%
FEEES FOR SERVICES	\$ 30,000	\$ 30,000	\$ -	0.0%
BUSINESS TRAVEL	\$ 10,000	\$ 10,000	\$ -	0.0%
SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 169,872	\$ 132,993	\$ (36,879)	-21.7%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

DISTRICT LEVEL	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
SPECIAL EDUCATION DISTRICTWIDE				
COST SHARE NO REIMB PMT TO MN DIST	\$ 5,500	\$ 5,500	\$ -	0.0%
ECSE - SP ED SALARY PURCH OTHER DIST	\$ 15,000	\$ 15,000	\$ -	0.0%
COST SHARE AGG REIMB PMT TO MN DIST	\$ 40,000	\$ 40,000	\$ -	0.0%
AGG - SP ED SALARY PURCH OTHER DIST	\$ 100,000	\$ 100,000	\$ -	0.0%
AGG - PURCHASED SERVICES	\$ 4,000	\$ 4,000	\$ -	0.0%
TOTAL	\$ 164,500	\$ 164,500	\$ -	0.0%
TECHNOLOGY				
EXECUTIVE SALARIES	\$ 88,109	\$ 88,109	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 3,863	\$ 3,200	\$ (663)	-17.2%
FICA/MEDICARE	\$ 7,045	\$ 7,045	\$ -	0.0%
PERA	\$ 6,898	\$ 6,800	\$ (98)	-1.4%
GROUP HEALTH	\$ 8,046	\$ 8,268	\$ 222	2.8%
GROUP LIFE INSURANCE	\$ 30	\$ 26	\$ (4)	-13.3%
TECH REPAIRS/SERVICES	\$ 6,000	\$ 3,000	\$ (3,000)	-50.0%
SOFTWARE/LICENSES NON-INST	\$ 10,000	\$ 10,000	\$ -	0.0%
SOFTWARE/LICENSES INSTRUCTIONAL	\$ 12,365	\$ 16,000	\$ 3,635	29.4%
NON-INST TECH SUPPLIES	\$ 7,000	\$ 7,000	\$ -	0.0%
INSTRUCTIONAL TECH SUPPLIES	\$ 5,000	\$ -	\$ (5,000)	-100.0%
NON-INST TECH DEVICES	\$ 6,000	\$ 3,000	\$ (3,000)	-50.0%
INSTRUCTIONAL TECH DEVICES	\$ -	\$ 10,000	\$ 10,000	NA
TOTAL	\$ 160,356	\$ 162,448	\$ 2,092	1.3%
DISTRICTWIDE COPY CENTER				
REPAIRS & MAINT	\$ 700	\$ 700	\$ -	0.0%
GENERAL SUPPLIES	\$ 20,000	\$ 20,000	\$ -	0.0%
TOTAL	\$ 20,700	\$ 20,700	\$ -	0.0%
OPERATIONS & MAINTENANCE				
EXECUTIVE SALARIES	\$ 77,000	\$ 77,000	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 373,395	\$ 343,490	\$ (29,905)	-8.0%
SALARY ADJUSTMENTS	\$ 14,665	\$ 14,665	\$ -	0.0%
FICA/MEDICARE	\$ 34,828	\$ 32,256	\$ (2,572)	-7.4%
PERA	\$ 32,816	\$ 31,537	\$ (1,279)	-3.9%
TRA	\$ 157	\$ -	\$ (157)	-100.0%
GROUP HEALTH	\$ 59,269	\$ 66,144	\$ 6,875	11.6%
GROUP LIFE INSURANCE	\$ 215	\$ 208	\$ (7)	-3.3%
TSA MATCH	\$ 1,000	\$ 1,000	\$ -	0.0%
WORK COMP INS	\$ 6,647	\$ 7,644	\$ 997	15.0%
CELL PHONE REIMBURSE	\$ 11,880	\$ 12,240	\$ 360	3.0%
FEES FOR SERVICES	\$ 40,000	\$ 40,000	\$ -	0.0%
TELEPHONE	\$ 56,925	\$ 56,925	\$ -	0.0%
UTILITY SERVICE	\$ 300,000	\$ 300,000	\$ -	0.0%
REPAIRS & MAINT	\$ 60,000	\$ 45,000	\$ (15,000)	-25.0%
INTER TRANSPORT	\$ 70	\$ 70	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

DISTRICT LEVEL	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
OPERATIONS & MAINTENANCE (Continued)				
TRAVEL	\$ 500	\$ 500	\$ -	0.0%
CHARGEBACK MAINTENANCE	\$ (33,000)	\$ (33,000)	\$ -	0.0%
GENERAL SUPPLIES	\$ 90,000	\$ 105,000	\$ 15,000	16.7%
PROPANE	\$ 10,000	\$ 10,000	\$ -	0.0%
DUES AND MEMBERSHIP	\$ 200	\$ 200	\$ -	0.0%
TOTAL	\$ 1,136,567	\$ 1,110,879	\$ (25,688)	-2.3%
SAFE SCHOOLS LEVY				
FEES FOR SERVICES - POLICE LIAISON	\$ 43,986	\$ 43,986	\$ -	0.0%
FEES FOR SERVICES - K9 SERVICES	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 46,486	\$ 46,486	\$ -	0.0%
PROPERTY/OTHER INS.				
INSURANCE	\$ 91,733	\$ 105,493	\$ 13,760	15.0%
TOTAL	\$ 91,733	\$ 105,493	\$ 13,760	15.0%
OTHER NON RECUR ITEMS				
FUND TRANSFERS	\$ 110,000	\$ 110,000	\$ -	0.0%
TOTAL	\$ 110,000	\$ 110,000	\$ -	0.0%
TUITION EXPENSES				
ELEMENTARY	\$ 15,000	\$ 15,000	\$ -	0.0%
HIGH SCHOOL	\$ 15,000	\$ 15,000	\$ -	0.0%
TOTAL	\$ 30,000	\$ 30,000	\$ -	0.0%
TOTAL DISTRICT LEVEL	\$ 2,573,540	\$ 2,533,002	\$ (40,538)	-1.6%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE SUMMARY
PRELIMINARY 2025-26 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
SCHOOL ADMINISTRATION				
SCHOOL ADMINISTRATION	\$ 134,877	\$ 151,269	\$ 16,392	12.2%
TOTAL SCHOOL ADMINISTRATION	\$ 134,877	\$ 151,269	\$ 16,392	12.2%
KINDERGARTEN				
KINDERGARTEN	\$ 101,716	\$ 103,355	\$ 1,639	1.6%
KINDERGARTEN - COMPENSATORY	\$ 164,023	\$ 165,775	\$ 1,752	1.1%
TOTAL KINDERGARTEN	\$ 265,739	\$ 269,130	\$ 3,391	1.3%
ELEMENTARY EDUCATION				
ELEMENTARY EDUCATION	\$ 859,823	\$ 772,765	\$ (87,058)	-10.1%
ELEM EDUCATION - COMPENSATORY	\$ 802,136	\$ 812,698	\$ 10,562	1.3%
ELEM EDUCATION - LEARN DEV	\$ 171,404	\$ 176,606	\$ 5,202	3.0%
TOTAL ELEMENTARY EDUCATION	\$ 1,833,363	\$ 1,762,069	\$ (71,294)	-3.9%
STUDENT ACTIVITY TRIPS	\$ 1,009	\$ 1,009	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 9,000	\$ 8,000	\$ (1,000)	-11.1%
TITLE				
TITLE I	\$ 342,422	\$ 465,912	\$ 123,490	36.1%
ESL/ELL/LEP	\$ 13,890	\$ 12,119	\$ (1,771)	-12.8%
TOTAL TITLE	\$ 356,312	\$ 478,031	\$ 121,719	34.2%
ART	\$ 18,435	\$ 19,028	\$ 593	3.2%
GIFTED AND TALENTED	\$ 14,724	\$ 14,924	\$ 200	1.4%
PHYSICAL EDUCATION	\$ 116,486	\$ 113,917	\$ (2,569)	-2.2%
MUSIC				
MUSIC - VOCAL	\$ 96,842	\$ 101,636	\$ 4,794	5.0%
MUSIC - INSTRUMENTAL	\$ 17,194	\$ 17,812	\$ 618	3.6%
TOTAL MUSIC	\$ 114,036	\$ 119,448	\$ 5,412	4.7%
EXTRA CURRICULAR - MUSIC	\$ 1,089	\$ 1,118	\$ 29	2.7%
SPECIAL EDUCATION				
SPECIAL ED - NON-REIMBURSABLE	\$ 2,600	\$ 2,600	\$ -	0.0%
SPEECH/LANGUAGE IMPAIRED	\$ 46,625	\$ 44,900	\$ (1,725)	-3.7%
DEV. COGNITIVE DISAB. (MILD-MOD)	\$ 29,672	\$ 28,633	\$ (1,039)	-3.5%
DEV. COGNITIVE DISAB. (SEV-PROFOUND)	\$ 60,812	\$ 59,410	\$ (1,402)	-2.3%
SPECIFIC LEARNING DISABILITY	\$ 349,917	\$ 296,133	\$ (53,784)	-15.4%
THIRD PARTY BILLING - EBD	\$ -	\$ 102,650	\$ 102,650	NA
EMOTIONAL/BEHAVIORAL DISORDER	\$ 110,984	\$ 49,290	\$ (61,694)	-55.6%
OTHER HEALTH DISABILITIES	\$ 21,302	\$ 17,955	\$ (3,347)	-15.7%
AUTISTIC SPECTRUM DISORDERS	\$ 238,215	\$ 255,658	\$ 17,443	7.3%
DEVELOPMENTALLY DELAYED (ECSE)	\$ 410,434	\$ 395,491	\$ (14,943)	-3.6%
SEVERELY MULTIPLY IMPAIRED	\$ 33,392	\$ 34,403	\$ 1,011	3.0%
ADAPTIVE P.E.	\$ 13,025	\$ 13,115	\$ 90	0.7%
YOUTH/FAMILY SERVICES	\$ 82,880	\$ 82,870	\$ (10)	0.0%
TOTAL SPECIAL EDUCATION	\$ 1,399,858	\$ 1,383,108	\$ (16,750)	-1.2%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE SUMMARY
PRELIMINARY 2025-26 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
CURRICULUM IMPROVEMENT	\$ 75,000	\$ 75,000	\$ -	0.0%
EDUCATIONAL MEDIA CENTER	\$ 22,969	\$ 21,996	\$ (973)	-4.2%
NURSE - GENERAL	\$ 46,904	\$ 47,509	\$ 605	1.3%
PSYCHOLOGICAL SERVICES	\$ 19,998	\$ 16,300	\$ (3,698)	-18.5%
VENDING	\$ 1,000	\$ 1,000	\$ -	0.0%
TECHNOLOGY SUPPORT	\$ 64,826	\$ 64,824	\$ (2)	0.0%
TOTAL PINE RIVER-BACKUS ELEMENTARY	\$ 4,495,625	\$ 4,547,680	\$ 52,055	1.2%

NOTES:

Preliminary 2025-26 Elementary expenses are projected to increase a total of \$52,055 or 1.2% overall. Changes to the Elementary budget due to staff salary/benefits total an increase of \$56,753 and include the following:

- New Elementary Principal
- Work Comp assumed to increase 15%
- 0.8 FTE Special Education staff moved from Elementary to High School
- Elementary resignation in 2024-25 is replaced, budgeted to Title I
- Extended time added to Title I budget for Leadership Teams
- Elementary EBD Special Education position coded to Third Party Billing, previously booked a High School EBD Position

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
SCHOOL ADMINISTRATION				
EXECUTIVE SALARIES	\$ 106,972	\$ 112,321	\$ 5,349	5.0%
FICA/MEDICARE	\$ 8,183	\$ 8,648	\$ 465	5.7%
TRA	\$ 9,360	\$ 10,671	\$ 1,311	14.0%
GROUP HEALTH	\$ -	\$ 9,264	\$ 9,264	NA
EMPLOYER SPONSORED HEALTH REIMB	\$ 3,300	\$ 3,300	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 62	\$ 65	\$ 3	4.8%
TSA MATCH	\$ 3,000	\$ 3,000	\$ -	0.0%
BUSINESS TRAVEL	\$ 2,500	\$ 2,500	\$ -	0.0%
GENERAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 134,877	\$ 151,269	\$ 16,392	12.2%
KINDERGARTEN				
LICENSED CLASSROOM TEACHER	\$ 79,827	\$ 80,134	\$ 307	0.4%
FICA/MEDICARE	\$ 5,914	\$ 5,998	\$ 84	1.4%
TRA	\$ 6,985	\$ 7,613	\$ 628	9.0%
GROUP HEALTH	\$ 8,355	\$ 8,968	\$ 613	7.3%
GROUP LIFE INSURANCE	\$ 30	\$ 29	\$ (1)	-3.3%
TSA MATCH	\$ 605	\$ 613	\$ 8	1.3%
TOTAL	\$ 101,716	\$ 103,355	\$ 1,639	1.6%
KINDERGARTEN - COMPENSATORY				
LICENSED CLASSROOM TEACHER	\$ 127,366	\$ 127,366	\$ -	0.0%
FICA/MEDICARE	\$ 9,531	\$ 9,534	\$ 3	0.0%
TRA	\$ 11,144	\$ 12,100	\$ 956	8.6%
GROUP HEALTH	\$ 13,458	\$ 14,253	\$ 795	5.9%
GROUP LIFE INSURANCE	\$ 49	\$ 47	\$ (2)	-4.1%
TSA MATCH	\$ 975	\$ 975	\$ -	0.0%
CLASSROOM SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 164,023	\$ 165,775	\$ 1,752	1.1%
ELEMENTARY EDUCATION				
LICENSED CLASSROOM TEACHER	\$ 421,818	\$ 348,457	\$ (73,361)	-17.4%
SUBSTITUTE TEACHER SALARIES	\$ 2,500	\$ 2,500	\$ -	0.0%
CERTIFIED PARAPROFESSIONALS	\$ 9,866	\$ 6,827	\$ (3,039)	-30.8%
NON INSTRUCTIONAL SUPPORT	\$ 52,274	\$ 48,936	\$ (3,338)	-6.4%
OTHER SALARIES	\$ 12,096	\$ 12,096	\$ -	0.0%
PAY PTO	\$ 975	\$ 975	\$ -	0.0%
FICA/MEDICARE	\$ 37,464	\$ 30,604	\$ (6,860)	-18.3%
PERA	\$ 4,680	\$ 4,182	\$ (498)	-10.6%
TRA	\$ 36,690	\$ 33,103	\$ (3,587)	-9.8%
GROUP HEALTH	\$ 52,761	\$ 49,268	\$ (3,493)	-6.6%
GROUP LIFE INSURANCE	\$ 219	\$ 181	\$ (38)	-17.4%
TSA MATCH	\$ 4,027	\$ 3,367	\$ (660)	-16.4%
WORKERS COMPENSATION	\$ 52,109	\$ 59,925	\$ 7,816	15.0%
UNEMPLOYMENT COMPENSATION	\$ 15,000	\$ 15,000	\$ -	0.0%
SUMMER UNEMPLOYMENT COMPENSATION	\$ 50,000	\$ 50,000	\$ -	0.0%
FEES FOR SERVICES	\$ 55,000	\$ 55,000	\$ -	0.0%
POSTAGE	\$ 8,500	\$ 8,500	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 12,800	\$ 12,800	\$ -	0.0%
GENERAL SUPPLIES	\$ 8,000	\$ 8,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
ELEMENTARY EDUCATION - Continued				
TECHNOLOGY - INSTRUCTIONAL DEVICES	\$ 15,000	\$ 15,000	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 6,044	\$ 6,044	\$ -	0.0%
TOTAL	\$ 859,823	\$ 772,765	\$ (87,058)	-10.1%
ELEM ED - COMPENSATORY				
LICENSED CLASSROOM TEACHER	\$ 594,560	\$ 594,702	\$ 142	0.0%
NON-LICENSED CLASSROOM PERSONNEL	\$ 31,891	\$ 33,466	\$ 1,575	4.9%
FICA/MEDICARE	\$ 46,820	\$ 47,477	\$ 657	1.4%
PERA	\$ 2,392	\$ 2,510	\$ 118	4.9%
TRA	\$ 52,024	\$ 56,497	\$ 4,473	8.6%
GROUP HEALTH	\$ 69,710	\$ 73,316	\$ 3,606	5.2%
GROUP LIFE INSURANCE	\$ 287	\$ 271	\$ (16)	-5.6%
TSA MATCH	\$ 4,452	\$ 4,459	\$ 7	0.2%
TOTAL	\$ 802,136	\$ 812,698	\$ 10,562	1.3%
ELEM ED - LEARN. DEVELOPMENT				
LICENSED CLASSROOM TEACHER	\$ 135,244	\$ 134,308	\$ (936)	-0.7%
FICA/MEDICARE	\$ 10,180	\$ 10,223	\$ 43	0.4%
TRA	\$ 11,834	\$ 12,759	\$ 925	7.8%
GROUP HEALTH	\$ 12,693	\$ 17,701	\$ 5,008	39.5%
GROUP LIFE INSURANCE	\$ 55	\$ 51	\$ (4)	-7.3%
TSA MATCH	\$ 1,398	\$ 1,564	\$ 166	11.9%
TOTAL	\$ 171,404	\$ 176,606	\$ 5,202	3.0%
STUDENT ACTIVITY TRIPS				
NON INSTRUCTIONAL SUPPORT	\$ 355	\$ 355	\$ -	0.0%
FICA/MEDICARE	\$ 27	\$ 27	\$ -	0.0%
PERA	\$ 27	\$ 27	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 600	\$ 600	\$ -	0.0%
TOTAL	\$ 1,009	\$ 1,009	\$ -	0.0%
INSTRUCTIONAL SUPPLIES				
SUPPLIES - 1ST GRADE	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 2ND GRADE	\$ 1,500	\$ 1,000	\$ (500)	-33.3%
SUPPLIES - 3RD GRADE	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 4TH GRADE	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 5TH GRADE	\$ 1,500	\$ 1,000	\$ (500)	-33.3%
SUPPLIES - 6TH GRADE	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 9,000	\$ 8,000	\$ (1,000)	-11.1%
TITLE I				
EXECUTIVE SALARIES	\$ 5,076	\$ -	\$ (5,076)	-100.0%
LICENSED CLASSROOM TEACHER	\$ 193,530	\$ 253,136	\$ 59,606	30.8%
CLASSROOM SUPPORT - LICENSED	\$ 66,224	\$ 64,331	\$ (1,893)	-2.9%
OTHER SALARIES	\$ -	\$ 40,800	\$ 40,800	NA
FICA/MEDICARE	\$ 19,441	\$ 27,114	\$ 7,673	39.5%
TRA	\$ 22,728	\$ 34,035	\$ 11,307	49.7%
GROUP HEALTH	\$ 25,025	\$ 35,532	\$ 10,507	42.0%
GROUP LIFE INSURANCE	\$ 93	\$ 117	\$ 24	25.8%
TSA MATCH	\$ 1,805	\$ 2,347	\$ 542	30.0%
FEES FOR SERVICES <\$25,000	\$ 6,400	\$ 6,400	\$ -	0.0%
INDIV INSTRUCTIONAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
TITLE I (Continued)				
HOMELESS SETASIDE SUPPLIES	\$ 100	\$ 100	\$ -	0.0%
TOTAL	\$ 342,422	\$ 465,912	\$ 123,490	36.1%
ART				
LICENSED CLASSROOM TEACHER	\$ 13,202	\$ 13,584	\$ 382	2.9%
FICA/MEDICARE	\$ 1,007	\$ 1,035	\$ 28	2.8%
TRA	\$ 1,155	\$ 1,291	\$ 136	11.8%
GROUP HEALTH	\$ 1,385	\$ 1,427	\$ 42	3.0%
GROUP LIFE INSURANCE	\$ 5	\$ 5	\$ -	0.0%
TSA MATCH	\$ 181	\$ 186	\$ 5	2.8%
INSTRUCTIONAL SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 18,435	\$ 19,028	\$ 593	3.2%
GIFTED AND TALENTED				
INSTRUCTIONAL SALARY	\$ 10,407	\$ 10,511	\$ 104	1.0%
FICA	\$ 792	\$ 800	\$ 8	1.0%
TRA	\$ 911	\$ 999	\$ 88	9.7%
GROUP HEALTH	\$ 1,608	\$ 1,608	\$ -	0.0%
GROUP LIFE	\$ 6	\$ 6	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 14,724	\$ 14,924	\$ 200	1.4%
ESL/ELL/LEP				
LICENSED CLASSROOM TEACHER	\$ 10,866	\$ 9,417	\$ (1,449)	-13.3%
FICA/MEDICARE	\$ 831	\$ 720	\$ (111)	-13.4%
TRA	\$ 951	\$ 895	\$ (56)	-5.9%
GROUP HEALTH	\$ 1,193	\$ 1,045	\$ (148)	-12.4%
GROUP LIFE INSURANCE	\$ 4	\$ 3	\$ (1)	-25.0%
TSA MATCH	\$ 45	\$ 39	\$ (6)	-13.3%
INTERDEPARTMENTAL SERVICES	\$ 45	\$ 39	\$ (6)	-13.3%
CHARGEBACK BASIC SKILLS - EXT TIME	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 13,890	\$ 12,119	\$ (1,771)	-12.8%
PHY ED				
LICENSED CLASSROOM TEACHER	\$ 93,214	\$ 90,510	\$ (2,704)	-2.9%
FICA/MEDICARE	\$ 7,125	\$ 6,830	\$ (295)	-4.1%
TRA	\$ 8,156	\$ 8,489	\$ 333	4.1%
GROUP HEALTH	\$ 6,151	\$ 6,249	\$ 98	1.6%
GROUP LIFE INSURANCE	\$ 48	\$ 46	\$ (2)	-4.2%
TSA MATCH	\$ 292	\$ 293	\$ 1	0.3%
INSTRUCTIONAL SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 116,486	\$ 113,917	\$ (2,569)	-2.2%
MUSIC - VOCAL				
LICENSED CLASSROOM TEACHER	\$ 81,089	\$ 83,920	\$ 2,831	3.5%
FICA/MEDICARE	\$ 6,196	\$ 6,413	\$ 217	3.5%
TRA	\$ 7,095	\$ 7,972	\$ 877	12.4%
GROUP HEALTH	\$ 1,138	\$ 2,008	\$ 870	76.4%
GROUP LIFE INSURANCE	\$ 32	\$ 30	\$ (2)	-6.3%
TSA MATCH	\$ 292	\$ 293	\$ 1	0.3%
INSTRUCTIONAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 96,842	\$ 101,636	\$ 4,794	5.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
MUSIC - INSTRUMENTAL				
LICENSED CLASSROOM TEACHER	\$ 13,512	\$ 13,904	\$ 392	2.9%
FICA/MEDICARE	\$ 1,028	\$ 1,057	\$ 29	2.8%
TRA	\$ 1,182	\$ 1,321	\$ 139	11.8%
GROUP HEALTH	\$ 1,372	\$ 1,427	\$ 55	4.0%
GROUP LIFE INSURANCE	\$ 5	\$ 5	\$ -	0.0%
TSA MATCH	\$ 95	\$ 98	\$ 3	3.2%
TOTAL	\$ 17,194	\$ 17,812	\$ 618	3.6%
EXTRA CURRICULAR - MUSIC				
OTHER SALARIES	\$ 935	\$ 954	\$ 19	2.0%
FICA/MEDICARE	\$ 72	\$ 73	\$ 1	1.4%
TRA	\$ 82	\$ 91	\$ 9	11.0%
TOTAL	\$ 1,089	\$ 1,118	\$ 29	2.7%
SPECIAL ED - NON-REIMBURSABLE				
FEES FOR SERVICES	\$ 2,600	\$ 2,600	\$ -	0.0%
TOTAL	\$ 2,600	\$ 2,600	\$ -	0.0%
SPECIAL ED - SPEECH/LANGUAGE IMPAIRED				
SPEECH/LANG PATHOLOGIST	\$ 34,854	\$ 33,606	\$ (1,248)	-3.6%
OTHER SALARIES	\$ 461	\$ -	\$ (461)	-100.0%
FICA/MEDICARE	\$ 2,680	\$ 2,555	\$ (125)	-4.7%
TRA	\$ 3,088	\$ 3,193	\$ 105	3.4%
GROUP HEALTH	\$ 4,255	\$ 4,260	\$ 5	0.1%
GROUP LIFE INSURANCE	\$ 15	\$ 14	\$ (1)	-6.7%
TSA MATCH	\$ 66	\$ 66	\$ -	0.0%
GENERAL SUPPLIES	\$ 200	\$ 200	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 506	\$ 506	\$ -	0.0%
TOTAL	\$ 46,625	\$ 44,900	\$ (1,725)	-3.7%
SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE				
LICENSED CLASSROOM TEACHER	\$ 16,620	\$ 16,620	\$ -	0.0%
SPEECH/LANGUAGE PATHOLOGIST	\$ 2,637	\$ 2,637	\$ -	0.0%
CERTIFIED PARA	\$ 1,085	\$ -	\$ (1,085)	-100.0%
FICA/MEDICARE	\$ 1,413	\$ 1,375	\$ (38)	-2.7%
PERA	\$ 62	\$ -	\$ (62)	-100.0%
TRA	\$ 1,685	\$ 1,829	\$ 144	8.5%
GROUP HEALTH	\$ 2,581	\$ 2,584	\$ 3	0.1%
GROUP LIFE INSURANCE	\$ 7	\$ 6	\$ (1)	-14.3%
TSA MATCH	\$ 182	\$ 182	\$ -	0.0%
FEES FOR SERVICES	\$ 1,900	\$ 1,900	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 29,672	\$ 28,633	\$ (1,039)	-3.5%
SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: SEVERE-PROFOUND				
LICENSED CLASSROOM TEACHER	\$ 20,679	\$ 19,113	\$ (1,566)	-7.6%
SPEECH/LANGUAGE PATHOLOGIST	\$ 1,978	\$ 1,978	\$ -	0.0%
ONE TO ONE PARAPROFESSIONAL	\$ 24,593	\$ 24,210	\$ (383)	-1.6%
FICA/MEDICARE	\$ 3,442	\$ 3,347	\$ (95)	-2.8%
PERA	\$ 1,844	\$ 1,816	\$ (28)	-1.5%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
SPECIAL ED - DCD: SEVERE-PROFOUND (Continued)				
TRA	\$ 1,982	\$ 2,004	\$ 22	1.1%
GROUP HEALTH	\$ 5,326	\$ 5,976	\$ 650	12.2%
GROUP LIFE INSURANCE	\$ 34	\$ 32	\$ (2)	-5.9%
TSA MATCH	\$ 201	\$ 201	\$ -	0.0%
FEES FOR SERVICES	\$ 733	\$ 733	\$ -	0.0%
TOTAL	\$ 60,812	\$ 59,410	\$ (1,402)	-2.3%
SPECIAL ED - SPECIFIC LEARNING DISABILITY				
LICENSED CLASSROOM TEACHER	\$ 195,660	\$ 155,006	\$ (40,654)	-20.8%
SPEECH/LANGUAGE PATHOLOGIST	\$ 29,219	\$ 29,219	\$ -	0.0%
CERTIFIED PARAPROFESSIONALS	\$ 8,790	\$ 8,790	\$ -	0.0%
ONE TO ONE PARAPROFESSIONALS	\$ 27,894	\$ 27,894	\$ -	0.0%
OTHER SALARIES	\$ 394	\$ -	\$ (394)	-100.0%
FICA/MEDICARE	\$ 19,812	\$ 16,964	\$ (2,848)	-14.4%
PERA	\$ 2,751	\$ 2,751	\$ -	0.0%
TRA	\$ 19,711	\$ 17,502	\$ (2,209)	-11.2%
GROUP HEALTH	\$ 38,382	\$ 30,520	\$ (7,862)	-20.5%
GROUP LIFE INSURANCE	\$ 134	\$ 106	\$ (28)	-20.9%
TSA MATCH	\$ 1,266	\$ 1,477	\$ 211	16.7%
FEES FOR SERVICES	\$ 4,404	\$ 4,404	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 349,917	\$ 296,133	\$ (53,784)	-15.4%
THIRD PARTY MED ASSIST FEES FOR SERVICE - EBD				
LICENSED CLASSROOM TEACHER	\$ -	\$ 79,810	\$ 79,810	NA
FICA/MEDICARE	\$ -	\$ 6,362	\$ 6,362	NA
TRA	\$ -	\$ 7,865	\$ 7,865	NA
GROUP HEALTH	\$ -	\$ 8,037	\$ 8,037	NA
GROUP LIFE INSURANCE	\$ -	\$ 26	\$ 26	NA
TSA MATCH	\$ -	\$ 550	\$ 550	NA
TOTAL	\$ -	\$ 102,650	\$ 102,650	NA
SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER				
LICENSED CLASSROOM TEACHER	\$ 48,684	\$ -	\$ (48,684)	-100.0%
SPEECH/LANGUAGE PATHOLOGIST	\$ 4,615	\$ 4,615	\$ -	0.0%
CERTIFIED PARAPROFESSIONALS	\$ 8,790	\$ 8,790	\$ -	0.0%
ONE TO ONE PARAPROFESSIONALS	\$ 17,934	\$ 17,741	\$ (193)	-1.1%
OTHER SALARIES	\$ 144	\$ -	\$ (144)	-100.0%
FICA/MEDICARE	\$ 6,099	\$ 2,351	\$ (3,748)	-61.5%
PERA	\$ 2,004	\$ 1,990	\$ (14)	-0.7%
TRA	\$ 4,676	\$ 439	\$ (4,237)	-90.6%
GROUP HEALTH	\$ 15,468	\$ 11,146	\$ (4,322)	-27.9%
GROUP LIFE INSURANCE	\$ 53	\$ 36	\$ (17)	-32.1%
TSA MATCH	\$ 587	\$ 252	\$ (335)	-57.1%
FEES FOR SERVICES	\$ 1,430	\$ 1,430	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 110,984	\$ 49,290	\$ (61,694)	-55.6%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
SPECIAL ED - OTHER HEALTH DISABILITIES				
LICENSED CLASSROOM TEACHER	\$ 12,072	\$ 9,400	\$ (2,672)	-22.1%
FICA/MEDICARE	\$ 923	\$ 719	\$ (204)	-22.1%
TRA	\$ 1,056	\$ 893	\$ (163)	-15.4%
GROUP HEALTH	\$ 1,646	\$ 1,340	\$ (306)	-18.6%
GROUP LIFE INSURANCE	\$ 5	\$ 3	\$ (2)	-40.0%
TSA MATCH	\$ 96	\$ 96	\$ -	0.0%
FEES FOR SERVICES	\$ 5,504	\$ 5,504	\$ -	0.0%
TOTAL	\$ 21,302	\$ 17,955	\$ (3,347)	-15.7%
SPECIAL ED - AUTISTIC SPECTRUM DISORDERS				
LICENSED CLASSROOM TEACHER	\$ 67,862	\$ 77,695	\$ 9,833	14.5%
SPEECH/LANGUAGE PATHOLOGIST	\$ 9,230	\$ 9,230	\$ -	0.0%
ONE TO ONE PARAPROFESSIONALS	\$ 109,988	\$ 111,800	\$ 1,812	1.6%
OTHER SALARIES	\$ 88	\$ -	\$ (88)	-100.0%
FICA/MEDICARE	\$ 13,792	\$ 14,812	\$ 1,020	7.4%
PERA	\$ 8,249	\$ 8,385	\$ 136	1.6%
TRA	\$ 6,753	\$ 8,258	\$ 1,505	22.3%
GROUP HEALTH	\$ 19,155	\$ 22,096	\$ 2,941	15.4%
GROUP LIFE INSURANCE	\$ 149	\$ 146	\$ (3)	-2.0%
TSA MATCH	\$ 774	\$ 1,061	\$ 287	37.1%
FEES FOR SERVICES	\$ 2,175	\$ 2,175	\$ -	0.0%
TOTAL	\$ 238,215	\$ 255,658	\$ 17,443	7.3%
SPECIAL ED - DEVELOPMENTALLY DELAYED (ECSE)				
LICENSED CLASSROOM TEACHER	\$ 186,052	\$ 174,174	\$ (11,878)	-6.4%
SPEECH/LANGUAGE PATHOLOGIST	\$ 15,668	\$ 15,668	\$ -	0.0%
CERTIFIED PARAPROFESSIONALS	\$ 22,837	\$ 22,758	\$ (79)	-0.3%
ONE TO ONE PARAPROFESSIONALS	\$ 88,107	\$ 80,529	\$ (7,578)	-8.6%
OTHER SALARIES	\$ 200	\$ -	\$ (200)	-100.0%
FICA/MEDICARE	\$ 23,096	\$ 21,820	\$ (1,276)	-5.5%
PERA	\$ 8,321	\$ 7,747	\$ (574)	-6.9%
TRA	\$ 17,668	\$ 18,035	\$ 367	2.1%
GROUP HEALTH	\$ 43,724	\$ 50,234	\$ 6,510	14.9%
GROUP LIFE INSURANCE	\$ 214	\$ 194	\$ (20)	-9.3%
TSA MATCH	\$ 1,958	\$ 1,743	\$ (215)	-11.0%
CONTRACTED FEES FOR SERVICES	\$ 1,589	\$ 1,589	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 410,434	\$ 395,491	\$ (14,943)	-3.6%
SPECIAL ED - SEVERELY MULTIPLY IMPAIRED				
SPEECH/LANGUAGE PATHOLOGIST	\$ 4,615	\$ 4,615	\$ -	0.0%
ONE TO ONE PARAPROFESSIONALS	\$ 22,217	\$ 22,611	\$ 394	1.8%
FICA/MEDICARE	\$ 2,036	\$ 2,071	\$ 35	1.7%
PERA	\$ 1,666	\$ 1,696	\$ 30	1.8%
TRA	\$ 404	\$ 438	\$ 34	8.4%
GROUP HEALTH	\$ 2,392	\$ 2,911	\$ 519	21.7%
GROUP LIFE INSURANCE	\$ 23	\$ 22	\$ (1)	-4.3%
TSA MATCH	\$ 39	\$ 39	\$ -	0.0%
TOTAL	\$ 33,392	\$ 34,403	\$ 1,011	3.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
YOUTH/FAMILY SERVICES				
YFS SCHOOL SOCIAL WORKER	\$ 62,630	\$ 62,630	\$ -	0.0%
YFS FICA	\$ 4,268	\$ 4,261	\$ (7)	-0.2%
YFS PERA	\$ 4,697	\$ 4,697	\$ -	0.0%
YFS GROUP HEALTH	\$ 10,748	\$ 10,748	\$ -	0.0%
YFS GROUP LIFE	\$ 37	\$ 34	\$ (3)	-8.1%
YFS SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 82,880	\$ 82,870	\$ (10)	0.0%
ADAPTIVE P.E.				
ADAPTIVE PE SPECIALIST	\$ 9,820	\$ 9,820	\$ -	0.0%
FICA/MEDICARE	\$ 750	\$ 750	\$ -	0.0%
TRA	\$ 859	\$ 933	\$ 74	8.6%
GROUP HEALTH	\$ 1,591	\$ 1,607	\$ 16	1.0%
GROUP LIFE INSURANCE	\$ 5	\$ 5	\$ -	0.0%
TOTAL	\$ 13,025	\$ 13,115	\$ 90	0.7%
CURRICULUM IMPROVEMENT				
INSTRUCTIONAL SUPPLIES	\$ 30,000	\$ 30,000	\$ -	0.0%
TEXTBOOKS	\$ 45,000	\$ 45,000	\$ -	0.0%
TOTAL	\$ 75,000	\$ 75,000	\$ -	0.0%
EDUCATIONAL MEDIA				
SCHOOL LIBRARY AID INSTR SUPPORT	\$ 13,146	\$ 12,245	\$ (901)	-6.9%
SCHOOL LIBRARY AID FICA	\$ 1,005	\$ 936	\$ (69)	-6.9%
SCHOOL LIBRARY AID TRA	\$ 986	\$ 918	\$ (68)	-6.9%
SCHOOL LIBRARY AID GRP HEALTH	\$ 4,068	\$ 4,134	\$ 66	1.6%
SCHOOL LIBRARY AID GRP LIFE	\$ 14	\$ 13	\$ (1)	-7.1%
SCHOOL LIBRARY AID TSA MATCH	\$ 250	\$ 250	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
LIBRARY BOOKS	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 22,969	\$ 21,996	\$ (973)	-4.2%
SCHOOL NURSE				
Compensatory LICENSED NURSING SERVICES	\$ 32,142	\$ 31,608	\$ (534)	-1.7%
Compensatory SUB NON-LICENSED	\$ 3,300	\$ 3,300	\$ -	0.0%
Compensatory FICA/MEDICARE	\$ 2,711	\$ 2,418	\$ (293)	-10.8%
Compensatory PERA	\$ 203	\$ 203	\$ -	0.0%
Compensatory TRA	\$ 2,812	\$ 3,003	\$ 191	6.8%
Compensatory GROUP HEALTH	\$ 3,719	\$ 4,961	\$ 1,242	33.4%
Compensatory GROUP LIFE INSURANCE	\$ 17	\$ 16	\$ (1)	-5.9%
Compensatory GENERAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 46,904	\$ 47,509	\$ 605	1.3%
PSYCHOLOGICAL SVCS				
FEES FOR SERVICES	\$ 19,998	\$ 16,300	\$ (3,698)	-18.5%
TOTAL	\$ 19,998	\$ 16,300	\$ (3,698)	-18.5%
VENDING				
GENERAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 1,000	\$ 1,000	\$ -	0.0%
			\$ -	NA

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
TECHNOLOGY SUPPORT			\$ -	NA
NON INSTRUCTIONAL SUPPORT	\$ 52,638	\$ 52,638	\$ -	0.0%
FICA/MEDICARE	\$ 4,078	\$ 4,078	\$ -	0.0%
PERA	\$ 3,948	\$ 3,948	\$ -	0.0%
GROUP HEALTH	\$ 4,134	\$ 4,134	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 28	\$ 26	\$ (2)	-7.1%
TOTAL	\$ 64,826	\$ 64,824	\$ (2)	0.0%
TOTAL PINE RIVER-BACKUS ELEMENTARY	\$ 4,495,625	\$ 4,547,680	\$ 52,055	1.2%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE SUMMARY
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
SECONDARY ADMINISTRATION				
SECONDARY ADMINISTRATION	\$ 140,989	\$ 148,488	\$ 7,499	5.3%
TOTAL SECONDARY ADMINISTRATION	\$ 140,989	\$ 148,488	\$ 7,499	5.3%
SECONDARY GENERAL				
SECONDARY EDUCATION - GENERAL	\$ 435,833	\$ 442,580	\$ 6,747	1.5%
SECONDARY EDUCATION - COMPENSATORY	\$ 524,422	\$ 543,226	\$ 18,804	3.6%
TOTAL SECONDARY EDUCATION	\$ 960,255	\$ 985,806	\$ 25,551	2.7%
FEDERAL PROGRAMS				
TITLE I - Part A	\$ 3,200	\$ 3,200	\$ -	0.0%
ESL/ELL/LEP	\$ 18,521	\$ 5,594	\$ (12,927)	-69.8%
TOTAL FEDERAL PROGRAMS	\$ 21,721	\$ 8,794	\$ (12,927)	-59.5%
STUDENT ACTIVITY TRIPS	\$ 4,221	\$ 4,221	\$ -	0.0%
HIGH SCHOOL DEPARTMENTAL BUDGETS				
ART	\$ 81,543	\$ 82,000	\$ 457	0.6%
ENGLISH	\$ 126,356	\$ 129,614	\$ 3,258	2.6%
FRENCH	\$ 91,722	\$ 92,942	\$ 1,220	1.3%
HEALTH / PE	\$ 116,327	\$ 139,553	\$ 23,226	20.0%
FACS	\$ -	\$ 27,808	\$ 27,808	NA
INDUSTRIAL ED	\$ 2,000	\$ 12,989	\$ 10,989	549.5%
INDUSTRIAL ED - Career & Technical Educ	\$ 81,588	\$ 71,446	\$ (10,142)	-12.4%
SECONDARY VOC - Work Based Learning	\$ -	\$ 15,967	\$ 15,967	NA
MATHEMATICS	\$ 179,427	\$ 145,791	\$ (33,636)	-18.7%
MUSIC - VOCAL	\$ 61,386	\$ 64,466	\$ 3,080	5.0%
MUSIC - INSTRUMENTAL	\$ 82,743	\$ 83,273	\$ 530	0.6%
SCIENCE	\$ 136,435	\$ 146,419	\$ 9,984	7.3%
SOCIAL STUDIES	\$ 233,799	\$ 158,642	\$ (75,157)	-32.1%
TOTAL HS DEPARTMENTAL BUDGETS	\$ 1,193,326	\$ 1,170,910	\$ (22,416)	-1.9%
SPECIAL EDUCATION				
SPECIAL ED - NON-REIMBURSABLE	\$ 2,500	\$ 2,500	\$ -	0.0%
SPEECH/LANGUAGE IMPAIRED	\$ 10,522	\$ 10,493	\$ (29)	-0.3%
DEVELOP COGNITIVE DISAB (MILD-MOD)	\$ 121,964	\$ 123,062	\$ 1,098	0.9%
DEVELOP COGNITIVE DISAB (SEV-PROFOUND)	\$ 135	\$ -	\$ (135)	-100.0%
SPECIFIC LEARNING DISABILITY	\$ 282,548	\$ 363,695	\$ 81,147	28.7%
EMOTIONAL/BEHAVIORAL DISORDER	\$ 114,166	\$ 80,932	\$ (33,234)	-29.1%
OTHER HEALTH DISABILITIES	\$ 34,028	\$ 16,701	\$ (17,327)	-50.9%
AUTISTIC SPECTRUM DISORDERS	\$ 170,740	\$ 155,713	\$ (15,027)	-8.8%
YOUTH/FAMILY SERVICES	\$ 116,896	\$ 150,893	\$ 33,997	29.1%
TOTAL SPECIAL EDUCATION	\$ 853,499	\$ 903,989	\$ 50,490	5.9%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE SUMMARY
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
ACTIVITIES				
FOOTBALL	\$ 42,347	\$ 43,046	\$ 699	1.7%
BOYS BASKETBALL	\$ 41,215	\$ 40,349	\$ (866)	-2.1%
WRESTLING	\$ 52,398	\$ 52,619	\$ 221	0.4%
BASEBALL	\$ 20,626	\$ 20,947	\$ 321	1.6%
BOYS CROSS COUNTRY	\$ 6,557	\$ 6,638	\$ 81	1.2%
BOYS GOLF	\$ 10,558	\$ 10,787	\$ 229	2.2%
BOYS TRACK	\$ 12,535	\$ 12,660	\$ 125	1.0%
BOYS HOCKEY	\$ 1,000	\$ 1,000	\$ -	0.0%
GIRLS BASKETBALL	\$ 31,252	\$ 31,356	\$ 104	0.3%
GIRLS CROSS COUNTRY	\$ 6,347	\$ 6,428	\$ 81	1.3%
GIRLS GOLF	\$ 10,931	\$ 10,931	\$ -	0.0%
GIRLS TRACK	\$ 10,166	\$ 10,345	\$ 179	1.8%
VOLLEYBALL	\$ 40,176	\$ 36,968	\$ (3,208)	-8.0%
CHEER TEAM	\$ 3,214	\$ 3,275	\$ 61	1.9%
SOFTBALL	\$ 20,033	\$ 20,488	\$ 455	2.3%
GIRLS DANCE	\$ 2,000	\$ 2,000	\$ -	0.0%
SCHOOL MUSIC	\$ 14,842	\$ 15,192	\$ 350	2.4%
DRAMA	\$ 5,209	\$ 5,820	\$ 611	11.7%
ROBOTICS	\$ 16,545	\$ 16,752	\$ 207	1.3%
TRAP TEAM	\$ 2,114	\$ 2,161	\$ 47	2.2%
OTHER STUDENT ACTIVITIES	\$ 25,864	\$ 24,977	\$ (887)	-3.4%
ATHLETIC DIRECTOR	\$ 113,606	\$ 114,140	\$ 534	0.5%
TOTAL ACTIVITIES	\$ 489,535	\$ 488,879	\$ (656)	-0.1%
THIRD PARTY MEDICAL ASSISTANCE				
FEES FOR SERVICE - EBD	\$ 38,282	\$ -	\$ (38,282)	-100.0%
TOTAL THIRD PARTY MEDICAL ASSISTANCE	\$ 38,282	\$ -	\$ (38,282)	-100.0%
CURRICULUM IMPROVEMENT	\$ 75,000	\$ 75,000	\$ -	0.0%
MEDIA CENTER	\$ 25,531	\$ 19,302	\$ (6,229)	-24.4%
GUIDANCE COUNSELOR	\$ 72,239	\$ 72,189	\$ (50)	-0.1%
HIGH SCHOOL NURSE				
HS NURSE - COMPENSATORY	\$ 27,018	\$ 28,003	\$ 985	3.6%
TOTAL HIGH SCHOOL NURSE	\$ 27,018	\$ 28,003	\$ 985	3.6%
PSYCHOLOGICAL SERVICES	\$ 19,998	\$ 16,300	\$ (3,698)	-18.5%
VENDING	\$ 6,000	\$ 6,000	\$ -	0.0%
TECHNOLOGY SUPPORT	\$ 64,826	\$ 64,824	\$ (2)	0.0%
TOTAL SECONDARY	\$ 3,992,440	\$ 3,992,705	\$ 265	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

NOTES:

Preliminary 2025-26 High School expenses are projected to increase a total of \$265 or 0% overall. Changes to the High School budget due to staff salary/benefits total a increase of \$3,963 and include the following:

- High School Principal contract settled for 2025-26.
- Work Comp assumed to increase 15%
- Special Education staff moved between High School, Elementary and ALP
- Health Insurance adjustments for staff joining/leaving the district plan
- New High School Special Education Teacher
- New High School Special Education Paraprofessional
- 0.4 FTE Math teacher and 0.4 FTE Social Studies teacher moved to ALP
- 0.2 FTE Social Studies Teacher assigned to FACS
- High School EBD Special Education position covered by Third Party Billing to be booked to Elementary

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
SECONDARY ADMINISTRATION				
EXECUTIVE SALARIES	\$ 112,650	\$ 118,282	\$ 5,632	5.0%
FICA/MEDICARE	\$ 8,618	\$ 9,104	\$ 486	5.6%
TRA	\$ 9,857	\$ 11,237	\$ 1,380	14.0%
GROUP LIFE INSURANCE	\$ 64	\$ 65	\$ 1	1.6%
TSA MATCH	\$ 3,000	\$ 3,000	\$ -	0.0%
EMPLOYER SPONS HLTH REIMB	\$ 3,300	\$ 3,300	\$ -	0.0%
BUSINESS TRAVEL	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 140,989	\$ 148,488	\$ 7,499	5.3%
SECONDARY - GENERAL				
SUBSTITUTE TEACHER SALARIES	\$ 2,500	\$ 2,500	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 39,512	\$ 39,512	\$ -	0.0%
OTHER SALARIES	\$ 500	\$ 500	\$ -	0.0%
PAY PTO	\$ 2,382	\$ 2,382	\$ -	0.0%
FICA/MEDICARE	\$ 3,964	\$ 3,964	\$ -	0.0%
PERA	\$ 2,967	\$ 2,967	\$ -	0.0%
TRA	\$ 1,034	\$ 1,034	\$ -	0.0%
GROUP HEALTH	\$ 8,070	\$ 8,103	\$ 33	0.4%
GROUP LIFE INSURANCE	\$ 42	\$ 42	\$ -	0.0%
WORKERS COMPENSATION	\$ 44,762	\$ 51,476	\$ 6,714	15.0%
FEES FOR SERVICES	\$ 50,000	\$ 50,000	\$ -	0.0%
POSTAGE	\$ 500	\$ 500	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 2,600	\$ 2,600	\$ -	0.0%
TUITION PAYMENTS TO OTHER DISTRICTS	\$ 250,000	\$ 250,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 9,000	\$ 9,000	\$ -	0.0%
TEST RELATED EXPENSE	\$ 3,000	\$ 3,000	\$ -	0.0%
INSTRUCTIONAL TECH DEVICES	\$ 15,000	\$ 15,000	\$ -	0.0%
TOTAL	\$ 435,833	\$ 442,580	\$ 6,747	1.5%
SECONDARY ED - COMPENSATORY				
LICENSED CLASSROOM TEACHER	\$ 321,727	\$ 327,887	\$ 6,160	1.9%
INSTRUCTIONAL ASSISTANT	\$ 6,074	\$ 10,124	\$ 4,050	66.7%
CLASSROOM SUPPORT - LICENSED	\$ 82,359	\$ 82,570	\$ 211	0.3%
FICA/MEDICARE	\$ 30,976	\$ 31,891	\$ 915	3.0%
PERA	\$ 456	\$ 759	\$ 303	66.4%
TRA	\$ 35,358	\$ 38,993	\$ 3,635	10.3%
GROUP HEALTH	\$ 42,692	\$ 46,227	\$ 3,535	8.3%
GROUP LIFE INSURANCE	\$ 176	\$ 169	\$ (7)	-4.0%
TSA MATCH	\$ 2,604	\$ 2,606	\$ 2	0.1%
INST SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 524,422	\$ 543,226	\$ 18,804	3.6%
TITLE I				
FEES FOR SERVICES	\$ 3,200	\$ 3,200	\$ -	0.0%
TOTAL	\$ 3,200	\$ 3,200	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
ESL/ELL/LEP				
LICENSED CLASSROOM TEACHER	\$ 14,488	\$ 4,347	\$ (10,141)	-70.0%
FICA/MEDICARE	\$ 1,108	\$ 332	\$ (776)	-70.0%
TRA	\$ 1,268	\$ 413	\$ (855)	-67.4%
GROUP HEALTH	\$ 1,591	\$ 482	\$ (1,109)	-69.7%
GROUP LIFE INSURANCE	\$ 6	\$ 2	\$ (4)	-66.7%
TSA MATCH	\$ 60	\$ 18	\$ (42)	-70.0%
TOTAL	\$ 18,521	\$ 5,594	\$ (12,927)	-69.8%
STUDENT ACTIVITY TRIPS				
NON INSTRUCTIONAL SUPPORT	\$ 1,059	\$ 1,059	\$ -	0.0%
FICA/MEDICARE	\$ 81	\$ 81	\$ -	0.0%
PERA	\$ 69	\$ 69	\$ -	0.0%
TRA	\$ 12	\$ 12	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 4,221	\$ 4,221	\$ -	0.0%
ART				
LICENSED CLASSROOM TEACHER	\$ 61,225	\$ 61,225	\$ -	0.0%
FICA/MEDICARE	\$ 4,668	\$ 4,668	\$ -	0.0%
TRA	\$ 5,357	\$ 5,816	\$ 459	8.6%
GROUP HEALTH	\$ 6,430	\$ 6,430	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 23	\$ 21	\$ (2)	-8.7%
TSA MATCH	\$ 840	\$ 840	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 81,543	\$ 82,000	\$ 457	0.6%
ENGLISH				
LICENSED CLASSROOM TEACHER	\$ 100,668	\$ 101,476	\$ 808	0.8%
FICA/MEDICARE	\$ 7,598	\$ 7,676	\$ 78	1.0%
TRA	\$ 8,808	\$ 9,640	\$ 832	9.4%
GROUP HEALTH	\$ 8,100	\$ 9,640	\$ 1,540	19.0%
GROUP LIFE INSURANCE	\$ 53	\$ 49	\$ (4)	-7.5%
TSA MATCH	\$ 529	\$ 533	\$ 4	0.8%
INSTRUCTIONAL SUPPLIES	\$ 600	\$ 600	\$ -	0.0%
TOTAL	\$ 126,356	\$ 129,614	\$ 3,258	2.6%
FOREIGN LANGUAGE - FRENCH				
LICENSED CLASSROOM TEACHER	\$ 77,615	\$ 78,014	\$ 399	0.5%
FICA/MEDICARE	\$ 5,767	\$ 5,966	\$ 199	3.5%
TRA	\$ 6,791	\$ 7,411	\$ 620	9.1%
GROUP LIFE INSURANCE	\$ 28	\$ 25	\$ (3)	-10.7%
TSA MATCH	\$ 1,021	\$ 1,026	\$ 5	0.5%
INSTRUCTIONAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 91,722	\$ 92,942	\$ 1,220	1.3%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
HEALTH / PHYSICAL EDUCATION				
LICENSED CLASSROOM TEACHER	\$ 96,416	\$ 113,580	\$ 17,164	17.8%
FICA/MEDICARE	\$ 7,376	\$ 8,476	\$ 1,100	14.9%
TRA	\$ 8,436	\$ 10,790	\$ 2,354	27.9%
GROUP HEALTH	\$ 1,952	\$ 4,641	\$ 2,689	137.8%
GROUP LIFE INSURANCE	\$ 36	\$ 40	\$ 4	11.1%
TSA MATCH	\$ 1,111	\$ 1,026	\$ (85)	-7.7%
INSTRUCTIONAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 116,327	\$ 139,553	\$ 23,226	20.0%
FAMILY AND CONSUMER SCIENCE				
LICENSED CLASSROOM TEACHER	\$ -	\$ 21,694	\$ 21,694	NA
FICA/MEDICARE	\$ -	\$ 1,634	\$ 1,634	NA
TRA	\$ -	\$ 2,061	\$ 2,061	NA
GROUP HEALTH	\$ -	\$ 2,411	\$ 2,411	NA
GROUP LIFE INSURANCE	\$ -	\$ 8	\$ 8	NA
TOTAL	\$ -	\$ 27,808	\$ 27,808	NA
INDUSTRIAL ED VOCATIONAL - CTE				
LICENSED CLASSROOM TEACHER	\$ 57,169	\$ 49,056	\$ (8,113)	-14.2%
FICA/MEDICARE	\$ 4,323	\$ 3,723	\$ (600)	-13.9%
TRA	\$ 5,002	\$ 4,660	\$ (342)	-6.8%
GROUP HEALTH	\$ 7,775	\$ 6,734	\$ (1,041)	-13.4%
GROUP LIFE INSURANCE	\$ 26	\$ 22	\$ (4)	-15.4%
TSA MATCH	\$ 293	\$ 251	\$ (42)	-14.3%
INSTRUCTIONAL SUPPLIES	\$ 7,000	\$ 7,000	\$ -	0.0%
TOTAL	\$ 81,588	\$ 71,446	\$ (10,142)	-12.4%
INDUSTRIAL EDUCATION				
LICENSED CLASSROOM TEACHER	\$ -	\$ 8,364	\$ 8,364	NA
FICA/MEDICARE	\$ -	\$ 635	\$ 635	NA
TRA	\$ -	\$ 795	\$ 795	NA
GROUP HEALTH	\$ -	\$ 1,148	\$ 1,148	NA
GROUP LIFE INSURANCE	\$ -	\$ 4	\$ 4	NA
TSA MATCH	\$ -	\$ 43	\$ 43	NA
INSTRUCTIONAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 2,000	\$ 12,989	\$ 10,989	549.5%
SECONDARY VOCATIONAL - WORK BASED LEARNING				
LICENSED CLASSROOM TEACHER	\$ -	\$ 12,317	\$ 12,317	NA
FICA/MEDICARE	\$ -	\$ 868	\$ 868	NA
TRA	\$ -	\$ 1,170	\$ 1,170	NA
GROUP HEALTH	\$ -	\$ 1,607	\$ 1,607	NA
GROUP LIFE INSURANCE	\$ -	\$ 5	\$ 5	NA
TOTAL	\$ -	\$ 15,967	\$ 15,967	NA

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
MATHEMATICS				
LICENSED CLASSROOM TEACHER	\$ 139,827	\$ 112,648	\$ (27,179)	-19.4%
FICA/MEDICARE	\$ 10,507	\$ 8,561	\$ (1,946)	-18.5%
TRA	\$ 12,235	\$ 10,702	\$ (1,533)	-12.5%
GROUP HEALTH	\$ 14,251	\$ 11,691	\$ (2,560)	-18.0%
GROUP LIFE INSURANCE	\$ 52	\$ 39	\$ (13)	-25.0%
TSA MATCH	\$ 1,805	\$ 1,400	\$ (405)	-22.4%
INSTRUCTIONAL SUPPLIES	\$ 750	\$ 750	\$ -	0.0%
TOTAL	\$ 179,427	\$ 145,791	\$ (33,636)	-18.7%
VOCAL MUSIC				
LICENSED CLASSROOM TEACHER	\$ 46,409	\$ 45,521	\$ (888)	-1.9%
FICA/MEDICARE	\$ 3,518	\$ 3,450	\$ (68)	-1.9%
TRA	\$ 4,060	\$ 4,324	\$ 264	6.5%
GROUP HEALTH	\$ 5,276	\$ 9,050	\$ 3,774	71.5%
GROUP LIFE INSURANCE	\$ 23	\$ 21	\$ (2)	-8.7%
FEES FOR SERVICES	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,600	\$ 1,600	\$ -	0.0%
TOTAL	\$ 61,386	\$ 64,466	\$ 3,080	5.0%
INSTRUMENTAL MUSIC				
LICENSED CLASSROOM TEACHER	\$ 62,664	\$ 62,664	\$ -	0.0%
FICA/MEDICARE	\$ 4,769	\$ 4,765	\$ (4)	-0.1%
TRA	\$ 5,483	\$ 5,953	\$ 470	8.6%
GROUP HEALTH	\$ 6,364	\$ 6,430	\$ 66	1.0%
GROUP LIFE INSURANCE	\$ 23	\$ 21	\$ (2)	-8.7%
TSA MATCH	\$ 440	\$ 440	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 82,743	\$ 83,273	\$ 530	0.6%
SCIENCE				
LICENSED CLASSROOM TEACHER	\$ 103,811	\$ 111,505	\$ 7,694	7.4%
FICA/MEDICARE	\$ 7,891	\$ 8,496	\$ 605	7.7%
TRA	\$ 9,083	\$ 10,593	\$ 1,510	16.6%
GROUP HEALTH	\$ 9,913	\$ 10,086	\$ 173	1.7%
GROUP LIFE INSURANCE	\$ 52	\$ 49	\$ (3)	-5.8%
TSA MATCH	\$ 685	\$ 690	\$ 5	0.7%
INSTRUCTIONAL SUPPLIES	\$ 5,000	\$ 5,000	\$ -	0.0%
TOTAL	\$ 136,435	\$ 146,419	\$ 9,984	7.3%
SOCIAL STUDIES				
LICENSED CLASSROOM TEACHER	\$ 181,509	\$ 121,716	\$ (59,793)	-32.9%
FICA/MEDICARE	\$ 13,695	\$ 9,142	\$ (4,553)	-33.2%
TRA	\$ 15,882	\$ 11,563	\$ (4,319)	-27.2%
GROUP HEALTH	\$ 20,571	\$ 14,547	\$ (6,024)	-29.3%
GROUP LIFE INSURANCE	\$ 72	\$ 47	\$ (25)	-34.7%
TSA MATCH	\$ 870	\$ 427	\$ (443)	-50.9%
INSTRUCTIONAL SUPPLIES	\$ 1,200	\$ 1,200	\$ -	0.0%
TOTAL	\$ 233,799	\$ 158,642	\$ (75,157)	-32.1%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
SPECIAL ED - NON-REIMBURSABLE				
FEES FOR SERVICES	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 2,500	\$ 2,500	\$ -	0.0%
SPECIAL ED - SPEECH/LANGUAGE IMPAIRED				
SPEECH/LANGUAGE PATHOLOGIST	\$ 7,997	\$ 7,911	\$ (86)	-1.1%
FICA/MEDICARE	\$ 600	\$ 597	\$ (3)	-0.5%
TRA	\$ 700	\$ 752	\$ 52	7.4%
GROUP HEALTH	\$ 956	\$ 964	\$ 8	0.8%
GROUP LIFE INSURANCE	\$ 3	\$ 3	\$ -	0.0%
TSA MATCH	\$ 66	\$ 66	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 200	\$ 200	\$ -	0.0%
TOTAL	\$ 10,522	\$ 10,493	\$ (29)	-0.3%
SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE				
INSTRUCTIONAL SALARY	\$ 49,898	\$ 49,898	\$ -	0.0%
SPEECH/LANGUAGE PATHOLOGIST	\$ 2,637	\$ 2,637	\$ -	0.0%
CERTIFIED PARAPROFESSIONAL	\$ 17,774	\$ 17,697	\$ (77)	-0.4%
ONE TO ONE PARAPROFESSIONAL	\$ 25,755	\$ 25,755	\$ -	0.0%
OTHER SALARY	\$ 213	\$ -	\$ (213)	-100.0%
FICA/MEDICARE	\$ 7,307	\$ 7,303	\$ (4)	-0.1%
PERA	\$ 3,265	\$ 3,259	\$ (6)	-0.2%
TRA	\$ 4,615	\$ 4,991	\$ 376	8.1%
GROUP HEALTH	\$ 9,839	\$ 10,863	\$ 1,024	10.4%
GROUP LIFE INSURANCE	\$ 70	\$ 68	\$ (2)	-2.9%
TSA MATCH	\$ 91	\$ 91	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 121,964	\$ 123,062	\$ 1,098	0.9%
SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: SEVERE-PROFOUND				
ONE TO ONE PARAPROFESSIONAL	\$ 117	\$ -	\$ (117)	-100.0%
FICA/MEDICARE	\$ 9	\$ -	\$ (9)	-100.0%
PERA	\$ 9	\$ -	\$ (9)	-100.0%
TOTAL	\$ 135	\$ -	\$ (135)	-100.0%
SPECIAL ED - SPECIFIC LEARNING DISABILITY				
LICENSED CLASSROOM TEACHER	\$ 189,231	\$ 205,518	\$ 16,287	8.6%
SPEECH/LANGUAGE PATHOLOGIST	\$ 7,252	\$ 7,252	\$ -	0.0%
CERTIFIED PARAPROFESSIONAL	\$ 42,647	\$ 78,814	\$ 36,167	84.8%
OTHER SALARY	\$ 408	\$ 408	\$ -	0.0%
FICA/MEDICARE	\$ 18,101	\$ 22,306	\$ 4,205	23.2%
PERA	\$ 3,199	\$ 5,911	\$ 2,712	84.8%
TRA	\$ 15,997	\$ 20,213	\$ 4,216	26.4%
GROUP HEALTH	\$ 876	\$ 18,565	\$ 17,689	2019.3%
GROUP LIFE INSURANCE	\$ 104	\$ 171	\$ 67	64.4%
TSA MATCH	\$ 1,076	\$ 880	\$ (196)	-18.2%
CONTRACTED SUBSTITUTES	\$ 1,657	\$ 1,657	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 282,548	\$ 363,695	\$ 81,147	28.7%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER				
LICENSED CLASSROOM TEACHER	\$ 10,039	\$ -	\$ (10,039)	-100.0%
CERTIFIED PARA	\$ 57,322	\$ 39,243	\$ (18,079)	-31.5%
ONE-TO-ONE PARA	\$ 23,410	\$ 23,371	\$ (39)	-0.2%
FICA/MEDICARE	\$ 6,843	\$ 4,778	\$ (2,065)	-30.2%
PERA	\$ 6,055	\$ 4,696	\$ (1,359)	-22.4%
TRA	\$ 878	\$ -	\$ (878)	-100.0%
GROUP HEALTH	\$ 9,007	\$ 8,268	\$ (739)	-8.2%
GROUP LIFE INSURANCE	\$ 112	\$ 76	\$ (36)	-32.1%
IND INST MATERIAL	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 114,166	\$ 80,932	\$ (33,234)	-29.1%
SPECIAL ED - OTHER HEALTH DISABILITIES				
LICENSED CLASSROOM TEACHER	\$ 24,908	\$ 11,173	\$ (13,735)	-55.1%
ONE-TO-ONE PARAPROFESSIONAL	\$ 3,140	\$ 3,140	\$ -	0.0%
FICA/MEDICARE	\$ 2,025	\$ 1,084	\$ (941)	-46.5%
PERA	\$ 235	\$ 235	\$ -	0.0%
TRA	\$ 2,179	\$ 1,061	\$ (1,118)	-51.3%
GROUP HEALTH INSURANCE	\$ 1,527	\$ -	\$ (1,527)	-100.0%
GROUP LIFE INSURANCE	\$ 14	\$ 8	\$ (6)	-42.9%
TOTAL	\$ 34,028	\$ 16,701	\$ (17,327)	-50.9%
SPECIAL ED - AUTISTIC SPECTRUM DISORDERS				
LICENSED CLASSROOM TEACHER	\$ 100,775	\$ 88,366	\$ (12,409)	-12.3%
SPEECH/LANGUAGE PATHOLOGIST	\$ 9,230	\$ 9,230	\$ -	0.0%
CERTIFIED PARA	\$ 4,424	\$ 4,424	\$ -	0.0%
ONE-TO-ONE PARA	\$ 25,651	\$ 25,651	\$ -	0.0%
OTHER SALARIES	\$ 52	\$ -	\$ (52)	-100.0%
FICA/MEDICARE	\$ 10,535	\$ 9,715	\$ (820)	-7.8%
PERA	\$ 2,256	\$ 2,256	\$ -	0.0%
TRA	\$ 9,630	\$ 9,272	\$ (358)	-3.7%
GROUP HEALTH	\$ 7,850	\$ 6,473	\$ (1,377)	-17.5%
GROUP LIFE INSURANCE	\$ 77	\$ 66	\$ (11)	-14.3%
TSA MATCH	\$ 260	\$ 260	\$ -	0.0%
TOTAL	\$ 170,740	\$ 155,713	\$ (15,027)	-8.8%
YOUTH/FAMILY SERVICES				
INSTRUCTIONAL SALARY	\$ 56,452	\$ 81,520	\$ 25,068	44.4%
FICA/MEDICARE	\$ 4,318	\$ 6,236	\$ 1,918	44.4%
TRA	\$ 4,940	\$ 7,744	\$ 2,804	56.8%
GROUP HEALTH	\$ 7,543	\$ 11,522	\$ 3,979	52.8%
GROUP LIFE INSURANCE	\$ 29	\$ 39	\$ 10	34.5%
TSA MATCH	\$ 30	\$ 150	\$ 120	400.0%
LICENSED SOCIAL WORKER	\$ 32,636	\$ 32,636	\$ -	0.0%
FICA/MEDICARE	\$ 2,192	\$ 2,292	\$ 100	4.6%
PERA	\$ 2,448	\$ 2,448	\$ -	0.0%
GROUP HEALTH INSURANCE	\$ 5,788	\$ 5,788	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED BUDGET 2024-25	PRELIMINARY BUDGET 2025-26	2025 REVISED BUDGET VS 2026 PRELIM BUDGET	
			\$ CHG.	% CHG.
YOUTH/FAMILY SERVICES (Continued)				
GROUP LIFE INSURANCE	\$ 20	\$ 18	\$ (2)	-10.0%
SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 116,896	\$ 150,893	\$ 33,997	29.1%
THIRD PARTY MED ASSIST FEES FOR SERVICE - EBD				
SLD - INST SALARY	\$ 29,561	\$ -	\$ (29,561)	-100.0%
SLD - EXT TIME	\$ 231	\$ -	\$ (231)	-100.0%
SLD - FICA/MEDICARE	\$ 2,016	\$ -	\$ (2,016)	-100.0%
SLD - TRA	\$ 2,607	\$ -	\$ (2,607)	-100.0%
SLD - GROUP HEALTH	\$ 3,854	\$ -	\$ (3,854)	-100.0%
SLD - GROUP LIFE INSURANCE	\$ 13	\$ -	\$ (13)	-100.0%
TOTAL	\$ 38,282	\$ -	\$ (38,282)	-100.0%
FOOTBALL				
OTHER SALARIES	\$ 26,436	\$ 26,960	\$ 524	2.0%
FICA/MEDICARE	\$ 2,077	\$ 2,062	\$ (15)	-0.7%
PERA	\$ 30	\$ -	\$ (30)	-100.0%
TRA	\$ 2,341	\$ 2,561	\$ 220	9.4%
FEES FOR SERVICES	\$ 6,500	\$ 6,500	\$ -	0.0%
GENERAL SUPPLIES	\$ 900	\$ 900	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,362	\$ 1,362	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 104	\$ 104	\$ -	0.0%
PERA-TRANSPORT	\$ 97	\$ 97	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 42,347	\$ 43,046	\$ 699	1.7%
BOYS BASKETBALL				
OTHER SALARIES	\$ 13,171	\$ 12,617	\$ (554)	-4.2%
FICA/MEDICARE	\$ 1,179	\$ 965	\$ (214)	-18.2%
PERA	\$ 108	\$ -	\$ (108)	-100.0%
TRA	\$ 606	\$ 616	\$ 10	1.7%
FEES FOR SERVICES	\$ 16,806	\$ 16,806	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 200	\$ 200	\$ -	0.0%
GENERAL SUPPLIES	\$ 900	\$ 900	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,943	\$ 1,943	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 149	\$ 149	\$ -	0.0%
PERA-TRANSPORT	\$ 99	\$ 99	\$ -	0.0%
TRA-TRANSPORT	\$ 54	\$ 54	\$ -	0.0%
TRANSPORATION ALLOCATION	\$ 6,000	\$ 6,000	\$ -	0.0%
TOTAL	\$ 41,215	\$ 40,349	\$ (866)	-2.1%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED BUDGET 2024-25	PRELIMINARY BUDGET 2025-26	2025 REVISED BUDGET VS 2026 PRELIM BUDGET	
			\$ CHG.	% CHG.
WRESTLING				
OTHER SALARIES	\$ 24,532	\$ 24,800	\$ 268	1.1%
FICA/MEDICARE	\$ 1,929	\$ 1,897	\$ (32)	-1.7%
PERA	\$ 12	\$ -	\$ (12)	-100.0%
TRA	\$ 546	\$ 543	\$ (3)	-0.5%
FEES FOR SERVICES	\$ 14,000	\$ 14,000	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,194	\$ 1,194	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 91	\$ 91	\$ -	0.0%
PERA-TRANSPORT	\$ 43	\$ 43	\$ -	0.0%
TRA-TRANSPORT	\$ 51	\$ 51	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 6,000	\$ 6,000	\$ -	0.0%
TOTAL	\$ 52,398	\$ 52,619	\$ 221	0.4%
BASEBALL				
OTHER SALARIES	\$ 10,612	\$ 10,818	\$ 206	1.9%
FICA/MEDICARE	\$ 812	\$ 828	\$ 16	2.0%
TRA	\$ 929	\$ 1,028	\$ 99	10.7%
FEES FOR SERVICES	\$ 3,500	\$ 3,500	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 100	\$ 100	\$ -	0.0%
GENERAL SUPPLIES	\$ 750	\$ 750	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 802	\$ 802	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 61	\$ 61	\$ -	0.0%
PERA-TRANSPORT	\$ 60	\$ 60	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 20,626	\$ 20,947	\$ 321	1.6%
BOYS CROSS COUNTRY				
OTHER SALARIES	\$ 3,422	\$ 3,497	\$ 75	2.2%
FICA/MEDICARE	\$ 262	\$ 268	\$ 6	2.3%
TRA	\$ 5	\$ 5	\$ -	0.0%
FEES FOR SERVICES	\$ 600	\$ 600	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 500	\$ 500	\$ -	0.0%
GENERAL SUPPLIES	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 459	\$ 459	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 35	\$ 35	\$ -	0.0%
PERA-TRANSPORT	\$ 24	\$ 24	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 6,557	\$ 6,638	\$ 81	1.2%
BOYS HOCKEY				
PAYMENTS TO OTHER DISTRICTS	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 1,000	\$ 1,000	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
BOYS GOLF				
OTHER SALARIES	\$ 5,718	\$ 5,930	\$ 212	3.7%
FICA/MEDICARE	\$ 437	\$ 454	\$ 17	3.9%
ENTRY FEES/STUDENT TRAVEL	\$ 900	\$ 900	\$ -	0.0%
GENERAL SUPPLIES	\$ 600	\$ 600	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 350	\$ 350	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 27	\$ 27	\$ -	0.0%
PERA-TRANSPORT	\$ 26	\$ 26	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 10,558	\$ 10,787	\$ 229	2.2%
BOYS TRACK				
OTHER SALARIES	\$ 8,728	\$ 8,785	\$ 57	0.7%
FICA/MEDICARE	\$ 663	\$ 672	\$ 9	1.4%
TRA	\$ 648	\$ 707	\$ 59	9.1%
ENTRY FEES/STUDENT TRAVEL	\$ 400	\$ 400	\$ -	0.0%
GENERAL SUPPLIES	\$ 200	\$ 200	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 778	\$ 778	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 60	\$ 60	\$ -	0.0%
PERA-TRANSPORT	\$ 58	\$ 58	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 12,535	\$ 12,660	\$ 125	1.0%
GIRLS BASKETBALL				
OTHER SALARIES	\$ 13,644	\$ 14,064	\$ 420	3.1%
FICA/MEDICARE	\$ 1,257	\$ 1,076	\$ (181)	-14.4%
PERA	\$ 101	\$ -	\$ (101)	-100.0%
TRA	\$ 453	\$ 419	\$ (34)	-7.5%
FEES FOR SERVICES	\$ 9,000	\$ 9,000	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 200	\$ 200	\$ -	0.0%
GENERAL SUPPLIES	\$ 900	\$ 900	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT-TRANSPORT	\$ 1,470	\$ 1,470	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 112	\$ 112	\$ -	0.0%
PERA-TRANSPORT	\$ 81	\$ 81	\$ -	0.0%
TRA-TRANSPORT	\$ 34	\$ 34	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 4,000	\$ 4,000	\$ -	0.0%
TOTAL	\$ 31,252	\$ 31,356	\$ 104	0.3%
GIRLS CROSS COUNTRY				
OTHER SALARIES	\$ 3,422	\$ 3,497	\$ 75	2.2%
FICA/MEDICARE	\$ 262	\$ 268	\$ 6	2.3%
FEES FOR SERVICES	\$ 600	\$ 600	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 500	\$ 500	\$ -	0.0%
GENERAL SUPPLIES	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 455	\$ 455	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 35	\$ 35	\$ -	0.0%
PERA-TRANSPORT	\$ 23	\$ 23	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 800	\$ 800	\$ -	0.0%
TOTAL	\$ 6,347	\$ 6,428	\$ 81	1.3%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
GIRLS GOLF				
OTHER SALARIES	\$ 6,064	\$ 6,064	\$ -	0.0%
FICA/MEDICARE	\$ 464	\$ 464	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 900	\$ 900	\$ -	0.0%
GENERAL SUPPLIES	\$ 600	\$ 600	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 350	\$ 350	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 27	\$ 27	\$ -	0.0%
PERA-TRANSPORT	\$ 26	\$ 26	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 10,931	\$ 10,931	\$ -	0.0%
GIRLS TRACK				
OTHER SALARIES	\$ 6,930	\$ 7,080	\$ 150	2.2%
FICA/MEDICARE	\$ 526	\$ 542	\$ 16	3.0%
TRA	\$ 118	\$ 131	\$ 13	11.0%
ENTRY FEES/STUDENT TRAVEL	\$ 400	\$ 400	\$ -	0.0%
GENERAL SUPPLIES	\$ 200	\$ 200	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 861	\$ 861	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 66	\$ 66	\$ -	0.0%
PERA-TRANSPORT	\$ 65	\$ 65	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 10,166	\$ 10,345	\$ 179	1.8%
VOLLEYBALL				
OTHER SALARIES	\$ 22,070	\$ 19,963	\$ (2,107)	-9.5%
FICA/MEDICARE	\$ 1,867	\$ 1,527	\$ (340)	-18.2%
PERA	\$ 107	\$ -	\$ (107)	-100.0%
TRA	\$ 1,651	\$ 997	\$ (654)	-39.6%
FEES FOR SERVICES	\$ 6,000	\$ 6,000	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 750	\$ 750	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,100	\$ 1,100	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 3,137	\$ 3,137	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 240	\$ 240	\$ -	0.0%
PERA-TRANSPORT	\$ 124	\$ 124	\$ -	0.0%
TRA-TRANSPORT	\$ 130	\$ 130	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 40,176	\$ 36,968	\$ (3,208)	-8.0%
CHEER TEAM				
OTHER SALARIES	\$ 2,521	\$ 2,578	\$ 57	2.3%
FICA/MEDICARE	\$ 193	\$ 197	\$ 4	2.1%
GENERAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 3,214	\$ 3,275	\$ 61	1.9%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
SOFTBALL				
OTHER SALARIES	\$ 10,710	\$ 11,031	\$ 321	3.0%
FICA/MEDICARE	\$ 819	\$ 844	\$ 25	3.1%
PERA	\$ 387	\$ 395	\$ 8	2.1%
TRA	\$ 486	\$ 547	\$ 61	12.6%
FEES FOR SERVICES	\$ 3,500	\$ 3,500	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 100	\$ 100	\$ -	0.0%
GENERAL SUPPLIES	\$ 750	\$ 750	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,159	\$ 1,159	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 88	\$ 88	\$ -	0.0%
PERA-TRANSPORT	\$ 34	\$ 34	\$ -	0.0%
TRA-TRANSPORT	\$ -	\$ 40	\$ 40	NA
TRANSPORTATION CHARGEBACK	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 20,033	\$ 20,488	\$ 455	2.3%
GIRLS DANCE				
PAYMENTS TO OTHER DISTRICTS	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 2,000	\$ 2,000	\$ -	0.0%
SCHOOL MUSIC				
OTHER SALARIES	\$ 9,167	\$ 9,406	\$ 239	2.6%
FICA/MEDICARE	\$ 701	\$ 720	\$ 19	2.7%
TRA	\$ 802	\$ 894	\$ 92	11.5%
ENTRY FEES/STUDENT TRAVEL	\$ 1,000	\$ 1,000	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 582	\$ 582	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 45	\$ 45	\$ -	0.0%
PERA-TRANSPORT	\$ 35	\$ 35	\$ -	0.0%
TRA-TRANSPORT	\$ 10	\$ 10	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 14,842	\$ 15,192	\$ 350	2.4%
DRAMA				
OTHER SALARIES	\$ 4,260	\$ 4,754	\$ 494	11.6%
FICA/MEDICARE	\$ 326	\$ 364	\$ 38	11.7%
TRA	\$ 373	\$ 452	\$ 79	21.2%
GENERAL SUPPLIES	\$ 250	\$ 250	\$ -	0.0%
TOTAL	\$ 5,209	\$ 5,820	\$ 611	11.7%
ROBOTICS				
OTHER SALARIES	\$ 9,454	\$ 9,640	\$ 186	2.0%
FICA/MEDICARE	\$ 723	\$ 737	\$ 14	1.9%
PERA	\$ 368	\$ 375	\$ 7	1.9%
ENTRY FEES/STUDENT TRAVEL	\$ 6,000	\$ 6,000	\$ -	0.0%
TOTAL	\$ 16,545	\$ 16,752	\$ 207	1.3%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
TRAP TEAM				
OTHER SALARIES	\$ 1,964	\$ 2,007	\$ 43	2.2%
FICA/MEDICARE	\$ 150	\$ 154	\$ 4	2.7%
TOTAL	\$ 2,114	\$ 2,161	\$ 47	2.2%
OTHER STUDENT ACTIVITIES				
OTHER SALARIES	\$ 15,601	\$ 14,743	\$ (858)	-5.5%
FICA/MEDICARE	\$ 1,193	\$ 1,128	\$ (65)	-5.4%
TRA	\$ 1,365	\$ 1,401	\$ 36	2.6%
FEES FOR SERVICES	\$ 1,000	\$ 1,000	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,684	\$ 1,684	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 129	\$ 129	\$ -	0.0%
PERA-TRANSPORT	\$ 126	\$ 126	\$ -	0.0%
TRA-TRANSPORT	\$ 16	\$ 16	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 25,864	\$ 24,977	\$ (887)	-3.4%
ATHLETIC DIRECTOR				
ADMIN SALARY	\$ 65,353	\$ 65,353	\$ -	0.0%
FICA/MEDICARE	\$ 4,911	\$ 4,948	\$ 37	0.8%
TRA	\$ 5,718	\$ 6,209	\$ 491	8.6%
GROUP HEALTH	\$ 8,479	\$ 8,485	\$ 6	0.1%
GROUP LIFE INSURANCE	\$ 20	\$ 20	\$ -	0.0%
TSA MATCH	\$ 225	\$ 225	\$ -	0.0%
FEES FOR SERVICES	\$ 7,500	\$ 7,500	\$ -	0.0%
BUSINESS TRAVEL	\$ 1,400	\$ 1,400	\$ -	0.0%
GENERAL SUPPLIES	\$ 12,000	\$ 12,000	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 8,000	\$ 8,000	\$ -	0.0%
TOTAL	\$ 113,606	\$ 114,140	\$ 534	0.5%
CURRICULUM IMPROVEMENT				
INSTRUCTIONAL SUPPLIES	\$ 30,000	\$ 30,000	\$ -	0.0%
TEXTBOOKS	\$ 45,000	\$ 45,000	\$ -	0.0%
TOTAL	\$ 75,000	\$ 75,000	\$ -	0.0%
EDUCATIONAL MEDIA				
SCHOOL LIBRARY AID INSTR SUPPORT	\$ 14,173	\$ 10,124	\$ (4,049)	-28.6%
SCHOOL LIBRARY AID FICA	\$ 1,080	\$ 772	\$ (308)	-28.5%
SCHOOL LIBRARY AID TRA	\$ 1,063	\$ 759	\$ (304)	-28.6%
SCHOOL LIBRARY AID GRP HEALTH	\$ 5,695	\$ 4,134	\$ (1,561)	-27.4%
SCHOOL LIBRARY AID GRP LIFE	\$ 20	\$ 13	\$ (7)	-35.0%
INSTRUCTIONAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
LIBRARY BOOKS	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 25,531	\$ 19,302	\$ (6,229)	-24.4%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SECONDARY	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
GUIDANCE				
Compensatory SCHOOL COUNSELOR	\$ 23,477	\$ 24,007	\$ 530	2.3%
Compensatory FICA/MEDICARE	\$ 1,795	\$ 1,837	\$ 42	2.3%
Compensatory TRA	\$ 2,054	\$ 2,281	\$ 227	11.1%
Compensatory HEALTH INSURANCE	\$ 1,348	\$ 3,436	\$ 2,088	154.9%
Compensatory GROUP LIFE INSURANCE	\$ 11	\$ 11	\$ -	0.0%
School Support Personnel SCHOOL COUNSELOR	\$ 35,765	\$ 30,886	\$ (4,879)	-13.6%
School Support Personnel FICA/MEDICARE	\$ 2,735	\$ 2,363	\$ (372)	-13.6%
School Support Personnel TRA	\$ 3,129	\$ 2,934	\$ (195)	-6.2%
School Support Personnel HEALTH INSURANCE	\$ 1,909	\$ 4,420	\$ 2,511	131.5%
School Support Personnel GROUP LIFE INSURANCE	\$ 16	\$ 14	\$ (2)	-12.5%
TOTAL	\$ 72,239	\$ 72,189	\$ (50)	-0.1%
HIGH SCHOOL NURSE - Compensatory				
LICENSED NURSING SERVICES	\$ 21,072	\$ 21,072	\$ -	0.0%
FICA/MEDICARE	\$ 1,612	\$ 1,612	\$ -	0.0%
TRA	\$ 1,844	\$ 2,002	\$ 158	8.6%
GROUP HEALTH	\$ 2,479	\$ 3,307	\$ 828	33.4%
GROUP LIFE INSURANCE	\$ 11	\$ 10	\$ (1)	-9.1%
TOTAL	\$ 27,018	\$ 28,003	\$ 985	3.6%
PSYCHOLOGICAL SERVICES				
FEES FOR SERVICES	\$ 19,998	\$ 16,300	\$ (3,698)	-18.5%
TOTAL	\$ 19,998	\$ 16,300	\$ (3,698)	-18.5%
VENDING				
VENDING SUPPLIES - MACHINE 1 & 2	\$ 4,000	\$ 4,000	\$ -	0.0%
VENDING SUPPLIES - MACHINE 3	\$ 1,000	\$ 1,000	\$ -	0.0%
VENDING SUPPLIES - MACHINE 4	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 6,000	\$ 6,000	\$ -	0.0%
TECHNOLOGY SUPPORT				
NON INSTRUCTIONAL SUPPORT	\$ 52,638	\$ 52,638	\$ -	0.0%
FICA/MEDICARE	\$ 4,078	\$ 4,078	\$ -	0.0%
PERA	\$ 3,948	\$ 3,948	\$ -	0.0%
GROUP HEALTH INSURANCE	\$ 4,134	\$ 4,134	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 28	\$ 26	\$ (2)	-7.1%
TOTAL	\$ 64,826	\$ 64,824	\$ (2)	0.0%
TOTAL SECONDARY	\$ 3,992,440	\$ 3,992,705	\$ 265	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ALTERNATIVE LEARNING PROGRAMS EXPENSE SUMMARY
PRELIMINARY 2025-26 BUDGET

ALTERNATIVE LEARNING PROGRAMS	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
ALP GENERAL ED	\$ 263,397	\$ 269,103	\$ 5,706	2.2%
ALP CAREER & TECH - WORK BASED LEARNING	\$ -	\$ 17,150	\$ 17,150	NA
ALP COMPENSATORY	\$ 136,377	\$ 100,696	\$ (35,681)	-26.2%
ALP SPED - SPECIFIC LEARNING DISABILITY	\$ -	\$ 39,710	\$ 39,710	NA
TOTAL ALTERNATIVE PROGRAMS	\$ 399,774	\$ 426,659	\$ 26,885	6.7%

NOTES:

Alternative Learning Programs are expected to increase \$26,885 or 6.7% between budget cycles. All budget changes are staff salary/benefit related. The program had two retirements of a total 1.4 FTE to end the 2024-25 school year. These vacancies have been filled by High School staff - 0.4 Math, 0.4 Social Studies and 1.0 Special Education - resulting in an increase of 0.4 FTE overall in the program.

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ALTERNATIVE LEARNING PROGRAM EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

ALTERNATIVE LEARNING PROGRAM	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
ALP GENERAL ED				
EXECUTIVE SALARIES	\$ 99,366	\$ 99,366	\$ -	0.0%
LICENSED CLASSROOM TEACHER	\$ 66,637	\$ 71,959	\$ 5,322	8.0%
NON INSTRUCTIONAL SUPPORT	\$ 5,872	\$ 6,035	\$ 163	2.8%
OTHER SALARY	\$ 2,977	\$ 2,977	\$ -	0.0%
FICA/MEDICARE	\$ 12,836	\$ 13,377	\$ 541	4.2%
PERA	\$ 440	\$ 453	\$ 13	3.0%
TRA	\$ 14,786	\$ 16,276	\$ 1,490	10.1%
GROUP HEALTH	\$ 15,228	\$ 13,240	\$ (1,988)	-13.1%
GROUP LIFE INSURANCE	\$ 64	\$ 59	\$ (5)	-7.8%
TSA MATCH	\$ 1,802	\$ 1,368	\$ (434)	-24.1%
WORKERS COMPENSATION	\$ 4,024	\$ 4,628	\$ 604	15.0%
FEES FOR SERVICES	\$ 2,200	\$ 2,200	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 3,663	\$ 3,663	\$ -	0.0%
UTILITIES	\$ 3,002	\$ 3,002	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 500	\$ 500	\$ -	0.0%
BUSINESS TRAVEL	\$ 200	\$ 200	\$ -	0.0%
INTERDEPARTMENTAL SERVICES	\$ 22,300	\$ 22,300	\$ -	0.0%
GENERAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 6,000	\$ 6,000	\$ -	0.0%
DUES & MEMBERSHIPS	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 263,397	\$ 269,103	\$ 5,706	2.2%
CAREER / TECHNICAL EDUCATION - WORK BASED LEARNING				
LICENSED CLASSROOM TEACHER	\$ -	\$ 13,186	\$ 13,186	NA
FICA/MEDICARE	\$ -	\$ 989	\$ 989	NA
TRA	\$ -	\$ 1,253	\$ 1,253	NA
GROUP HEALTH	\$ -	\$ 1,607	\$ 1,607	NA
GROUP LIFE	\$ -	\$ 5	\$ 5	NA
TSA MATCH	\$ -	\$ 110	\$ 110	NA
TOTAL	\$ -	\$ 17,150	\$ 17,150	NA
ALP COMPENSATORY				
LICENSED CLASSROOM TEACHER	\$ 107,334	\$ 78,350	\$ (28,984)	-27.0%
FICA/MEDICARE	\$ 7,703	\$ 5,890	\$ (1,813)	-23.5%
TRA	\$ 9,392	\$ 7,443	\$ (1,949)	-20.8%
GROUP HEALTH	\$ 10,689	\$ 8,037	\$ (2,652)	-24.8%
GROUP LIFE	\$ 47	\$ 26	\$ (21)	-44.7%
TSA MATCH	\$ 1,212	\$ 950	\$ (262)	-21.6%
TOTAL	\$ 136,377	\$ 100,696	\$ (35,681)	-26.2%
ALP SPECIFIC LEARNING DISABILITY				
LICENSED CLASSROOM TEACHER	\$ -	\$ 33,886	\$ 33,886	NA
FICA/MEDICARE	\$ -	\$ 2,592	\$ 2,592	NA
TRA	\$ -	\$ 3,219	\$ 3,219	NA
GROUP LIFE	\$ -	\$ 13	\$ 13	NA
TOTAL	\$ -	\$ 39,710	\$ 39,710	NA
TOTAL AREA LEARNING CENTER	\$ 399,774	\$ 426,659	\$ 26,885	6.7%

PINE RIVER-BACKUS SCHOOLS
FOOD SERVICE REVENUES
PRELIMINARY 2025-26 BUDGET

FOOD SERVICE REVENUE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
LUNCH PROGRAM				
STATE AID - LUNCH	\$ 89,227	\$ 89,227	\$ -	0.0%
FEDERAL REGULAR LUNCH	\$ 50,529	\$ 50,529	\$ -	0.0%
FEDERAL FREE/REDUCED LUNCH	\$ 306,023	\$ 306,023	\$ -	0.0%
LUNCH COMMODITIES	\$ 47,000	\$ 47,000	\$ -	0.0%
INTEREST	\$ 10,000	\$ 10,000	\$ -	0.0%
MISCELLANEOUS LOCAL REVENUES	\$ 180	\$ 180	\$ -	0.0%
TOTAL LUNCH PROGRAM	\$ 502,959	\$ 502,959	\$ -	0.0%
BREAKFAST PROGRAM				
BREAKFAST STATE AID	\$ 25,274	\$ 25,274	\$ -	0.0%
FEDERAL BREAKFAST	\$ 118,372	\$ 118,372	\$ -	0.0%
TOTAL BREAKFAST PROGRAM	\$ 143,646	\$ 143,646	\$ -	0.0%
AFTER-SCHOOL SNACK PROGRAM				
PROGRAM REVENUE (FEDERAL)	\$ 5,832	\$ 5,832	\$ -	0.0%
TOTAL AFTER-SCHOOL SNACK	\$ 5,832	\$ 5,832	\$ -	0.0%
KINDERGARTEN MILK PROGRAM				
PROGRAM REVENUE (STATE)	\$ 286	\$ 286	\$ -	0.0%
TOTAL KINDERGARTEN MILK	\$ 286	\$ 286	\$ -	0.0%
ALA CARTE				
ALA CARTE	\$ 25,000	\$ 25,000	\$ -	0.0%
ALA CARTE - ADULT	\$ 7,500	\$ 7,500	\$ -	0.0%
ALA CARTE CATERING FOOD SALES	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL ALA CARTE	\$ 35,500	\$ 35,500	\$ -	0.0%
TOTAL FOOD SERVICE REVENUE	\$ 688,223	\$ 688,223	\$ -	0.0%

NOTES:

Food Service Revenues are held constant between budget cycles. For the 2025-26 school year the district is operating under the Community Eligibility Provision. As a CEP district, we offer free breakfast and lunch to all students regardless of income.

PINE RIVER-BACKUS SCHOOLS
 FOOD SERVICE EXPENSE SUMMARY
 PRELIMINARY 2025-26 BUDGET

FOOD SERVICE EXPENSE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
LUNCH PROGRAM	\$ 519,900	\$ 533,336	\$ 13,436	2.6%
BREAKFAST PROGRAM	\$ 100,464	\$ 100,662	\$ 198	0.2%
AFTER SCHOOL SNACK PROGRAM	\$ 4,242	\$ 4,851	\$ 609	14.4%
ALA CARTE	\$ 21,018	\$ 21,017	\$ (1)	0.0%
SUMMER LUNCH PROGRAM	\$ 4,466	\$ 4,466	\$ -	0.0%
TOTAL FOOD SERVICE EXPENSE	\$ 650,090	\$ 664,332	\$ 14,242	2.2%

NOTES:

Food Service expenses are shown to increase \$14,242 or 2.2% overall. The budgets for staff salary/benefits assume the Food Service Department is back to full staff in September. All other expenses are assumed to hold constant.

PINE RIVER-BACKUS SCHOOLS
FOOD SERVICE EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

FOOD SERVICE EXPENSE	REVISED BUDGET 2024-25	PRELIMINARY BUDGET 2025-26	2025 REVISED BUDGET VS 2026 PRELIM BUDGET	
			\$ CHG.	% CHG.
LUNCH PROGRAM				
EXECUTIVE SALARIES	\$ 39,111	\$ 39,111	\$ -	0.0%
COOK SALARY	\$ 117,035	\$ 129,196	\$ 12,161	10.4%
FICA/MEDICARE	\$ 11,939	\$ 12,492	\$ 553	4.6%
PERA	\$ 11,094	\$ 12,248	\$ 1,154	10.4%
GROUP HEALTH	\$ 15,019	\$ 14,056	\$ (963)	-6.4%
GROUP LIFE INSURANCE	\$ 138	\$ 126	\$ (12)	-8.7%
TSA MATCH	\$ 1,300	\$ 1,300	\$ -	0.0%
WORKER COMP INS.	\$ 3,619	\$ 4,162	\$ 543	15.0%
FEES FOR SERVICES	\$ 1,000	\$ 1,000	\$ -	0.0%
TELEPHONE	\$ 345	\$ 345	\$ -	0.0%
UTILITIES	\$ 10,300	\$ 10,300	\$ -	0.0%
REPAIR AND MAINTENANCE	\$ 8,000	\$ 8,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 31,500	\$ 31,500	\$ -	0.0%
FOOD	\$ 180,000	\$ 180,000	\$ -	0.0%
COMMODITIES	\$ 45,000	\$ 45,000	\$ -	0.0%
MILK	\$ 22,000	\$ 22,000	\$ -	0.0%
EQUIPMENT PURCHASED	\$ 20,000	\$ 20,000	\$ -	0.0%
DUES AND MEMBERSHIPS	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 519,900	\$ 533,336	\$ 13,436	2.6%
BREAKFAST PROGRAM				
EXECUTIVE SALARIES	\$ 4,346	\$ 4,346	\$ -	0.0%
COOK SALARY	\$ 29,690	\$ 29,690	\$ -	0.0%
FICA/MEDICARE	\$ 2,602	\$ 2,602	\$ -	0.0%
PERA	\$ 2,553	\$ 2,553	\$ -	0.0%
GROUP HEALTH	\$ 2,971	\$ 3,149	\$ 178	6.0%
GROUP LIFE INSURANCE	\$ 43	\$ 41	\$ (2)	-4.7%
TSA MATCH	\$ 259	\$ 281	\$ 22	8.5%
GENERAL SUPPLIES	\$ 3,000	\$ 3,000	\$ -	0.0%
FOOD	\$ 40,500	\$ 40,500	\$ -	0.0%
MILK	\$ 14,500	\$ 14,500	\$ -	0.0%
TOTAL	\$ 100,464	\$ 100,662	\$ 198	0.2%
AFTER SCHOOL SNACK PROGRAM				
COOK SALARY	\$ 3,684	\$ 4,213	\$ 529	14.4%
FICA/MEDICARE	\$ 282	\$ 322	\$ 40	14.2%
PERA	\$ 276	\$ 316	\$ 40	14.5%
TOTAL	\$ 4,242	\$ 4,851	\$ 609	14.4%
ALA CARTE				
COOK SALARY	\$ 10,249	\$ 10,249	\$ -	0.0%
FICA/MEDICARE	\$ 782	\$ 782	\$ -	0.0%
PERA	\$ 769	\$ 769	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 18	\$ 17	\$ (1)	-5.6%
FOOD	\$ 9,200	\$ 9,200	\$ -	0.0%
TOTAL	\$ 21,018	\$ 21,017	\$ (1)	0.0%
SUMMER LUNCH PROGRAM				
COOK SALARY	\$ 3,878	\$ 3,878	\$ -	0.0%
FICA/MEDICARE	\$ 297	\$ 297	\$ -	0.0%
PERA	\$ 291	\$ 291	\$ -	0.0%
TOTAL	\$ 4,466	\$ 4,466	\$ -	0.0%
TOTAL FOOD SERVICE EXPENSE	\$ 650,090	\$ 664,332	\$ 14,242	2.2%

PINE RIVER-BACKUS SCHOOLS
TRANSPORTATION REVENUES
PRELIMINARY 2025-26 BUDGET

TRANSPORTATION REVENUE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
FEES	\$ 5,000	\$ 5,000	\$ -	0.0%
MISC LOCAL REVENUE	\$ 1,500	\$ 4,000	\$ 2,500	166.7%
SPEC ED GENERAL	\$ 179,590	\$ 179,590	\$ -	0.0%
GENERAL EDUCATION AID	\$ 687,364	\$ 710,070	\$ 22,706	3.3%
NONPUB PUPIL TRANSPORT AID	\$ 4,000	\$ 4,000	\$ -	0.0%
DAMAGED INSURANCE RECOVERY	\$ -	\$ -	\$ -	NA
TOTAL TRANSPORTATION REVENUE	\$ 877,454	\$ 902,660	\$ 25,206	2.9%

NOTES:

Transportation Revenues increase \$25,206 or 2.9% between budget cycles. General Transportation Aid is based on changes in pupil units and allowances as set by the State of Minnesota for transportation. Special Education Transportation Revenues are adjusted as an exact offset of Special Education Transportation Expenses. Transportation Fees include district field trip costs for busing.

PINE RIVER-BACKUS SCHOOLS
TRANSPORTATION EXPENSE SUMMARY
PRELIMINARY 2025-26 BUDGET

TRANSPORTATION EXPENSE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
REGULAR TO AND FROM SCHOOL	\$ 633,335	\$ 638,151	\$ 4,816	0.8%
SPECIAL ED TRANSPORTATION	\$ 179,590	\$ 179,588	\$ (2)	0.0%
TRANSPORTATION CAPITAL	\$ 161,639	\$ 175,000	\$ 13,361	8.3%
TOTAL TRANSPORTATION EXPENSE	\$ 974,564	\$ 992,739	\$ 18,175	1.9%

NOTES:

Transportation Expenses increase \$18,175 or 1.9% overall.

The budgets for Workers Compensation Insurance and Property Insurance are assumed to increase 15% for a total increase of \$4,850 between budgets. Also updated is the budget for Vehicle purchases at an increase of \$13,361.

PINE RIVER-BACKUS SCHOOLS
TRANSPORTATION EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

TRANSPORTATION EXPENSE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
REGULAR TO AND FROM SCHOOL				
EXECUTIVE SALARIES	\$ 55,120	\$ 55,120	\$ -	0.0%
DRIVER SALARY	\$ 374,422	\$ 374,422	\$ -	0.0%
FICA/MEDICARE	\$ 32,950	\$ 32,950	\$ -	0.0%
PERA	\$ 28,583	\$ 28,583	\$ -	0.0%
GROUP HEALTH	\$ 8,268	\$ 8,268	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 46	\$ 40	\$ (6)	-13.0%
TSA MATCH	\$ 557	\$ 529	\$ (28)	-5.0%
WORK COMP INS	\$ 7,305	\$ 8,402	\$ 1,097	15.0%
FEES FOR SERVICES	\$ 7,000	\$ 7,000	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 1,977	\$ 1,977	\$ -	0.0%
UTILITIES	\$ 5,375	\$ 5,375	\$ -	0.0%
INSURANCE	\$ 25,023	\$ 28,776	\$ 3,753	15.0%
LABOR	\$ 9,500	\$ 9,500	\$ -	0.0%
CONTRACTED TRANSPORTATION	\$ 10,000	\$ 10,000	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ (125,000)	\$ (125,000)	\$ -	0.0%
TRAVEL	\$ 1,000	\$ 1,000	\$ -	0.0%
SUPPLIES	\$ 50,000	\$ 50,000	\$ -	0.0%
GASOLINE	\$ 25,000	\$ 25,000	\$ -	0.0%
TIRES/BATTERIES/TUBES	\$ 6,000	\$ 6,000	\$ -	0.0%
DIESEL FUEL	\$ 105,000	\$ 105,000	\$ -	0.0%
DUES AND MEMBERSHIPS	\$ 5,209	\$ 5,209	\$ -	0.0%
TOTAL	\$ 633,335	\$ 638,151	\$ 4,816	0.8%
SPECIAL ED TRANSPORTATION				
DRIVER SALARY	\$ 85,568	\$ 85,568	\$ -	0.0%
FICA/MEDICARE	\$ 6,546	\$ 6,546	\$ -	0.0%
PERA	\$ 6,418	\$ 6,418	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 28	\$ 26	\$ (2)	-7.1%
INTERDEPARTMENTAL CHGBACK	\$ 81,030	\$ 81,030	\$ -	0.0%
TOTAL	\$ 179,590	\$ 179,588	\$ (2)	0.0%
TRANSPORTATION CAPITAL				
VEHICLE PURCHASE	\$ 161,639	\$ 175,000	\$ 13,361	8.3%
TOTAL	\$ 161,639	\$ 175,000	\$ 13,361	8.3%
TOTAL TRANSPORTATION EXPENSE	\$ 974,564	\$ 992,739	\$ 18,175	1.9%

PINE RIVER-BACKUS SCHOOLS
COMMUNITY SERVICE REVENUES
PRELIMINARY 2025-26 BUDGET

COMMUNITY SERVICE REVENUE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
COMMUNITY SERVICE	\$ 56,686	\$ 59,500	\$ 2,814	5.0%
YOUTH SPORTS	\$ 20,000	\$ 20,000	\$ -	0.0%
EARLY CHILDHOOD FAMILY ED	\$ 52,976	\$ 60,226	\$ 7,250	13.7%
SCHOOL READINESS	\$ 199,441	\$ 201,446	\$ 2,005	1.0%
PRE-SCHOOL SCREENING	\$ 2,736	\$ 2,736	\$ -	0.0%
DRIVER ED (CLASS / BEHIND THE WHEEL)	\$ 22,000	\$ 22,000	\$ -	0.0%
YOUTH DEVELOPMENT	\$ 7,808	\$ 7,808	\$ -	0.0%
AFTER-SCHOOL YOUTH ENRICHMENT	\$ 17,445	\$ 17,445	\$ -	0.0%
TOTAL COMMUNITY SERVICE REVENUE	\$ 379,092	\$ 391,161	\$ 12,069	3.2%

NOTES:

Community Service Revenue increases \$12,069 or 3.2% between budget cycles. An increase to Community Service Levies of \$14,016 overall is offset by a decrease to ECFE Aid of \$1,947.

The district participates in the state's Voluntary Pre-K program and receives additional funding for any students attending all-day preschool. The funds are received and booked through the General Fund as state aid as is the case with K-12 students generating aid. An end-of-year transfer is made between the General Fund and the Community Education - School Readiness Fund to offset expenses generated by the all-day preschool program. The 2025-26 transfer is assumed to be \$110,000 between funds.

The district has approval for Pathways II Early Learning Scholarships. The total allocation for each year is \$45,150.

PINE RIVER-BACKUS SCHOOLS
COMMUNITY SERVICE REVENUES
PRELIMINARY 2025-26 BUDGET

COMMUNITY SERVICE REVENUE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
COMMUNITY SERVICE				
LEVY	\$ 49,581	\$ 52,395	\$ 2,814	5.7%
CLASS FEES	\$ 3,000	\$ 3,000	\$ -	0.0%
INTEREST	\$ 3,000	\$ 3,000	\$ -	0.0%
DISPARITY REDUCTION AID	\$ 7	\$ 7	\$ -	0.0%
HMSTD/AG MARKET VALUE CREDIT	\$ 1,098	\$ 1,098	\$ -	0.0%
TOTAL	\$ 56,686	\$ 59,500	\$ 2,814	5.0%
YOUTH SPORTS				
SPORTS FEES	\$ 18,000	\$ 18,000	\$ -	0.0%
MISC	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 20,000	\$ 20,000	\$ -	0.0%
EARLY CHILDHOOD FAMILY ED				
ECFE LEVY	\$ 45,977	\$ 55,174	\$ 9,197	20.0%
ECFE AID	\$ 6,999	\$ 5,052	\$ (1,947)	-27.8%
TOTAL	\$ 52,976	\$ 60,226	\$ 7,250	13.7%
SCHOOL READINESS				
AID	\$ 44,291	\$ 46,296	\$ 2,005	4.5%
EARLY LEARNING PATHWAYS II GRANT	\$ 45,150	\$ 45,150	\$ -	0.0%
TRANSFER FROM OTHER FUND	\$ 110,000	\$ 110,000	\$ -	0.0%
TOTAL	\$ 199,441	\$ 201,446	\$ 2,005	1.0%
PRE-SCHOOL SCREENING				
PRE-SCHOOL SCREENING AID	\$ 2,736	\$ 2,736	\$ -	0.0%
TOTAL	\$ 2,736	\$ 2,736	\$ -	0.0%
DRIVER ED (CLASSROOM / BEHIND THE WHEEL)				
DRIVER ED CLASSROOM FEES	\$ 7,000	\$ 7,000	\$ -	0.0%
DRIVER ED BEHIND-THE WHEEL FEES	\$ 15,000	\$ 15,000	\$ -	0.0%
TOTAL	\$ 22,000	\$ 22,000	\$ -	0.0%
YOUTH DEVELOPMENT				
LEVY	\$ 7,808	\$ 7,808	\$ -	0.0%
TOTAL	\$ 7,808	\$ 7,808	\$ -	0.0%
AFTER-SCHOOL YOUTH ENRICHMENT				
LEVY	\$ 14,445	\$ 14,445	\$ -	0.0%
CLASS FEES	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 17,445	\$ 17,445	\$ -	0.0%
TOTAL COMMUNITY SERVICE REVENUE	\$ 379,092	\$ 391,161	\$ 12,069	3.2%

PINE RIVER-BACKUS SCHOOLS
COMMUNITY SERVICE EXPENSE SUMMARY
PRELIMINARY 2025-26 BUDGET

COMMUNITY SERVICE EXPENSE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
COMMUNITY SERVICE	\$ 96,258	\$ 82,502	\$ (13,756)	-14.3%
YOUTH SPORTS	\$ 39,213	\$ 39,909	\$ 696	1.8%
EARLY CHILDHOOD FAMILY ED	\$ 98,816	\$ 99,369	\$ 553	0.6%
EARLY PATHWAYS II GRANT	\$ 21,724	\$ 21,848	\$ 124	0.6%
SCHOOL READINESS	\$ 181,734	\$ 183,042	\$ 1,308	0.7%
PRESCHOOL SCREENING	\$ 6,060	\$ 6,060	\$ -	0.0%
DRIVER ED-CLASSROOM	\$ 4,965	\$ 5,002	\$ 37	0.7%
DRIVER ED-BEHIND THE WHEEL	\$ 15,643	\$ 15,303	\$ (340)	-2.2%
AFTER SCHOOL YOUTH ENRICHMENT	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL COMMUNITY SERVICE EXPENSE	\$ 467,413	\$ 456,035	\$ (11,378)	-2.4%

NOTES:

Community Education expenses show a decrease of \$11,378 or 2.4% overall. Adjustments to staff salary/benefit budgets between program areas are offset by a decrease to Unemployment costs of \$14,360.

PINE RIVER-BACKUS SCHOOLS
COMMUNITY SERVICE EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

COMMUNITY SERVICE EXPENSE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
COMMUNITY SERVICE				
SEC CLER OTH SAL	\$ 22,428	\$ 22,428	\$ -	0.0%
FICA/MEDICARE	\$ 1,704	\$ 1,704	\$ -	0.0%
PERA	\$ 1,682	\$ 1,682	\$ -	0.0%
GROUP HEALTH	\$ 1,654	\$ 1,654	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 35	\$ 31	\$ (4)	-11.4%
WORK COMP INS	\$ 4,053	\$ 4,661	\$ 608	15.0%
UNEMPLOYMENT COMPENSATION	\$ 14,360	\$ -	\$ (14,360)	-100.0%
FEES FOR SERVICES	\$ 6,500	\$ 6,500	\$ -	0.0%
ADVERTISING / PROMOTION	\$ 8,000	\$ 8,000	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 1,122	\$ 1,122	\$ -	0.0%
UTILITIES	\$ 1,020	\$ 1,020	\$ -	0.0%
TRAVEL	\$ 600	\$ 600	\$ -	0.0%
PAYMENTS TO MN DISTRICTS	\$ 29,665	\$ 29,665	\$ -	0.0%
GENERAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
DUES	\$ 935	\$ 935	\$ -	0.0%
TRA/PERA SPECIAL FUNDING STATE	\$ 1,000	\$ 1,000	\$ -	0.0%
BUILDING USE CHARGEBACK	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 96,258	\$ 82,502	\$ (13,756)	-14.3%
YOUTH SPORTS				
DIRECTOR SALARY	\$ 19,388	\$ 19,824	\$ 436	2.2%
SEC CLER OTH SAL	\$ 282	\$ 282	\$ -	0.0%
FICA/MEDICARE	\$ 1,486	\$ 1,501	\$ 15	1.0%
PERA	\$ 21	\$ 21	\$ -	0.0%
TRA	\$ 1,696	\$ 1,883	\$ 187	11.0%
GROUP HEALTH	\$ 2,517	\$ 2,574	\$ 57	2.3%
GROUP LIFE INSURANCE	\$ 6	\$ 6	\$ -	0.0%
TSA MATCH	\$ 67	\$ 68	\$ 1	1.5%
FEES FOR SERVICES	\$ 3,750	\$ 3,750	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 4,000	\$ 4,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 6,000	\$ 6,000	\$ -	0.0%
TOTAL	\$ 39,213	\$ 39,909	\$ 696	1.8%
EARLY CHILDHOOD FAMILY ED				
TEACHER SALARY	\$ 31,924	\$ 31,924	\$ -	0.0%
AIDE SALARY	\$ 22,434	\$ 22,434	\$ -	0.0%
FICA/MEDICARE	\$ 4,063	\$ 4,094	\$ 31	0.8%
PERA	\$ 1,683	\$ 1,683	\$ -	0.0%
TRA	\$ 2,793	\$ 3,033	\$ 240	8.6%
GROUP HEALTH	\$ 11,054	\$ 11,340	\$ 286	2.6%
GROUP LIFE INSURANCE	\$ 40	\$ 36	\$ (4)	-10.0%
TSA MATCH	\$ 320	\$ 320	\$ -	0.0%
FEES FOR SERVICES	\$ 2,000	\$ 2,000	\$ -	0.0%
INTERDEPARTMENTAL SERVICES	\$ 20,505	\$ 20,505	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 98,816	\$ 99,369	\$ 553	0.6%

PINE RIVER-BACKUS SCHOOLS
COMMUNITY SERVICE EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

COMMUNITY SERVICE EXPENSE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
EARLY CHILDHOOD PATHWAYS II GRANT				
PATHWAYS II - TEACHER SALARY	\$ 16,620	\$ 16,620	\$ -	0.0%
PATHWAYS II - FICA	\$ 1,271	\$ 1,271	\$ -	0.0%
PATHWAYS II - TRA	\$ 1,454	\$ 1,579	\$ 125	8.6%
PATHWAYS II - HEALTH INS	\$ 2,263	\$ 2,263	\$ -	0.0%
PATHWAYS II - GROUP LIFE INS	\$ 6	\$ 5	\$ (1)	-16.7%
PATHWAYS II - TSA MATCH	\$ 110	\$ 110	\$ -	0.0%
TOTAL	\$ 21,724	\$ 21,848	\$ 124	0.6%
SCHOOL READINESS				
TEACHER SALARY	\$ 114,367	\$ 114,367	\$ -	0.0%
AIDE SALARY	\$ 22,758	\$ 22,758	\$ -	0.0%
FICA/MEDICARE	\$ 10,411	\$ 10,436	\$ 25	0.2%
PERA	\$ 1,707	\$ 1,707	\$ -	0.0%
TRA	\$ 10,007	\$ 10,865	\$ 858	8.6%
GROUP HEALTH	\$ 21,498	\$ 21,927	\$ 429	2.0%
GROUP LIFE INSURANCE	\$ 66	\$ 62	\$ (4)	-6.1%
TSA MATCH	\$ 920	\$ 920	\$ -	0.0%
TOTAL	\$ 181,734	\$ 183,042	\$ 1,308	0.7%
PRESCHOOL SCREENING				
TEACHER SALARY	\$ 2,865	\$ 2,865	\$ -	0.0%
INSTR AIDE SAL	\$ 631	\$ 631	\$ -	0.0%
LICENSED NURSE	\$ 715	\$ 715	\$ -	0.0%
FICA/MEDICARE	\$ 324	\$ 324	\$ -	0.0%
PERA	\$ 47	\$ 47	\$ -	0.0%
TRA	\$ 278	\$ 278	\$ -	0.0%
FEES FOR SERVICES	\$ 200	\$ 200	\$ -	0.0%
ECS GENERAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	6,060	6,060	\$ -	0.0%
DRIVER ED-CLASSROOM				
TEACHER SALARY	\$ 4,185	\$ 4,185	\$ -	0.0%
FICA/MEDICARE	\$ 320	\$ 320	\$ -	0.0%
TRA	\$ 360	\$ 397	\$ 37	10.3%
INSTRUCTIONAL SUPPLIES	\$ 100	\$ 100	\$ -	0.0%
TOTAL DRIVER ED-CLASSROOM	\$ 4,965	\$ 5,002	\$ 37	0.7%
DRIVER ED-BEHIND THE WHEEL				
TEACHER SALARY	\$ 12,000	\$ 12,000	\$ -	0.0%
FICA/MEDICARE	\$ 918	\$ 918	\$ -	0.0%
TRA	\$ 925	\$ 585	\$ (340)	-36.8%
REPAIRS AND MAINTENANCE	\$ 800	\$ 800	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 15,643	\$ 15,303	\$ (340)	-2.2%

PINE RIVER-BACKUS SCHOOLS
COMMUNITY SERVICE EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

COMMUNITY SERVICE EXPENSE	REVISED BUDGET 2024-25	PRELIMINARY BUDGET 2025-26	2025 REVISED BUDGET VS 2026 PRELIM BUDGET	
			\$ CHG.	% CHG.
AFTER SCHOOL YOUTH ENRICHMENT				
FEES FOR SERVICES	\$ 2,000	\$ 2,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL COMMUNITY SERVICE	\$ 467,413	\$ 456,035	\$ (11,378)	-2.4%

PINE RIVER-BACKUS SCHOOLS
 OPERATING CAPITAL REVENUES
 PRELIMINARY 2025-26 BUDGET

OPERATING CAPITAL REVENUE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
OPERATING CAPITAL LEVY	\$ 218,626	\$ 220,994	\$ 2,368	1.1%
DONATIONS	\$ -	\$ -	\$ -	NA
MISC LOCAL REVENUE	\$ -	\$ -	\$ -	NA
OPERATING CAPITAL STATE AID	\$ 1,786	\$ 1,856	\$ 70	3.9%
LONG TERM FACILITIES MAINTENANCE LEVY	\$ 369,680	\$ 170,983	\$ (198,697)	-53.7%
ARPA FUNDS - CASS COUNTY	\$ -	\$ -	\$ -	NA
TOTAL OPERATING CAPITAL REVENUE	\$ 590,092	\$ 393,833	\$ (196,259)	-33.3%

NOTES:

Operating Capital Revenues are generated through the Certified 2024 Pay 2025 Levy and State Aid.

With the 2025-26 budget, the district will see a total of \$360,164 in Long Term Facilities Maintenance Revenue. The district issued bonds to fund the High School Office/Entrance/Hallways renovations. A levy adjustment of \$175,825 is made between the General Fund and Debt Service to cover the amount of principal/interest payments on the LTFM bond. The revenue shown above is the remainder of LTFM levy funding for capital projects with prior year adjustments.

During the 2024-25 budget cycle the district also levied \$238,715 to cover a districtwide fire alarm replacement project. The expenses were booked in 2023-24, the revenue was recognized in 2024-25. There is no additional revenue scheduled for projects in the current budget cycle.

PINE RIVER-BACKUS SCHOOLS
OPERATING CAPITAL EXPENSE SUMMARY
PRELIMINARY 2025-26 BUDGET

CAPITAL EXPENSE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
BUILDING IMPROVEMENTS	\$ 304,826	\$ 143,239	\$ (161,587)	-53.0%
FEDERALLY FUNDED PROJECTS - ESSER	\$ -	\$ -	\$ -	NA
TECHNOLOGY	\$ 79,100	\$ 79,100	\$ -	0.0%
LONG TERM FACILITY MAINTENANCE	\$ 105,330	\$ 156,220	\$ 50,890	48.3%
TOTAL OPERATING CAPITAL EXPENSE	\$ 489,256	\$ 378,559	\$ (110,697)	-22.6%

NOTES:

Operating Capital expenses decrease \$110,697 between budget cycles.

	Preliminary	
Operating Capital Projects:		
Retrofit Classrooms 12, 45 & 16	\$ 79,439	
Upgrades to Radios	\$ 17,700	
Buildings & Grounds Equipment	\$ 26,100	
Add Bottle Filler Drinking Fountains (2) in Elem	\$ 5,000	
Classroom Furniture (annual)	\$ 15,000	Capital
	\$ 143,239	
Technology Projects:		
Total Tech Capital Budget	\$ 79,100	Technology
	\$ 79,100	
Long Term Facilities Maintenance Projects:		
Air Conditioning Buildings & Grounds Office	\$ 18,000	
Replace Faucet Loops - Elem (20)	\$ 1,300	
LED Lights - Performance & HS Gyms	\$ 27,000	
Parking Lot / Sidewalk Repairs	\$ 47,000	
Gym Floor Maintenance - Annual	\$ 12,920	
H&S Projects - Annual	\$ 30,000	
Deferred Maintenance Projects - Annual	\$ 20,000	LTFM
	\$ 156,220	

PINE RIVER-BACKUS SCHOOLS
 OPERATING CAPITAL EXPENSE DETAIL
 PRELIMINARY 2025-26 BUDGET

CAPITAL EXPENSE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
DISTRICTWIDE CAPITAL				
NURSE HYGIENE SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
FEES FOR SERVICES	\$ 2,000	\$ -	\$ (2,000)	-100.0%
DISTRICT WIDE BUILDING IMPROVEMENTS	\$ 138,652	\$ 116,139	\$ (22,513)	-16.2%
GENERAL EQUIPMENT	\$ 163,174	\$ 26,100	\$ (137,074)	-84.0%
TOTAL	\$ 304,826	\$ 143,239	\$ (161,587)	-53.0%
TECHNOLOGY				
TECHNOLOGY EQUIPMENT INSTRUCTIONAL	\$ 79,100	\$ 79,100	\$ -	0.0%
TOTAL	\$ 79,100	\$ 79,100	\$ -	0.0%
LONG TERM FACILITY MAINTENANCE				
PHYSICAL HAZARD CONTROL - H&S	\$ 3,000	\$ 3,000	\$ -	0.0%
HAZARDOUS SUBSTANCE - H&S	\$ 7,500	\$ 5,000	\$ (2,500)	-33.3%
HEALTH & SAFETY MGMT - H&S	\$ 6,000	\$ 6,500	\$ 500	8.3%
FIRE CODE COMPLIANCE - H&S	\$ 35,000	\$ 12,500	\$ (22,500)	-64.3%
BLDG HARDWARE & EQUIP	\$ 8,500	\$ 1,300	\$ (7,200)	-84.7%
INTERIOR SURFACES	\$ -	\$ 12,920	\$ 12,920	NA
MECHANICAL	\$ 22,830	\$ 18,000	\$ (4,830)	-21.2%
SITE GROUNDS - DEF MAINT	\$ 7,500	\$ 50,000	\$ 42,500	566.7%
BUILDINGS - DEF MAINT	\$ 15,000	\$ 20,000	\$ 5,000	33.3%
TOTAL	\$ 105,330	\$ 156,220	\$ 50,890	48.3%
TOTAL OPERATING CAPITAL	\$ 489,256	\$ 378,559	\$ (110,697)	-22.6%

PINE RIVER-BACKUS SCHOOLS
 BUILDING CONSTRUCTION REVENUES / EXPENSES
 PRELIMINARY 2025-26 BUDGET

BUILDING CONSTRUCTION REVENUE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
EARNED INVESTMENTS	\$ -	\$ -	\$ -	NA
SALE OF BONDS	\$ -	\$ -	\$ -	NA
LTFM TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	NA
TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	NA
TOTAL BUILDING CONSTRUCTION REVENUE	\$ -	\$ -	\$ -	NA

NOTES:

There are no new funding sources planned for 2025-26 Building Construction projects.

BUILDING CONSTRUCTION EXPENSE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
CONSTRUCTION FEES FOR SERVICES	\$ -	\$ -	\$ -	NA
BUILDINGS - OTHER	\$ -	\$ -	\$ -	NA
FUND TRANSFERS OUT	\$ -	\$ -	\$ -	NA
TOTAL BUILDING CONSTRUCTION EXPENSE	\$ -	\$ -	\$ -	NA

NOTES :

There are no bonded construction projects planned for 2025-26.

PINE RIVER-BACKUS SCHOOLS
DEBT SERVICE REVENUES / EXPENSES
PRELIMINARY 2025-26 BUDGET

DEBT SERVICE REVENUE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
LEVY	\$ 536,146	\$ 418,363	\$ (117,783)	-22.0%
MISCELLANEOUS TAX	\$ -	\$ -	\$ -	NA
INTEREST	\$ 20,000	\$ 20,000	\$ -	0.0%
DISPARITY REDUCTION AID	\$ 29	\$ 29	\$ -	0.0%
HMSTD & AG MKT VALUE CREDIT	\$ 5,111	\$ 5,111	\$ -	0.0%
SCHOOL BUILDING BOND AG CREDIT	\$ 38,397	\$ 38,397	\$ -	0.0%
SALE OF BONDS	\$ -	\$ -	\$ -	NA
TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	NA
EARN INVESTMENT - PNB QZAB	\$ -	\$ -	\$ -	NA
EARN INVESTMENT - MN B&T QZAB	\$ 8,140	\$ -	\$ (8,140)	-100.0%
TOTAL DEBT REDEMPTION REVENUE	\$ 607,823	\$ 481,900	\$ (125,923)	-20.7%

NOTES:

Debt Service Revenues are funded primarily through the 2024 Pay 2025 Levy and are based on actual amounts paid on outstanding debt. Earn Investment lines cover interest earned on the district's QZAB bond. This bond was paid off in February 2025 and no longer generates interest.

DEBT SERVICE EXPENSE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
PRINCIPAL PAYMENTS	\$ 1,348,121	\$ 420,000	\$ (928,121)	-68.8%
INTEREST EXPENSE	\$ 79,605	\$ 68,605	\$ (11,000)	-13.8%
FEES	\$ 3,500	\$ 3,500	\$ -	0.0%
BOND REFUNDING	\$ -	\$ -	\$ -	NA
TOTAL DEBT REDEMPTION EXPENSE	\$ 1,431,226	\$ 492,105	\$ (939,121)	-65.6%

NOTES:

Principal Payments include the 2017 LTFM Bond payment of \$130,000, the 2020A General Obligation Bond of \$50,000 and the 2020B Refunding Bond of \$225,000. Also included for 2024-25 is the \$895,000 payoff of the 2009 QZAB with Minnesota Bank & Trust.

Interest Payments include the 2017 LTFM Bond payment of \$31,900, the 2020A General Obligation Bond of \$7,100 and the 2020B Refunding Bond of \$40,605. Payments are made in two installments August 2022 and February 2023.

Fees for Services includes fees paid for the processing and servicing of all district bonds.

PINE RIVER-BACKUS SCHOOLS
SCHOLARSHIP FUND REVENUES
PRELIMINARY 2025-26 BUDGET

SCHOLARSHIP REVENUE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
GOOD CITIZENSHIP				
INTEREST	\$ -	\$ -	\$ -	NA
TOTAL	\$ -	\$ -	\$ -	NA
GORDON AND VELVA MARSHALL				
INTEREST	\$ 300	\$ 300	\$ -	0.0%
TOTAL	\$ 300	\$ 300	\$ -	0.0%
ALFRED WEISE				
INTEREST	\$ 85	\$ 85	\$ -	0.0%
TOTAL	\$ 85	\$ 85	\$ -	0.0%
ELIZABETH REIGHARD & CALVIN FILLINGS				
INTEREST	\$ 75	\$ 75	\$ -	0.0%
TOTAL	\$ 75	\$ 75	\$ -	0.0%
LCF EVELYN W. BERG				
DONATIONS	\$ 2,800	\$ 2,800	\$ -	0.0%
TOTAL	\$ 2,800	\$ 2,800	\$ -	0.0%
SHEILA JOAN ANDERSON				
INTEREST	\$ 15	\$ 15	\$ -	0.0%
TOTAL	\$ 15	\$ 15	\$ -	0.0%
DENNIS HEEMSTRA MEMORIAL SCHOLARSHIP				
INTEREST	\$ 4,500	\$ 4,500	\$ -	0.0%
TOTAL	\$ 4,500	\$ 4,500	\$ -	0.0%
PR-B SCHOLARSHIP				
INTEREST	\$ 75	\$ 75	\$ -	0.0%
DONATIONS	\$ 25,000	\$ 25,000	\$ -	0.0%
TOTAL	\$ 25,075	\$ 25,075	\$ -	0.0%
EVAN LINDQUIST MEMORIAL SCHOLARSHIP				
INTEREST	\$ 400	\$ 400	\$ -	0.0%
TOTAL	\$ 400	\$ 400	\$ -	0.0%
EARL & VIOLET FENTON SCHOLARSHIP				
INTEREST	\$ 60	\$ 60	\$ -	0.0%
TOTAL	\$ 60	\$ 60	\$ -	0.0%
TOTAL SCHOLARSHIP FUND REVENUE	\$ 33,310	\$ 33,310	\$ -	0.0%

NOTES:

All Scholarship revenue is funded through donations or interest earned on invested accounts.

PINE RIVER-BACKUS SCHOOLS
SCHOLARSHIP EXPENSE DETAIL
PRELIMINARY 2025-26 BUDGET

SCHOLARSHIP EXPENSE	REVISED	PRELIMINARY	2025 REVISED BUDGET	
	BUDGET	BUDGET	VS 2026 PRELIM BUDGET	
	2024-25	2025-26	\$ CHG.	% CHG.
GOOD CITIZENSHIP	\$ 250	\$ 250	\$ -	0.0%
GORDON AND VELVA MARSHALL	\$ 5,000	\$ 5,000	\$ -	0.0%
ALFRED WEISE	\$ 1,000	\$ 1,500	\$ 500	50.0%
G.E. HENDERSON/CLASS OF 1944	\$ -	\$ -	\$ -	NA
ELIZABETH REIGHARD & CALVIN FILLINGS	\$ 500	\$ 500	\$ -	0.0%
LCF EVELYN W. BERG	\$ 4,000	\$ 5,000	\$ 1,000	25.0%
SHEILA JOAN ANDERSON	\$ -	\$ 1,000	\$ 1,000	NA
DENNIS HEEMSTRA	\$ 12,000	\$ 8,000	\$ (4,000)	-33.3%
MARY FELTON	\$ -	\$ -	\$ -	NA
PRB SCHOLARSHIP	\$ 32,700	\$ 38,600	\$ 5,900	18.0%
EVAN LINDQUIST MEMORIAL SCHOLARSHIP	\$ 8,000	\$ 4,000	\$ (4,000)	-50.0%
EARL & VIOLET FENTON	\$ 1,000	\$ 500	\$ (500)	-50.0%
TOTAL SCHOLARSHIP FUND EXPENSE	\$ 64,450	\$ 64,350	\$ (100)	-0.2%

NOTES:

Scholarship Expenses include all scholarships awarded at the May 2025 Scholarship Awards ceremony. These scholarships are paid upon successful completion of the first semester at a post-secondary institution. Any variance between Preliminary and Revised Budgets account for scholarships not claimed by the March 31st deadline.

The PRB Scholarship expense line includes the Pine River-Backus Scholarship Drawing, Crow Wing Power Scholarships, Steve & Tammy Cox Scholarships, STRIVE Scholarships, Sigler Scholarships and Backus Legion Scholarships and various other scholarships processed through the district.

PINE RIVER-BACKUS SCHOOLS
STUDENT ACTIVITY FUND
PRELIMINARY 2025-26 BUDGET

STUDENT ACTIVITY FUND	END	ACTIVITY		NET	END
	BALANCE	2024-2025		ACTIVITY	BALANCE
	6/30/2024	Revenue	Expense	2024-25	6/30/2025
	2024-25	<i>Updated 5/29/2025</i>			2025-26
ACCOUNTS:	BUDGET				BUDGET
Elem Choir	\$ 7,395.96	\$ -	\$ -	\$ -	\$ 7,395.96
Elem Sped - Z Fund	\$ 1,416.03	\$ -	\$ (10.00)	\$ (10)	\$ 1,406.03
Elementary General	\$ 3,877.97	\$ 1,325.14	\$ (10.00)	\$ 1,315	\$ 5,193.11
Elem Student Council	\$ 206.83	\$ 213.00	\$ (111.64)	\$ 101	\$ 308.19
Elem Yearbook	\$ 6,978.13	\$ 402.70	\$ (694.40)	\$ (292)	\$ 6,686.43
Jim Tehennepe	\$ 8,018.13	\$ -	\$ -	\$ -	\$ 8,018.13
HELP Fund	\$ 13,611.32	\$ 339.79	\$ (4,546.42)	\$ (4,207)	\$ 9,404.69
Greg Jadwin	\$ 4,774.91	\$ 550.00	\$ (359.50)	\$ 191	\$ 4,965.41
ALC	\$ 223.40	\$ -	\$ -	\$ -	\$ 223.40
Concessions	\$ 3,184.71	\$ -	\$ (448.99)	\$ (449)	\$ 2,735.72
Business Prof of America	\$ 4,143.35	\$ -	\$ -	\$ -	\$ 4,143.35
French	\$ 334.90	\$ 489.61	\$ (489.00)	\$ 1	\$ 335.51
HS Choir	\$ 2,930.11	\$ 156.00	\$ -	\$ 156	\$ 3,086.11
Band	\$ 846.94	\$ 200.00	\$ (480.00)	\$ (280)	\$ 566.94
Special Education	\$ 5,933.09	\$ 1,948.95	\$ -	\$ 1,949	\$ 7,882.04
Elem Sped - 5/6 Lucky Bobbers	\$ 333.84	\$ -	\$ -	\$ -	\$ 333.84
Football	\$ 3,486.28	\$ 9,857.00	\$ (5,329.34)	\$ 4,528	\$ 8,013.94
Boys Basketball	\$ 977.10	\$ 1,679.86	\$ (874.28)	\$ 806	\$ 1,782.68
Girls Basketball	\$ 1,973.49	\$ 1,633.00	\$ -	\$ 1,633	\$ 3,606.49
Wrestling	\$ 3,888.01	\$ 1,528.00	\$ (2,440.38)	\$ (912)	\$ 2,975.63
Baseball	\$ 1,705.85	\$ 3,674.35	\$ (2,387.50)	\$ 1,287	\$ 2,992.70
Cross Country	\$ 1,262.57	\$ -	\$ -	\$ -	\$ 1,262.57
Boys Golf	\$ 423.57	\$ -	\$ (382.75)	\$ (383)	\$ 40.82
Girls Golf	\$ 1,361.53	\$ 757.00	\$ (611.67)	\$ 145	\$ 1,506.86
Track	\$ 844.35	\$ -	\$ -	\$ -	\$ 844.35
Volleyball	\$ 9,578.73	\$ 7,615.00	\$ (4,971.03)	\$ 2,644	\$ 12,222.70
Travel Volleyball	\$ -	\$ 1,766.00	\$ (1,630.72)	\$ 135	\$ 135.28
Cheer	\$ 3,861.36	\$ (1,828.00)	\$ (730.56)	\$ (2,559)	\$ 1,302.80
Softball	\$ 149.44	\$ 3,595.00	\$ (2,591.50)	\$ 1,004	\$ 1,152.94
Dance	\$ 5,223.68	\$ -	\$ -	\$ -	\$ 5,223.68
Band/Choir Fundraiser	\$ 30,491.67	\$ 81,348.21	\$ (101,499.84)	\$ (20,152)	\$ 10,340.04
Musical/Drama	\$ 4,330.71	\$ 2,620.25	\$ (1,360.84)	\$ 1,259	\$ 5,590.12
Robotics	\$ 9,751.19	\$ 10,591.45	\$ (8,534.87)	\$ 2,057	\$ 11,807.77
Trap Team	\$ 2,945.28	\$ 24,389.24	\$ (27,334.52)	\$ (2,945)	\$ -
AD General	\$ 3,790.97	\$ -	\$ (2,050.00)	\$ (2,050)	\$ 1,740.97
Class Accounts	\$ 2,644.97	\$ 16,432.10	\$ (9,855.80)	\$ 6,576	\$ 9,221.27
High School General	\$ (68.20)	\$ 620.80	\$ (573.44)	\$ 47	\$ (20.84)
Student Council	\$ 1,053.36	\$ 1,420.00	\$ (1,122.90)	\$ 297	\$ 1,350.46
National Honor Society	\$ 245.72	\$ 3,486.00	\$ (1,130.81)	\$ 2,355	\$ 2,600.91
HS Yearbook	\$ 5,749.65	\$ 2,405.00	\$ (6,547.47)	\$ (4,142)	\$ 1,607.18
Speech	\$ 2,650.95	\$ 243.00	\$ -	\$ 243	\$ 2,893.95
Book Club	\$ 3,410.60	\$ -	\$ (1,480.37)	\$ (1,480)	\$ 1,930.23
PROM	\$ 6,335.39	\$ 5,309.20	\$ (6,300.87)	\$ (992)	\$ 5,343.72
TOTAL STUDENT ACTIVITY FUND	\$ 172,277.84	\$ 184,767.65	\$ (196,891.41)	\$ (12,124)	\$ 160,154.08

PRELIMINARY 2025-26 BUDGET SUPPLEMENTAL - REVENUES

	REVISED BUDGET 2024-25	PRELIMINARY BUDGET 2025-26	2025 REVISED BUDGET VS 2026 PRELIM BUDGET		PAGE # REFERENCE
			\$ CHG.	% CHG.	
TOTAL GENERAL FUND REVENUE	\$ 12,070,604	\$ 12,787,267	\$ 716,663	5.9%	6
Local Revenues					
Local Levy	\$ 709,529	\$ 806,196	\$ 96,667	13.6%	7
State Revenues					
General Education Aid	\$ 6,003,662	\$ 6,420,827	\$ 417,165	6.9%	7
Special Education Aid	\$ 1,794,782	\$ 1,859,944	\$ 65,162	3.6%	7
Compensatory Aid	\$ 1,703,780	\$ 1,824,355	\$ 120,575	7.1%	7-8
TOTAL FOOD SERVICE REVENUE	\$ 688,223	\$ 688,223	\$ -	0.0%	43
TOTAL TRANSPORTATION REVENUE	\$ 877,454	\$ 902,660	\$ 25,206	2.9%	46
General Education Transportation Aid	\$ 687,364	\$ 710,070	\$ 22,706	3.3%	46
Misc Revenue	\$ 1,500	\$ 4,000	\$ 2,500	166.7%	46
TOTAL COMMUNITY SERVICE REVENUE	\$ 379,092	\$ 391,161	\$ 12,069	3.2%	49
Levy - Community Ed & ECFE	\$ 95,558	\$ 107,569	\$ 12,011	12.6%	50
TOTAL OPERATING CAPITAL REVENUE	\$ 590,092	\$ 393,833	\$ (196,259)	-33.3%	55
Levy - Operating Capital	\$ 218,626	\$ 220,994	\$ 2,368	1.1%	55
Levy - LTFM (FY25 Fire Alarm Replacement)	\$ 369,680	\$ 170,983	\$ (198,697)	-53.7%	55
TOTAL BUILDING CONSTR. REVENUE	\$ -	\$ -	\$ -	NA	58
TOTAL DEBT REVENUE	\$ 607,823	\$ 481,900	\$ (125,923)	-20.7%	59
SCHOLARSHIP TOTAL	\$ 38,310	\$ 38,310	\$ -	0.0%	60
STUDENT ACTIVITY FUND	\$ -	\$ -	\$ -	NA	62
OVERALL REVENUE TOTAL - ALL FUNDS	\$ 15,251,598	\$ 15,683,354	\$ 431,756	2.8%	

PRELIMINARY 2025-26 BUDGET SUPPLEMENTAL - EXPENSES

	REVISED BUDGET 2024-25	PRELIMINARY BUDGET 2025-26	2025 REVISED BUDGET VS 2025 PRELIM BUDGET		PAGE # REFERENCE
			\$ CHG.	% CHG.	
DISTRICTWIDE TOTAL	\$ 2,573,540	\$ 2,533,002	\$ (40,538)	-1.6%	10
Paid Family Medical Leave Payroll Tax	\$ -	\$ 17,884	\$ 17,884	NA	11
Election Fees for Services	\$ 30,000	\$ 5,000	\$ (25,000)	-83.3%	12
Staff Development Salary/Benefits	\$ 128,872	\$ 91,993	\$ (36,879)	-28.6%	12
Buildings & Grounds Salary/Benefits	\$ 611,872	\$ 586,184	\$ (25,688)	-4.2%	13
Worker Compensation **Districtwide**	\$ 127,253	\$ 146,342	\$ 19,089	15.0%	
Property Insurance **Districtwide**	\$ 116,756	\$ 134,269	\$ 17,513	15.0%	
ELEMENTARY TOTAL	\$ 4,495,625	\$ 4,547,680	\$ 52,055	1.2%	15
Elementary Salary / Benefits					
General Education	\$ 1,296,353	\$ 1,230,789	\$ (65,564)	-5.1%	17-24
Compensatory	\$ 1,023,453	\$ 1,034,601	\$ 11,148	1.1%	17-24
Learn & Development	\$ 171,404	\$ 176,606	\$ 5,202	3.0%	17-24
School Library	\$ 19,469	\$ 18,496	\$ (973)	NA	17-24
Third Party Billing	\$ -	\$ 102,650	\$ 102,650	NA	17-24
Gifted & Talented	\$ 13,724	\$ 13,924	\$ 200	1.5%	17-24
Title I	\$ 333,922	\$ 457,412	\$ 123,490	37.0%	17-24
Special Education	\$ 1,290,937	\$ 1,171,547	\$ (119,390)	-9.2%	17-24
LCTS Collaboration	\$ 82,380	\$ 82,370	\$ (10)	0.0%	17-24
<i>Subtotal Elementary Salary / Benefits</i>	<i>\$ 4,231,642</i>	<i>\$ 4,288,395</i>	<i>\$ 56,753</i>	<i>1.3%</i>	
HIGH SCHOOL TOTAL	\$ 3,992,440	\$ 3,992,705	\$ 265	0.0%	25
High School Salary / Benefits					
General Education	\$ 1,711,044	\$ 1,696,351	\$ (14,693)	-0.9%	28-40
Compensatory	\$ 596,646	\$ 606,395	\$ 9,749	1.6%	28-40
School Library	\$ 22,031	\$ 15,802	\$ (6,229)	NA	28-40
Third Party Billing	\$ 38,282	\$ -	\$ (38,282)	-100.0%	28-40
School Support Personnel	\$ 43,554	\$ 40,617	\$ (2,937)	-6.7%	28-40
Post Season Coaching	\$ 20,292	\$ 20,332	\$ 40	0.2%	28-40
Special Education	\$ 802,558	\$ 852,950	\$ 50,392	6.3%	28-40
LCTS Collaboration	\$ 43,084	\$ 43,182	\$ 98	0.2%	28-40
Career/Tech Education	\$ 74,588	\$ 80,413	\$ 5,825	7.8%	28-40
<i>Subtotal High School Salary / Benefits</i>	<i>\$ 3,352,079</i>	<i>\$ 3,356,042</i>	<i>\$ 3,963</i>	<i>0.1%</i>	
ALP PROGRAM TOTAL	\$ 399,774	\$ 426,659	\$ 26,885	6.7%	41
ALP Salary/Benefits	\$ 360,409	\$ 387,294	\$ 26,885	7.5%	42
FOOD SERVICE TOTAL	\$ 650,090	\$ 664,332	\$ 14,242	2.2%	44
Food Service Salary/Benefits	\$ 262,245	\$ 276,487	\$ 14,242	5.4%	45
TRANSPORTATION	\$ 974,564	\$ 992,739	\$ 18,175	1.9%	47
Vehicles	\$ 161,639	\$ 175,000	\$ 13,361	8.3%	48

PRELIMINARY 2025-26 BUDGET SUPPLEMENTAL - EXPENSES

	REVISED BUDGET 2024-25	PRELIMINARY BUDGET 2025-26	2025 REVISED BUDGET VS 2025 PRELIM BUDGET		PAGE # REFERENCE
			\$ CHG.	% CHG.	
COMMUNITY ED TOTAL	\$ 467,413	\$ 456,035	\$ (11,378)	-2.4%	51
Community Ed Unemployment	\$ 14,360	\$ -	\$ (14,360)	NA	52
CAPITAL TOTAL	\$ 489,256	\$ 378,559	\$ (110,697)	-22.6%	56
Building Improvements	\$ 304,826	\$ 143,239	\$ (161,587)	-53.0%	57
Technology	\$ 79,100	\$ 79,100	\$ -	0.0%	57
Long Term Facility Maintenance	\$ 105,330	\$ 156,220	\$ 50,890	48.3%	57
CONSTRUCTION TOTAL	\$ -	\$ -	\$ -	NA	58
DEBT SERVICE TOTAL	\$ 1,431,226	\$ 492,105	\$ (939,121)	-65.6%	59
SCHOLARSHIP TOTAL	\$ 64,450	\$ 64,350	\$ (100)	-0.2%	61
STUDENT ACTIVITY FUND	\$ 172,278	\$ 160,154	\$ (12,124)	NA	62
OVERALL EXPENSE TOTAL - ALL FUNDS	\$ 15,710,656	\$ 14,708,320	\$ (1,002,336)	-6.4%	

**MILK BID COMPARISON
2025-2026**

RECOMMENDATION: Cass Clay Company

BIDDER: Cass Clay Company

PRODUCT	PRICE	2024-2025	ESTIMATED
		SUPPLY	TOTAL
Homogenized 1% Milk-1/2 pt Cartons	\$ 0.3280	38,000	\$ 12,464.00
Homogenized Skim Milk-1/2 pt Cartons	\$ 0.3140	6,500	\$ 2,041.00
Homogenized Choc Skim Milk-1/2 pt Cartons	\$ 0.3250	58,000	\$ 18,850.00
Homogenized Skim Milk-Gallons	\$ 3.5380	25	\$ 88.45
Lactose Free Milk-1/2 pt	\$ 0.5900	800	\$ 472.00
Cottage Cheese 2%-bulk-lbs	\$ 2.1876	20	\$ 43.75
Yogurt-LowFat Vanilla Flavor-bulk-lbs	\$ -	500	\$ -
Sour Cream-Individual "lite"-100 count cases	\$ 20.4000	18	\$ 367.20
TOTALS			\$ 34,326.40

BIDDER: Ten Finns Creamery

PRODUCT	PRICE	2024-2025	ESTIMATED
		SUPPLY	TOTAL
Non-Homogenized 1% Milk-1/2 pt Cartons	\$ 0.3000	38,000	\$ 11,400.00
Non-Homogenized Skim Milk-1/2 pt Cartons	\$ 0.3000	6,500	\$ 1,950.00
Non-Homogenized Choc Skim Milk-1/2 pt Cartons	\$ 0.3350	58,000	\$ 19,430.00
Non-Homogenized 1% Milk 1/2 Gallons	\$ 4.0000	25	\$ 100.00
Lactose Free Milk-1/2 pt	\$ -	800	\$ -
Cottage Cheese 2%-bulk-lbs	\$ -	20	\$ -
Yogurt-LowFat Vanilla Flavor-bulk-lbs	\$ -	500	\$ -
Sour Cream-Individual "lite"-100 count cases	\$ -	18	\$ -
TOTALS			\$ 32,880.00

NOTES:

Ten Finns Creamery offers only non-homogenized milk products in 1/2 pint and 1/2 gallon sizes. They do not currently offer the other items requested in the bid specs.

Ten Finns Creamery does not offer Skim gallons. The bid pricing has been adjusted for 1/2 gallons.

Totals of gallons and 1/2 pint cartons (excluding lactose free):

- Cass Clay \$33,443.45
- Ten Finns Creamery \$32,880
- Difference (\$563.45)

**BREAD BID COMPARISON
2025-2026**

RECOMMENDATION: Pan-O-Gold

BIDDER: Pan-O-Gold

PRODUCT	FIRM PRICE	2024-2025 SUPPLY	ESTIMATED FIRM TOTAL
Whole Grain Sandwich Bread - Sliced - per Loaf	\$ 2.44	160	\$ 390.40
4" Hamburger Buns School Wheat (WG) - Sliced - per Dozen	\$ 2.20	1,200	\$ 2,640.00
Hot Dog Buns School Whole Grain - Sliced - per Dozen	\$ 2.80	700	\$ 1,960.00
Dinner Rolls, Whole Grain - Sliced - per Dozen	\$ 2.60	800	\$ 2,080.00
6" Hoagie rolls, Whole Grain - per Dozen	\$ 2.76	400	\$ 1,104.00
TOTALS			\$ 8,174.40

**TRASH COLLECTION COMPARISON
2025-2026**

RECOMMENDATION: Waste Partners

Bidder: Waste Partners

	<u>Per Pick Up</u>
8 Yard Dumpster – Commons	\$ 60.00
6 Yard Dumpster – High School	\$ 42.00
6 Yard Dumpster – Elementary	\$ 42.00
2 Yard Dumpster – Bus Garage	\$ 35.00
2 Yard Dumpster – ALC / New Beginnings	\$ 25.00
8 Yard Dumpster – Cardboard – Commons	\$ 30.00
8 Yard Dumpster – Cardboard – Elementary	\$ 30.00
8 Yard Dumpster – Cardboard – High School	\$ 30.00

**DIESEL COMPARISON
2025-2026**

RECOMMENDATION: Best Oil

Bidder: Best Oil Company

	Price	Margin	2024-2025	Usage x (Price+Margin)
Fluctuating Diesel #1	\$ 2.4000	\$ 0.640	5,400	\$ 16,416.00
Fluctuating Diesel #2	\$ 2.1200	\$ 0.640	15,500	\$ 42,780.00
			TOTALS	\$59,196.00