

## Regular Monthly Board Meeting

Monday, June 1, 2026 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

Some members may participate via interactive technology.

### 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 4, 2026 Regular Board Meeting and the May 18, 2026 Special 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. Approve Personnel Items as Listed:

- Accept the Resignation of Heidi Envall, Art Teacher, Effective June 3, 2026 and Authorize Posting for a Replacement
- Accept the Resignation of Autumn Loge, Youth and Family Services Worker, Effective June 3, 2026 and Authorize Posting for a Replacement

- Accept the Resignation of Katie Palmer, Elementary Teacher, Effective June 3, 2026 and Authorize Posting for a Replacement
- Accept the Resignation of Kevin Furst, Technology Director, Effective June 12, 2026 and Authorize Posting for a Replacement
- Accept the Resignation of Tom Sewall, Route Bus Driver, Effective May 29, 2026 and Authorize Posting for a Replacement
- Approve the Hiring of Gabrielle Hannah as Elementary Teacher Effective with the 2026-27 School Year

6.8. Authorize Posting for Milk, Bread, Trash and Diesel Quotes for the 2026-27 School Year

**7. Discussion Items**

7.1. Preliminary 2026-27 Budget

**8. Action Items**

8.1. Approve the Preliminary 2026-27 Budget as presented.

8.2. Adopt a Resolution Relating to the Election of School Board Members and Calling the School District General Election

8.3. Adopt a Resolution Establishing Dates for Filing Affidavits of Candidacy

**9. Open Forum**

**10. Adjourn**

A special meeting of the Board of Education was held in the High School Media Center at 5:30 p.m. on Monday, May 18, 2026 with Chair Cunningham presiding.

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

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

Motion by Linsten-Lodge, second by Bouchonville, to approve the fiscal year 2026 revised budget. All voted aye and the motion carried.

Motion by Hoplin, second by Maurer-Ackerman, to approve the hiring of Rachel LeFavor as Middle School Principal effective July 1, 2026. All voted aye and the motion carried.

Motion by Sheley, second by Bouchonville, to approve the hiring of Julia Bjerke as Elementary School Principal effective July 1, 2026. All voted aye and the motion carried.

Motion by Linsten-Lodge, second by Hoplin, to approve a Master Agreement between Pine River-Backus Schools and the Pine River-Backus Principals Association for the period of July 1, 2026 to June 30, 2028. All voted aye and the motion carried.

Motion by Hoplin, second by Maurer-Ackerman, to approve the hiring of Cayla Loy as Speech Language Pathologist effective with the 2026-27 school year. All voted aye and the motion carried.

Motion by Bouchonville, second by Linsten-Lodge, to accept the resignation of Cade Morse, Physical Education Teacher, effective June 3, 2026 and authorize posting for a replacement. All voted aye and the motion carried.

Motion by Sheley, second by Linsten-Lodge, to approve the hiring of Nicholas Ackerman as Varsity Girls Basketball Coach effective with the 2026-27 season. All voted aye and the motion carried.

Motion by Hoplin, second by Maurer-Ackerman, to accept the resignation of Daniel Miller, Route Bus Driver, effective May 29, 2026 and authorize posting for a replacement. All voted aye and the motion carried.

Motion by Linsten-Lodge, second by Bouchonville, to accept the resignation of Sadie Jordan, Elementary Teacher, effective June 3, 2026 and authorize posting for a replacement. All voted aye and the motion carried.

Motion by Trumble, second by Hoplin, to approve fiscal 2025-26 Audit Statement of Work Agreement with CliftonLarsonAllen, LLP. All voted aye and the motion carried.

Cunningham adjourned the meeting at 5:37 p.m.

Recorded by Cindy Felthous  
Ryan Trumble, Clerk

A meeting of the Board of Education was held in the High School Media Center at 5:30 p.m. on Monday, May 4, 2026 with Chair Cunningham presiding.

Members present: Leslie Bouchonville, Chris 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 Maurer-Ackerman, second by Bouchonville, to approve the agenda. All voted aye and the motion carried.

Motion by Hoplin, second by Bouchonville, to approve the minutes of the April 6, 2026 regular board meeting and the April 13, 2026 and April 20, 2026 special meetings. All voted aye and the motion carried.

Administrative team, director and enrollment reports were heard.

Consent Calendar - Motion by Linsten-Lodge, second by Hoplin, to approve the Consent Calendar, which consisted of the following items:

- Approve bills presented (checks 79335-79448 totaling \$191,058.72); 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:
  - Accept the resignation of Lakota Mason, food services, effective April 14, 2026

All voted aye and the motion carried.

Motion by Trumble, second by Sheley, to approve an Agreement with the City of Pine River for Security Services for the 2026-27 and 2027-28 School Years. All voted aye and the motion carried.

Motion by Bouchonville, second by Maurer-Ackerman, to approve a Region 5 Reciprocity Agreement for Elevate PD Credits for the Period July 1, 2026 to June 30, 2029. All voted aye and the motion carried.

Motion by Linsten-Lodge, second by Maurer-Ackerman, to approve a Memorandum of Understanding with Service Employees International Union, Local #284 Regarding the Paraprofessional Work Schedule for the 2026-27 School Year. Bouchonville, Hoplin, Linsten-Lodge, Maurer-Ackerman and Sheley voted aye; Cunningham and Trumble abstained; and the motion carried.

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

Cunningham adjourned the meeting at 6:03 p.m.

Recorded by Cindy Felthous  
Ryan Trumble, Clerk



June 2026 School Board Report:

We have had quite a few resignations, both licensed and unlicensed, turned in this past month.

We currently have the following positions posted:

- Elementary Teacher
- Physical Education/DAPE Teacher
- Art Teacher
- Youth and Family Services Worker
- Technology Director

We will post for bus drivers and cooks mid-summer.

Minnesota Paid Family and Medical Leave: Applications submitted to the state are taking several months to be reviewed and approved or denied. This delay has created a financial burden for staff members whose payments have been postponed, while also causing uncertainty as they wait to learn whether their applications will ultimately be approved.

End of Year: June will be busy as I process contractual payouts and finalize pay and benefits for retiring and terminating staff. The auditors will be on site the week of July 27.

Cindy Felthous  
Human Resource Director



## TEACHING & LEARNING UPDATE 6/1/2026

1. ADSIS - Our team will be meeting to fill out our end of year report on June 2nd. This is a lengthy process and includes a lot of data from the 25-26 school year.
2. AIEP - We presented a graduation stole to our one American Indian student who is graduating on 5/28. This was such a remarkable experience! Looking forward to continuing this tradition.
  - a. Our AIEP application for 26-27 is due June 1st
3. Assessment -
  - a. Our [26-27 Assessment Calendar](#) is taking shape for next year. Any dates in red are pending. This will be getting completed and published as soon as dates are set.
4. Career Pathways - I am so proud of the progress we made this year. Our students are creating personalized learning plans, working on certifications, and tracking progress in SchooLinks. We are meeting with our Career Consultant, Brianna Erickson June 2nd to do an end of year wrap up.
5. HRS - Admin will be attending a workshop with Dr. Phil on June 9th
6. PD -
  - a. Benchmark training for 5th and 6th grade will take place June 1st from 8-10:30
  - b. Wonders training will happen the week of August 24-28
  - c. Cindra Kamphoff will be our Keynote speaker August 31
  - d. Our professional development for UFLI has been scheduled for September 1st
7. Reading/Literacy - Special thanks to Chris Halverson, Rebecca Shackle, and Ariana Schendel for joining me at my last District Literacy Lead meeting and helping me complete SIXTEEN sections of our Local Literacy Plan. There are only a couple of additions that need to be made and we will be ready to submit.
8. Standards & Curriculum - I am SO VERY PROUD of the work each of our committees did this year. We are here first and foremost for the students and sometimes standards work can feel like an extra but it really is the building block of all we do. Next steps:
  - a. Elem ELA - get to know the new curriculum, continue building that knowledge. Look for vertical and horizontal alignment, build proficiency scales and assessments. Put relevant information into publishable unit plan
  - b. HS ELA - finish units of instruction, assessments, and then proficiency scales. Put relevant information into publishable unit plan
  - c. Social Studies - finish units of instruction, begin looking at resources using the created rubric. Evaluate and adopt resources. Determine assessments, and create proficiency scales. Put relevant information into publishable unit plan
  - d. Math - finish bundling units. Continue deep learning of math practices. Create rubric for evaluating resources.

2025-26 SCHOOL YEAR  
ENROLLMENT REPORT

	<u>2024-25</u>	<u>9/1/2025</u>	<u>10/1/2025</u>	<u>11/1/2025</u>	<u>12/1/2025</u>	<u>1/1/2026</u>	<u>2/1/2026</u>	<u>3/1/2026</u>	<u>4/1/2026</u>	<u>5/1/2026</u>	<u>5/27/2026</u>	2025-26 YTD Average
<b>ELEMENTARY:</b>												
Kindergarten	62	57	55	54	55	55	54	54	54	54	54	55
First	48	57	55	55	55	55	55	57	57	57	57	56
Second	63	51	53	53	54	54	53	53	53	54	54	53
Third	58	58	58	58	58	58	58	59	60	60	60	59
Fourth	57	57	57	57	57	56	56	55	55	55	55	56
Fifth	78	59	58	57	57	57	57	57	57	57	57	57
Sixth	50	82	83	81	80	80	81	81	81	81	81	81
Total Elementary	416	421	419	415	416	415	414	416	417	418	418	417
<b>HIGH SCHOOL:</b>												
Seventh	71	52	51	51	51	51	51	52	52	50	50	51
Eighth	57	71	71	71	70	69	69	69	69	69	69	70
Ninth	71	57	56	55	55	54	56	57	57	55	55	56
Tenth	57	71	71	71	71	71	70	68	68	69	69	70
Eleventh	61	50	50	49	49	48	49	49	48	47	46	49
Twelfth	57	59	58	58	58	58	58	58	58	59	59	58
Total High School	374	360	357	355	354	351	353	353	352	349	348	353
Total w/o FT ALC	790	781	776	770	770	766	767	769	769	767	766	773
<b>ALP: Grade levels based on credits earned, not age</b>												
Ninth	3	0	3	4	5	5	5	6	6	14	13	6
Tenth	13	0	11	11	11	12	13	14	15	22	24	13
Eleventh	12	0	12	12	12	12	12	15	18	19	18	13
Twelfth (includes 12th +)	20	0	16	16	17	17	18	19	23	31	32	19
Total Full-time ALP	48	0	42	43	45	46	48	54	62	86	87	51
<b>DISTRICT TOTAL</b>	<b>838</b>	<b>781</b>	<b>818</b>	<b>813</b>	<b>815</b>	<b>812</b>	<b>815</b>	<b>823</b>	<b>831</b>	<b>853</b>	<b>853</b>	<b>824</b>
<b><u>PUPIL UNITS:</u></b>												
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	62.0	57.0	55.0	54.0	55.0	55.0	54.0	54.0	54.0	54.0	57.0	54.6
Elementary 1-3	169.0	166.0	166.0	166.0	167.0	167.0	166.0	169.0	170.0	171.0	169.0	167.9
Elementary 4-6	185.0	198.0	198.0	195.0	194.0	193.0	194.0	193.0	193.0	193.0	138.0	194.4
Secondary	448.8	432.0	428.4	426.0	424.8	421.2	423.6	423.6	422.4	418.8	417.6	423.8
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	880.8	869.0	863.4	857.0	856.8	852.2	853.6	855.6	855.4	852.8	797.6	856.7

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: 79449-99999 Payment Date: 4/1/2026-5/31/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	81231	79449	Check	1	01039		SEAVERT, DALE J.	Yes	No	No	04/29/2026	215.00
		81232	79450	Check	1	102630		WELLER, WAYNE D.	Yes	No	No	04/29/2026	165.00
		81234	79451	Check	1	106064		ALTEPETER, BROCK	Yes	No	No	04/30/2026	199.98
		81242	79452	Check	1	100192		AAA EQUIPMENT CENTER	Yes	No	No	05/04/2026	84.92
		81246	79453	Check	1	100773		ADKINS, PAM	Yes	No	No	05/04/2026	47.92
		81269	79454	Check	1	105683		ALL STATE COMMUNICATIONS LLC	Yes	No	No	05/04/2026	13,610.00
		81275	79455	Check	1	105933		AVIBEN LLC	Yes	No	No	05/04/2026	291.91
		81241	79456	Check	1	100046		BENHAM, RICK	Yes	No	No	05/04/2026	135.00
		81267	79457	Check	1	105587		BENSON, COURTNEY	Yes	No	No	05/04/2026	156.95
		81265	79458	Check	1	105405		BEST OIL COMPANY	Yes	No	No	05/04/2026	11,396.60
		81260	79459	Check	1	104348		BIX PRODUCE CO.	Yes	No	No	05/04/2026	2,989.84
		81252	79460	Check	1	102484		BLICK ART MATERIALS	Yes	No	No	05/04/2026	52.75
		81272	79461	Check	1	105800		BOELTER COMPANIES, INC.	Yes	No	No	05/04/2026	349.46
		81261	79462	Check	1	104735		BRASEL, JAN	Yes	No	No	05/04/2026	122.01
		81244	79463	Check	1	10045		BRIDGE OF HARMONY	Yes	No	No	05/04/2026	60.75
		81247	79464	Check	1	100876		BRISTOW, TOM	Yes	No	No	05/04/2026	357.59
		81238	79465	Check	1	00586		CENTRAL LAKES COLLEGE	Yes	No	No	05/04/2026	62,052.38
		81248	79466	Check	1	101604		CENTRAL MCGOWAN, INC - 139156	Yes	No	No	05/04/2026	57.35
		81279	79467	Check	1	14850		CITY OF PINE RIVER	Yes	No	No	05/04/2026	1,920.08
		81239	79468	Check	1	01119		CLIMATE MAKERS	Yes	No	No	05/04/2026	1,571.09
		81271	79469	Check	1	105769		COLUMN SOFTWARE PBC	Yes	No	No	05/04/2026	115.86
		81276	79470	Check	1	105968		COORDINATED BUSINESS SYSTEMS	Yes	No	No	05/04/2026	1,238.35
		81256	79471	Check	1	103992		CRANNELL, CHARITY	Yes	No	No	05/04/2026	19.41
		81280	79472	Check	1	18200		CULLIGAN	Yes	No	No	05/04/2026	59.30
		81236	79473	Check	1	00418		DACOTAH PAPER CO	Yes	No	No	05/04/2026	823.60
		81281	79474	Check	1	20650		DEMCO INC	Yes	No	No	05/04/2026	1,132.67
		81253	79475	Check	1	102806		HANDYMANS HARDWARE	Yes	No	No	05/04/2026	476.51
		81282	79476	Check	1	37650		HILLYARD/HUTCHINSON	Yes	No	No	05/04/2026	4,357.24
		81255	79477	Check	1	103966		IEA INC	Yes	No	No	05/04/2026	973.00
		81283	79478	Check	1	40800		IND SCHOOL DIST #186	Yes	No	No	05/04/2026	1,215.00
		81251	79479	Check	1	102101		INNOVATIVE OFFICE SOLUTIONS	Yes	No	No	05/04/2026	133.44
		81240	79480	Check	1	01160		INSPEC, INC.	Yes	No	No	05/04/2026	3,850.00
		81277	79481	Check	1	105971		KELLY SERVICES INC	Yes	No	No	05/04/2026	4,687.92
		81285	79482	Check	1	51950		KEMPS, LLC	Yes	No	No	05/04/2026	4,679.37
		81259	79483	Check	1	104222		KINSER, BEN	Yes	No	No	05/04/2026	100.00
		81284	79484	Check	1	46875		LAKESHORE	Yes	No	No	05/04/2026	332.23
		81270	79485	Check	1	105734		LEARNWELL EDUCATION	Yes	No	No	05/04/2026	1,008.00
		81273	79486	Check	1	105844		LELWICA, RACHEL	Yes	No	No	05/04/2026	85.01
		81263	79487	Check	1	104990		MANTHE, MITCHELL DALE	Yes	No	No	05/04/2026	135.00

**PINE RIVER BACKUS SCHOOLS**  
**Check Register by Bank and Check**

Check Number: 79449-99999 Payment Date: 4/1/2026-5/31/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	81258	79488	Check	1	104156		MARCHWICK CHIROPRACTIC	Yes	No	No	05/04/2026	100.00
		81268	79489	Check	1	105597		MAXBAT, INC.	Yes	No	No	05/04/2026	426.00
		81257	79490	Check	1	104085		MINNESOTA GRAD SERVICES	Yes	No	No	05/04/2026	1,382.00
		81266	79491	Check	1	105585		NELSON, MASON	Yes	No	No	05/04/2026	500.00
		81286	79492	Check	1	69635		POPPLERS MUSIC STORE	Yes	No	No	05/04/2026	124.68
		81243	79493	Check	1	100434		SCHOOL SPECIALTY	Yes	No	No	05/04/2026	24.95
		81250	79494	Check	1	101941		SCHRUPP EXCAVATING LLC	Yes	No	No	05/04/2026	285.00
		81249	79495	Check	1	101712		SHETKA, MIKE	Yes	No	No	05/04/2026	91.53
		81262	79496	Check	1	104789		SOURCEWELL	Yes	No	No	05/04/2026	800.00
		81278	79497	Check	1	106065		TAHO SPORTSWEAR, INC.	Yes	No	No	05/04/2026	841.50
		81274	79498	Check	1	105870		TRACTOR SUPPLY CREDIT PLAN	Yes	No	No	05/04/2026	90.92
		81254	79499	Check	1	103628		VERIZON WIRELESS	Yes	No	No	05/04/2026	49.54
		81264	79500	Check	1	105090		VRY, LIANNA	Yes	No	No	05/04/2026	225.90
		81245	79501	Check	1	100701		WASTE PARTNERS	Yes	No	No	05/04/2026	2,494.26
		81237	79502	Check	1	00566		XCEL ENERGY	Yes	No	No	05/04/2026	12,141.52
		81288	79503	Check	1	105984		MAGNAN, NICOLE	Yes	No	No	05/05/2026	216.00
		81291	79504	Check	1	105451		PATTERSON, ANTHONY	Yes	No	No	05/06/2026	135.00
		81290	79505	Check	1	102630		WELLER, WAYNE D.	Yes	No	No	05/06/2026	135.00
		81294	79506	Check	1	106060		BENNETT, GREGORY L.	Yes	No	No	05/06/2026	120.00
		81292	79507	Check	1	103339		PRB COMMUNITY GARDEN	Yes	No	No	05/06/2026	500.00
		81293	79508	Check	1	105806		SMITH, JOSHUA R.	Yes	No	No	05/06/2026	120.00
		81295	79509	Check	1	103565		GOEDEN, DUANE T.	Yes	No	No	05/07/2026	135.00
		81296	79510	Check	1	106066		MORRIS, AARON DAVID	Yes	No	No	05/07/2026	135.00
		81298	79511	Check	1	106060		BENNETT, GREGORY L.	Yes	No	No	05/08/2026	95.00
		81297	79512	Check	1	104910		SANDBERG, BRIAN D.	Yes	No	No	05/08/2026	95.00
		81299	79513	Check	1	106067		BISTED, TATE	Yes	No	No	05/11/2026	167.37
		81323	79514	Check	1	105304		ALL STAR TROPHY AND AWARDS, INI	Yes	No	No	05/11/2026	122.00
		81326	79515	Check	1	105556		BECKER, OLIVIA	Yes	No	No	05/11/2026	231.01
		81340	79516	Check	1	78600		BEMIDJI STATE UNIVERSITY	Yes	No	No	05/11/2026	80.00
		81315	79517	Check	1	103887		BERGEM, TIFFANY	Yes	No	No	05/11/2026	98.35
		81328	79518	Check	1	105611		BREAKDOWN SPORTS USA	Yes	No	No	05/11/2026	4,125.00
		81314	79519	Check	1	103797		BSN SPORTS LLC	Yes	No	No	05/11/2026	5,567.49
		81309	79520	Check	1	102716		CENEX CREDIT CARD	Yes	No	No	05/11/2026	3,527.28
		81305	79521	Check	1	01119		CLIMATE MAKERS	Yes	No	No	05/11/2026	1,350.00
		81316	79522	Check	1	103992		CRANNELL, CHARITY	Yes	No	No	05/11/2026	14.50
		81335	79523	Check	1	18200		CULLIGAN	Yes	No	No	05/11/2026	177.00
		81302	79524	Check	1	00418		DACOTAH PAPER CO	Yes	No	No	05/11/2026	1,432.20
		81322	79525	Check	1	105091		DANIELOWSKI, NICOSIA	Yes	No	No	05/11/2026	173.33
		81329	79526	Check	1	105622		GENTRY, GREG	Yes	No	No	05/11/2026	26.32

**PINE RIVER BACKUS SCHOOLS**  
**Check Register by Bank and Check**

Check Number: 79449-99999 Payment Date: 4/1/2026-5/31/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	81325	79527	Check	1	105453		GRAVEL PIT GOLF COURSE	Yes	No	No	05/11/2026	450.00
		81311	79528	Check	1	103186		HERC-U-LIFT	Yes	No	No	05/11/2026	5,334.55
		81303	79529	Check	1	00421		IND SCHOOL DIST #2170	Yes	No	No	05/11/2026	150.00
		81306	79530	Check	1	101369		INTERQUEST DETECTION CANINES	Yes	No	No	05/11/2026	340.00
		81336	79531	Check	1	44820		K & K BUILDING SUPPLY, INC.	Yes	No	No	05/11/2026	647.55
		81310	79532	Check	1	102878		KEHOE, RICHARD JR.	Yes	No	No	05/11/2026	125.00
		81331	79533	Check	1	105971		KELLY SERVICES INC	Yes	No	No	05/11/2026	4,966.80
		81307	79534	Check	1	102081		KENNEDY & GRAVEN	Yes	No	No	05/11/2026	1,961.00
		81301	79535	Check	1	00309		MASMS	Yes	No	No	05/11/2026	360.00
		81304	79536	Check	1	00429		MINNESOTA HISTORICAL SOCIETY	Yes	No	No	05/11/2026	220.00
		81327	79537	Check	1	105598		NORTH CENTRAL INTERNATIONAL, L	Yes	No	No	05/11/2026	285.14
		81338	79538	Check	1	62176		NORTHERN PINES MENTAL HEALTH	Yes	No	No	05/11/2026	3,622.00
		81312	79539	Check	1	103489		NORTHLAND CONFERENCE	Yes	No	No	05/11/2026	350.00
		81319	79540	Check	1	104915		PARTY TIME RENTAL	Yes	No	No	05/11/2026	410.90
		81300	79541	Check	1	00195		PEET, SUE	Yes	No	No	05/11/2026	46.47
		81339	79542	Check	1	67575		PINE RIVER AREA SANITARY DIST.	Yes	No	No	05/11/2026	4,429.27
		81308	79543	Check	1	102677		ROWELL, HOLLY	Yes	No	No	05/11/2026	672.31
		81320	79544	Check	1	105055		RUGRODEN, JAMIE	Yes	No	No	05/11/2026	81.20
		81318	79545	Check	1	104383		RYAN, NANCY	Yes	No	No	05/11/2026	30.00
		81317	79546	Check	1	104207		SAWYER, RHONDA	Yes	No	No	05/11/2026	105.46
		81324	79547	Check	1	105426		SHUTTERFLY LIFETOUCH LLC	Yes	No	No	05/11/2026	787.10
		81333	79548	Check	1	106047		SL MERIWETHER SOLAR I, LLC	Yes	No	No	05/11/2026	6,384.07
		81332	79549	Check	1	106046		SPEECH PARTNERS, LLC	Yes	No	No	05/11/2026	6,737.88
		81337	79550	Check	1	48835		SUPER DUPER PUBLICATIONS	Yes	No	No	05/11/2026	87.88
		81334	79551	Check	1	106065		TAHO SPORTSWEAR, INC.	Yes	No	No	05/11/2026	1,696.50
		81313	79552	Check	1	103683		TOFT, LISA	Yes	No	No	05/11/2026	22.52
		81321	79553	Check	1	105090		VRY, LIANNA	Yes	No	No	05/11/2026	152.83
		81330	79554	Check	1	105743		WICKS ADVANCED DRAIN CLEANING	Yes	No	No	05/11/2026	325.00
		81341	79555	Check	1	104756		COMMUNITY BOWL & PIZZERIA	Yes	No	No	05/12/2026	220.00
		81342	79556	Check	1	105976		DRAKE'S PIZZA	Yes	No	No	05/12/2026	200.00
		81347	79557	Check	1	106060		BENNETT, GREGORY L.	Yes	No	No	05/15/2026	125.00
		81345	79558	Check	1	103917		BERG, PHILIP CURTIS	Yes	No	No	05/15/2026	125.00
		81346	79559	Check	1	104910		SANDBERG, BRIAN D.	Yes	No	No	05/15/2026	120.00
		81344	79560	Check	1	103334		WARD, CRAIG	Yes	No	No	05/15/2026	120.00
		81363	79561	Check	1	105800		BOELTER COMPANIES, INC.	Yes	No	No	05/18/2026	384.39
		81351	79562	Check	1	10045		BRIDGE OF HARMONY	Yes	No	No	05/18/2026	137.50
		81366	79563	Check	1	105935		BUILDING WINGS LLC	Yes	No	No	05/18/2026	2,962.51
		81359	79564	Check	1	104955		ESGI, LLC	Yes	No	No	05/18/2026	1,770.00
		81358	79565	Check	1	104865		FISCHER, NATHAN	Yes	No	No	05/18/2026	89.71

**PINE RIVER BACKUS SCHOOLS**  
**Check Register by Bank and Check**

Check Number: 79449-99999 Payment Date: 4/1/2026-5/31/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	81354	79566	Check	1	102467		HAPPY DANCING TURTLE	Yes	No	No	05/18/2026	225.00
		81360	79567	Check	1	105289		HAPPY NUMBERS, INC.	Yes	No	No	05/18/2026	1,369.00
		81364	79568	Check	1	105828		HUGO'S FAMILY MARKET PLACE	Yes	No	No	05/18/2026	1,111.01
		81348	79569	Check	1	00149		IND SCHOOL DIST. 0820	Yes	No	No	05/18/2026	150.00
		81356	79570	Check	1	104727		IND SCHOOL DISTRICT #363	Yes	No	No	05/18/2026	150.00
		81353	79571	Check	1	102101		INNOVATIVE OFFICE SOLUTIONS	Yes	No	No	05/18/2026	112.47
		81349	79572	Check	1	01160		INSPEC, INC.	Yes	No	No	05/18/2026	1,364.00
		81361	79573	Check	1	105681		LAPOSKY, MELISSA	Yes	No	No	05/18/2026	119.96
		81365	79574	Check	1	105844		LELWICA, RACHEL	Yes	No	No	05/18/2026	260.98
		81362	79575	Check	1	105732		LOFFLER	Yes	No	No	05/18/2026	292.86
		81370	79576	Check	1	55800		MINNESOTA POWER	Yes	No	No	05/18/2026	5,289.96
		81352	79577	Check	1	100459		PAN-O-GOLD BAKING CO	Yes	No	No	05/18/2026	747.90
		81371	79578	Check	1	69635		POPPLERS MUSIC STORE	Yes	No	No	05/18/2026	689.90
		81369	79579	Check	1	106068		PRECISION DRIVING CENTER	Yes	No	No	05/18/2026	36.00
		81350	79580	Check	1	100015		REMEDIA PUBLICATIONS	Yes	No	No	05/18/2026	235.13
		81367	79581	Check	1	106005		STAPLES	Yes	No	No	05/18/2026	203.90
		81368	79582	Check	1	106065		TAHO SPORTSWEAR, INC.	Yes	No	No	05/18/2026	1,734.50
		81355	79583	Check	1	104632		THEMES & VARIATIONS	Yes	No	No	05/18/2026	200.00
		81357	79584	Check	1	104802		VERSCHELDE, KATIE	Yes	No	No	05/18/2026	2,338.11
		81372	79585	Check	1	02080		AFLAC	Yes	No	No	05/19/2026	100.00
		81375	79586	Check	1	105368		COLONIAL LIFE	Yes	No	No	05/19/2026	4,507.42
		81376	79587	Check	1	105549		MetLife	Yes	No	No	05/19/2026	1,643.83
		81374	79588	Check	1	104817		Minnesota Life Insurance Company	Yes	No	No	05/19/2026	845.19
		81373	79589	Check	1	03175		NATIONAL INSURANCE SERVICES	Yes	No	No	05/19/2026	629.22
		81377	79590	Check	1	68350		PINE RIVER-BACKUS	Yes	No	No	05/19/2026	4,973.54
		81378	79591	Check	1	77300		SCHOOL SERVICE EMPLOYEES	Yes	No	No	05/19/2026	1,227.36
		81385	79592	Check	1	00053		PINE RIVER DAIRY QUEEN	Yes	No	No	05/20/2026	353.19
		81386	79593	Check	1	103079		TROUT LAKE CAMP	Yes	No	No	05/20/2026	684.00
		81387	79594	Check	1	106069		WILLIAM A. IRVIN TOURS	Yes	No	No	05/20/2026	780.00
		81388	79595	Check	1	105913		DATA CENTER WAREHOUSE	Yes	No	No	05/21/2026	41,600.00
		81390	79596	Check	1	102359		CAMP FOLEY	Yes	No	No	05/26/2026	912.00
		81391	79597	Check	1	106070		LAKES 12 THEATRE	Yes	No	No	05/26/2026	402.00
		81400	79598	Check	1	100916		ANDERSON, ISAAK	Yes	No	No	05/26/2026	42.79
		81442	79599	Check	1	106078		ASPi SOLUTIONS INC	Yes	No	No	05/26/2026	749.50
		81449	79600	Check	1	59100		AUTO VALUE PARTS STORE	Yes	No	No	05/26/2026	129.81
		81412	79601	Check	1	104145		BENCHMARK EDUCATION COMPANY	Yes	No	No	05/26/2026	28,074.82
		81435	79602	Check	1	106071		BIELOH, JILL	Yes	No	No	05/26/2026	17.90
		81408	79603	Check	1	103797		BSN SPORTS LLC	Yes	No	No	05/26/2026	898.63
		81419	79604	Check	1	104604		BURNS, ISAAC	Yes	No	No	05/26/2026	39.90

**PINE RIVER BACKUS SCHOOLS**  
**Check Register by Bank and Check**

Check Number: 79449-99999 Payment Date: 4/1/2026-5/31/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	81414	79605	Check	1	104189		BURRELL, CARRIE OR SCOTT	Yes	No	No	05/26/2026	35.20
		81394	79606	Check	1	00221		CERVIN, JOHN	Yes	No	No	05/26/2026	165.00
		81431	79607	Check	1	105724		COLLEGE BOARD	Yes	No	No	05/26/2026	37.62
		81427	79608	Check	1	105599		CRAWFORD, KORBETT M.	Yes	No	No	05/26/2026	33.00
		81396	79609	Check	1	00691		DABILL MILL	Yes	No	No	05/26/2026	182.54
		81395	79610	Check	1	00418		DACOTAH PAPER CO	Yes	No	No	05/26/2026	1,029.50
		81405	79611	Check	1	103456		DAHL, BUTCH	Yes	No	No	05/26/2026	16.15
		81436	79612	Check	1	106072		DAVIS, TRACY	Yes	No	No	05/26/2026	16.85
		81421	79613	Check	1	104768		EDUCAIDE SOFTWARE	Yes	No	No	05/26/2026	595.00
		81423	79614	Check	1	104865		FISCHER, NATHAN	Yes	No	No	05/26/2026	28.67
		81428	79615	Check	1	105622		GENTRY, GREG	Yes	No	No	05/26/2026	42.65
		81437	79616	Check	1	106073		GOBLE, SIMON	Yes	No	No	05/26/2026	46.70
		81413	79617	Check	1	104174		GOOD, JUSTIN	Yes	No	No	05/26/2026	66.80
		81444	79618	Check	1	33750		GOPHER SPORT	Yes	No	No	05/26/2026	1,014.55
		81397	79619	Check	1	00964		HAL LEONARD CORP	Yes	No	No	05/26/2026	299.00
		81404	79620	Check	1	102806		HANDYMANS HARDWARE	Yes	No	No	05/26/2026	8.79
		81445	79621	Check	1	37650		HILLYARD/HUTCHINSON	Yes	No	No	05/26/2026	601.36
		81438	79622	Check	1	106074		HOLTTI, BRIAN	Yes	No	No	05/26/2026	16.20
		81446	79623	Check	1	40800		IND SCHOOL DIST #186	Yes	No	No	05/26/2026	450.00
		81393	79624	Check	1	00015		IND SCHOOL DIST #309	Yes	No	No	05/26/2026	125.00
		81402	79625	Check	1	101923		IND SCHOOL DISTRICT #113	Yes	No	No	05/26/2026	550.00
		81403	79626	Check	1	102689		JOHNSON, ROBERT	Yes	No	No	05/26/2026	17.50
		81433	79627	Check	1	105971		KELLY SERVICES INC	Yes	No	No	05/26/2026	6,017.95
		81439	79628	Check	1	106075		KING, MICHAEL	Yes	No	No	05/26/2026	25.00
		81447	79629	Check	1	46875		LAKESHORE	Yes	No	No	05/26/2026	28.97
		81430	79630	Check	1	105681		LAPOSKY, MELISSA	Yes	No	No	05/26/2026	161.55
		81409	79631	Check	1	103816		LAZEL, INC.	Yes	No	No	05/26/2026	2,965.00
		81432	79632	Check	1	105734		LEARNWELL EDUCATION	Yes	No	No	05/26/2026	1,030.00
		81440	79633	Check	1	106076		LeFEBVRE, ALENNA	Yes	No	No	05/26/2026	43.75
		81418	79634	Check	1	104488		LUPELLA, MIKE	Yes	No	No	05/26/2026	314.23
		81448	79635	Check	1	55065		MASBO	Yes	No	No	05/26/2026	238.00
		81410	79636	Check	1	104137		MILLER, DANIEL J.	Yes	No	No	05/26/2026	130.00
		81399	79637	Check	1	100904		MN DEPT OF HEALTH	Yes	No	No	05/26/2026	180.00
		81416	79638	Check	1	104307		MN NATIONAL GOLF COURSE	Yes	No	No	05/26/2026	350.00
		81415	79639	Check	1	104249		NELSON, KELLY	Yes	No	No	05/26/2026	4.05
		81443	79640	Check	1	106079		NEW ERA THREADS LLC	Yes	No	No	05/26/2026	266.00
		81417	79641	Check	1	104376		NORMAN, RANDI	Yes	No	No	05/26/2026	222.88
		81434	79642	Check	1	105999		OSTENDORF, MEGAN	Yes	No	No	05/26/2026	98.60
		81450	79643	Check	1	68800		PINE RIVER ELECTRIC INC.	Yes	No	No	05/26/2026	2,874.00

**PINE RIVER BACKUS SCHOOLS**

**Check Register by Bank and Check**

Check Number: 79449-99999 Payment Date: 4/1/2026-5/31/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	81424	79644	Check	1	104994		RAHM, DENNY	Yes	No	No	05/26/2026	58.00
		81411	79645	Check	1	104140		RAINBOW LAWNS IRRIGATION SYST	Yes	No	No	05/26/2026	2,113.96
		81401	79646	Check	1	101729		REICHERT BUS SERVICE	Yes	No	No	05/26/2026	1,984.50
		81441	79647	Check	1	106077		RICE, REYNA	Yes	No	No	05/26/2026	31.57
		81420	79648	Check	1	104622		SAFARI NORTH WILDLIFE PARK	Yes	No	No	05/26/2026	106.00
		81398	79649	Check	1	04800		TDS TELECOM	Yes	No	No	05/26/2026	4,576.57
		81407	79650	Check	1	103683		TOFT, LISA	Yes	No	No	05/26/2026	16.35
		81406	79651	Check	1	103628		VERIZON WIRELESS	Yes	No	No	05/26/2026	49.54
		81429	79652	Check	1	105666		VETSCH, ERIK	Yes	No	No	05/26/2026	90.75
		81425	79653	Check	1	105341		WEX BANK	Yes	No	No	05/26/2026	49.92
		81426	79654	Check	1	105498		WYNN, CINDY	Yes	No	No	05/26/2026	2.30
		81422	79655	Check	1	104808		YEZEK, TIMOTHY	Yes	No	No	05/26/2026	73.80
		81451	79656	Check	1	106013		PINE RIVER ACE HARDWARE	Yes	No	No	05/27/2026	840.38

Bank Total: CHEC

\$342,213.16
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Report Total:

\$342,213.16
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**PINE RIVER-BACKUS SCHOOLS**

Investment Report

June 1, 2026

**Investments in Local Banks**

							<u>Accrued Interest</u>
Pine River State Bank	Pine River, MN	10/11/2025	10/11/2026	12	\$	277,637.54	2.00% \$ 77,637.54
First National Bank of Walker	Backus, MN	7/18/2025	9/18/2026	7	\$	114,602.76	3.98% \$ 15,602.76
<i>Total Local Investments</i>						<u>\$ 392,240.30</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	4,279,082.41	Blended	NA
<i>Total MSDLAF</i>			<u>\$ 4,279,082.41</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			289.63	0.15%
Marshall Scholarship CD	11/23/2026	13	29,473.69	4.06%
Marshall Savings			1,266.66	0.15%
Alfred Weise Scholarship CD	11/23/2026	13	2,336.04	4.06%
Alfred Weise Scholarship Savings			1,522.49	0.15%
Fillings (Reighard) Scholarship CD	11/23/2026	13	7,136.67	4.06%
Fillings (Reighard) Scholarship Savings Acct			70.07	0.15%
Evelyn W. Berg Savings			5,325.22	0.15%
Sheila Joan Anderson Savings Acct			2,469.79	0.15%
Dennis Heemstra Scholarship CD - FNB	9/18/2026	7	131,787.29	3.98%
Dennis Heemstra Scholarship CD - FNB	9/18/2026	7	116,176.03	3.98%
Dennis Heemstra Scholarship Savings - PRSB			23,338.40	0.50%
PR-B Scholarship CD	10/11/2026	12	11,696.72	2.00%
PR-B Scholarship Savings Acct			42,587.78	0.65%
Evan Lindquist Memorial Scholarship CD	11/23/2026	13	28,564.13	4.06%
Evan Lindquist Memorial Scholarship Savings			1,501.02	0.15%
Earl & Violet Fenton CD	11/23/2026	13	3,293.85	4.06%
Earl & Violet Fenton Savings Acct			7.30	0.15%
<i>Total Pine River State Bank / First National Bank Walker</i>			<u>\$ 408,842.78</u>	

**TOTAL INVESTMENTS**

\$ 5,080,165.49

**Notes & Changes from prior report:**

*Balances updated per bank statements - PRSB CDs, MSDLAF, QZAB and Scholarships*

## PINE RIVER BACKUS SCHOOLS Multi Year Fd, Obj Series

Sequence: Fd, O/S	Description	202411			202511			202611		
		Budget rbud24	Year to Date	%	Budget rbud25	Year to Date	%	Budget rbud26	Year to Date	%
01	General Fund									
	100 Salaries & Wages	7,269,495.00	5,634,613.33	78%	7,198,548.00	5,632,566.19	78%	7,621,452.00	5,987,316.19	79%
	200 Employee Benefits	1,991,357.00	1,556,999.51	78%	2,087,781.00	1,660,039.19	80%	2,291,811.00	1,796,985.53	78%
	300 Purchased Services	1,509,542.00	1,224,800.25	81%	1,573,042.00	1,288,669.47	82%	1,766,875.00	1,338,594.16	76%
	400 Supplies & Materials	468,415.00	400,103.91	85%	466,515.00	404,669.05	87%	508,250.00	366,519.52	72%
	500 Capital Expenditures	0.00	14,357.97	0%	0.00	32.00	0%	0.00	5,057.94	0%
	800 Other Expenditures	24,565.00	21,110.45	86%	25,493.00	20,068.25	79%	32,600.00	29,313.01	90%
	900 Other Financing Uses	110,000.00	0.00	0%	110,000.00	0.00	0%	115,000.00	0.00	0%
01	General Fund	11,373,374.00	8,851,985.42	78%	11,461,379.00	9,006,044.15	79%	12,335,988.00	9,523,786.35	77%
02	Food Service Fund									
	100 Salaries & Wages	214,847.00	172,837.07	80%	207,993.00	164,429.19	79%	235,831.00	190,718.42	81%
	200 Employee Benefits	60,549.00	48,198.52	80%	54,252.00	42,636.16	79%	58,973.00	46,291.45	78%
	300 Purchased Services	21,645.00	18,376.03	85%	19,645.00	14,623.42	74%	19,645.00	14,062.43	72%
	400 Supplies & Materials	360,300.00	285,922.30	79%	345,700.00	266,983.42	77%	344,000.00	274,988.40	80%
	500 Capital Expenditures	70,000.00	73,724.67	105%	20,000.00	20,009.13	100%	93,157.00	95,431.92	102%
	800 Other Expenditures	2,500.00	4,788.90	192%	2,500.00	2,497.05	100%	4,000.00	3,881.54	97%
02	Food Service Fund	729,841.00	603,847.49	83%	650,090.00	511,178.37	79%	755,606.00	625,374.16	83%
03	Transportation Fund									
	100 Salaries & Wages	469,564.00	392,279.22	84%	515,110.00	405,735.13	79%	507,578.00	415,664.51	82%
	200 Employee Benefits	84,290.00	70,662.41	84%	90,701.00	74,511.37	82%	89,286.00	75,893.48	85%
	300 Purchased Services	21,738.00	53,647.16	247%	15,905.00	44,425.64	279%	15,645.00	43,707.63	279%
	400 Supplies & Materials	186,000.00	147,242.89	79%	186,000.00	121,730.19	65%	148,500.00	115,428.79	78%
	500 Capital Expenditures	130,000.00	77,125.00	59%	161,639.00	176,504.83	109%	175,000.00	172,765.74	99%
	800 Other Expenditures	5,150.00	5,150.00	100%	5,209.00	5,209.25	100%	5,209.00	5,150.00	99%
03	Transportation Fund	896,742.00	746,106.68	83%	974,564.00	828,116.41	85%	941,218.00	828,610.15	88%
04	Community Service									
	100 Salaries & Wages	291,323.00	220,398.06	76%	270,597.00	200,210.72	74%	320,634.00	237,733.14	74%
	200 Employee Benefits	93,307.00	72,295.51	77%	102,119.00	80,247.87	79%	96,555.00	72,489.41	75%
	300 Purchased Services	51,385.00	25,319.69	49%	80,662.00	50,798.05	63%	79,162.00	60,272.06	76%
	400 Supplies & Materials	13,100.00	10,313.82	79%	12,100.00	9,795.11	81%	12,100.00	9,762.80	81%

**PINE RIVER BACKUS SCHOOLS**  
**Multi Year Fd, Obj Series**

Sequence: Fd, O/S	Description	202411			202511			202611		
		Budget rbud24	Year to Date	%	Budget rbud25	Year to Date	%	Budget rbud26	Year to Date	%
04	Community Service									
	<b>800 Other Expenditures</b>	700.00	935.00	134%	1,935.00	935.00	48%	1,935.00	963.00	50%
<b>04</b>	<b>Community Service</b>	<b>449,815.00</b>	<b>329,262.08</b>	<b>73%</b>	<b>467,413.00</b>	<b>341,986.75</b>	<b>73%</b>	<b>510,386.00</b>	<b>381,220.41</b>	<b>75%</b>
05	Capital Expenditure									
	<b>300 Purchased Services</b>	488,180.00	449,939.07	92%	84,830.00	74,552.81	88%	143,928.00	156,026.26	108%
	<b>400 Supplies &amp; Materials</b>	79,100.00	15,280.99	19%	80,100.00	51,827.39	65%	79,600.00	80,142.40	101%
	<b>500 Capital Expenditures</b>	1,392,383.00	1,465,477.97	105%	324,326.00	317,372.19	98%	219,183.00	244,974.56	112%
<b>05</b>	<b>Capital Expenditure</b>	<b>1,959,663.00</b>	<b>1,930,698.03</b>	<b>99%</b>	<b>489,256.00</b>	<b>443,752.39</b>	<b>91%</b>	<b>442,711.00</b>	<b>481,143.22</b>	<b>109%</b>
07	Debt Redemption Fund									
	<b>700 Debt Service</b>	531,801.00	531,738.09	100%	1,431,226.00	1,429,183.04	100%	492,105.00	493,005.00	100%
<b>07</b>	<b>Debt Redemption Fund</b>	<b>531,801.00</b>	<b>531,738.09</b>	<b>100%</b>	<b>1,431,226.00</b>	<b>1,429,183.04</b>	<b>100%</b>	<b>492,105.00</b>	<b>493,005.00</b>	<b>100%</b>
08	Scholarship									
	<b>800 Other Expenditures</b>	73,800.00	70,800.00	96%	64,450.00	58,550.00	91%	35,500.00	38,000.00	107%
<b>08</b>	<b>Scholarship</b>	<b>73,800.00</b>	<b>70,800.00</b>	<b>96%</b>	<b>64,450.00</b>	<b>58,550.00</b>	<b>91%</b>	<b>35,500.00</b>	<b>38,000.00</b>	<b>107%</b>
20	Student Activity Fund									
	<b>400 Supplies &amp; Materials</b>	151,898.71	132,183.62	87%	172,277.84	197,864.59	115%	145,465.43	99,752.76	69%
<b>20</b>	<b>Student Activity Fund</b>	<b>151,898.71</b>	<b>132,183.62</b>	<b>87%</b>	<b>172,277.84</b>	<b>197,864.59</b>	<b>115%</b>	<b>145,465.43</b>	<b>99,752.76</b>	<b>69%</b>
	<b>Report Totals:</b>	<b>16,166,934.71</b>	<b>13,196,621.41</b>	<b>82%</b>	<b>15,710,655.84</b>	<b>12,816,675.70</b>	<b>82%</b>	<b>15,658,979.43</b>	<b>12,470,892.05</b>	<b>80%</b>

**PINE RIVER BACKUS SCHOOLS**  
**Payment Reg by Bank and Check**

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
											Void	Date	
CHEC		81210		Wire	1	105351	MEDICA		No	No	No	05/01/2026	88,088.54
CHEC		81233		Wire	1	105548	FIDELITY SECURITY LIFE INSURANCE		No	No	No	05/01/2026	182.13
CHEC		81235		Wire	1	105867	Health Equity		No	No	No	04/30/2026	2,326.81
CHEC		81287		Wire	1	104651	PEPSI BEVERAGES COMPANY		No	No	No	05/04/2026	271.86
CHEC		81289		Wire	1	104109	SYSCO WESTERN MINNESOTA		No	No	No	05/05/2026	19,341.58
CHEC		81343		Wire	1	105712	ELAN FINANCIAL SERVICES		No	No	No	05/12/2026	6,597.18
CHEC		81379		Wire	1	102302	PUBLIC EMPLOYEE RETIRE ASSOC		No	No	No	05/19/2026	30,464.81
CHEC		81380		Wire	1	102303	STATE OF MN TAX WITHHOLDING		No	No	No	05/19/2026	24,560.48
CHEC		81381		Wire	1	102304	US GOVT TAX WITHHOLDING		No	No	No	05/19/2026	152,819.15
CHEC		81382		Wire	1	104996	Minnesota State Retirement System		No	No	No	05/19/2026	550.00
CHEC		81383		Wire	1	105150	AVIBEN		No	No	No	05/19/2026	15,024.43
CHEC		81384		Wire	1	105867	Health Equity		No	No	No	05/19/2026	8,978.89
CHEC		81392		Wire	1	83400	MN TEACHERS RETIREMENT ASSOC		No	No	No	05/26/2026	90,970.60
Bank Total:												\$440,176.46	
Report Total:												\$440,176.46	

**FEDERAL FUNDS UPDATE - Allocation, Budget, Spending 05/27/2026**

**FEDERAL TITLE FUNDS:**

State Fiscal Year	Finance Code	Description	Funds Available	Funds Budgeted	Balance Unbudgeted	YTD SPENT 2025-2026	Carry Forward to FY2027	Application Status	Budget Status	Proposed Use of Funds
2026	401	Formula - 401 - SFY 2026, Title I, Part A: Improving the Academic Achievement of the Disadvantaged	\$319,321.90	\$319,321.90	\$0.00	\$248,472.32	\$70,849.58	Application Submitted 6/30/2025	Revised Application Approved 10/10/2025, Amendment Approved 12/23/2025	3.0 fte Title I Teachers - Elementary
										\$193,337.62 Title I Salary
										\$99,145.00 Title I Benefits
										\$9,600.00 Title I Fees for Services
										\$10,671.44 Title I Supplies/Materials
										\$6,567.84 Title I Indirect Admin Costs
2026	414	Formula - 414 - SFY 2026, Title II, Part A: Teacher and Principal Training and Recruitment	\$61,376.42	\$61,376.42	\$0.00	\$49,489.35	\$11,887.07	Application Submitted 8/25/2025	Application Approved 10/10/2025, Amendment Approved 12/23/2025	0.4 FTE Director of Teaching & Learning as Professional Development
										\$49,405.42 Title I Salary
										\$11,971.00 Title I Benefits
2026	433	Formula - 433 - SFY 2026, Title IV, Part A, Student Support and Academic Enrichment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	No Application Needed	N/A	All Title IV Funds transferred to Title II (414). No FY2026 application in Title IV.
<b>FEDERAL TITLE FUNDS TOTAL</b>			<b>\$380,698.32</b>	<b>\$380,698.32</b>	<b>\$0.00</b>	<b>\$297,961.67</b>	<b>\$82,736.65</b>			

## 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 2026:

<u>Name</u>	<u>Amount</u>	<u>Purpose</u>
Bobbertown Booster Club	\$3,056.00	Wrestling
Teledata Solutions, Inc.	\$500.00	Wrestling
Jenkins VFW Post 3839	\$100.00	Wrestling
Barnum's Auto Parts	\$150.00	Wrestling
Pine River Automotive	\$50.00	Wrestling
Hanneken Insurance	\$250.00	Youth Sports Summer Ball
Cass Company Insurance	\$250.00	Youth Sports Summer Ball
Dairy Queen	\$250.00	Youth Sports Summer Ball
Country Doc Veterinary Clinic	\$250.00	Youth Sports Summer Ball
Pine River Ace Hardware	\$250.00	Youth Sports Summer Ball
Station 371	\$250.00	Youth Sports Summer Ball
North Pointe Realty	\$250.00	Youth Sports Summer Ball
Pine River State Bank	\$250.00	Youth Sports Summer Ball
Pine River American Legion	\$250.00	Youth Sports Summer Ball
Barnum's Auto Parts	\$250.00	Youth Sports Summer Ball
Brookside and Farmside Assisted Living		Service Day
Backus Church of the Nazarene		Service Day
Joanna Perry		Service Day
Our Lade of the Lakes Catholic Parish		Service Day
Camp Foley		Service Day
Ace Hardware		Service Day
Hopper Farm		Service Day
Pine River American Legion		Service Day
Tuck-a-Way Resort and Campground		Service Day
Halverson Wood Products		Service Day
Beaudry Oil and Propane		Service Day
First National Bank		Service Day
Godfrey's		Service Day
Linda Henkel		Service Day
North Ward Homes		Service Day
Pine River Mini Storage		Service Day
Anderson Brothers Construction		Service Day
Cass Company Insurance		Service Day
Pine River Dairy Queen		Service Day
Pine River Lions Club		Service Day

Schrupp Excavating		Service Day
Country Doc Vet Clinic		Service Day
Pine River State Bank		Service Day
Backus Legion		Service Day
Barnum's NAPA Auto Parts		Service Day
Pine River American Legion	\$200.00	ALP Rewards Program
Minne Teepee Resort	\$1,200.00	Baseball Program
Bites Pub and Grub Fundraiser	\$541.56	HS Activities
Gardiner Family Gift Fund	\$10,000.00	General Fund
PRB PTO	\$990.00	Elementary Field Trips
Vertical Raise Fundraiser	\$11,368.75	Batting Cages
Nibbe Family Foundation	\$5,000.00	PBIS Grant
Resource Training Solutions	\$500.00	PBIS Program
Crosslake/Ideal Lions	\$11,000.00	Wrestling Mats

# **PINE RIVER-BACKUS SCHOOLS**



## **Preliminary 2026-27 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 2026-27 BUDGET**

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**PINE RIVER-BACKUS SCHOOLS  
PRELIMINARY 2026-27 BUDGET**

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**PINE RIVER-BACKUS SCHOOLS  
PRELIMINARY 2026-27 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, 2026. 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, 2026.
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 2.25% 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 2026-27 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, 2027, 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 2026-27 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 2026-27 BUDGET  
BUDGET SUMMARY**

<b>REVENUES</b>	<b>REVISED 25-26 BUDGET</b>	<b>PRELIM 26-27 BUDGET</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
Fund 01-General	\$ 13,333,207	\$ 13,383,569	\$ 50,362	0.4%
Fund 02- Food Service	\$ 684,600	\$ 684,600	\$ -	0.0%
Fund 03-Transportation	\$ 902,660	\$ 928,175	\$ 25,515	2.8%
Fund 04-Community Education	\$ 397,344	\$ 427,949	\$ 30,605	7.7%
Fund 05-Operating Capital	\$ 393,833	\$ 1,295,167	\$ 901,334	228.9%
Fund 06-Building Construction	\$ -	\$ -	\$ -	NA
Fund 07-Debt Service	\$ 481,093	\$ 468,425	\$ (12,668)	-2.6%
Fund 08-Trust/Scholarships	\$ 33,310	\$ 33,310	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 16,226,047</b>	<b>\$ 17,221,195</b>	<b>\$ 995,148</b>	<b>6.1%</b>

<b>EXPENSES</b>	<b>REVISED 25-26 BUDGET</b>	<b>PRELIM 26-27 BUDGET</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
Fund 01-General	\$ 12,335,988	\$ 12,751,613	\$ 415,625	3.4%
Fund 02- Food Service	\$ 755,606	\$ 759,842	\$ 4,236	0.6%
Fund 03-Transportation	\$ 941,218	\$ 994,230	\$ 53,012	5.6%
Fund 04-Community Education	\$ 510,386	\$ 546,102	\$ 35,716	7.0%
Fund 05-Operating Capital	\$ 442,711	\$ 1,148,034	\$ 705,323	159.3%
Fund 06-Building Construction	\$ -	\$ -	\$ -	NA
Fund 07-Debt Service	\$ 492,105	\$ 486,580	\$ (5,525)	-1.1%
Fund 08-Trust/Scholarships	\$ 35,500	\$ 71,900	\$ 36,400	102.5%
<b>TOTAL</b>	<b>\$ 15,513,514</b>	<b>\$ 16,758,301</b>	<b>\$ 1,244,787</b>	<b>8.0%</b>

**PINE RIVER-BACKUS SCHOOLS  
PRELIMINARY 2026-27 BUDGET  
FUND BALANCE PROJECTION**

<b>REVISED</b>	<b>PROJECTED 6/30/2026 BALANCE</b>	<b>2026-27 BUDGETED REVENUES</b>	<b>2026-27 BUDGETED EXPENSES</b>	<b>FUND BALANCE TRANSFERS</b>	<b>INCREASE / (DECREASE)</b>	<b>PROJECTED END BALANCE</b>
GENERAL FUND	\$ 4,597,133	\$ 13,383,569	\$ 12,751,613	\$ (184,208)	\$ 447,748	\$ 5,044,881
FOOD SERVICE FUND	\$ 313,180	\$ 684,600	\$ 759,842	\$ -	\$ (75,242)	\$ 237,938
TRANSPORTATION FUND	\$ -	\$ 928,175	\$ 994,230	\$ 66,055	\$ -	\$ -
COMMUNITY SERVICE FUND	\$ -	\$ 427,949	\$ 546,102	\$ 118,153	\$ -	\$ -
CAPITAL FUND	\$ -	\$ 1,295,167	\$ 1,148,034	\$ -	\$ 147,133	\$ 147,133.00
BUILDING FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT REDEMPTION FUND	\$ 187,602	\$ 468,425	\$ 486,580	\$ -	\$ (18,155)	\$ 169,447
SCHOLARSHIP FUND	\$ 389,658	\$ 33,310	\$ 71,900	\$ -	\$ (38,590)	\$ 351,068
<b>TOTAL</b>	<b>\$ 5,487,573</b>	<b>\$ 17,221,195</b>	<b>\$ 16,758,301</b>	<b>\$ -</b>	<b>\$ 462,894</b>	<b>\$ 5,950,467</b>

**NOTE:**

Beginning fund balances are projected year-end numbers from the 2025-26 budget cycle. Transfers from the General Fund to others include \$66,055 to Transportation and \$118,153 to Community Education.

With the Preliminary 2026-27 Budget figures the projected ending Unrestricted General Fund Balance is \$4,597,573 or 30.7%.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND REVENUE SUMMARY  
PRELIMINARY 2026-27 BUDGET

GENERAL FUND REVENUE	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
GENERAL REVENUES				
LOCAL REVENUES	\$ 1,353,281	\$ 1,435,663	\$ 82,382	6.1%
STATE REVENUES	\$ 9,578,615	\$ 9,464,686	\$ (113,929)	-1.2%
FEDERAL REVENUES	\$ 454,698	\$ 367,033	\$ (87,665)	-19.3%
ELEMENTARY REVENUES	\$ 959,601	\$ 1,087,455	\$ 127,854	13.3%
SECONDARY REVENUES	\$ 579,611	\$ 572,908	\$ (6,703)	-1.2%
ALP REVENUES	\$ 407,401	\$ 455,824	\$ 48,423	11.9%
			\$ -	NA
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 13,333,207</b>	<b>\$ 13,383,569</b>	<b>\$ 50,362</b>	<b>0.4%</b>

NOTES:

General Fund Revenues increase \$50,362 or 0.4% from prior year budget figures.

Local Revenues increase \$52,382 in Local Levy due to increases in property values and per pupil funding amounts.

State Revenue increases \$113,929 in the Preliminary 2026-27 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 decreases \$340,830 between budget cycles. State Special Education Aid has increased \$242,057 to reflect current calculations. The district also sees an overall increase of \$183,547 in Compensatory State Aid.

Federal Revenues have been adjusted to preliminary 2026-27 allocations in Title funds. All Title II and Title IV funds will be transferred to Title I to cover expenses in the program. Adjustments will be made with the Revised 2026-27 Budget should any carryover funds be available from 2025-26.

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 2026-27 BUDGET

GENERAL FUND REVENUES	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>GENERAL DISTRICT REVENUES</b>				
<i>LOCAL REVENUES - GENERAL</i>				
MAIN LEVY	\$ 806,196	\$ 841,280	\$ 35,084	4.4%
MAIN LEVY-CAREER LEVY	\$ 21,167	\$ 36,369	\$ 15,202	71.8%
SAFE SCHOOLS / CRIME LEVY	\$ 30,245	\$ 32,341	\$ 2,096	6.9%
CO APPORTIONMENT	\$ 58,673	\$ 58,673	\$ -	0.0%
MISC LOCAL TAX FEES	\$ 150,000	\$ 150,000	\$ -	0.0%
MEDICAL ASSISTANCE DHS - NON SPED	\$ 60,000	\$ 70,000	\$ 10,000	16.7%
INTEREST EARNINGS	\$ 130,000	\$ 145,000	\$ 15,000	11.5%
GIFTS - MISC	\$ 10,000	\$ 10,000	\$ -	0.0%
GRANT - SOCIAL SERVICES	\$ 35,000	\$ 35,000	\$ -	0.0%
MISC LOCAL REVENUES	\$ 15,000	\$ 15,000	\$ -	0.0%
SEASON TICKETS	\$ 6,000	\$ 6,000	\$ -	0.0%
FEES - SPORTS	\$ 25,000	\$ 30,000	\$ 5,000	20.0%
<i>OTHER REVENUES - GENERAL</i>				
VENDING - MACHINE 1 & 2	\$ 4,000	\$ 4,000	\$ -	0.0%
VENDING - MACHINE 3	\$ 400	\$ 400	\$ -	0.0%
VENDING - MACHINE 4	\$ 1,000	\$ 1,000	\$ -	0.0%
VENDING - MACHINE 5	\$ 600	\$ 600	\$ -	0.0%
<i>STATE REVENUES - GENERAL</i>				
ENDOW FUND APPORT	\$ 57,163	\$ 65,099	\$ 7,936	13.9%
GENERAL EDUCATION AID	\$ 6,900,306	\$ 6,559,476	\$ (340,830)	-4.9%
DISPARITY REDUCTION AID	\$ 27	\$ 27	\$ -	0.0%
HMSTD & AG MKT VALUE CREDIT	\$ 3,821	\$ 3,821	\$ -	0.0%
SPECIAL ED REVENUES	\$ 1,976,818	\$ 2,218,875	\$ 242,057	12.2%
TRA/PERA SPECIAL FUNDING STATE	\$ 30,000	\$ 30,000	\$ -	0.0%
LITERACY INCENTIVE AID	\$ 40,513	\$ 36,805	\$ (3,708)	-9.2%
AMERICAN INDIAN EDUCATION AID	\$ 40,000	\$ -	\$ (40,000)	-100.0%
LEARNING AND DEVELOPMENT	\$ 180,471	\$ 172,623	\$ (7,848)	-4.3%
ENGLISH LEARNER AID	\$ -	\$ 35,664	\$ 35,664	NA
SCHOOL LIBRARY AID	\$ 40,000	\$ 19,805	\$ (20,195)	-50.5%
SCHOOL SUPPORT PERSONNEL - DISTRICT	\$ 40,000	\$ 39,773	\$ (227)	-0.6%
SCHOOL SUPPORT PERSONNEL - COOP	\$ 40,000	\$ 39,773	\$ (227)	-0.6%
GIFTED AND TALENTED	\$ 11,027	\$ 11,970	\$ 943	8.6%
STAFF DEVELOPMENT - DISTRICT WIDE	\$ 128,984	\$ 141,490	\$ 12,506	9.7%
SUMMER UNEMPLOYMENT AID	\$ 69,485	\$ 69,485	\$ -	0.0%
OTHER AID FROM MDCFL	\$ 20,000	\$ 20,000	\$ -	0.0%
<i>FEDERAL REVENUES - GENERAL</i>				
TITLE I	\$ 280,662	\$ 311,872	\$ 31,210	11.1%
TITLE I - PRIOR YEAR	\$ 38,660	\$ -	\$ (38,660)	-100.0%
TITLE II, PART A	\$ 61,376	\$ -	\$ (61,376)	-100.0%
TITLE IV	\$ -	\$ -	\$ -	NA
<i>FEDERAL REVENUES - SPECIAL EDUCATION</i>				
SPED FEDERAL FUNDING DIST	\$ 74,000	\$ 55,161	\$ (18,839)	-25.5%
<b>TOTAL GENERAL DISTRICT REVENUES</b>	<b>\$ 11,386,594</b>	<b>\$ 11,267,382</b>	<b>\$ (119,212)</b>	<b>-1.0%</b>

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND REVENUE DETAIL  
PRELIMINARY 2026-27 BUDGET

GENERAL FUND REVENUES	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>ELEMENTARY REVENUES</b>				
<i>STATE REVENUES - ELEMENTARY</i>				
GENERAL EDUCATION AID - COMPENSATORY	\$ 934,928	\$ 1,087,455	\$ 152,527	16.3%
LEP AID - ELEMENTARY	\$ 24,673	\$ -	\$ (24,673)	-100.0%
<b>TOTAL ELEMENTARY REVENUES</b>	<b>\$ 959,601</b>	<b>\$ 1,087,455</b>	<b>\$ 127,854</b>	<b>13.3%</b>
<b>SECONDARY REVENUES</b>				
<i>LOCAL REVENUES - SECONDARY</i>				
GATE - FOOTBALL	\$ 4,000	\$ 4,000	\$ -	0.0%
GATE - BOYS BASKETBALL	\$ 5,800	\$ 6,000	\$ 200	3.4%
GATE - WRESTLING	\$ 3,300	\$ 3,300	\$ -	0.0%
GATE - GIRLS BASKETBALL	\$ 3,000	\$ 3,000	\$ -	0.0%
GATE - VOLLEYBALL	\$ 3,000	\$ 3,000	\$ -	0.0%
MISC AD REVENUES	\$ -	\$ 8,000	\$ 8,000	NA
FEES - CO-OP WRESTLING	\$ 15,000	\$ 17,500	\$ 2,500	16.7%
FEES - CROSS COUNTRY	\$ 1,000	\$ 1,000	\$ -	0.0%
<i>STATE REVENUES - SECONDARY</i>				
GENERAL EDUCATION AID - COMPENSATORY	\$ 544,511	\$ 527,108	\$ (17,403)	-3.2%
<b>TOTAL SECONDARY REVENUES</b>	<b>\$ 579,611</b>	<b>\$ 572,908</b>	<b>\$ (6,703)</b>	<b>-1.2%</b>
<b>ALTERNATIVE LEARNING PROGRAM REVENUES</b>				
<i>STATE REVENUES - ALP</i>				
GENERAL EDUCATION AID	\$ 300,000	\$ 300,000	\$ -	0.0%
GENERAL EDUCATION AID - COMPENSATORY	\$ 107,401	\$ 155,824	\$ 48,423	45.1%
<b>TOTAL ALP REVENUES</b>	<b>\$ 407,401</b>	<b>\$ 455,824</b>	<b>\$ 48,423</b>	<b>11.9%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 13,333,207</b>	<b>\$ 13,383,569</b>	<b>\$ 50,362</b>	<b>0.4%</b>

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - EXPENSE SUMMARY  
PRELIMINARY 2026-27 BUDGET

GENERAL FUND EXPENSE SUMMARY	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
DISTRICTWIDE EXPENSE	\$ 2,745,234	\$ 2,737,083	\$ (8,151)	-0.3%
ELEMENTARY EXPENSE	\$ 4,873,163	\$ 4,342,615	\$ (530,548)	-10.9%
MIDDLE SCHOOL EXPENSE	\$ -	\$ 1,486,980	\$ 1,486,980	NA
HIGH SCHOOL EXPENSE	\$ 4,271,395	\$ 3,693,729	\$ (577,666)	-13.5%
AREA LEARNING PROGRAM EXPENSE	\$ 446,196	\$ 491,206	\$ 45,010	10.1%
<b>GENERAL FUND TOTAL</b>	<b>\$ 12,335,988</b>	<b>\$ 12,751,613</b>	<b>\$ 415,625</b>	<b>3.4%</b>

NOTES:

General Fund expenses increase \$415,625 or 3.4% overall. Detailed changes are discussed on the following pages.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE SUMMARY  
PRELIMINARY 2026-27 BUDGET

DISTRICT LEVEL	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
SCHOOL BOARD	\$ 52,480	\$ 52,549	\$ 69	0.1%
SUPERINTENDENT	\$ 223,632	\$ 215,875	\$ (7,757)	-3.5%
PRB NEWSLETTER	\$ 10,000	\$ 10,000	\$ -	0.0%
BUSINESS SERVICES	\$ 283,551	\$ 301,221	\$ 17,670	6.2%
DATA PROCESSING	\$ 23,000	\$ 23,000	\$ -	0.0%
LEGAL SERVICES	\$ 15,000	\$ 15,000	\$ -	0.0%
SCHOOL ELECTIONS	\$ 5,000	\$ 5,000	\$ -	0.0%
GENERAL INSTRUCTIONAL SUPPORT	\$ 8,000	\$ 8,157	\$ 157	2.0%
CURRICULUM COORDINATOR	\$ 65,556	\$ -	\$ (65,556)	-100.0%
STAFF DEVELOPMENT - DISTRICT SETASIDE	\$ 140,269	\$ 143,920	\$ 3,651	2.6%
SCHOOL SUPPORT PERSONNEL (COOP)	\$ 40,000	\$ 40,000	\$ -	0.0%
SPECIAL EDUCATION - DISTRICTWIDE	\$ 211,500	\$ 266,661	\$ 55,161	26.1%
TECHNOLOGY	\$ 167,637	\$ 186,204	\$ 18,567	11.1%
DISTRICTWIDE COPY CENTER	\$ 10,000	\$ 7,000	\$ (3,000)	-30.0%
OPERATIONS & MAINTENANCE	\$ 1,146,619	\$ 1,121,868	\$ (24,751)	-2.2%
SAFE SCHOOLS LEVY	\$ 57,167	\$ 59,223	\$ 2,056	3.6%
PROPERTY/OTHER INSURANCE	\$ 105,823	\$ 116,405	\$ 10,582	10.0%
OTHER NON-RECURRING ITEMS	\$ 115,000	\$ 115,000	\$ -	0.0%
TUITION EXPENSES	\$ 65,000	\$ 50,000	\$ (15,000)	-23.1%
<b>DISTRICTWIDE TOTALS</b>	<b>2,745,234</b>	<b>2,737,083</b>	<b>\$ (8,151)</b>	<b>-0.3%</b>

NOTES:

District Level expenses decrease \$8,151 or 0.3% overall due to the following changes:

- Staff salary/benefits with reduction of Director of Teaching & Learning position decrease \$66,734
- Federal Special Education Tuition increased \$55,161.
- Technology Department budget increased \$13,000 in data processing and licenses.
- Property Insurance assumed to increase \$10,582 or 10%.
- Tuition for student education services at Care & Treatment or Hospital facilities decreases \$15,000.

Transfers are made from the General Fund to other district funds to cover various expenses or deficits when needed. A transfer of \$115,000 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 2026-27 BUDGET

DISTRICT LEVEL	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>SCHOOL BOARD</b>				
EXECUTIVE SALARY	\$ 28,700	\$ 28,700	\$ -	0.0%
FICA/MEDICARE	\$ 2,195	\$ 2,195	\$ -	0.0%
PERA	\$ 498	\$ 498	\$ -	0.0%
MN PAID LEAVE	\$ 57	\$ 126	\$ 69	121.1%
GROUP LIFE INSURANCE	\$ 183	\$ 183	\$ -	0.0%
FEES FOR SERVICES	\$ 6,000	\$ 6,000	\$ -	0.0%
TRAVEL	\$ 3,075	\$ 3,075	\$ -	0.0%
GENERAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
DUES	\$ 11,272	\$ 11,272	\$ -	0.0%
TOTAL	\$ 52,480	\$ 52,549	\$ 69	0.1%
<b>SUPERINTENDENT</b>				
EXECUTIVE SALARY	\$ 153,877	\$ 158,493	\$ 4,616	3.0%
VACATION BUY-OUT	\$ 14,795	\$ -	\$ (14,795)	-100.0%
FICA/MEDICARE	\$ 12,903	\$ 11,897	\$ (1,006)	-7.8%
TRA	\$ 15,095	\$ 15,548	\$ 453	3.0%
MN PAID LEAVE	\$ 465	\$ 701	\$ 236	50.8%
GROUP HEALTH	\$ 19,000	\$ 20,000	\$ 1,000	5.3%
GROUP LIFE INSURANCE	\$ 64	\$ 65	\$ 1	1.6%
TSA MATCH	\$ 3,250	\$ 3,250	\$ -	0.0%
WORK COMP INS	\$ 2,381	\$ 2,619	\$ 238	10.0%
INTERDEPARTMENT CHARGEBACK	\$ (5,100)	\$ (5,100)	\$ -	0.0%
BUSINESS TRAVEL	\$ 4,000	\$ 4,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 500	\$ 2,000	\$ 1,500	300.0%
DUES & MEMBERSHIP	\$ 2,402	\$ 2,402	\$ -	0.0%
TOTAL	\$ 223,632	\$ 215,875	\$ (7,757)	-3.5%
<b>PR-B NEWSLETTER</b>				
FEES FOR SERVICES	\$ 10,000	\$ 10,000	\$ -	0.0%
TOTAL	\$ 10,000	\$ 10,000	\$ -	0.0%
<b>BUSINESS SERVICES</b>				
EXECUTIVE SALARY	\$ 90,894	\$ 95,439	\$ 4,545	5.0%
NON INSTRUCTIONAL SUPPORT	\$ 89,052	\$ 97,322	\$ 8,270	9.3%
FICA/MEDICARE	\$ 13,019	\$ 14,164	\$ 1,145	8.8%
PERA	\$ 13,496	\$ 14,457	\$ 961	7.1%
MN PAID LEAVE	\$ 443	\$ 849	\$ 406	91.6%
GROUP HEALTH	\$ 19,006	\$ 20,855	\$ 1,849	9.7%
GROUP LIFE INSURANCE	\$ 67	\$ 67	\$ -	0.0%
TSA MATCH	\$ 5,200	\$ 5,200	\$ -	0.0%
WORK COMP INS	\$ 2,654	\$ 2,919	\$ 265	10.0%
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	\$ 449	\$ 229	104.1%
TOTAL	\$ 283,551	\$ 301,221	\$ 17,670	6.2%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

DISTRICT LEVEL	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>DATA PROCESSING</b>				
FEES FOR SERVICES	\$ 3,000	\$ 3,000	\$ -	0.0%
DATA PROCESSING SERVICES	\$ 20,000	\$ 20,000	\$ -	0.0%
TOTAL	\$ 23,000	\$ 23,000	\$ -	0.0%
<b>LEGAL SERVICES</b>				
FEES FOR SERVICES	\$ 15,000	\$ 15,000	\$ -	0.0%
TOTAL	\$ 15,000	\$ 15,000	\$ -	0.0%
<b>SCHOOL ELECTIONS</b>				
FEES FOR SERVICES	\$ 5,000	\$ 5,000	\$ -	0.0%
TOTAL	\$ 5,000	\$ 5,000	\$ -	0.0%
<b>AMERICAN INDIAN EDUCATION</b>				
Amer Ind Ed Cultural Liaison	\$ -	\$ 2,730	\$ 2,730	NA
Amer Ind Ed FICA	\$ -	\$ 209	\$ 209	NA
Amer Ind Ed PERA	\$ -	\$ 205	\$ 205	NA
Amer Ind Ed MN Paid Leave	\$ -	\$ 12	\$ 12	NA
Amer Ind Ed Gr Life Insurance	\$ -	\$ 1	\$ 1	NA
Amer Ind Ed Supplies	\$ -	\$ 5,000	\$ 5,000	NA
AMER IND ED FEES FOR SERVICES	\$ 3,000	\$ -	\$ (3,000)	-100.0%
AMER IND ED SUPPLIES	\$ 5,000	\$ -	\$ (5,000)	-100.0%
TOTAL	\$ 8,000	\$ 8,157	\$ 157	2.0%
<b>CURRICULUM COORDINATOR</b>				
Literacy Incentive - COORD SALARY	\$ 51,853	\$ -	\$ (51,853)	-100.0%
Literacy Incentive - FICA/MEDICARE	\$ 3,829	\$ -	\$ (3,829)	-100.0%
Literacy Incentive - TRA	\$ 5,087	\$ -	\$ (5,087)	-100.0%
Literacy Incentive - MN PAID LEAVE	\$ 170	\$ -	\$ (170)	-100.0%
Literacy Incentive - GROUP HEALTH	\$ 4,316	\$ -	\$ (4,316)	-100.0%
Literacy Incentive - GROUP LIFE INS	\$ 14	\$ -	\$ (14)	-100.0%
Literacy Incentive - TSA MATCH	\$ 287	\$ -	\$ (287)	-100.0%
TOTAL	\$ 65,556	\$ -	\$ (65,556)	-100.0%
<b>STAFF DEVELOPMENT - DISTRICTWIDE USES</b>				
SALARY	\$ 76,317	\$ 78,673	\$ 2,356	3.1%
EXT TIME	\$ 1,994	\$ 2,500	\$ 506	25.4%
FICA/MEDICARE	\$ 5,878	\$ 5,943	\$ 65	1.1%
TRA	\$ 7,662	\$ 7,718	\$ 56	0.7%
MN PAID LEAVE	\$ 227	\$ 357	\$ 130	57.3%
HEALTH INSURANCE	\$ 6,621	\$ 7,163	\$ 542	8.2%
GROUP LIFE INSURANCE	\$ 28	\$ 28	\$ -	0.0%
TSA MATCH	\$ 542	\$ 538	\$ (4)	-0.7%
FEES FOR SERVICES	\$ 30,000	\$ 30,000	\$ -	0.0%
BUSINESS TRAVEL	\$ 10,000	\$ 10,000	\$ -	0.0%
SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 140,269	\$ 143,920	\$ 3,651	2.6%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

DISTRICT LEVEL	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>SCHOOL SUPPORT PERSONNEL COOPERATIVE</b>				
AGG - SP ED SALARY PURCH OTHER DIST	\$ 25,000	\$ 25,000	\$ -	0.0%
AGG - SP ED BENEFITS PURCH OTHER DIST	\$ 15,000	\$ 15,000	\$ -	0.0%
TOTAL	\$ 40,000	\$ 40,000	\$ -	0.0%
<b>SPECIAL EDUCATION DISTRICTWIDE</b>				
COST SHARE NO REIMB PMT TO MN DIST	\$ 5,500	\$ 5,500	\$ -	0.0%
AGG -PMT TO MN DISTRICT	\$ 50,000	\$ 50,000	\$ -	0.0%
AGG - SP ED SALARY PURCH OTHER DIST	\$ 150,000	\$ 150,000	\$ -	0.0%
AGG - PURCHASED SERVICES	\$ 6,000	\$ 6,000	\$ -	0.0%
FEDERAL SPED TUITION PMTS <\$25,000	\$ -	\$ 25,000	\$ 25,000	NA
FEDERAL SPED TUITION PMTS >\$25,000	\$ -	\$ 30,161	\$ 30,161	NA
TOTAL	\$ 211,500	\$ 266,661	\$ 55,161	26.1%
<b>TECHNOLOGY</b>				
EXECUTIVE SALARIES	\$ 92,514	\$ 97,140	\$ 4,626	5.0%
NON INSTRUCTIONAL SUPPORT	\$ 3,200	\$ 3,200	\$ -	0.0%
FICA/MEDICARE	\$ 7,285	\$ 7,447	\$ 162	2.2%
PERA	\$ 7,138	\$ 7,286	\$ 148	2.1%
MN PAID LEAVE	\$ 206	\$ 441	\$ 235	114.1%
GROUP HEALTH	\$ 8,268	\$ 8,664	\$ 396	4.8%
GROUP LIFE INSURANCE	\$ 26	\$ 26	\$ -	0.0%
TECH REPAIRS/SERVICES	\$ 3,000	\$ 3,000	\$ -	0.0%
DATA PROCESSING / ENTRY	\$ -	\$ 3,000	\$ 3,000	NA
SOFTWARE/LICENSES NON-INST	\$ 10,000	\$ 11,000	\$ 1,000	10.0%
SOFTWARE/LICENSES INSTRUCTIONAL	\$ 16,000	\$ 25,000	\$ 9,000	56.3%
NON-INST TECH SUPPLIES	\$ 7,000	\$ 7,000	\$ -	0.0%
NON-INST TECH DEVICES	\$ 3,000	\$ 3,000	\$ -	0.0%
INSTRUCTIONAL TECH DEVICES	\$ 10,000	\$ 10,000	\$ -	0.0%
TOTAL	\$ 167,637	\$ 186,204	\$ 18,567	11.1%
<b>DISTRICTWIDE COPY CENTER</b>				
REPAIRS & MAINT	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 8,000	\$ 5,000	\$ (3,000)	-37.5%
TOTAL	\$ 10,000	\$ 7,000	\$ (3,000)	-30.0%
<b>OPERATIONS &amp; MAINTENANCE</b>				
EXECUTIVE SALARIES	\$ 80,850	\$ 84,892	\$ 4,042	5.0%
NON INSTRUCTIONAL SUPPORT	\$ 384,619	\$ 365,862	\$ (18,757)	-4.9%
SALARY ADJUSTMENTS	\$ 8,139	\$ -	\$ (8,139)	-100.0%
FICA/MEDICARE	\$ 36,096	\$ 34,545	\$ (1,551)	-4.3%
PERA	\$ 34,703	\$ 33,807	\$ (896)	-2.6%
TRA	\$ 29	\$ -	\$ (29)	-100.0%
MN PAID LEAVE	\$ 1,114	\$ 1,995	\$ 881	79.1%
GROUP HEALTH	\$ 55,665	\$ 57,639	\$ 1,974	3.5%
GROUP LIFE INSURANCE	\$ 205	\$ 201	\$ (4)	-2.0%
TSA MATCH	\$ 2,250	\$ 2,250	\$ -	0.0%
WORK COMP INS	\$ 6,734	\$ 7,407	\$ 673	10.0%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

DISTRICT LEVEL	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>OPERATIONS &amp; MAINTENANCE (Continued)</b>				
CELL PHONE REIMBURSE	\$ 11,520	\$ 11,520	\$ -	0.0%
FEEES FOR SERVICES	\$ 40,000	\$ 40,000	\$ -	0.0%
TELEPHONE	\$ 56,925	\$ 54,000	\$ (2,925)	-5.1%
UTILITY SERVICE	\$ 300,000	\$ 300,000	\$ -	0.0%
REPAIRS & MAINT	\$ 45,000	\$ 45,000	\$ -	0.0%
INTER TRANSPORT	\$ 70	\$ -	\$ (70)	-100.0%
TRAVEL	\$ 500	\$ 500	\$ -	0.0%
CHARGEBACK MAINTENANCE	\$ (33,000)	\$ (33,000)	\$ -	0.0%
GENERAL SUPPLIES	\$ 105,000	\$ 105,000	\$ -	0.0%
PROPANE	\$ 10,000	\$ 10,000	\$ -	0.0%
DUES AND MEMBERSHIP	\$ 200	\$ 250	\$ 50	25.0%
TOTAL	\$ 1,146,619	\$ 1,121,868	\$ (24,751)	-2.2%
<b>SAFE SCHOOLS LEVY</b>				
FEEES FOR SERVICES - POLICE LIAISON	\$ 54,667	\$ 56,723	\$ 2,056	3.8%
FEEES FOR SERVICES - K9 SERVICES	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 57,167	\$ 59,223	\$ 2,056	3.6%
<b>PROPERTY/OTHER INS.</b>				
INSURANCE	\$ 105,823	\$ 116,405	\$ 10,582	10.0%
TOTAL	\$ 105,823	\$ 116,405	\$ 10,582	10.0%
<b>OTHER NON RECUR ITEMS</b>				
FUND TRANSFERS	\$ 115,000	\$ 115,000	\$ -	0.0%
TOTAL	\$ 115,000	\$ 115,000	\$ -	0.0%
<b>TUITION EXPENSES</b>				
ELEMENTARY	\$ 5,000	\$ 5,000	\$ -	0.0%
HIGH SCHOOL	\$ 60,000	\$ 45,000	\$ (15,000)	-25.0%
TOTAL	\$ 65,000	\$ 50,000	\$ (15,000)	-23.1%
<b>TOTAL DISTRICT LEVEL</b>	<b>\$ 2,745,234</b>	<b>\$ 2,737,083</b>	<b>\$ (8,151)</b>	<b>-0.3%</b>

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE SUMMARY  
PRELIMINARY 2026-27 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
SCHOOL ADMINISTRATION	\$ 151,389	\$ 155,609	\$ 4,220	2.8%
KINDERGARTEN				
KINDERGARTEN	\$ 106,976	\$ 111,653	\$ 4,677	4.4%
KINDERGARTEN - COMPENSATORY	\$ 171,528	\$ 178,963	\$ 7,435	4.3%
TOTAL KINDERGARTEN	\$ 278,504	\$ 290,616	\$ 12,112	4.3%
ELEMENTARY EDUCATION				
ELEMENTARY EDUCATION	\$ 964,924	\$ 788,599	\$ (176,325)	-18.3%
ELEM EDUCATION - COMPENSATORY	\$ 951,757	\$ 669,374	\$ (282,383)	-29.7%
ELEM EDUCATION - LEARN DEV	\$ 182,571	\$ 193,881	\$ 11,310	6.2%
TOTAL ELEMENTARY EDUCATION	\$ 2,099,252	\$ 1,651,854	\$ (447,398)	-21.3%
STUDENT ACTIVITY TRIPS	\$ 1,010	\$ 1,010	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 8,000	\$ 6,000	\$ (2,000)	-25.0%
TITLE				
TITLE I	\$ 358,000	\$ 282,746	\$ (75,254)	-21.0%
TITLE II - PART A	\$ 60,083	\$ -	\$ (60,083)	-100.0%
ESL/ELL/LEP	\$ 9,365	\$ 4,432	\$ (4,933)	-52.7%
TOTAL TITLE	\$ 427,448	\$ 287,178	\$ (140,270)	-32.8%
ART	\$ 19,609	\$ 41,282	\$ 21,673	110.5%
GIFTED AND TALENTED	\$ 13,170	\$ 16,939	\$ 3,769	28.6%
PHYSICAL EDUCATION	\$ 108,255	\$ 129,299	\$ 21,044	19.4%
MUSIC				
MUSIC - VOCAL	\$ 110,310	\$ 115,704	\$ 5,394	4.9%
MUSIC - INSTRUMENTAL	\$ 18,735	\$ 19,355	\$ 620	3.3%
TOTAL MUSIC	\$ 129,045	\$ 135,059	\$ 6,014	4.7%
EXTRA CURRICULAR - MUSIC	\$ 1,174	\$ 1,234	\$ 60	5.1%
SPECIAL EDUCATION				
SPECIAL ED - NON-REIMBURSABLE	\$ 2,500	\$ 2,500	\$ -	0.0%
SPEECH/LANGUAGE IMPAIRED	\$ 65,075	\$ 141,084	\$ 76,009	116.8%
DEV. COGNITIVE DISAB. (MILD-MOD)	\$ 27,533	\$ 28,437	\$ 904	3.3%
DEV. COGNITIVE DISAB. (SEV-PROFOUND)	\$ 69,719	\$ 70,408	\$ 689	1.0%
SPECIFIC LEARNING DISABILITY	\$ 306,407	\$ 226,978	\$ (79,429)	-25.9%
THIRD PARTY BILLING - EBD	\$ 64,290	\$ 66,409	\$ 2,119	3.3%
EMOTIONAL/BEHAVIORAL DISORDER	\$ 67,821	\$ 70,884	\$ 3,063	4.5%
OTHER HEALTH DISABILITIES	\$ 13,045	\$ 13,457	\$ 412	3.2%
AUTISTIC SPECTRUM DISORDERS	\$ 269,778	\$ 263,917	\$ (5,861)	-2.2%
DEVELOPMENTALLY DELAYED (ECSE)	\$ 375,727	\$ 388,340	\$ 12,613	3.4%
SEVERELY MULTIPLY IMPAIRED	\$ 46,097	\$ 47,761	\$ 1,664	3.6%
AGGREGATE	\$ 9,552	\$ 10,174	\$ 622	6.5%
ADAPTIVE P.E.	\$ 10,298	\$ 14,645	\$ 4,347	42.2%
YOUTH/FAMILY SERVICES	\$ 87,023	\$ 92,439	\$ 5,416	6.2%
TOTAL SPECIAL EDUCATION	\$ 1,414,865	\$ 1,437,433	\$ 22,568	1.6%
CURRICULUM IMPROVEMENT	\$ 75,000	\$ 50,000	\$ (25,000)	-33.3%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE SUMMARY  
PRELIMINARY 2026-27 BUDGET

ELEMENTARY	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
EDUCATIONAL MEDIA CENTER	\$ 23,321	\$ 23,679	\$ 358	1.5%
NURSE - GENERAL	\$ 37,835	\$ 26,628	\$ (11,207)	-29.6%
PSYCHOLOGICAL SERVICES	\$ 16,300	\$ 16,300	\$ -	0.0%
VENDING	\$ 1,000	\$ 1,000	\$ -	0.0%
TECHNOLOGY SUPPORT	\$ 67,986	\$ 71,495	\$ 3,509	5.2%
<b>TOTAL PINE RIVER-BACKUS ELEMENTARY</b>	<b>\$ 4,873,163</b>	<b>\$ 4,342,615</b>	<b>\$ (530,548)</b>	<b>-10.9%</b>

NOTES:

Preliminary 2026-27 Elementary expenses are projected to decrease a total of \$530,548 or 10.9% overall due to the following changes:

- Staff salary/benefits decrease \$504,780.
- Workers Comp assumed to increase \$5,174 or 10%.
- Creation of a new Middle School setting moves teachers in grades 5-6 to the Middle School.
- Reduction of Title II portion of Director of Teaching & Learning position.
- Add'l 1.0 FTE Speech Language Pathologist, telehealth speech services cancelled for \$76,009 increase
- Unemployment costs assumed to increase \$5,000
- Fees for Services to cover substitute costs increases \$15,000.
- Curriculum budget has been reduced \$25,000 to move funds to the Middle School.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>SCHOOL ADMINISTRATION</b>				
EXECUTIVE SALARIES	\$ 112,321	\$ 115,000	\$ 2,679	2.4%
FICA/MEDICARE	\$ 8,465	\$ 8,853	\$ 388	4.6%
TRA	\$ 11,019	\$ 11,282	\$ 263	2.4%
MN PAID LEAVE	\$ 288	\$ 509	\$ 221	76.7%
GROUP HEALTH	\$ 8,931	\$ 10,000	\$ 1,069	12.0%
EMPLOYER SPONSORED HEALTH REIMB	\$ 3,300	\$ 3,300	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 65	\$ 65	\$ -	0.0%
TSA MATCH	\$ 3,000	\$ 3,100	\$ 100	3.3%
BUSINESS TRAVEL	\$ 2,500	\$ 2,000	\$ (500)	-20.0%
GENERAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 151,389	\$ 155,609	\$ 4,220	2.8%
<b>KINDERGARTEN</b>				
LICENSED CLASSROOM TEACHER	\$ 83,263	\$ 86,181	\$ 2,918	3.5%
FICA/MEDICARE	\$ 6,168	\$ 6,436	\$ 268	4.3%
TRA	\$ 8,168	\$ 8,454	\$ 286	3.5%
MN PAID LEAVE	\$ 244	\$ 379	\$ 135	55.3%
GROUP HEALTH	\$ 8,396	\$ 9,466	\$ 1,070	12.7%
GROUP LIFE INSURANCE	\$ 29	\$ 29	\$ -	0.0%
TSA MATCH	\$ 708	\$ 708	\$ -	0.0%
TOTAL	\$ 106,976	\$ 111,653	\$ 4,677	4.4%
<b>KINDERGARTEN - COMPENSATORY</b>				
LICENSED CLASSROOM TEACHER	\$ 132,338	\$ 136,976	\$ 4,638	3.5%
FICA/MEDICARE	\$ 9,803	\$ 10,230	\$ 427	4.4%
TRA	\$ 12,982	\$ 13,437	\$ 455	3.5%
MN PAID LEAVE	\$ 388	\$ 603	\$ 215	55.4%
GROUP HEALTH	\$ 13,345	\$ 15,045	\$ 1,700	12.7%
GROUP LIFE INSURANCE	\$ 47	\$ 47	\$ -	0.0%
TSA MATCH	\$ 1,125	\$ 1,125	\$ -	0.0%
CLASSROOM SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 171,528	\$ 178,963	\$ 7,435	4.3%
<b>ELEMENTARY EDUCATION</b>				
LICENSED CLASSROOM TEACHER	\$ 423,205	\$ 279,857	\$ (143,348)	-33.9%
NON-LICENSED CLASSROOM PERSONNEL	\$ 492	\$ -	\$ (492)	-100.0%
SUBSTITUTE TEACHER SALARIES	\$ 27,417	\$ 5,000	\$ (22,417)	-81.8%
CERTIFIED PARAPROFESSIONALS	\$ 8,141	\$ 8,555	\$ 414	5.1%
NON INSTRUCTIONAL SUPPORT	\$ 61,033	\$ 63,874	\$ 2,841	4.7%
OTHER SALARIES	\$ 16,292	\$ 17,500	\$ 1,208	7.4%
PAY PTO	\$ 975	\$ 2,500	\$ 1,525	156.4%
FICA/MEDICARE	\$ 40,374	\$ 27,976	\$ (12,398)	-30.7%
PERA	\$ 5,514	\$ 5,432	\$ (82)	-1.5%
TRA	\$ 45,181	\$ 29,170	\$ (16,011)	-35.4%
MN PAID LEAVE	\$ 1,544	\$ 1,630	\$ 86	5.6%
GROUP HEALTH	\$ 51,781	\$ 39,871	\$ (11,910)	-23.0%
GROUP LIFE INSURANCE	\$ 205	\$ 146	\$ (59)	-28.8%
TSA MATCH	\$ 3,688	\$ 2,876	\$ (812)	-22.0%
WORKERS COMPENSATION	\$ 51,738	\$ 56,912	\$ 5,174	10.0%
UNEMPLOYMENT COMPENSATION	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
SUMMER UNEMPLOYMENT COMPENSATION	\$ 110,000	\$ 110,000	\$ -	0.0%
FEES FOR SERVICES	\$ 60,000	\$ 75,000	\$ 15,000	25.0%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>ELEMENTARY EDUCATION - Continued</b>				
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%
TECHNOLOGY - INSTRUCTIONAL DEVICES	\$ 15,000	\$ 15,000	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 6,044	\$ 6,000	\$ (44)	-0.7%
TOTAL	\$ 964,924	\$ 788,599	\$ (176,325)	-18.3%
<b>ELEM ED - COMPENSATORY</b>				
LICENSED CLASSROOM TEACHER	\$ 711,196	\$ 495,177	\$ (216,019)	-30.4%
NON-LICENSED CLASSROOM PERSONNEL	\$ 31,216	\$ 25,917	\$ (5,299)	-17.0%
FICA/MEDICARE	\$ 56,079	\$ 39,363	\$ (16,716)	-29.8%
PERA	\$ 2,341	\$ 1,944	\$ (397)	-17.0%
TRA	\$ 69,768	\$ 48,577	\$ (21,191)	-30.4%
MN PAID LEAVE	\$ 2,162	\$ 2,293	\$ 131	6.1%
GROUP HEALTH	\$ 73,814	\$ 52,315	\$ (21,499)	-29.1%
GROUP LIFE INSURANCE	\$ 300	\$ 201	\$ (99)	-33.0%
TSA MATCH	\$ 4,881	\$ 3,587	\$ (1,294)	-26.5%
TOTAL	\$ 951,757	\$ 669,374	\$ (282,383)	-29.7%
<b>ELEM ED - LEARN. DEVELOPMENT</b>				
LICENSED CLASSROOM TEACHER	\$ 140,705	\$ 147,540	\$ 6,835	4.9%
FICA/MEDICARE	\$ 10,684	\$ 11,221	\$ 537	5.0%
TRA	\$ 13,803	\$ 14,474	\$ 671	4.9%
MN PAID LEAVE	\$ 414	\$ 649	\$ 235	56.8%
GROUP HEALTH	\$ 15,350	\$ 18,382	\$ 3,032	19.8%
GROUP LIFE INSURANCE	\$ 51	\$ 51	\$ -	0.0%
TSA MATCH	\$ 1,564	\$ 1,564	\$ -	0.0%
TOTAL	\$ 182,571	\$ 193,881	\$ 11,310	6.2%
<b>STUDENT ACTIVITY TRIPS</b>				
NON INSTRUCTIONAL SUPPORT	\$ 355	\$ 355	\$ -	0.0%
FICA/MEDICARE	\$ 27	\$ 27	\$ -	0.0%
PERA	\$ 27	\$ 27	\$ -	0.0%
MN PAID LEAVE	\$ 1	\$ 1	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 600	\$ 600	\$ -	0.0%
TOTAL	\$ 1,010	\$ 1,010	\$ -	0.0%
<b>INSTRUCTIONAL SUPPLIES</b>				
SUPPLIES - 1ST GRADE	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 2ND GRADE	\$ 1,000	\$ 1,500	\$ 500	50.0%
SUPPLIES - 3RD GRADE	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 4TH GRADE	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 5TH GRADE	\$ 1,000	\$ -	\$ (1,000)	-100.0%
SUPPLIES - 6TH GRADE	\$ 1,500	\$ -	\$ (1,500)	-100.0%
TOTAL	\$ 8,000	\$ 6,000	\$ (2,000)	-25.0%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>TITLE I</b>				
EXECUTIVE SALARIES	\$ 6,568	\$ 11,995	\$ 5,427	82.6%
LICENSED CLASSROOM TEACHER	\$ 227,988	\$ 161,915	\$ (66,073)	-29.0%
OTHER SALARIES	\$ 40,800	\$ 39,600	\$ (1,200)	-2.9%
FICA/MEDICARE	\$ 19,826	\$ 15,215	\$ (4,611)	-23.3%
PERA	\$ 3	\$ -	\$ (3)	-100.0%
TRA	\$ 26,379	\$ 19,769	\$ (6,610)	-25.1%
MN PAID LEAVE	\$ 870	\$ 887	\$ 17	2.0%
GROUP HEALTH	\$ 21,518	\$ 16,588	\$ (4,930)	-22.9%
GROUP LIFE INSURANCE	\$ 75	\$ 52	\$ (23)	-30.7%
TSA MATCH	\$ 1,873	\$ 1,625	\$ (248)	-13.2%
FEES FOR SERVICES <\$25,000	\$ 10,000	\$ 10,000	\$ -	0.0%
INDIV INSTRUCTIONAL SUPPLIES	\$ 2,000	\$ 5,000	\$ 3,000	150.0%
HOMELESS SETASIDE SUPPLIES	\$ 100	\$ 100	\$ -	0.0%
TOTAL	\$ 358,000	\$ 282,746	\$ (75,254)	-21.0%
<b>TITLE II - PART A - IMPROVING TEACHER QUALITY</b>				
LICENSED CLASSROOM SUPPORT	\$ 47,482	\$ -	\$ (47,482)	-100.0%
FICA/MEDICARE	\$ 3,507	\$ -	\$ (3,507)	-100.0%
TRA	\$ 4,658	\$ -	\$ (4,658)	-100.0%
MN PAID LEAVE	\$ 209	\$ -	\$ (209)	-100.0%
GROUP HEALTH	\$ 3,952	\$ -	\$ (3,952)	-100.0%
GROUP LIFE INSURANCE	\$ 12	\$ -	\$ (12)	-100.0%
TSA MATCH	\$ 263	\$ -	\$ (263)	-100.0%
TOTAL	\$ 60,083	\$ -	\$ (60,083)	-100.0%
<b>ART</b>				
LICENSED CLASSROOM TEACHER	\$ 14,010	\$ 30,690	\$ 16,680	119.1%
FICA/MEDICARE	\$ 1,066	\$ 2,336	\$ 1,270	119.1%
TRA	\$ 1,374	\$ 3,011	\$ 1,637	119.1%
MN PAID LEAVE	\$ 41	\$ 135	\$ 94	229.3%
GROUP HEALTH	\$ 1,427	\$ 3,204	\$ 1,777	124.5%
GROUP LIFE INSURANCE	\$ 5	\$ 10	\$ 5	100.0%
TSA MATCH	\$ 186	\$ 396	\$ 210	112.9%
INSTRUCTIONAL SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 19,609	\$ 41,282	\$ 21,673	110.5%
<b>GIFTED AND TALENTED</b>				
INSTRUCTIONAL SALARY	\$ 9,917	\$ 12,957	\$ 3,040	30.7%
FICA	\$ 757	\$ 990	\$ 233	30.8%
TRA	\$ 973	\$ 1,271	\$ 298	30.6%
MN PAID LEAVE	\$ 26	\$ 57	\$ 31	119.2%
GROUP HEALTH	\$ 1,492	\$ 1,659	\$ 167	11.2%
GROUP LIFE	\$ 5	\$ 5	\$ -	0.0%
TOTAL	\$ 13,170	\$ 16,939	\$ 3,769	28.6%
<b>ENGLISH LANGUAGE LEARNER</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 3,461	\$ 3,461	NA
FICA/MEDICARE	\$ -	\$ 264	\$ 264	NA
TRA	\$ -	\$ 340	\$ 340	NA
MN PAID LEAVE	\$ -	\$ 15	\$ 15	NA
GROUP HEALTH	\$ -	\$ 339	\$ 339	NA
GROUP LIFE INSURANCE	\$ -	\$ 1	\$ 1	NA
TSA MATCH	\$ -	\$ 12	\$ 12	NA

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
ENGLISH LANGUAGE LEARNER - Continued				
LICENSED CLASSROOM TEACHER	\$ 7,150	\$ -	\$ (7,150)	-100.0%
FICA/MEDICARE	\$ 743	\$ -	\$ (743)	-100.0%
TRA	\$ 703	\$ -	\$ (703)	-100.0%
MN PAID LEAVE	\$ 16	\$ -	\$ (16)	-100.0%
GROUP HEALTH	\$ 724	\$ -	\$ (724)	-100.0%
GROUP LIFE INSURANCE	\$ 2	\$ -	\$ (2)	-100.0%
TSA MATCH	\$ 27	\$ -	\$ (27)	-100.0%
TOTAL	\$ 9,365	\$ 4,432	\$ (4,933)	-52.7%
PHY ED				
LICENSED CLASSROOM TEACHER	\$ 85,065	\$ 102,692	\$ 17,627	20.7%
FICA/MEDICARE	\$ 6,525	\$ 7,856	\$ 1,331	20.4%
TRA	\$ 8,345	\$ 10,074	\$ 1,729	20.7%
MN PAID LEAVE	\$ 232	\$ 452	\$ 220	94.8%
GROUP HEALTH	\$ 6,249	\$ 6,907	\$ 658	10.5%
GROUP LIFE INSURANCE	\$ 46	\$ 25	\$ (21)	-45.7%
TSA MATCH	\$ 293	\$ 293	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,500	\$ 1,000	\$ (500)	-33.3%
TOTAL	\$ 108,255	\$ 129,299	\$ 21,044	19.4%
MUSIC - VOCAL				
LICENSED CLASSROOM TEACHER	\$ 90,656	\$ 95,064	\$ 4,408	4.9%
FICA/MEDICARE	\$ 6,919	\$ 7,258	\$ 339	4.9%
TRA	\$ 8,893	\$ 9,326	\$ 433	4.9%
MN PAID LEAVE	\$ 266	\$ 418	\$ 152	57.1%
GROUP HEALTH	\$ 2,008	\$ 2,070	\$ 62	3.1%
GROUP LIFE INSURANCE	\$ 30	\$ 30	\$ -	0.0%
TSA MATCH	\$ 538	\$ 538	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 110,310	\$ 115,704	\$ 5,394	4.9%
MUSIC - INSTRUMENTAL				
LICENSED CLASSROOM TEACHER	\$ 14,592	\$ 15,030	\$ 438	3.0%
FICA/MEDICARE	\$ 1,094	\$ 1,132	\$ 38	3.5%
TRA	\$ 1,432	\$ 1,474	\$ 42	2.9%
MN PAID LEAVE	\$ 43	\$ 66	\$ 23	53.5%
GROUP HEALTH	\$ 1,427	\$ 1,506	\$ 79	5.5%
GROUP LIFE INSURANCE	\$ 5	\$ 5	\$ -	0.0%
TSA MATCH	\$ 142	\$ 142	\$ -	0.0%
TOTAL	\$ 18,735	\$ 19,355	\$ 620	3.3%
EXTRA CURRICULAR - MUSIC				
OTHER SALARIES	\$ 996	\$ 1,046	\$ 50	5.0%
FICA/MEDICARE	\$ 76	\$ 80	\$ 4	5.3%
TRA	\$ 98	\$ 103	\$ 5	5.1%
MN PAID LEAVE	\$ 4	\$ 5	\$ 1	25.0%
TOTAL	\$ 1,174	\$ 1,234	\$ 60	5.1%
SPECIAL ED - NON-REIMBURSABLE				
FEES FOR SERVICES	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 2,500	\$ 2,500	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>SPECIAL ED - SPEECH/LANGUAGE IMPAIRED</b>				
ONE-TO-ONE PARA	\$ 13	\$ -	\$ (13)	-100.0%
SPEECH/LANG PATHOLOGIST	\$ 35,453	\$ 105,904	\$ 70,451	198.7%
OTHER SALARIES	\$ 1,500	\$ 1,500	\$ -	0.0%
FICA/MEDICARE	\$ 2,783	\$ 8,216	\$ 5,433	195.2%
TRA	\$ 3,600	\$ 10,536	\$ 6,936	192.7%
MN PAID LEAVE	\$ 105	\$ 472	\$ 367	349.5%
GROUP HEALTH	\$ 4,260	\$ 12,794	\$ 8,534	200.3%
GROUP LIFE INSURANCE	\$ 14	\$ 39	\$ 25	178.6%
TSA MATCH	\$ 66	\$ 66	\$ -	0.0%
CONTRACTED FEES FOR SERVICES	\$ 16,075	\$ -	\$ (16,075)	-100.0%
GENERAL SUPPLIES	\$ 200	\$ 200	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 506	\$ 857	\$ 351	69.4%
TOTAL	\$ 65,075	\$ 141,084	\$ 76,009	116.8%
<b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE</b>				
LICENSED CLASSROOM TEACHER	\$ 17,100	\$ 17,613	\$ 513	3.0%
SPEECH/LANGUAGE PATHOLOGIST	\$ 2,777	\$ 2,905	\$ 128	4.6%
FICA/MEDICARE	\$ 1,376	\$ 1,456	\$ 80	5.8%
TRA	\$ 1,950	\$ 2,013	\$ 63	3.2%
MN PAID LEAVE	\$ 58	\$ 90	\$ 32	55.2%
GROUP HEALTH	\$ 2,584	\$ 2,672	\$ 88	3.4%
GROUP LIFE INSURANCE	\$ 6	\$ 6	\$ -	0.0%
TSA MATCH	\$ 182	\$ 182	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 27,533	\$ 28,437	\$ 904	3.3%
<b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: SEVERE-PROFOUND</b>				
LICENSED CLASSROOM TEACHER	\$ 21,075	\$ 20,255	\$ (820)	-3.9%
SPEECH/LANGUAGE PATHOLOGIST	\$ 2,082	\$ 2,179	\$ 97	4.7%
ONE TO ONE PARAPROFESSIONAL	\$ 31,815	\$ 32,602	\$ 787	2.5%
FICA/MEDICARE	\$ 4,011	\$ 4,066	\$ 55	1.4%
PERA	\$ 2,386	\$ 2,445	\$ 59	2.5%
TRA	\$ 2,272	\$ 2,201	\$ (71)	-3.1%
MN PAID LEAVE	\$ 148	\$ 242	\$ 94	63.5%
GROUP HEALTH	\$ 5,692	\$ 6,180	\$ 488	8.6%
GROUP LIFE INSURANCE	\$ 37	\$ 37	\$ -	0.0%
TSA MATCH	\$ 201	\$ 201	\$ -	0.0%
TOTAL	\$ 69,719	\$ 70,408	\$ 689	1.0%
<b>SPECIAL ED - SPECIFIC LEARNING DISABILITY</b>				
LICENSED CLASSROOM TEACHER	\$ 182,660	\$ 136,343	\$ (46,317)	-25.4%
SPEECH/LANGUAGE PATHOLOGIST	\$ 30,823	\$ 32,262	\$ 1,439	4.7%
ONE TO ONE PARAPROFESSIONALS	\$ 21,463	\$ 2,852	\$ (18,611)	-86.7%
OTHER SALARIES	\$ 400	\$ -	\$ (400)	-100.0%
FICA/MEDICARE	\$ 17,515	\$ 12,865	\$ (4,650)	-26.5%
PERA	\$ 1,610	\$ 214	\$ (1,396)	-86.7%
TRA	\$ 20,971	\$ 16,540	\$ (4,431)	-21.1%
MN PAID LEAVE	\$ 679	\$ 756	\$ 77	11.3%
GROUP HEALTH	\$ 27,131	\$ 22,677	\$ (4,454)	-16.4%
GROUP LIFE INSURANCE	\$ 96	\$ 61	\$ (35)	-36.5%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>SPECIFIC LEARNING DISABILITY - Continued</b>				
TSA MATCH	\$ 1,559	\$ 908	\$ (651)	-41.8%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 306,407	\$ 226,978	\$ (79,429)	-25.9%
<b>THIRD PARTY MED ASSIST FEES FOR SERVICE - EBD</b>				
LICENSED CLASSROOM TEACHER	\$ 50,148	\$ 51,652	\$ 1,504	3.0%
EXTENDED TIME	\$ 13	\$ -	\$ (13)	-100.0%
FICA/MEDICARE	\$ 3,805	\$ 3,932	\$ 127	3.3%
TRA	\$ 4,921	\$ 5,067	\$ 146	3.0%
MN PAID LEAVE	\$ 148	\$ 229	\$ 81	54.7%
GROUP HEALTH	\$ 4,903	\$ 5,177	\$ 274	5.6%
GROUP LIFE INSURANCE	\$ 16	\$ 16	\$ -	0.0%
TSA MATCH	\$ 336	\$ 336	\$ -	0.0%
TOTAL	\$ 64,290	\$ 66,409	\$ 2,119	3.3%
<b>SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER</b>				
SPEECH/LANGUAGE PATHOLOGIST	\$ 4,859	\$ 5,083	\$ 224	4.6%
ONE TO ONE PARAPROFESSIONALS	\$ 40,342	\$ 42,274	\$ 1,932	4.8%
OTHER SALARIES	\$ 200	\$ -	\$ (200)	-100.0%
FICA/MEDICARE	\$ 3,363	\$ 3,529	\$ 166	4.9%
PERA	\$ 3,026	\$ 3,171	\$ 145	4.8%
TRA	\$ 483	\$ 499	\$ 16	3.3%
MN PAID LEAVE	\$ 133	\$ 208	\$ 75	56.4%
GROUP HEALTH	\$ 14,618	\$ 15,323	\$ 705	4.8%
GROUP LIFE INSURANCE	\$ 46	\$ 46	\$ -	0.0%
TSA MATCH	\$ 251	\$ 251	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 67,821	\$ 70,884	\$ 3,063	4.5%
<b>SPECIAL ED - OTHER HEALTH DISABILITIES</b>				
LICENSED CLASSROOM TEACHER	\$ 9,865	\$ 10,161	\$ 296	3.0%
FICA/MEDICARE	\$ 726	\$ 755	\$ 29	4.0%
TRA	\$ 968	\$ 997	\$ 29	3.0%
MN PAID LEAVE	\$ 29	\$ 45	\$ 16	55.2%
GROUP HEALTH	\$ 1,358	\$ 1,400	\$ 42	3.1%
GROUP LIFE INSURANCE	\$ 3	\$ 3	\$ -	0.0%
TSA MATCH	\$ 96	\$ 96	\$ -	0.0%
TOTAL	\$ 13,045	\$ 13,457	\$ 412	3.2%
<b>SPECIAL ED - AUTISTIC SPECTRUM DISORDERS</b>				
LICENSED CLASSROOM TEACHER	\$ 79,975	\$ 50,198	\$ (29,777)	-37.2%
SPEECH/LANGUAGE PATHOLOGIST	\$ 9,718	\$ 10,166	\$ 448	4.6%
ONE TO ONE PARAPROFESSIONALS	\$ 125,281	\$ 149,920	\$ 24,639	19.7%
OTHER SALARIES	\$ 169	\$ 169	\$ -	0.0%
FICA/MEDICARE	\$ 15,888	\$ 15,718	\$ (170)	-1.1%
PERA	\$ 9,396	\$ 11,244	\$ 1,848	19.7%
TRA	\$ 8,815	\$ 5,622	\$ (3,193)	-36.2%
MN PAID LEAVE	\$ 613	\$ 926	\$ 313	51.1%
GROUP HEALTH	\$ 18,439	\$ 19,246	\$ 807	4.4%
GROUP LIFE INSURANCE	\$ 162	\$ 175	\$ 13	8.0%
TSA MATCH	\$ 1,322	\$ 533	\$ (789)	-59.7%
TOTAL	\$ 269,778	\$ 263,917	\$ (5,861)	-2.2%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>SPECIAL ED - DEVELOPMENTALLY DELAYED (ECSE)</b>				
LICENSED CLASSROOM TEACHER	\$ 194,153	\$ 200,180	\$ 6,027	3.1%
SPEECH/LANGUAGE PATHOLOGIST	\$ 16,539	\$ 17,315	\$ 776	4.7%
CERTIFIED PARAPROFESSIONALS	\$ 18,878	\$ 19,512	\$ 634	3.4%
ONE TO ONE PARAPROFESSIONALS	\$ 56,108	\$ 57,535	\$ 1,427	2.5%
OTHER SALARIES	\$ 175	\$ -	\$ (175)	-100.0%
FICA/MEDICARE	\$ 20,978	\$ 21,821	\$ 843	4.0%
PERA	\$ 5,624	\$ 5,779	\$ 155	2.8%
TRA	\$ 20,686	\$ 21,336	\$ 650	3.1%
MN PAID LEAVE	\$ 798	\$ 1,296	\$ 498	62.4%
GROUP HEALTH	\$ 39,213	\$ 40,991	\$ 1,778	4.5%
GROUP LIFE INSURANCE	\$ 148	\$ 148	\$ -	0.0%
TSA MATCH	\$ 1,427	\$ 1,427	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 375,727	\$ 388,340	\$ 12,613	3.4%
<b>SPECIAL ED - SEVERELY MULTIPLY IMPAIRED</b>				
SPEECH/LANGUAGE PATHOLOGIST	\$ 4,859	\$ 5,083	\$ 224	4.6%
ONE TO ONE PARAPROFESSIONALS	\$ 31,907	\$ 32,703	\$ 796	2.5%
FICA/MEDICARE	\$ 2,781	\$ 2,866	\$ 85	3.1%
PERA	\$ 2,393	\$ 2,453	\$ 60	2.5%
TRA	\$ 477	\$ 499	\$ 22	4.6%
MN PAID LEAVE	\$ 102	\$ 166	\$ 64	62.7%
GROUP HEALTH	\$ 3,507	\$ 3,920	\$ 413	11.8%
GROUP LIFE INSURANCE	\$ 32	\$ 32	\$ -	0.0%
TSA MATCH	\$ 39	\$ 39	\$ -	0.0%
TOTAL	\$ 46,097	\$ 47,761	\$ 1,664	3.6%
<b>SPECIAL ED - AGGREGATE</b>				
LICENSED NURSING SERVICES	\$ 7,224	\$ 7,654	\$ 430	6.0%
FICA/MEDICARE	\$ 553	\$ 586	\$ 33	6.0%
TRA	\$ 709	\$ 751	\$ 42	5.9%
MN PAID LEAVE	\$ 21	\$ 34	\$ 13	61.9%
GROUP HEALTH	\$ 977	\$ 1,081	\$ 104	10.6%
GROUP LIFE INSURANCE	\$ 3	\$ 3	\$ -	0.0%
TSA MATCH	\$ 65	\$ 65	\$ -	0.0%
TOTAL	\$ 9,552	\$ 10,174	\$ 622	6.5%
<b>YOUTH/FAMILY SERVICES</b>				
YFS SCHOOL SOCIAL WORKER	\$ 66,183	\$ 70,238	\$ 4,055	6.1%
YFS FICA	\$ 4,400	\$ 4,827	\$ 427	9.7%
YFS PERA	\$ 4,964	\$ 5,268	\$ 304	6.1%
YFS MN PAID LEAVE	\$ 194	\$ 309	\$ 115	59.3%
YFS GROUP HEALTH	\$ 10,748	\$ 11,263	\$ 515	4.8%
YFS GROUP LIFE	\$ 34	\$ 34	\$ -	0.0%
YFS SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 87,023	\$ 92,439	\$ 5,416	6.2%
<b>ADAPTIVE P.E.</b>				
ADAPTIVE PE SPECIALIST	\$ 7,376	\$ 11,058	\$ 3,682	49.9%
FICA/MEDICARE	\$ 569	\$ 846	\$ 277	48.7%
TRA	\$ 724	\$ 1,085	\$ 361	49.9%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

ELEMENTARY	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
ADAPTIVE P.E. - Continued				
MN PAID LEAVE	\$ 17	\$ 49	\$ 32	188.2%
GROUP HEALTH	\$ 1,607	\$ 1,607	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 5	\$ -	\$ (5)	-100.0%
TOTAL	\$ 10,298	\$ 14,645	\$ 4,347	42.2%
CURRICULUM IMPROVEMENT				
INSTRUCTIONAL SUPPLIES	\$ 30,000	\$ 20,000	\$ (10,000)	-33.3%
TEXTBOOKS	\$ 45,000	\$ 30,000	\$ (15,000)	-33.3%
TOTAL	\$ 75,000	\$ 50,000	\$ (25,000)	-33.3%
EDUCATIONAL MEDIA				
SCHOOL LIBRARY AID INSTR SUPPORT	\$ 13,421	\$ 13,636	\$ 215	1.6%
SCHOOL LIBRARY AID FICA	\$ 1,023	\$ 1,040	\$ 17	1.7%
SCHOOL LIBRARY AID TRA	\$ 1,007	\$ 1,023	\$ 16	1.6%
SCHOOL LIBRARY AID MN PAID LEAVE	\$ 39	\$ 60	\$ 21	53.8%
SCHOOL LIBRARY AID GRP HEALTH	\$ 4,068	\$ 4,157	\$ 89	2.2%
SCHOOL LIBRARY AID GRP LIFE	\$ 13	\$ 13	\$ -	0.0%
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	\$ 23,321	\$ 23,679	\$ 358	1.5%
SCHOOL NURSE				
LICENSED SCHOOL NURSE	\$ 26,117	\$ 15,896	\$ (10,221)	-39.1%
SEC/CLER OTHER SUPPORT	\$ 1,143	\$ 3,500	\$ 2,357	206.2%
FICA/MEDICARE	\$ 2,085	\$ 1,216	\$ (869)	-41.7%
PERA	\$ 72	\$ -	\$ (72)	-100.0%
TRA	\$ 2,562	\$ 1,559	\$ (1,003)	-39.1%
MN PAID LEAVE	\$ 77	\$ 70	\$ (7)	-9.1%
GROUP HEALTH	\$ 3,532	\$ 2,245	\$ (1,287)	-36.4%
GROUP LIFE INSURANCE	\$ 12	\$ 7	\$ (5)	-41.7%
TSA MATCH	\$ 235	\$ 135	\$ (100)	-42.6%
Compensatory GENERAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 37,835	\$ 26,628	\$ (11,207)	-29.6%
PSYCHOLOGICAL SVCS				
FEES FOR SERVICES	\$ 16,300	\$ 16,300	\$ -	0.0%
TOTAL	\$ 16,300	\$ 16,300	\$ -	0.0%
VENDING				
GENERAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 1,000	\$ 1,000	\$ -	0.0%
TECHNOLOGY SUPPORT				
NON INSTRUCTIONAL SUPPORT	\$ 55,270	\$ 58,036	\$ 2,766	5.0%
FICA/MEDICARE	\$ 4,278	\$ 4,490	\$ 212	5.0%
PERA	\$ 4,145	\$ 4,353	\$ 208	5.0%
MN PAID LEAVE	\$ 133	\$ 258	\$ 125	94.0%
GROUP HEALTH	\$ 4,134	\$ 4,332	\$ 198	4.8%
GROUP LIFE INSURANCE	\$ 26	\$ 26	\$ -	0.0%
TOTAL	\$ 67,986	\$ 71,495	\$ 3,509	5.2%
<b>TOTAL PINE RIVER-BACKUS ELEMENTARY</b>				
	\$ 4,873,163	\$ 4,342,615	\$ (530,548)	-10.9%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - MIDDLE SCHOOL EXPENSE SUMMARY  
PRELIMINARY 2026-27 BUDGET

MIDDLE SCHOOL	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
MIDDLE SCHOOL ADMINISTRATION	\$ -	\$ 155,338	\$ 155,338	NA
			\$ -	NA
MIDDLE SCHOOL COMPENSATORY	\$ -	\$ 380,241	\$ 380,241	NA
			\$ -	NA
ENGLISH LANGUAGE LEARNER	\$ -	\$ 4,432	\$ 4,432	NA
MIDDLE SCHOOL DEPARTMENTAL BUDGETS				
ART	\$ -	\$ 22,077	\$ 22,077	NA
ENGLISH	\$ -	\$ 188,649	\$ 188,649	NA
HEALTH / PE	\$ -	\$ 49,176	\$ 49,176	NA
MATHEMATICS	\$ -	\$ 114,952	\$ 114,952	NA
MUSIC - VOCAL	\$ -	\$ 37,306	\$ 37,306	NA
MUSIC - INSTRUMENTAL	\$ -	\$ 21,809	\$ 21,809	NA
SCIENCE	\$ -	\$ 165,897	\$ 165,897	NA
SOCIAL STUDIES	\$ -	\$ 144,596	\$ 144,596	NA
TOTAL MS DEPARTMENTAL BUDGETS	\$ -	\$ 744,462	\$ 744,462	NA
SPECIAL EDUCATION				
SPECIFIC LEARNING DISABILITY	\$ -	\$ 88,616	\$ 88,616	NA
AUTISTIC SPECTRUM DISORDERS	\$ -	\$ 40,415	\$ 40,415	NA
TOTAL SPECIAL EDUCATION	\$ -	\$ 129,031	\$ 129,031	NA
CURRICULUM IMPROVEMENT	\$ -	\$ 50,000	\$ 50,000	NA
MIDDLE SCHOOL NURSE	\$ -	\$ 23,476	\$ 23,476	NA
<b>TOTAL MIDDLE SCHOOL</b>	<b>\$ -</b>	<b>\$ 1,486,980</b>	<b>\$ 1,486,980</b>	<b>NA</b>

NOTES:

The Preliminary 2026-27 Budget shows the creation of a new Middle School entity covering grades 5-8. A budget has been created for staffing and supply costs as known. Adjustments will need to be made as the year progresses for changes that arise. Total expenses for the Middle School are projected at \$1,486,980.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - MIDDLE SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

MIDDLE SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>MIDDLE SCHOOL ADMINISTRATION</b>				
EXECUTIVE SALARIES	\$ -	\$ 115,000	\$ 115,000	NA
FICA/MEDICARE	\$ -	\$ 8,582	\$ 8,582	NA
TRA	\$ -	\$ 11,282	\$ 11,282	NA
MN PAID LEAVE	\$ -	\$ 509	\$ 509	NA
GROUP HEALTH	\$ -	\$ 10,000	\$ 10,000	NA
GROUP LIFE INSURANCE	\$ -	\$ 65	\$ 65	NA
TSA MATCH	\$ -	\$ 3,100	\$ 3,100	NA
EMPLOYER SPONS HLTH REIMB	\$ -	\$ 3,300	\$ 3,300	NA
BUSINESS TRAVEL	\$ -	\$ 2,000	\$ 2,000	NA
GENERAL SUPPLIES	\$ -	\$ 500	\$ 500	NA
DUES AND MEMBERSHIP FEES	\$ -	\$ 1,000	\$ 1,000	NA
TOTAL	\$ -	\$ 155,338	\$ 155,338	NA
<b>MIDDLE SCHOOL 7/8 COMPENSATORY</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 287,988	\$ 287,988	NA
INSTRUCTIONAL ASSISTANT	\$ -	\$ 5,090	\$ 5,090	NA
FICA/MEDICARE	\$ -	\$ 22,239	\$ 22,239	NA
PERA	\$ -	\$ 382	\$ 382	NA
TRA	\$ -	\$ 28,252	\$ 28,252	NA
MN PAID LEAVE	\$ -	\$ 1,289	\$ 1,289	NA
GROUP HEALTH	\$ -	\$ 33,215	\$ 33,215	NA
GROUP LIFE INSURANCE	\$ -	\$ 108	\$ 108	NA
TSA MATCH	\$ -	\$ 1,678	\$ 1,678	NA
TOTAL	\$ -	\$ 380,241	\$ 380,241	NA
<b>ENGLISH LANGUAGE LEARNER</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 3,461	\$ 3,461	NA
FICA/MEDICARE	\$ -	\$ 264	\$ 264	NA
TRA	\$ -	\$ 340	\$ 340	NA
MN PAID LEAVE	\$ -	\$ 15	\$ 15	NA
GROUP HEALTH	\$ -	\$ 339	\$ 339	NA
GROUP LIFE INSURANCE	\$ -	\$ 1	\$ 1	NA
TSA MATCH	\$ -	\$ 12	\$ 12	NA
TOTAL	\$ -	\$ 4,432	\$ 4,432	NA
<b>ART</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 16,260	\$ 16,260	NA
FICA/MEDICARE	\$ -	\$ 1,238	\$ 1,238	NA
TRA	\$ -	\$ 1,595	\$ 1,595	NA
MN PAID LEAVE	\$ -	\$ 72	\$ 72	NA
GROUP HEALTH	\$ -	\$ 1,697	\$ 1,697	NA
GROUP LIFE INSURANCE	\$ -	\$ 5	\$ 5	NA
TSA MATCH	\$ -	\$ 210	\$ 210	NA
INSTRUCTIONAL SUPPLIES	\$ -	\$ 1,000	\$ 1,000	NA
TOTAL	\$ -	\$ 22,077	\$ 22,077	NA

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - MIDDLE SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

MIDDLE SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>ENGLISH</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 144,502	\$ 144,502	NA
FICA/MEDICARE	\$ -	\$ 10,859	\$ 10,859	NA
TRA	\$ -	\$ 14,176	\$ 14,176	NA
MN PAID LEAVE	\$ -	\$ 636	\$ 636	NA
GROUP HEALTH	\$ -	\$ 15,735	\$ 15,735	NA
GROUP LIFE INSURANCE	\$ -	\$ 49	\$ 49	NA
TSA MATCH	\$ -	\$ 1,192	\$ 1,192	NA
INSTRUCTIONAL SUPPLIES	\$ -	\$ 1,500	\$ 1,500	NA
TOTAL	\$ -	\$ 188,649	\$ 188,649	NA
<b>HEALTH / PHYSICAL EDUCATION</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 40,684	\$ 40,684	NA
FICA/MEDICARE	\$ -	\$ 3,060	\$ 3,060	NA
TRA	\$ -	\$ 3,991	\$ 3,991	NA
MN PAID LEAVE	\$ -	\$ 179	\$ 179	NA
GROUP HEALTH	\$ -	\$ 829	\$ 829	NA
GROUP LIFE INSURANCE	\$ -	\$ 13	\$ 13	NA
TSA MATCH	\$ -	\$ 420	\$ 420	NA
TOTAL	\$ -	\$ 49,176	\$ 49,176	NA
<b>MATHEMATICS</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 87,287	\$ 87,287	NA
FICA/MEDICARE	\$ -	\$ 6,586	\$ 6,586	NA
TRA	\$ -	\$ 8,563	\$ 8,563	NA
MN PAID LEAVE	\$ -	\$ 384	\$ 384	NA
GROUP HEALTH	\$ -	\$ 10,409	\$ 10,409	NA
GROUP LIFE INSURANCE	\$ -	\$ 33	\$ 33	NA
TSA MATCH	\$ -	\$ 690	\$ 690	NA
INSTRUCTIONAL SUPPLIES	\$ -	\$ 1,000	\$ 1,000	NA
TOTAL	\$ -	\$ 114,952	\$ 114,952	NA
<b>VOCAL MUSIC</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 27,703	\$ 27,703	NA
FICA/MEDICARE	\$ -	\$ 2,087	\$ 2,087	NA
TRA	\$ -	\$ 2,718	\$ 2,718	NA
MN PAID LEAVE	\$ -	\$ 122	\$ 122	NA
GROUP HEALTH	\$ -	\$ 4,666	\$ 4,666	NA
GROUP LIFE INSURANCE	\$ -	\$ 10	\$ 10	NA
TOTAL	\$ -	\$ 37,306	\$ 37,306	NA
<b>INSTRUMENTAL MUSIC</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 16,935	\$ 16,935	NA
FICA/MEDICARE	\$ -	\$ 1,276	\$ 1,276	NA
TRA	\$ -	\$ 1,661	\$ 1,661	NA
MN PAID LEAVE	\$ -	\$ 75	\$ 75	NA
GROUP HEALTH	\$ -	\$ 1,697	\$ 1,697	NA
GROUP LIFE INSURANCE	\$ -	\$ 5	\$ 5	NA
TSA MATCH	\$ -	\$ 160	\$ 160	NA
TOTAL	\$ -	\$ 21,809	\$ 21,809	NA

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - MIDDLE SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

MIDDLE SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>SCIENCE</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 130,169	\$ 130,169	NA
FICA/MEDICARE	\$ -	\$ 9,939	\$ 9,939	NA
TRA	\$ -	\$ 12,770	\$ 12,770	NA
MN PAID LEAVE	\$ -	\$ 573	\$ 573	NA
GROUP HEALTH	\$ -	\$ 10,683	\$ 10,683	NA
GROUP LIFE INSURANCE	\$ -	\$ 46	\$ 46	NA
TSA MATCH	\$ -	\$ 717	\$ 717	NA
INSTRUCTIONAL SUPPLIES	\$ -	\$ 1,000	\$ 1,000	NA
TOTAL	\$ -	\$ 165,897	\$ 165,897	NA
<b>SOCIAL STUDIES</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 109,148	\$ 109,148	NA
FICA/MEDICARE	\$ -	\$ 8,331	\$ 8,331	NA
TRA	\$ -	\$ 10,707	\$ 10,707	NA
MN PAID LEAVE	\$ -	\$ 480	\$ 480	NA
GROUP HEALTH	\$ -	\$ 14,150	\$ 14,150	NA
GROUP LIFE INSURANCE	\$ -	\$ 40	\$ 40	NA
TSA MATCH	\$ -	\$ 240	\$ 240	NA
INSTRUCTIONAL SUPPLIES	\$ -	\$ 1,500	\$ 1,500	NA
TOTAL	\$ -	\$ 144,596	\$ 144,596	NA
<b>SPECIAL ED - SPECIFIC LEARNING DISABILITY</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 52,499	\$ 52,499	NA
ONE-TO-ONE PARA	\$ -	\$ 17,452	\$ 17,452	NA
FICA/MEDICARE	\$ -	\$ 5,226	\$ 5,226	NA
PERA	\$ -	\$ 1,309	\$ 1,309	NA
TRA	\$ -	\$ 5,150	\$ 5,150	NA
MN PAID LEAVE	\$ -	\$ 308	\$ 308	NA
GROUP HEALTH	\$ -	\$ 5,986	\$ 5,986	NA
GROUP LIFE INSURANCE	\$ -	\$ 35	\$ 35	NA
TSA MATCH	\$ -	\$ 651	\$ 651	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ -	\$ -	\$ -	NA
TOTAL	\$ -	\$ 88,616	\$ 88,616	NA
<b>SPECIAL ED - AUTISTIC SPECTRUM DISORDERS</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 32,177	\$ 32,177	NA
ONE-TO-ONE PARA	\$ -	\$ 1,697	\$ 1,697	NA
FICA/MEDICARE	\$ -	\$ 2,516	\$ 2,516	NA
PERA	\$ -	\$ 127	\$ 127	NA
TRA	\$ -	\$ 3,156	\$ 3,156	NA
MN PAID LEAVE	\$ -	\$ 148	\$ 148	NA
GROUP HEALTH	\$ -	\$ 582	\$ 582	NA
GROUP LIFE INSURANCE	\$ -	\$ 12	\$ 12	NA
TOTAL	\$ -	\$ 40,415	\$ 40,415	NA

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - MIDDLE SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

MIDDLE SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
CURRICULUM IMPROVEMENT				
INSTRUCTIONAL SUPPLIES	\$ -	\$ 20,000	\$ 20,000	NA
TEXTBOOKS	\$ -	\$ 30,000	\$ 30,000	NA
TOTAL	\$ -	\$ 50,000	\$ 50,000	NA
HEALTH - SCHOOL SUPPORT PERSONNEL				
LICENSED SCHOOL NURSE	\$ -	\$ 17,662	\$ 17,662	NA
SCHOOL NURSE FICA/MEDICARE	\$ -	\$ 1,351	\$ 1,351	NA
SCHOOL NURSE TRA	\$ -	\$ 1,733	\$ 1,733	NA
SCHOOL NURSE MN PAID LEAVE	\$ -	\$ 78	\$ 78	NA
SCHOOL NURSE HEALTH INSURANCE	\$ -	\$ 2,494	\$ 2,494	NA
SCHOOL NURSE GROUP LIFE INSURANCE	\$ -	\$ 8	\$ 8	NA
SCHOOL NURSE TSA MATCH	\$ -	\$ 150	\$ 150	NA
TOTAL	\$ -	\$ 23,476	\$ 23,476	NA
<b>TOTAL MIDDLE SCHOOL</b>	<b>\$ -</b>	<b>\$ 1,486,980</b>	<b>\$ 1,486,980</b>	<b>NA</b>

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE SUMMARY  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
HIGH SCHOOL ADMINISTRATION	\$ 149,158	\$ 154,359	\$ 5,201	3.5%
HIGH SCHOOL GENERAL				
HIGH SCHOOL EDUCATION - GENERAL	\$ 489,670	\$ 497,461	\$ 7,791	1.6%
HIGH SCHOOL EDUCATION - COMPENSATORY	\$ 556,947	\$ 268,677	\$ (288,270)	-51.8%
TOTAL HIGH SCHOOL EDUCATION	\$ 1,046,617	\$ 766,138	\$ (280,479)	-26.8%
FEDERAL PROGRAMS				
TITLE I - Part A	\$ 10,000	\$ 10,000	\$ -	0.0%
TOTAL FEDERAL PROGRAMS	\$ 10,000	\$ 10,000	\$ -	0.0%
STUDENT ACTIVITY TRIPS	\$ 4,212	\$ 4,213	\$ 1	0.0%
HIGH SCHOOL DEPARTMENTAL BUDGETS				
ART	\$ 84,624	\$ 46,154	\$ (38,470)	-45.5%
ENGLISH	\$ 137,479	\$ 48,092	\$ (89,387)	-65.0%
ENGLISH - LITERACY INCENTIVE AID	\$ -	\$ 43,741	\$ 43,741	NA
FRENCH	\$ 98,001	\$ 101,019	\$ 3,018	3.1%
HEALTH / PE	\$ 144,851	\$ 110,169	\$ (34,682)	-23.9%
FACS	\$ 43,632	\$ -	\$ (43,632)	-100.0%
INDUSTRIAL ED	\$ 13,589	\$ 2,000	\$ (11,589)	-85.3%
INDUSTRIAL ED - Career & Technical Educ	\$ 74,968	\$ 80,394	\$ 5,426	7.2%
HIGH SCHOOL VOC - Work Based Learning	\$ 16,683	\$ 26,439	\$ 9,756	58.5%
MATHEMATICS	\$ 151,228	\$ 117,406	\$ (33,822)	-22.4%
MUSIC - VOCAL	\$ 73,417	\$ 39,306	\$ (34,111)	-46.5%
MUSIC - INSTRUMENTAL	\$ 87,436	\$ 68,430	\$ (19,006)	-21.7%
SCIENCE	\$ 154,104	\$ 83,350	\$ (70,754)	-45.9%
SOCIAL STUDIES	\$ 137,043	\$ 138,282	\$ 1,239	0.9%
TOTAL HS DEPARTMENTAL BUDGETS	\$ 1,217,055	\$ 904,782	\$ (312,273)	-25.7%
SPECIAL EDUCATION				
SPECIAL ED - NON-REIMBURSABLE	\$ 2,500	\$ 2,500	\$ -	0.0%
SPEECH/LANGUAGE IMPAIRED	\$ 27,106	\$ 11,551	\$ (15,555)	-57.4%
DEVELOP COGNITIVE DISAB (MILD-MOD)	\$ 111,419	\$ 116,164	\$ 4,745	4.3%
SPECIFIC LEARNING DISABILITY	\$ 491,581	\$ 492,032	\$ 451	0.1%
EMOTIONAL/BEHAVIORAL DISORDER	\$ 44,231	\$ 46,423	\$ 2,192	5.0%
OTHER HEALTH DISABILITIES	\$ 13,541	\$ 13,969	\$ 428	3.2%
AUTISTIC SPECTRUM DISORDERS	\$ 176,341	\$ 183,261	\$ 6,920	3.9%
YOUTH/FAMILY SERVICES	\$ 161,749	\$ 160,599	\$ (1,150)	-0.7%
TOTAL SPECIAL EDUCATION	\$ 1,028,468	\$ 1,026,499	\$ (1,969)	-0.2%
ACTIVITIES				
FOOTBALL	\$ 55,809	\$ 59,051	\$ 3,242	5.8%
BOYS BASKETBALL	\$ 47,503	\$ 48,516	\$ 1,013	2.1%
WRESTLING	\$ 54,452	\$ 55,670	\$ 1,218	2.2%
BASEBALL	\$ 23,587	\$ 29,854	\$ 6,267	26.6%
BOYS CROSS COUNTRY	\$ 7,345	\$ 7,954	\$ 609	8.3%
BOYS GOLF	\$ 13,400	\$ 13,383	\$ (17)	-0.1%
BOYS TRACK	\$ 13,827	\$ 15,633	\$ 1,806	13.1%
BOYS HOCKEY	\$ 2,000	\$ 2,000	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE SUMMARY  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
ACTIVITIES (Continued)				
GIRLS BASKETBALL	\$ 33,757	\$ 33,945	\$ 188	0.6%
GIRLS CROSS COUNTRY	\$ 6,826	\$ 7,435	\$ 609	8.9%
GIRLS GOLF	\$ 10,293	\$ 10,190	\$ (103)	-1.0%
GIRLS TRACK	\$ 11,592	\$ 13,032	\$ 1,440	12.4%
GIRLS HOCKEY	\$ -	\$ -	\$ -	NA
VOLLEYBALL	\$ 34,708	\$ 35,586	\$ 878	2.5%
CHEER TEAM	\$ 3,420	\$ 3,575	\$ 155	4.5%
SOFTBALL	\$ 23,022	\$ 24,786	\$ 1,764	7.7%
GIRLS DANCE	\$ 2,000	\$ 2,000	\$ -	0.0%
SCHOOL MUSIC	\$ 15,662	\$ 16,333	\$ 671	4.3%
DRAMA	\$ 7,217	\$ 7,599	\$ 382	5.3%
ROBOTICS	\$ 17,234	\$ 17,807	\$ 573	3.3%
TRAP TEAM	\$ 2,273	\$ 2,391	\$ 118	5.2%
OTHER STUDENT ACTIVITIES	\$ 29,465	\$ 31,091	\$ 1,626	5.5%
ATHLETIC DIRECTOR	\$ 107,094	\$ 120,264	\$ 13,170	12.3%
TOTAL ACTIVITIES	\$ 522,486	\$ 558,095	\$ 35,609	6.8%
CURRICULUM IMPROVEMENT	\$ 75,000	\$ 50,000	\$ (25,000)	-33.3%
MEDIA CENTER	\$ 20,152	\$ 21,405	\$ 1,253	6.2%
GUIDANCE COUNSELOR	\$ 78,571	\$ 80,967	\$ 2,396	3.0%
HS NURSE - SCHOOL SUPPORT PERSONNEL	\$ 29,390	\$ 23,476	\$ (5,914)	-20.1%
PSYCHOLOGICAL SERVICES	\$ 16,300	\$ 16,300	\$ -	0.0%
VENDING	\$ 6,000	\$ 6,000	\$ -	0.0%
TECHNOLOGY SUPPORT	\$ 67,986	\$ 71,495	\$ 3,509	5.2%
<b>TOTAL HIGH SCHOOL</b>	<b>\$ 4,271,395</b>	<b>\$ 3,693,729</b>	<b>\$ (577,666)</b>	<b>-13.5%</b>

NOTES:

Preliminary 2026-27 High School expenses are projected to decrease a total of \$577,666 or 13.5% overall due to the following:

- Staff salary/benefits decrease \$535,641.
- Workers Comp assumed to increase \$4,258 or 10%.
- Unemployment costs assumed to increase \$10,000.
- Creation of a new Middle School setting moves teachers in grades 5-6 to the Middle School.
- Reduction of Dean of Students position and FACS program.
- Telehealth speech services cancelled for \$16,075 decrease.
- Curriculum budget has been reduced \$25,000 to move funds to the Middle School.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>HIGH SCHOOL ADMINISTRATION</b>				
EXECUTIVE SALARIES	\$ 118,282	\$ 122,422	\$ 4,140	3.5%
FICA/MEDICARE	\$ 9,104	\$ 9,420	\$ 316	3.5%
TRA	\$ 11,603	\$ 12,010	\$ 407	3.5%
MN PAID LEAVE	\$ 304	\$ 542	\$ 238	78.3%
GROUP LIFE INSURANCE	\$ 65	\$ 65	\$ -	0.0%
TSA MATCH	\$ 3,000	\$ 3,100	\$ 100	3.3%
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	\$ 149,158	\$ 154,359	\$ 5,201	3.5%
<b>HIGH SCHOOL - GENERAL</b>				
INSTRUCT AIDE SALARY	\$ 6,953	\$ 7,432	\$ 479	6.9%
SUBSTITUTE TEACHER SALARIES	\$ 23,045	\$ 5,000	\$ (18,045)	-78.3%
NON INSTRUCTIONAL SUPPORT	\$ 51,588	\$ 60,093	\$ 8,505	16.5%
OTHER SALARIES	\$ 1,043	\$ 1,400	\$ 357	34.2%
PAY PTO	\$ 2,382	\$ 2,500	\$ 118	5.0%
FICA/MEDICARE	\$ 5,755	\$ 4,938	\$ (817)	-14.2%
PERA	\$ 4,424	\$ 5,064	\$ 640	14.5%
TRA	\$ 2,074	\$ 2,074	\$ -	0.0%
MN PAID LEAVE	\$ 241	\$ 297	\$ 56	23.2%
GROUP HEALTH	\$ 7,438	\$ 9,675	\$ 2,237	30.1%
GROUP LIFE INSURANCE	\$ 47	\$ 50	\$ 3	6.4%
WORKERS COMPENSATION	\$ 42,580	\$ 46,838	\$ 4,258	10.0%
UNEMPLOYMENT COMPENSATION	\$ -	\$ 10,000	\$ 10,000	NA
FEES FOR SERVICES	\$ 60,000	\$ 60,000	\$ -	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	\$ 5,000	\$ 5,000	\$ -	0.0%
INSTRUCTIONAL TECH DEVICES	\$ 15,000	\$ 15,000	\$ -	0.0%
TOTAL	\$ 489,670	\$ 497,461	\$ 7,791	1.6%
<b>HIGH SCHOOL ED - COMPENSATORY</b>				
LICENSED CLASSROOM TEACHER	\$ 337,938	\$ 197,304	\$ (140,634)	-41.6%
INSTRUCTIONAL ASSISTANT	\$ 11,159	\$ 11,885	\$ 726	6.5%
CLASSROOM SUPPORT - LICENSED	\$ 84,954	\$ -	\$ (84,954)	-100.0%
FICA/MEDICARE	\$ 32,794	\$ 15,818	\$ (16,976)	-51.8%
PERA	\$ 837	\$ 891	\$ 54	6.5%
TRA	\$ 41,486	\$ 19,356	\$ (22,130)	-53.3%
MN PAID LEAVE	\$ 1,262	\$ 920	\$ (342)	-27.1%
GROUP HEALTH	\$ 41,549	\$ 18,807	\$ (22,742)	-54.7%
GROUP LIFE INSURANCE	\$ 169	\$ 86	\$ (83)	-49.1%
TSA MATCH	\$ 2,799	\$ 1,610	\$ (1,189)	-42.5%
INST SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 556,947	\$ 268,677	\$ (288,270)	-51.8%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>TITLE I</b>				
FEES FOR SERVICES	\$ 10,000	\$ 10,000	\$ -	0.0%
TOTAL	\$ 10,000	\$ 10,000	\$ -	0.0%
<b>STUDENT ACTIVITY TRIPS</b>				
NON INSTRUCTIONAL SUPPORT	\$ 1,059	\$ 1,059	\$ -	0.0%
FICA/MEDICARE	\$ 81	\$ 81	\$ -	0.0%
PERA	\$ 69	\$ 69	\$ -	0.0%
MN PAID LEAVE	\$ 3	\$ 4	\$ 1	33.3%
TRANSPORTATION CHARGEBACK	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 4,212	\$ 4,213	\$ 1	0.0%
<b>ART</b>				
LICENSED CLASSROOM TEACHER	\$ 63,145	\$ 32,520	\$ (30,625)	-48.5%
FICA/MEDICARE	\$ 4,807	\$ 2,476	\$ (2,331)	-48.5%
TRA	\$ 6,195	\$ 3,190	\$ (3,005)	-48.5%
MN PAID LEAVE	\$ 186	\$ 143	\$ (43)	-23.1%
GROUP HEALTH	\$ 6,430	\$ 3,395	\$ (3,035)	-47.2%
GROUP LIFE INSURANCE	\$ 21	\$ 10	\$ (11)	-52.4%
TSA MATCH	\$ 840	\$ 420	\$ (420)	-50.0%
INSTRUCTIONAL SUPPLIES	\$ 3,000	\$ 4,000	\$ 1,000	33.3%
TOTAL	\$ 84,624	\$ 46,154	\$ (38,470)	-45.5%
<b>ENGLISH</b>				
LICENSED CLASSROOM TEACHER	\$ 108,044	\$ 35,392	\$ (72,652)	-67.2%
FICA/MEDICARE	\$ 8,078	\$ 2,661	\$ (5,417)	-67.1%
TRA	\$ 10,599	\$ 3,473	\$ (7,126)	-67.2%
MN PAID LEAVE	\$ 317	\$ 156	\$ (161)	-50.8%
GROUP HEALTH	\$ 8,913	\$ 5,204	\$ (3,709)	-41.6%
GROUP LIFE INSURANCE	\$ 49	\$ 17	\$ (32)	-65.3%
TSA MATCH	\$ 879	\$ 189	\$ (690)	-78.5%
INSTRUCTIONAL SUPPLIES	\$ 600	\$ 1,000	\$ 400	66.7%
TOTAL	\$ 137,479	\$ 48,092	\$ (89,387)	-65.0%
<b>LITERACY INCENTIVE AID - ENGLISH</b>				
LICENSED CLASSROOM TEACHER	\$ -	\$ 36,989	\$ 36,989	NA
FICA/MEDICARE	\$ -	\$ 2,757	\$ 2,757	NA
TRA	\$ -	\$ 3,628	\$ 3,628	NA
MN PAID LEAVE	\$ -	\$ 163	\$ 163	NA
GROUP LIFE INSURANCE	\$ -	\$ 16	\$ 16	NA
TSA MATCH	\$ -	\$ 188	\$ 188	NA
TOTAL	\$ -	\$ 43,741	\$ 43,741	NA
<b>FOREIGN LANGUAGE - FRENCH</b>				
LICENSED CLASSROOM TEACHER	\$ 81,911	\$ 84,368	\$ 2,457	3.0%
FICA/MEDICARE	\$ 6,264	\$ 6,452	\$ 188	3.0%
TRA	\$ 8,035	\$ 8,277	\$ 242	3.0%
MN PAID LEAVE	\$ 240	\$ 371	\$ 131	54.6%
GROUP LIFE INSURANCE	\$ 25	\$ 25	\$ -	0.0%
TSA MATCH	\$ 1,026	\$ 1,026	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 98,001	\$ 101,019	\$ 3,018	3.1%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>HEALTH / PHYSICAL EDUCATION</b>				
LICENSED CLASSROOM TEACHER	\$ 117,938	\$ 88,251	\$ (29,687)	-25.2%
FICA/MEDICARE	\$ 8,623	\$ 6,447	\$ (2,176)	-25.2%
TRA	\$ 11,570	\$ 8,657	\$ (2,913)	-25.2%
MN PAID LEAVE	\$ 346	\$ 388	\$ 42	12.1%
GROUP HEALTH	\$ 4,308	\$ 4,790	\$ 482	11.2%
GROUP LIFE INSURANCE	\$ 40	\$ 30	\$ (10)	-25.0%
TSA MATCH	\$ 1,026	\$ 606	\$ (420)	-40.9%
INSTRUCTIONAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 144,851	\$ 110,169	\$ (34,682)	-23.9%
<b>FAMILY AND CONSUMER SCIENCE</b>				
LICENSED CLASSROOM TEACHER	\$ 30,962	\$ -	\$ (30,962)	-100.0%
FICA/MEDICARE	\$ 2,317	\$ -	\$ (2,317)	-100.0%
TRA	\$ 3,037	\$ -	\$ (3,037)	-100.0%
MN PAID LEAVE	\$ 91	\$ -	\$ (91)	-100.0%
GROUP HEALTH	\$ 3,215	\$ -	\$ (3,215)	-100.0%
GROUP LIFE INSURANCE	\$ 10	\$ -	\$ (10)	-100.0%
INSTRUCTIONAL SUPPLIES	\$ 4,000	\$ -	\$ (4,000)	-100.0%
TOTAL	\$ 43,632	\$ -	\$ (43,632)	-100.0%
<b>INDUSTRIAL ED VOCATIONAL - CTE</b>				
LICENSED CLASSROOM TEACHER	\$ 52,470	\$ 55,133	\$ 2,663	5.1%
FICA/MEDICARE	\$ 3,974	\$ 4,184	\$ 210	5.3%
TRA	\$ 5,147	\$ 5,409	\$ 262	5.1%
MN PAID LEAVE	\$ 154	\$ 243	\$ 89	57.8%
GROUP HEALTH	\$ 5,950	\$ 8,107	\$ 2,157	36.3%
GROUP LIFE INSURANCE	\$ 22	\$ 25	\$ 3	13.6%
TSA MATCH	\$ 251	\$ 293	\$ 42	16.7%
INSTRUCTIONAL SUPPLIES	\$ 7,000	\$ 7,000	\$ -	0.0%
TOTAL	\$ 74,968	\$ 80,394	\$ 5,426	7.2%
<b>INDUSTRIAL EDUCATION</b>				
LICENSED CLASSROOM TEACHER	\$ 8,946	\$ -	\$ (8,946)	-100.0%
FICA/MEDICARE	\$ 677	\$ -	\$ (677)	-100.0%
TRA	\$ 878	\$ -	\$ (878)	-100.0%
MN PAID LEAVE	\$ 26	\$ -	\$ (26)	-100.0%
GROUP HEALTH	\$ 1,015	\$ -	\$ (1,015)	-100.0%
GROUP LIFE INSURANCE	\$ 4	\$ -	\$ (4)	-100.0%
TSA MATCH	\$ 43	\$ -	\$ (43)	-100.0%
INSTRUCTIONAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 13,589	\$ 2,000	\$ (11,589)	-85.3%
<b>HIGH SCHOOL VOCATIONAL - WORK BASED LEARNING</b>				
LICENSED CLASSROOM TEACHER	\$ 13,014	\$ 20,442	\$ 7,428	57.1%
FICA/MEDICARE	\$ 857	\$ 1,406	\$ 549	64.1%
TRA	\$ 1,277	\$ 2,005	\$ 728	57.0%
MN PAID LEAVE	\$ 38	\$ 90	\$ 52	136.8%
GROUP HEALTH	\$ 1,492	\$ 2,488	\$ 996	66.8%
GROUP LIFE INSURANCE	\$ 5	\$ 8	\$ 3	60.0%
TOTAL	\$ 16,683	\$ 26,439	\$ 9,756	58.5%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>MATHEMATICS</b>				
LICENSED CLASSROOM TEACHER	\$ 117,413	\$ 90,359	\$ (27,054)	-23.0%
FICA/MEDICARE	\$ 8,798	\$ 6,817	\$ (1,981)	-22.5%
TRA	\$ 11,518	\$ 8,864	\$ (2,654)	-23.0%
MN PAID LEAVE	\$ 344	\$ 398	\$ 54	15.7%
GROUP HEALTH	\$ 10,966	\$ 8,833	\$ (2,133)	-19.5%
GROUP LIFE INSURANCE	\$ 39	\$ 27	\$ (12)	-30.8%
TSA MATCH	\$ 1,400	\$ 1,108	\$ (292)	-20.9%
INSTRUCTIONAL SUPPLIES	\$ 750	\$ 1,000	\$ 250	33.3%
TOTAL	\$ 151,228	\$ 117,406	\$ (33,822)	-22.4%
<b>VOCAL MUSIC</b>				
LICENSED CLASSROOM TEACHER	\$ 52,924	\$ 27,703	\$ (25,221)	-47.7%
FICA/MEDICARE	\$ 3,975	\$ 2,087	\$ (1,888)	-47.5%
TRA	\$ 5,192	\$ 2,718	\$ (2,474)	-47.7%
MN PAID LEAVE	\$ 155	\$ 122	\$ (33)	-21.3%
GROUP HEALTH	\$ 9,050	\$ 4,666	\$ (4,384)	-48.4%
GROUP LIFE INSURANCE	\$ 21	\$ 10	\$ (11)	-52.4%
FEES FOR SERVICES	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,600	\$ 1,500	\$ (100)	-6.3%
TOTAL	\$ 73,417	\$ 39,306	\$ (34,111)	-46.5%
<b>INSTRUMENTAL MUSIC</b>				
LICENSED CLASSROOM TEACHER	\$ 65,768	\$ 50,806	\$ (14,962)	-22.7%
FICA/MEDICARE	\$ 4,932	\$ 3,828	\$ (1,104)	-22.4%
TRA	\$ 6,452	\$ 4,984	\$ (1,468)	-22.8%
MN PAID LEAVE	\$ 193	\$ 224	\$ 31	16.1%
GROUP HEALTH	\$ 6,430	\$ 5,092	\$ (1,338)	-20.8%
GROUP LIFE INSURANCE	\$ 21	\$ 16	\$ (5)	-23.8%
TSA MATCH	\$ 640	\$ 480	\$ (160)	-25.0%
REPAIRS AND MAINTENANCE	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 87,436	\$ 68,430	\$ (19,006)	-21.7%
<b>SCIENCE</b>				
LICENSED CLASSROOM TEACHER	\$ 118,069	\$ 64,074	\$ (53,995)	-45.7%
FICA/MEDICARE	\$ 9,006	\$ 4,900	\$ (4,106)	-45.6%
TRA	\$ 11,583	\$ 6,286	\$ (5,297)	-45.7%
MN PAID LEAVE	\$ 346	\$ 282	\$ (64)	-18.5%
GROUP HEALTH	\$ 9,361	\$ 3,546	\$ (5,815)	-62.1%
GROUP LIFE INSURANCE	\$ 49	\$ 27	\$ (22)	-44.9%
TSA MATCH	\$ 690	\$ 235	\$ (455)	-65.9%
INSTRUCTIONAL SUPPLIES	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
TOTAL	\$ 154,104	\$ 83,350	\$ (70,754)	-45.9%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>SOCIAL STUDIES</b>				
LICENSED CLASSROOM TEACHER	\$ 107,668	\$ 109,766	\$ 2,098	1.9%
FICA/MEDICARE	\$ 8,144	\$ 8,331	\$ 187	2.3%
TRA	\$ 10,562	\$ 10,768	\$ 206	2.0%
MN PAID LEAVE	\$ 297	\$ 483	\$ 186	62.6%
GROUP HEALTH	\$ 8,701	\$ 6,984	\$ (1,717)	-19.7%
GROUP LIFE INSURANCE	\$ 44	\$ 38	\$ (6)	-13.6%
TSA MATCH	\$ 427	\$ 912	\$ 485	113.6%
INSTRUCTIONAL SUPPLIES	\$ 1,200	\$ 1,000	\$ (200)	-16.7%
TOTAL	\$ 137,043	\$ 138,282	\$ 1,239	0.9%
<b>SPECIAL ED - NON-REIMBURSABLE</b>				
FEES FOR SERVICES	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 2,500	\$ 2,500	\$ -	0.0%
<b>SPECIAL ED - SPEECH/LANGUAGE IMPAIRED</b>				
SPEECH/LANGUAGE PATHOLOGIST	\$ 8,330	\$ 8,714	\$ 384	4.6%
FICA/MEDICARE	\$ 625	\$ 657	\$ 32	5.1%
TRA	\$ 817	\$ 855	\$ 38	4.7%
MN PAID LEAVE	\$ 25	\$ 38	\$ 13	52.0%
GROUP HEALTH	\$ 965	\$ 1,018	\$ 53	5.5%
GROUP LIFE INSURANCE	\$ 3	\$ 3	\$ -	0.0%
TSA MATCH	\$ 66	\$ 66	\$ -	0.0%
CONTRACTED SERVICES	\$ 16,075	\$ -	\$ (16,075)	-100.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 200	\$ 200	\$ -	0.0%
TOTAL	\$ 27,106	\$ 11,551	\$ (15,555)	-57.4%
<b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE</b>				
INSTRUCTIONAL SALARY	\$ 52,300	\$ 54,460	\$ 2,160	4.1%
SPEECH/LANGUAGE PATHOLOGIST	\$ 2,777	\$ 2,905	\$ 128	4.6%
CERTIFIED PARAPROFESSIONAL	\$ 8,202	\$ 8,510	\$ 308	3.8%
ONE TO ONE PARAPROFESSIONAL	\$ 27,583	\$ 28,771	\$ 1,188	4.3%
OTHER SALARY	\$ 71	\$ -	\$ (71)	-100.0%
FICA/MEDICARE	\$ 6,896	\$ 7,193	\$ 297	4.3%
PERA	\$ 2,684	\$ 2,796	\$ 112	4.2%
TRA	\$ 5,410	\$ 5,628	\$ 218	4.0%
MN PAID LEAVE	\$ 267	\$ 416	\$ 149	55.8%
GROUP HEALTH	\$ 4,582	\$ 4,838	\$ 256	5.6%
GROUP LIFE INSURANCE	\$ 56	\$ 56	\$ -	0.0%
TSA MATCH	\$ 91	\$ 91	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 111,419	\$ 116,164	\$ 4,745	4.3%
<b>SPECIAL ED - SPECIFIC LEARNING DISABILITY</b>				
LICENSED CLASSROOM TEACHER	\$ 214,238	\$ 209,502	\$ (4,736)	-2.2%
SPEECH/LANGUAGE PATHOLOGIST	\$ 7,636	\$ 7,988	\$ 352	4.6%
CERTIFIED PARAPROFESSIONAL	\$ 116,270	\$ 118,792	\$ 2,522	2.2%
OTHER SALARY	\$ 237	\$ 350	\$ 113	47.7%
FICA/MEDICARE	\$ 25,527	\$ 25,542	\$ 15	0.1%
PERA	\$ 8,720	\$ 8,909	\$ 189	2.2%
TRA	\$ 21,789	\$ 21,336	\$ (453)	-2.1%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
SPECIAL ED - SPECIFIC LEARNING DISABILITY (Continued)				
MN PAID LEAVE	\$ 1,015	\$ 1,481	\$ 466	45.9%
GROUP HEALTH	\$ 33,792	\$ 35,729	\$ 1,937	5.7%
GROUP LIFE INSURANCE	\$ 199	\$ 195	\$ (4)	-2.0%
TSA MATCH	\$ 1,158	\$ 1,208	\$ 50	4.3%
CONTRACTED SERVICES	\$ 59,000	\$ 59,000	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 491,581	\$ 492,032	\$ 451	0.1%
SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER				
CERTIFIED PARA	\$ 12,258	\$ 12,670	\$ 412	3.4%
ONE-TO-ONE PARA	\$ 25,596	\$ 27,025	\$ 1,429	5.6%
FICA/MEDICARE	\$ 2,896	\$ 3,037	\$ 141	4.9%
PERA	\$ 2,839	\$ 2,977	\$ 138	4.9%
MN PAID LEAVE	\$ 103	\$ 175	\$ 72	69.9%
GROUP LIFE INSURANCE	\$ 39	\$ 39	\$ -	0.0%
IND INST MATERIAL	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 44,231	\$ 46,423	\$ 2,192	5.0%
SPECIAL ED - OTHER HEALTH DISABILITIES				
LICENSED CLASSROOM TEACHER	\$ 11,509	\$ 11,855	\$ 346	3.0%
FICA/MEDICARE	\$ 865	\$ 895	\$ 30	3.5%
TRA	\$ 1,129	\$ 1,163	\$ 34	3.0%
MN PAID LEAVE	\$ 34	\$ 52	\$ 18	52.9%
GROUP LIFE INSURANCE	\$ 4	\$ 4	\$ -	0.0%
TOTAL	\$ 13,541	\$ 13,969	\$ 428	3.2%
SPECIAL ED - AUTISTIC SPECTRUM DISORDERS				
LICENSED CLASSROOM TEACHER	\$ 91,783	\$ 95,061	\$ 3,278	3.6%
SPEECH/LANGUAGE PATHOLOGIST	\$ 9,718	\$ 10,166	\$ 448	4.6%
CERTIFIED PARA	\$ 7,881	\$ 8,260	\$ 379	4.8%
ONE-TO-ONE PARA	\$ 34,637	\$ 35,866	\$ 1,229	3.5%
OTHER SALARIES	\$ 92	\$ -	\$ (92)	-100.0%
FICA/MEDICARE	\$ 10,941	\$ 11,360	\$ 419	3.8%
PERA	\$ 3,189	\$ 3,309	\$ 120	3.8%
TRA	\$ 9,966	\$ 10,323	\$ 357	3.6%
MN PAID LEAVE	\$ 413	\$ 657	\$ 244	59.1%
GROUP HEALTH	\$ 7,383	\$ 7,921	\$ 538	7.3%
GROUP LIFE INSURANCE	\$ 78	\$ 78	\$ -	0.0%
TSA MATCH	\$ 260	\$ 260	\$ -	0.0%
TOTAL	\$ 176,341	\$ 183,261	\$ 6,920	3.9%
YOUTH/FAMILY SERVICES				
INSTRUCTIONAL SALARY	\$ 89,120	\$ 85,563	\$ (3,557)	-4.0%
FICA/MEDICARE	\$ 6,812	\$ 6,542	\$ (270)	-4.0%
TRA	\$ 8,743	\$ 8,394	\$ (349)	-4.0%
MN PAID LEAVE	\$ 261	\$ 376	\$ 115	44.1%
GROUP HEALTH	\$ 10,653	\$ 10,782	\$ 129	1.2%
GROUP LIFE INSURANCE	\$ 39	\$ 34	\$ (5)	-12.8%
TSA MATCH	\$ 150	\$ 98	\$ (52)	-34.7%
LICENSED SOCIAL WORKER	\$ 34,514	\$ 36,651	\$ 2,137	6.2%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>YOUTH/FAMILY SERVICES (Continued)</b>				
FICA/MEDICARE	\$ 2,461	\$ 2,666	\$ 205	8.3%
PERA	\$ 2,589	\$ 2,749	\$ 160	6.2%
MN PAID LEAVE	\$ 101	\$ 161	\$ 60	59.4%
GROUP HEALTH INSURANCE	\$ 5,788	\$ 6,065	\$ 277	4.8%
GROUP LIFE INSURANCE	\$ 18	\$ 18	\$ -	0.0%
SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 161,749	\$ 160,599	\$ (1,150)	-0.7%
<b>FOOTBALL</b>				
OTHER SALARIES	\$ 28,637	\$ 30,102	\$ 1,465	5.1%
FICA/MEDICARE	\$ 2,240	\$ 2,298	\$ 58	2.6%
PERA	\$ 33	\$ -	\$ (33)	-100.0%
TRA	\$ 2,838	\$ 2,953	\$ 115	4.1%
MN PAID LEAVE	\$ -	\$ 133	\$ 133	NA
FEES FOR SERVICES	\$ 6,500	\$ 7,000	\$ 500	7.7%
BUSINESS TRAVEL	\$ -	\$ 1,000	\$ 1,000	NA
GENERAL SUPPLIES	\$ 12,000	\$ 12,000	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 932	\$ 932	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 71	\$ 71	\$ -	0.0%
PERA-TRANSPORT	\$ 42	\$ 42	\$ -	0.0%
TRA-TRANSPORT	\$ 16	\$ 16	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ 4	\$ 4	NA
TRANSPORTATION CHARGEBACK	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 55,809	\$ 59,051	\$ 3,242	5.8%
<b>BOYS BASKETBALL</b>				
OTHER SALARIES	\$ 18,770	\$ 19,715	\$ 945	5.0%
FICA/MEDICARE	\$ 1,442	\$ 1,508	\$ 66	4.6%
TRA	\$ 8	\$ -	\$ (8)	-100.0%
MN PAID LEAVE	\$ 77	\$ 87	\$ 10	13.0%
FEES FOR SERVICES	\$ 16,806	\$ 16,806	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 200	\$ 200	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,943	\$ 1,943	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 149	\$ 149	\$ -	0.0%
PERA-TRANSPORT	\$ 99	\$ 99	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ 9	\$ 9	\$ -	0.0%
TRANSPORTATION ALLOCATION	\$ 6,000	\$ 6,000	\$ -	0.0%
TOTAL	\$ 47,503	\$ 48,516	\$ 1,013	2.1%
<b>WRESTLING</b>				
OTHER SALARIES	\$ 26,381	\$ 27,463	\$ 1,082	4.1%
FICA/MEDICARE	\$ 2,018	\$ 2,101	\$ 83	4.1%
TRA	\$ 580	\$ 598	\$ 18	3.1%
MN PAID LEAVE	\$ 86	\$ 121	\$ 35	40.7%
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	\$ 94	\$ 94	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>WRESTLING (Continued)</b>				
PERA-TRANSPORT	\$ 43	\$ 43	\$ -	0.0%
TRA-TRANSPORT	\$ 51	\$ 51	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ 5	\$ 5	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 6,000	\$ 6,000	\$ -	0.0%
TOTAL	\$ 54,452	\$ 55,670	\$ 1,218	2.2%
<b>BASEBALL</b>				
OTHER SALARIES	\$ 11,925	\$ 16,878	\$ 4,953	41.5%
FICA/MEDICARE	\$ 912	\$ 1,289	\$ 377	41.3%
TRA	\$ 1,170	\$ 1,656	\$ 486	41.5%
MN PAID LEAVE	\$ 53	\$ 74	\$ 21	39.6%
FEES FOR SERVICES	\$ 3,500	\$ 3,500	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 100	\$ 100	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 802	\$ 1,200	\$ 398	49.6%
FICA/MEDICARE-TRANSPORT	\$ 61	\$ 92	\$ 31	50.8%
PERA-TRANSPORT	\$ 60	\$ 60	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ 4	\$ 5	\$ 1	25.0%
TRANSPORTATION CHARGEBACK	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 23,587	\$ 29,854	\$ 6,267	26.6%
<b>BOYS CROSS COUNTRY</b>				
OTHER SALARIES	\$ 3,930	\$ 4,476	\$ 546	13.9%
FICA/MEDICARE	\$ 301	\$ 342	\$ 41	13.6%
MN PAID LEAVE	\$ -	\$ 20	\$ 20	NA
FEES FOR SERVICES	\$ 600	\$ 600	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 800	\$ 800	\$ -	0.0%
GENERAL SUPPLIES	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 411	\$ 411	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 31	\$ 31	\$ -	0.0%
PERA-TRANSPORT	\$ 12	\$ 12	\$ -	0.0%
TRA-TRANSPORT	\$ 10	\$ 10	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ 2	\$ 2	NA
TRANSPORTATION CHARGEBACK	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 7,345	\$ 7,954	\$ 609	8.3%
<b>BOYS GOLF</b>				
OTHER SALARIES	\$ 6,842	\$ 7,200	\$ 358	5.2%
FICA/MEDICARE	\$ 523	\$ 551	\$ 28	5.4%
MN PAID LEAVE	\$ 30	\$ 32	\$ 2	6.7%
ENTRY FEES/STUDENT TRAVEL	\$ 2,500	\$ 2,500	\$ -	0.0%
GENERAL SUPPLIES	\$ 600	\$ 600	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 350	\$ -	\$ (350)	-100.0%
FICA/MEDICARE-TRANSPORT	\$ 27	\$ -	\$ (27)	-100.0%
PERA-TRANSPORT	\$ 26	\$ -	\$ (26)	-100.0%
MN PAID LEAVE-TRANSPORT	\$ 2	\$ -	\$ (2)	-100.0%
TRANSPORTATION CHARGEBACK	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 13,400	\$ 13,383	\$ (17)	-0.1%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>BOYS HOCKEY</b>				
PAYMENTS TO OTHER DISTRICTS	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 2,000	\$ 2,000	\$ -	0.0%
<b>BOYS TRACK</b>				
OTHER SALARIES	\$ 9,724	\$ 10,757	\$ 1,033	10.6%
FICA/MEDICARE	\$ 744	\$ 823	\$ 79	10.6%
TRA	\$ 816	\$ 706	\$ (110)	-13.5%
MN PAID LEAVE	\$ 43	\$ 47	\$ 4	9.3%
ENTRY FEES/STUDENT TRAVEL	\$ 400	\$ 800	\$ 400	100.0%
GENERAL SUPPLIES	\$ 200	\$ 600	\$ 400	200.0%
NON INSTRUCTIONAL SUPPORT	\$ 778	\$ 778	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 60	\$ 60	\$ -	0.0%
PERA-TRANSPORT	\$ 58	\$ 58	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ 4	\$ 4	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 13,827	\$ 15,633	\$ 1,806	13.1%
<b>GIRLS BASKETBALL</b>				
OTHER SALARIES	\$ 15,185	\$ 14,258	\$ (927)	-6.1%
FICA/MEDICARE	\$ 1,155	\$ 1,085	\$ (70)	-6.1%
TRA	\$ 452	\$ 1,126	\$ 674	149.1%
MN PAID LEAVE	\$ 62	\$ 63	\$ 1	1.6%
FEES FOR SERVICES	\$ 9,000	\$ 9,000	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 200	\$ 200	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT-TRANSPORT	\$ 1,470	\$ 1,903	\$ 433	29.5%
FICA/MEDICARE-TRANSPORT	\$ 112	\$ 145	\$ 33	29.5%
PERA-TRANSPORT	\$ 81	\$ 94	\$ 13	16.0%
TRA-TRANSPORT	\$ 34	\$ 63	\$ 29	85.3%
MN PAID LEAVE-TRANSPORT	\$ 6	\$ 8	\$ 2	33.3%
TRANSPORTATION CHARGEBACK	\$ 4,000	\$ 4,000	\$ -	0.0%
TOTAL	\$ 33,757	\$ 33,945	\$ 188	0.6%
<b>GIRLS CROSS COUNTRY</b>				
OTHER SALARIES	\$ 3,930	\$ 4,476	\$ 546	13.9%
FICA/MEDICARE	\$ 301	\$ 342	\$ 41	13.6%
MN PAID LEAVE	\$ -	\$ 20	\$ 20	NA
FEES FOR SERVICES	\$ 600	\$ 600	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 500	\$ 500	\$ -	0.0%
GENERAL SUPPLIES	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 394	\$ 394	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 30	\$ 30	\$ -	0.0%
PERA-TRANSPORT	\$ 12	\$ 12	\$ -	0.0%
TRA-TRANSPORT	\$ 9	\$ 9	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ 2	\$ 2	NA
TRANSPORTATION CHARGEBACK	\$ 800	\$ 800	\$ -	0.0%
TOTAL	\$ 6,826	\$ 7,435	\$ 609	8.9%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>GIRLS GOLF</b>				
OTHER SALARIES	\$ 4,996	\$ 5,252	\$ 256	5.1%
FICA/MEDICARE	\$ 380	\$ 400	\$ 20	5.3%
TRA	\$ 490	\$ 515	\$ 25	5.1%
MN PAID LEAVE	\$ 22	\$ 23	\$ 1	4.5%
ENTRY FEES/STUDENT TRAVEL	\$ 900	\$ 900	\$ -	0.0%
GENERAL SUPPLIES	\$ 600	\$ 600	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 350	\$ -	\$ (350)	-100.0%
FICA/MEDICARE-TRANSPORT	\$ 27	\$ -	\$ (27)	-100.0%
PERA-TRANSPORT	\$ 26	\$ -	\$ (26)	-100.0%
MN PAID LEAVE-TRANSPORT	\$ 2	\$ -	\$ (2)	-100.0%
TRANSPORTATION CHARGEBACK	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 10,293	\$ 10,190	\$ (103)	-1.0%
<b>GIRLS HOCKEY</b>				
PAYMENTS TO OTHER DISTRICTS	\$ -	\$ -	\$ -	NA
TOTAL	\$ -	\$ -	\$ -	NA
<b>GIRLS TRACK</b>				
OTHER SALARIES	\$ 7,832	\$ 8,915	\$ 1,083	13.8%
FICA/MEDICARE	\$ 599	\$ 682	\$ 83	13.9%
TRA	\$ 130	\$ -	\$ (130)	-100.0%
MN PAID LEAVE	\$ 35	\$ 39	\$ 4	11.4%
ENTRY FEES/STUDENT TRAVEL	\$ 800	\$ 800	\$ -	0.0%
GENERAL SUPPLIES	\$ 200	\$ 600	\$ 400	200.0%
NON INSTRUCTIONAL SUPPORT	\$ 861	\$ 861	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 66	\$ 66	\$ -	0.0%
PERA-TRANSPORT	\$ 65	\$ 65	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ 4	\$ 4	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 11,592	\$ 13,032	\$ 1,440	12.4%
<b>VOLLEYBALL</b>				
OTHER SALARIES	\$ 17,674	\$ 18,508	\$ 834	4.7%
FICA/MEDICARE	\$ 1,555	\$ 1,404	\$ (151)	-9.7%
PERA	\$ 424	\$ 318	\$ (106)	-25.0%
TRA	\$ 868	\$ 380	\$ (488)	-56.2%
MN PAID LEAVE	\$ -	\$ 81	\$ 81	NA
FEES FOR SERVICES	\$ 6,000	\$ 6,000	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 750	\$ 750	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 2,542	\$ 3,137	\$ 595	23.4%
FICA/MEDICARE-TRANSPORT	\$ 193	\$ 240	\$ 47	24.4%
PERA-TRANSPORT	\$ 115	\$ 124	\$ 9	7.8%
TRA-TRANSPORT	\$ 87	\$ 130	\$ 43	49.4%
MN PAID LEAVE-TRANSPORT	\$ -	\$ 14	\$ 14	NA
TRANSPORTATION CHARGEBACK	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 34,708	\$ 35,586	\$ 878	2.5%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>SOFTBALL</b>				
OTHER SALARIES	\$ 12,017	\$ 13,263	\$ 1,246	10.4%
FICA/MEDICARE	\$ 909	\$ 1,007	\$ 98	10.8%
PERA	\$ 203	\$ 264	\$ 61	30.0%
TRA	\$ 914	\$ 688	\$ (226)	-24.7%
MN PAID LEAVE	\$ 53	\$ 58	\$ 5	9.4%
FEES FOR SERVICES	\$ 3,500	\$ 3,500	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 100	\$ 100	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,159	\$ 1,600	\$ 441	38.1%
FICA/MEDICARE-TRANSPORT	\$ 88	\$ 122	\$ 34	38.6%
PERA-TRANSPORT	\$ 34	\$ 34	\$ -	0.0%
TRA-TRANSPORT	\$ 40	\$ 143	\$ 103	257.5%
MN PAID LEAVE-TRANSPORT	\$ 5	\$ 7	\$ 2	40.0%
TRANSPORTATION CHARGEBACK	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 23,022	\$ 24,786	\$ 1,764	7.7%
<b>GIRLS DANCE</b>				
PAYMENTS TO OTHER DISTRICTS	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 2,000	\$ 2,000	\$ -	0.0%
<b>CHEER TEAM</b>				
OTHER SALARIES	\$ 2,704	\$ 2,844	\$ 140	5.2%
FICA/MEDICARE	\$ 207	\$ 218	\$ 11	5.3%
MN PAID LEAVE	\$ 9	\$ 13	\$ 4	44.4%
GENERAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 3,420	\$ 3,575	\$ 155	4.5%
<b>SCHOOL MUSIC</b>				
OTHER SALARIES	\$ 9,766	\$ 10,322	\$ 556	5.7%
FICA/MEDICARE	\$ 733	\$ 778	\$ 45	6.1%
TRA	\$ 958	\$ 1,013	\$ 55	5.7%
MN PAID LEAVE	\$ 30	\$ 45	\$ 15	50.0%
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%
MN PAID LEAVE-TRANSPORT	\$ 3	\$ 3	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 15,662	\$ 16,333	\$ 671	4.3%
<b>DRAMA</b>				
OTHER SALARIES	\$ 5,933	\$ 6,235	\$ 302	5.1%
FICA/MEDICARE	\$ 452	\$ 475	\$ 23	5.1%
TRA	\$ 582	\$ 612	\$ 30	5.2%
MN PAID LEAVE	\$ -	\$ 27	\$ 27	NA
GENERAL SUPPLIES	\$ 250	\$ 250	\$ -	0.0%
TOTAL	\$ 7,217	\$ 7,599	\$ 382	5.3%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>ROBOTICS</b>				
OTHER SALARIES	\$ 10,048	\$ 10,540	\$ 492	4.9%
FICA/MEDICARE	\$ 773	\$ 810	\$ 37	4.8%
PERA	\$ 391	\$ 410	\$ 19	4.9%
MN PAID LEAVE	\$ 22	\$ 47	\$ 25	113.6%
ENTRY FEES/STUDENT TRAVEL	\$ 6,000	\$ 6,000	\$ -	0.0%
TOTAL	\$ 17,234	\$ 17,807	\$ 573	3.3%
<b>TRAP TEAM</b>				
OTHER SALARIES	\$ 2,103	\$ 2,212	\$ 109	5.2%
FICA/MEDICARE	\$ 161	\$ 169	\$ 8	5.0%
MN PAID LEAVE	\$ 9	\$ 10	\$ 1	11.1%
TOTAL	\$ 2,273	\$ 2,391	\$ 118	5.2%
<b>OTHER STUDENT ACTIVITIES</b>				
OTHER SALARIES	\$ 19,350	\$ 20,312	\$ 962	5.0%
FICA/MEDICARE	\$ 1,464	\$ 1,542	\$ 78	5.3%
TRA	\$ 1,898	\$ 1,993	\$ 95	5.0%
MN PAID LEAVE	\$ 79	\$ 89	\$ 10	12.7%
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	\$ 800	\$ 1,216	\$ 416	52.0%
FICA/MEDICARE-TRANSPORT	\$ 61	\$ 93	\$ 32	52.5%
PERA-TRANSPORT	\$ 60	\$ 91	\$ 31	51.7%
MN PAID LEAVE-TRANSPORT	\$ 3	\$ 5	\$ 2	66.7%
TRANSPORTATION CHARGEBACK	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 29,465	\$ 31,091	\$ 1,626	5.5%
<b>ATHLETIC DIRECTOR</b>				
ADMIN SALARY	\$ 48,160	\$ 50,568	\$ 2,408	5.0%
NON INSTRUCTIONAL SUPPORT	\$ -	\$ 7,512	\$ 7,512	NA
FICA/MEDICARE	\$ 3,534	\$ 4,280	\$ 746	21.1%
PERA	\$ -	\$ 563	\$ 563	NA
TRA	\$ 4,725	\$ 4,961	\$ 236	5.0%
MN PAID LEAVE	\$ 124	\$ 256	\$ 132	106.5%
GROUP HEALTH	\$ 6,630	\$ 8,198	\$ 1,568	23.7%
GROUP LIFE INSURANCE	\$ 21	\$ 26	\$ 5	23.8%
FEES FOR SERVICES	\$ 7,500	\$ 7,500	\$ -	0.0%
BUSINESS TRAVEL	\$ 1,400	\$ 1,400	\$ -	0.0%
GENERAL SUPPLIES	\$ 20,000	\$ 20,000	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 15,000	\$ 15,000	\$ -	0.0%
TOTAL	\$ 107,094	\$ 120,264	\$ 13,170	12.3%
<b>CURRICULUM IMPROVEMENT</b>				
INSTRUCTIONAL SUPPLIES	\$ 30,000	\$ 20,000	\$ (10,000)	-33.3%
TEXTBOOKS	\$ 45,000	\$ 30,000	\$ (15,000)	-33.3%
TOTAL	\$ 75,000	\$ 50,000	\$ (25,000)	-33.3%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>EDUCATIONAL MEDIA</b>				
SCHOOL LIBRARY AID INSTR SUPPORT	\$ 11,159	\$ 11,885	\$ 726	6.5%
SCHOOL LIBRARY AID FICA	\$ 852	\$ 907	\$ 55	6.5%
SCHOOL LIBRARY AID TRA	\$ 837	\$ 891	\$ 54	6.5%
SCHOOL LIBRARY AID MN PAID LEAVE	\$ 33	\$ 52	\$ 19	57.6%
SCHOOL LIBRARY AID GRP HEALTH	\$ 3,758	\$ 4,157	\$ 399	10.6%
SCHOOL LIBRARY AID GRP LIFE	\$ 13	\$ 13	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
LIBRARY BOOKS	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 20,152	\$ 21,405	\$ 1,253	6.2%
<b>GUIDANCE</b>				
Compensatory SCHOOL COUNSELOR	\$ 26,706	\$ 26,654	\$ (52)	-0.2%
Compensatory FICA/MEDICARE	\$ 2,031	\$ 2,028	\$ (3)	-0.1%
Compensatory TRA	\$ 2,620	\$ 2,615	\$ (5)	-0.2%
Compensatory MN PAID LEAVE	\$ 73	\$ 117	\$ 44	60.3%
Compensatory HEALTH INSURANCE	\$ 3,479	\$ 3,570	\$ 91	2.6%
Compensatory GROUP LIFE INSURANCE	\$ 11	\$ 11	\$ -	0.0%
School Support Personnel SCHOOL COUNSELOR	\$ 33,377	\$ 35,015	\$ 1,638	4.9%
School Support Personnel FICA/MEDICARE	\$ 2,539	\$ 2,664	\$ 125	4.9%
School Support Personnel TRA	\$ 3,274	\$ 3,435	\$ 161	4.9%
School Support Personnel MN PAID LEAVE	\$ 98	\$ 154	\$ 56	57.1%
School Support Personnel HEALTH INSURANCE	\$ 4,349	\$ 4,690	\$ 341	7.8%
School Support Personnel GROUP LIFE INSURANCE	\$ 14	\$ 14	\$ -	0.0%
TOTAL	\$ 78,571	\$ 80,967	\$ 2,396	3.0%
<b>HEALTH - SCHOOL SUPPORT PERSONNEL</b>				
LICENSED SCHOOL NURSE	\$ 22,228	\$ 17,662	\$ (4,566)	-20.5%
SCHOOL NURSE FICA/MEDICARE	\$ 1,700	\$ 1,351	\$ (349)	-20.5%
SCHOOL NURSE TRA	\$ 2,181	\$ 1,733	\$ (448)	-20.5%
SCHOOL NURSE MN PAID LEAVE	\$ 65	\$ 78	\$ 13	20.0%
SCHOOL NURSE HEALTH INSURANCE	\$ 3,006	\$ 2,494	\$ (512)	-17.0%
SCHOOL NURSE GROUP LIFE INSURANCE	\$ 10	\$ 8	\$ (2)	-20.0%
SCHOOL NURSE TSA MATCH	\$ 200	\$ 150	\$ (50)	-25.0%
TOTAL	\$ 29,390	\$ 23,476	\$ (5,914)	-20.1%
<b>PSYCHOLOGICAL SERVICES</b>				
FEES FOR SERVICES	\$ 16,300	\$ 16,300	\$ -	0.0%
TOTAL	\$ 16,300	\$ 16,300	\$ -	0.0%
<b>VENDING</b>				
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%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

HIGH SCHOOL	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
TECHNOLOGY SUPPORT				
NON INSTRUCTIONAL SUPPORT	\$ 55,270	\$ 58,036	\$ 2,766	5.0%
FICA/MEDICARE	\$ 4,278	\$ 4,490	\$ 212	5.0%
PERA	\$ 4,145	\$ 4,353	\$ 208	5.0%
MN PAID LEAVE	\$ 133	\$ 258	\$ 125	94.0%
GROUP HEALTH INSURANCE	\$ 4,134	\$ 4,332	\$ 198	4.8%
GROUP LIFE INSURANCE	\$ 26	\$ 26	-	0.0%
TOTAL	\$ 67,986	\$ 71,495	\$ 3,509	5.2%
<b>TOTAL HIGH SCHOOL</b>	<b>\$ 4,271,395</b>	<b>\$ 3,693,729</b>	<b>\$ (577,666)</b>	<b>-13.5%</b>

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ALTERNATIVE LEARNING PROGRAMS EXPENSE SUMMARY  
PRELIMINARY 2026-27 BUDGET

ALTERNATIVE LEARNING PROGRAMS	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
ALP GENERAL ED	\$ 281,702	\$ 324,763	\$ 43,061	15.3%
ALP CAREER & TECH - WORK BASED LEARNING	\$ 18,015	\$ 18,890	\$ 875	4.9%
ALP COMPENSATORY	\$ 104,174	\$ 103,939	\$ (235)	-0.2%
ALP SPED - SPECIFIC LEARNING DISABILITY	\$ 42,305	\$ 43,614	\$ 1,309	3.1%
<b>TOTAL ALTERNATIVE PROGRAMS</b>	<b>\$ 446,196</b>	<b>\$ 491,206</b>	<b>\$ 45,010</b>	<b>10.1%</b>

NOTES:

Alternative Learning Programs increase \$45,010 or 10.1% in the Preliminary 2026-27 Budget due to salary/benefit increases and staff reassignments resulting in an additional 0.6 FTE teacher time at the ALP.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ALTERNATIVE LEARNING PROGRAM EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

ALTERNATIVE LEARNING PROGRAM	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>ALP GENERAL ED</b>				
EXECUTIVE SALARIES	\$ 104,334	\$ 109,551	\$ 5,217	5.0%
LICENSED CLASSROOM TEACHER	\$ 79,357	\$ 109,327	\$ 29,970	37.8%
NON INSTRUCTIONAL SUPPORT	\$ 5,315	\$ 5,634	\$ 319	6.0%
OTHER SALARY	\$ 2,977	\$ 2,977	\$ -	0.0%
FICA/MEDICARE	\$ 14,048	\$ 16,908	\$ 2,860	20.4%
PERA	\$ 399	\$ 423	\$ 24	6.0%
TRA	\$ 18,020	\$ 21,473	\$ 3,453	19.2%
MN PAID LEAVE	\$ 519	\$ 991	\$ 472	90.9%
GROUP HEALTH	\$ 12,910	\$ 16,281	\$ 3,371	26.1%
GROUP LIFE INSURANCE	\$ 58	\$ 67	\$ 9	15.5%
TSA MATCH	\$ 1,368	\$ 1,414	\$ 46	3.4%
WORKERS COMPENSATION	\$ 4,732	\$ 5,205	\$ 473	10.0%
FEES FOR SERVICES	\$ 500	\$ 500	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 3,663	\$ 1,912	\$ (1,751)	-47.8%
UTILITIES	\$ 3,002	\$ 1,600	\$ (1,402)	-46.7%
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	\$ 281,702	\$ 324,763	\$ 43,061	15.3%
<b>CAREER / TECHNICAL EDUCATION - WORK BASED LEARNING</b>				
LICENSED CLASSROOM TEACHER	\$ 13,883	\$ 14,523	\$ 640	4.6%
FICA/MEDICARE	\$ 1,006	\$ 1,066	\$ 60	6.0%
TRA	\$ 1,362	\$ 1,425	\$ 63	4.6%
MN PAID LEAVE	\$ 41	\$ 64	\$ 23	56.1%
GROUP HEALTH	\$ 1,608	\$ 1,697	\$ 89	5.5%
GROUP LIFE	\$ 5	\$ 5	\$ -	0.0%
TSA MATCH	\$ 110	\$ 110	\$ -	0.0%
TOTAL	\$ 18,015	\$ 18,890	\$ 875	4.9%
<b>ALP COMPENSATORY</b>				
LICENSED CLASSROOM TEACHER	\$ 80,967	\$ 80,590	\$ (377)	-0.5%
FICA/MEDICARE	\$ 6,012	\$ 6,028	\$ 16	0.3%
TRA	\$ 7,943	\$ 7,905	\$ (38)	-0.5%
MN PAID LEAVE	\$ 238	\$ 354	\$ 116	48.7%
GROUP HEALTH	\$ 8,038	\$ 8,487	\$ 449	5.6%
GROUP LIFE	\$ 26	\$ 25	\$ (1)	-3.8%
TSA MATCH	\$ 950	\$ 550	\$ (400)	-42.1%
TOTAL	\$ 104,174	\$ 103,939	\$ (235)	-0.2%
<b>ALP SPECIFIC LEARNING DISABILITY</b>				
LICENSED CLASSROOM TEACHER	\$ 35,849	\$ 36,925	\$ 1,076	3.0%
OTHER SALARIES	\$ 67	\$ 67	\$ -	0.0%
FICA/MEDICARE	\$ 2,748	\$ 2,825	\$ 77	2.8%
TRA	\$ 3,523	\$ 3,622	\$ 99	2.8%
MN PAID LEAVE	\$ 105	\$ 162	\$ 57	54.3%
GROUP LIFE	\$ 13	\$ 13	\$ -	0.0%
TOTAL	\$ 42,305	\$ 43,614	\$ 1,309	3.1%
<b>TOTAL AREA LEARNING CENTER</b>	<b>\$ 446,196</b>	<b>\$ 491,206</b>	<b>\$ 45,010</b>	<b>10.1%</b>

PINE RIVER-BACKUS SCHOOLS  
 FOOD SERVICE REVENUES  
 PRELIMINARY 2026-27 BUDGET

FOOD SERVICE REVENUE	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>LUNCH PROGRAM</b>				
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%
LUNCH SALES - STUDENTS	\$ -	\$ -	\$ -	NA
TOTAL LUNCH PROGRAM	\$ 502,959	\$ 502,959	\$ -	0.0%
<b>BREAKFAST PROGRAM</b>				
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%
<b>AFTER-SCHOOL SNACK PROGRAM</b>				
PROGRAM REVENUE (FEDERAL)	\$ 6,960	\$ 6,960	\$ -	0.0%
TOTAL AFTER-SCHOOL SNACK	\$ 6,960	\$ 6,960	\$ -	0.0%
<b>KINDERGARTEN MILK PROGRAM</b>				
PROGRAM REVENUE (STATE)	\$ 1,035	\$ 1,035	\$ -	0.0%
TOTAL KINDERGARTEN MILK	\$ 1,035	\$ 1,035	\$ -	0.0%
<b>ALA CARTE</b>				
ALA CARTE	\$ 17,500	\$ 17,500	\$ -	0.0%
ALA CARTE - ADULT	\$ 7,500	\$ 7,500	\$ -	0.0%
ALA CARTE CATERING FOOD SALES	\$ 5,000	\$ 5,000	\$ -	0.0%
TOTAL ALA CARTE	\$ 30,000	\$ 30,000	\$ -	0.0%
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>\$ 684,600</b>	<b>\$ 684,600</b>	<b>\$ -</b>	<b>0.0%</b>

NOTES:

Food Service Revenues are held constant between budget cycles. For the 2026-27 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 DETAIL  
PRELIMINARY 2026-27 BUDGET

FOOD SERVICE EXPENSE	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>LUNCH PROGRAM</b>				
EXECUTIVE SALARIES	\$ 41,653	\$ 43,938	\$ 2,285	5.5%
COOK SALARY	\$ 139,723	\$ 138,590	\$ (1,133)	-0.8%
FICA/MEDICARE	\$ 13,864	\$ 13,957	\$ 93	0.7%
PERA	\$ 12,991	\$ 13,059	\$ 68	0.5%
MN PAID LEAVE	\$ 491	\$ 804	\$ 313	63.7%
GROUP HEALTH	\$ 14,165	\$ 14,556	\$ 391	2.8%
GROUP LIFE INSURANCE	\$ 159	\$ 157	\$ (2)	-1.3%
TSA MATCH	\$ 1,159	\$ 1,025	\$ (134)	-11.6%
WORKER COMP INS.	\$ 3,415	\$ 3,757	\$ 342	10.0%
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	\$ 93,157	\$ 90,000	\$ (3,157)	-3.4%
DUES AND MEMBERSHIPS	\$ 4,000	\$ 4,000	\$ -	0.0%
TOTAL	\$ 622,922	\$ 621,988	\$ (934)	-0.1%
<b>BREAKFAST PROGRAM</b>				
EXECUTIVE SALARIES	\$ 4,628	\$ 4,882	\$ 254	5.5%
COOK SALARY	\$ 37,039	\$ 39,514	\$ 2,475	6.7%
FICA/MEDICARE	\$ 3,181	\$ 3,391	\$ 210	6.6%
PERA	\$ 3,125	\$ 3,330	\$ 205	6.6%
MN PAID LEAVE	\$ 118	\$ 195	\$ 77	65.3%
GROUP HEALTH	\$ 3,996	\$ 5,198	\$ 1,202	30.1%
GROUP LIFE INSURANCE	\$ 51	\$ 52	\$ 1	2.0%
TSA MATCH	\$ 286	\$ 225	\$ (61)	-21.3%
GENERAL SUPPLIES	\$ 3,000	\$ 3,000	\$ -	0.0%
FOOD	\$ 35,000	\$ 35,000	\$ -	0.0%
MILK	\$ 14,500	\$ 14,500	\$ -	0.0%
TOTAL	\$ 104,924	\$ 109,287	\$ 4,363	4.2%
<b>AFTER SCHOOL SNACK PROGRAM</b>				
COOK SALARY	\$ 4,163	\$ 4,850	\$ 687	16.5%
FICA/MEDICARE	\$ 318	\$ 371	\$ 53	16.7%
PERA	\$ 312	\$ 364	\$ 52	16.7%
MN PAID LEAVE	\$ 12	\$ 21	\$ 9	75.0%
TOTAL	\$ 4,805	\$ 5,606	\$ 801	16.7%
<b>ALA CARTE</b>				
COOK SALARY	\$ 5,057	\$ 5,057	\$ -	0.0%
FICA/MEDICARE	\$ 387	\$ 387	\$ -	0.0%
PERA	\$ 379	\$ 379	\$ -	0.0%
MN PAID LEAVE	\$ 16	\$ 22	\$ 6	37.5%
GROUP LIFE INSURANCE	\$ 7	\$ 7	\$ -	0.0%
SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
FOOD	\$ 12,500	\$ 12,500	\$ -	0.0%
TOTAL	\$ 18,846	\$ 18,852	\$ 6	0.0%

PINE RIVER-BACKUS SCHOOLS  
 FOOD SERVICE EXPENSE DETAIL  
 PRELIMINARY 2026-27 BUDGET

FOOD SERVICE EXPENSE	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
<b>SUMMER LUNCH PROGRAM</b>				
COOK SALARY	\$ 3,568	\$ 3,568	\$ -	0.0%
FICA/MEDICARE	\$ 273	\$ 273	\$ -	0.0%
PERA	\$ 268	\$ 268	\$ -	0.0%
TOTAL	\$ 4,109	\$ 4,109	\$ -	0.0%
<b>TOTAL FOOD SERVICE EXPENSE</b>	<b>\$ 755,606</b>	<b>\$ 759,842</b>	<b>\$ 4,236</b>	<b>0.6%</b>

NOTES:

Food Service expenses are shown to increase \$4,236 or 0.6% overall. Salary/benefits in the Food Service Department increase \$7,051 between budget cycles. Work Comp Insurance is expected to increase \$342 or 10%. Food Service Equipment has been reset to \$90,000 to cover the purchase of new cafeteria tables.

PINE RIVER-BACKUS SCHOOLS  
TRANSPORTATION REVENUES  
PRELIMINARY 2026-27 BUDGET

TRANSPORTATION REVENUE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
FEES	\$ 5,000	\$ 5,000	\$ -	0.0%
MISC LOCAL REVENUE	\$ 4,000	\$ 4,000	\$ -	0.0%
SPEC ED GENERAL	\$ 179,590	\$ 179,119	\$ (471)	-0.3%
GENERAL EDUCATION AID	\$ 710,070	\$ 736,056	\$ 25,986	3.7%
NONPUB PUPIL TRANSPORT AID	\$ 4,000	\$ 4,000	\$ -	0.0%
DAMAGED INSURANCE RECOVERY	\$ -	\$ -	\$ -	NA
<b>TOTAL TRANSPORTATION REVENUE</b>	<b>\$ 902,660</b>	<b>\$ 928,175</b>	<b>\$ 25,515</b>	<b>2.8%</b>

NOTES:

Transportation Revenues increase \$25,515 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 DETAIL  
PRELIMINARY 2026-27 BUDGET

TRANSPORTATION EXPENSE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>REGULAR TO AND FROM SCHOOL</b>				
EXECUTIVE SALARIES	\$ 59,529	\$ 61,315	\$ 1,786	3.0%
DRIVER SALARY	\$ 375,849	\$ 398,399	\$ 22,550	6.0%
FICA/MEDICARE	\$ 33,390	\$ 35,168	\$ 1,778	5.3%
PERA	\$ 27,245	\$ 28,507	\$ 1,262	4.6%
MN PAID LEAVE	\$ 1,207	\$ 2,022	\$ 815	67.5%
GROUP HEALTH	\$ 8,268	\$ 8,664	\$ 396	4.8%
GROUP LIFE INSURANCE	\$ 41	\$ 40	\$ (1)	-2.4%
TSA MATCH	\$ 551	\$ 526	\$ (25)	-4.5%
WORK COMP INS	\$ 7,972	\$ 8,769	\$ 797	10.0%
FEES FOR SERVICES	\$ 7,000	\$ 7,000	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 1,977	\$ 1,977	\$ -	0.0%
UTILITIES	\$ 5,375	\$ 6,260	\$ 885	16.5%
INSURANCE	\$ 25,793	\$ 28,372	\$ 2,579	10.0%
LABOR	\$ 9,500	\$ 9,500	\$ -	0.0%
CONTRACTED TRANSPORTATION	\$ 10,000	\$ 10,000	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ (145,000)	\$ (145,000)	\$ -	0.0%
TRAVEL	\$ 1,000	\$ 1,000	\$ -	0.0%
SUPPLIES	\$ 40,000	\$ 40,000	\$ -	0.0%
GASOLINE	\$ 17,500	\$ 20,125	\$ 2,625	15.0%
TIRES/BATTERIES/TUBES	\$ 6,000	\$ 6,000	\$ -	0.0%
DIESEL FUEL	\$ 85,000	\$ 97,750	\$ 12,750	15.0%
DUES AND MEMBERSHIPS	\$ 5,209	\$ 5,209	\$ -	0.0%
TOTAL	\$ 583,406	\$ 631,603	\$ 48,197	8.3%
<b>SPECIAL ED TRANSPORTATION</b>				
DRIVER SALARY	\$ 72,200	\$ 75,810	\$ 3,610	5.0%
FICA/MEDICARE	\$ 5,263	\$ 5,799	\$ 536	10.2%
PERA	\$ 5,127	\$ 5,685	\$ 558	10.9%
MN PAID LEAVE	\$ 196	\$ 333	\$ 137	69.9%
GROUP LIFE INSURANCE	\$ 26	\$ -	\$ (26)	-100.0%
INTERDEPARTMENTAL CHGBACK	\$ 100,000	\$ 100,000	\$ -	0.0%
TOTAL	\$ 182,812	\$ 187,627	\$ 4,815	2.6%
<b>TRANSPORTATION CAPITAL</b>				
VEHICLE PURCHASE	\$ 175,000	\$ 175,000	\$ -	0.0%
TOTAL	\$ 175,000	\$ 175,000	\$ -	0.0%
<b>TOTAL TRANSPORTATION EXPENSE</b>	<b>\$ 941,218</b>	<b>\$ 994,230</b>	<b>\$ 53,012</b>	<b>5.6%</b>

NOTES :

Transportation Expenses increase \$53,012 or 5.6% overall.

Transportation salary/benefits increase \$33,376 overall with contract settlements. Budgets for Work Comp and Auto Insurance are assumed to increase \$3,376 or 10%, Gasoline and Diesel are assumed to increase \$15,375 or 15%.

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE REVENUES  
PRELIMINARY 2026-27 BUDGET

COMMUNITY SERVICE REVENUE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
COMMUNITY SERVICE	\$ 64,011	\$ 64,252	\$ 241	0.4%
YOUTH SPORTS	\$ 20,000	\$ 23,000	\$ 3,000	15.0%
CUB CARE	\$ 2,400	\$ 25,000	\$ 22,600	941.7%
EARLY CHILDHOOD FAMILY ED	\$ 60,226	\$ 60,001	\$ (225)	-0.4%
SCHOOL READINESS	\$ 206,446	\$ 206,445	\$ (1)	0.0%
NONPUBLIC PUPIL AID	\$ -	\$ -	\$ -	NA
PRE-SCHOOL SCREENING	\$ 2,736	\$ 3,226	\$ 490	17.9%
DRIVER ED (CLASS / BEHIND THE WHEEL)	\$ 15,400	\$ 19,900	\$ 4,500	29.2%
YOUTH DEVELOPMENT	\$ 8,114	\$ 8,114	\$ -	0.0%
AFTER-SCHOOL YOUTH ENRICHMENT	\$ 18,011	\$ 18,011	\$ -	0.0%
<b>TOTAL COMMUNITY SERVICE REVENUE</b>	<b>\$ 397,344</b>	<b>\$ 427,949</b>	<b>\$ 30,605</b>	<b>7.7%</b>

NOTES:

Community Service Revenue increases \$30,605 or 7.7% between budget cycles.

The Cub Care before/after school childcare program is offering a summer 2026 session. Revenues are based on current enrollments to the program.

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 2026-27 transfer is assumed to be \$115,000 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 2026-27 BUDGET

COMMUNITY SERVICE REVENUE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
COMMUNITY SERVICE				
LEVY	\$ 53,282	\$ 51,523	\$ (1,759)	-3.3%
CLASS FEES	\$ 6,000	\$ 6,000	\$ -	0.0%
INTEREST	\$ 3,000	\$ 3,000	\$ -	0.0%
MISC REVENUE	\$ 500	\$ 2,500	\$ 2,000	400.0%
DISPARITY REDUCTION AID	\$ 9	\$ 9	\$ -	0.0%
HMSTD/AG MARKET VALUE CREDIT	\$ 1,220	\$ 1,220	\$ -	0.0%
TOTAL	\$ 64,011	\$ 64,252	\$ 241	0.4%
YOUTH SPORTS				
SPORTS FEES	\$ 18,000	\$ 18,000	\$ -	0.0%
SPONSORSHIPS / MISC REVENUE	\$ 2,000	\$ 5,000	\$ 3,000	150.0%
TOTAL	\$ 20,000	\$ 23,000	\$ 3,000	15.0%
CUB CARE BEFORE & AFTER SCHOOL PROGRAM				
REGISTRATION FEES	\$ 2,400	\$ 25,000	\$ 22,600	941.7%
TOTAL	\$ 2,400	\$ 25,000	\$ 22,600	941.7%
EARLY CHILDHOOD FAMILY ED				
ECFE LEVY	\$ 55,174	\$ 54,962	\$ (212)	-0.4%
ECFE AID	\$ 5,052	\$ 5,039	\$ (13)	-0.3%
TOTAL	\$ 60,226	\$ 60,001	\$ (225)	-0.4%
SCHOOL READINESS				
AID	\$ 46,296	\$ 46,295	\$ (1)	0.0%
EARLY LEARNING PATHWAYS II GRANT	\$ 45,150	\$ 45,150	\$ -	0.0%
TRANSFER FROM OTHER FUND	\$ 115,000	\$ 115,000	\$ -	0.0%
TOTAL	\$ 206,446	\$ 206,445	\$ (1)	0.0%
PRE-SCHOOL SCREENING				
PRE-SCHOOL SCREENING AID	\$ 2,736	\$ 3,226	\$ 490	17.9%
TOTAL	\$ 2,736	\$ 3,226	\$ 490	17.9%
DRIVER ED				
DRIVER ED CLASSROOM FEES	\$ 4,900	\$ 4,900	\$ -	0.0%
DRIVER ED BEHIND THE WHEEL FEES	\$ 10,500	\$ 15,000	\$ 4,500	42.9%
TOTAL	\$ 15,400	\$ 19,900	\$ 4,500	29.2%
YOUTH DEVELOPMENT				
LEVY	\$ 8,114	\$ 8,114	\$ -	0.0%
TOTAL	\$ 8,114	\$ 8,114	\$ -	0.0%
AFTER-SCHOOL YOUTH ENRICHMENT				
LEVY	\$ 15,011	\$ 15,011	\$ -	0.0%
CLASS FEES	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 18,011	\$ 18,011	\$ -	0.0%
<b>TOTAL COMMUNITY SERVICE REVENUE</b>	<b>\$ 397,344</b>	<b>\$ 427,949</b>	<b>\$ 30,605</b>	<b>7.7%</b>

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE EXPENSE SUMMARY  
PRELIMINARY 2026-27 BUDGET

COMMUNITY SERVICE EXPENSE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
COMMUNITY SERVICE	\$ 86,891	\$ 67,784	\$ (19,107)	-22.0%
YOUTH SPORTS	\$ 30,066	\$ 33,526	\$ 3,460	11.5%
CUB CARE BEFORE & AFTER SCHOOL PROGRAM	\$ 44,938	\$ 57,624	\$ 12,686	28.2%
EARLY CHILDHOOD FAMILY ED	\$ 110,950	\$ 141,766	\$ 30,816	27.8%
EARLY PATHWAYS II GRANT	\$ 22,513	\$ 23,214	\$ 701	3.1%
SCHOOL READINESS	\$ 188,662	\$ 195,799	\$ 7,137	3.8%
PRESCHOOL SCREENING	\$ 5,360	\$ 5,360	\$ -	0.0%
DRIVER ED-CLASSROOM	\$ 5,014	\$ 5,520	\$ 506	10.1%
DRIVER ED-BEHIND THE WHEEL	\$ 12,992	\$ 13,009	\$ 17	0.1%
AFTER SCHOOL YOUTH ENRICHMENT	\$ 3,000	\$ 2,500	\$ (500)	-16.7%
<b>TOTAL COMMUNITY SERVICE EXPENSE</b>	<b>\$ 510,386</b>	<b>\$ 546,102</b>	<b>\$ 35,716</b>	<b>7.0%</b>

NOTES:

Community Education expenses show an increase of \$54,351 or 11.9% overall. Staff salary/benefit increases total \$55,851 and include the addition of the before/after school Cub Care program and a reduction in Behind the Wheel sessions.

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

COMMUNITY SERVICE EXPENSE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>COMMUNITY SERVICE</b>				
SEC CLER OTH SAL	\$ 28,660	\$ 25,935	\$ (2,725)	-9.5%
FICA/MEDICARE	\$ 2,189	\$ 1,984	\$ (205)	-9.4%
PERA	\$ 2,154	\$ 1,945	\$ (209)	-9.7%
MN PAID LEAVE	\$ 76	\$ 114	\$ 38	50.0%
GROUP HEALTH	\$ 760	\$ -	\$ (760)	-100.0%
GROUP LIFE INSURANCE	\$ 16	\$ 16	\$ -	0.0%
WORK COMP INS	\$ 4,194	\$ 4,613	\$ 419	10.0%
FEES FOR SERVICES	\$ 5,000	\$ 15,500	\$ 10,500	210.0%
ADVERTISING / PROMOTION	\$ 8,000	\$ 12,000	\$ 4,000	50.0%
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)	-100.0%
GENERAL SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 500	\$ -	\$ (500)	-100.0%
DUES	\$ 935	\$ 935	\$ -	0.0%
TRA/PERA SPECIAL FUNDING STATE	\$ 1,000	\$ 1,000	\$ -	0.0%
BUILDING USE CHARGEBACK	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 86,891	\$ 67,784	\$ (19,107)	-22.0%
<b>YOUTH SPORTS</b>				
DIRECTOR SALARY	\$ 12,040	\$ 12,642	\$ 602	5.0%
SEC CLER OTH SAL	\$ 450	\$ 775	\$ 325	72.2%
FICA/MEDICARE	\$ 918	\$ 939	\$ 21	2.3%
PERA	\$ 34	\$ -	\$ (34)	-100.0%
TRA	\$ 1,181	\$ 1,240	\$ 59	5.0%
MN PAID LEAVE	\$ 31	\$ 59	\$ 28	90.3%
GROUP HEALTH	\$ 1,657	\$ 1,616	\$ (41)	-2.5%
GROUP LIFE INSURANCE	\$ 5	\$ 5	\$ -	0.0%
FEES FOR SERVICES	\$ 3,750	\$ 3,750	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 4,000	\$ 6,500	\$ 2,500	62.5%
INSTRUCTIONAL SUPPLIES	\$ 6,000	\$ 6,000	\$ -	0.0%
TOTAL	\$ 30,066	\$ 33,526	\$ 3,460	11.5%
<b>CUB CARE BEFORE &amp; AFTER SCHOOL PROGRAM</b>				
SEC CLER OTH SAL	\$ 23,791	\$ 25,935	\$ 2,144	9.0%
OTHER SALARIES	\$ 15,941	\$ 21,744	\$ 5,803	36.4%
FICA/MEDICARE	\$ 2,596	\$ 3,647	\$ 1,051	40.5%
PERA	\$ 2,486	\$ 3,575	\$ 1,089	43.8%
MN PAID LEAVE	\$ 111	\$ 210	\$ 99	89.2%
GROUP LIFE INSURANCE	\$ 13	\$ 13	\$ -	0.0%
TRANSPORTATION CHGBK	\$ -	\$ 500	\$ 500	NA
ENTRY FEES / STUDENT TRAVEL	\$ -	\$ 1,000	\$ 1,000	NA
INSTRUCTIONAL SUPPLIES	\$ -	\$ 1,000	\$ 1,000	NA
TOTAL	\$ 44,938	\$ 57,624	\$ 12,686	28.2%

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

COMMUNITY SERVICE EXPENSE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>EARLY CHILDHOOD FAMILY ED</b>				
TEACHER SALARY	\$ 32,884	\$ 33,870	\$ 986	3.0%
AIDE SALARY	\$ 29,843	\$ 31,169	\$ 1,326	4.4%
FICA/MEDICARE	\$ 4,697	\$ 4,897	\$ 200	4.3%
PERA	\$ 2,238	\$ 2,338	\$ 100	4.5%
TRA	\$ 3,226	\$ 3,323	\$ 97	3.0%
MN PAID LEAVE	\$ 185	\$ 286	\$ 101	54.6%
GROUP HEALTH	\$ 13,010	\$ 13,974	\$ 964	7.4%
GROUP LIFE INSURANCE	\$ 42	\$ 42	\$ -	0.0%
TSA MATCH	\$ 320	\$ 320	\$ -	0.0%
FEES FOR SERVICES	\$ 2,000	\$ 2,000	\$ -	0.0%
PAYMENTS TO MN DISTRICTS	\$ -	\$ 27,042	\$ 27,042	NA
INTERDEPARTMENTAL SERVICES	\$ 20,505	\$ 20,505	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 110,950	\$ 141,766	\$ 30,816	27.8%
<b>EARLY CHILDHOOD PATHWAYS II GRANT</b>				
PATHWAYS II - TEACHER SALARY	\$ 17,100	\$ 17,613	\$ 513	3.0%
PATHWAYS II - FICA	\$ 1,307	\$ 1,347	\$ 40	3.1%
PATHWAYS II - TRA	\$ 1,678	\$ 1,728	\$ 50	3.0%
PATHWAYS II - MN PAID LEAVE	\$ 50	\$ 78	\$ 28	56.0%
PATHWAYS II - HEALTH INS	\$ 2,263	\$ 2,333	\$ 70	3.1%
PATHWAYS II - GROUP LIFE INS	\$ 5	\$ 5	\$ -	0.0%
PATHWAYS II - TSA MATCH	\$ 110	\$ 110	\$ -	0.0%
TOTAL	\$ 22,513	\$ 23,214	\$ 701	3.1%
<b>SCHOOL READINESS</b>				
TEACHER SALARY	\$ 117,727	\$ 121,258	\$ 3,531	3.0%
AIDE SALARY	\$ 24,517	\$ 25,341	\$ 824	3.4%
FICA/MEDICARE	\$ 10,803	\$ 11,155	\$ 352	3.3%
PERA	\$ 1,839	\$ 1,901	\$ 62	3.4%
TRA	\$ 11,549	\$ 11,895	\$ 346	3.0%
MN PAID LEAVE	\$ 417	\$ 645	\$ 228	54.7%
GROUP HEALTH	\$ 20,828	\$ 22,622	\$ 1,794	8.6%
GROUP LIFE INSURANCE	\$ 62	\$ 62	\$ -	0.0%
TSA MATCH	\$ 920	\$ 920	\$ -	0.0%
TOTAL	\$ 188,662	\$ 195,799	\$ 7,137	3.8%
<b>PRESCHOOL SCREENING</b>				
TEACHER SALARY	\$ 2,865	\$ 2,865	\$ -	0.0%
INSTR AIDE SAL	\$ 631	\$ 631	\$ -	0.0%
FICA/MEDICARE	\$ 324	\$ 324	\$ -	0.0%
PERA	\$ 47	\$ 47	\$ -	0.0%
TRA	\$ 278	\$ 278	\$ -	0.0%
MN PAID LEAVE	\$ 15	\$ 15	\$ -	0.0%
FEES FOR SERVICES	\$ 200	\$ 200	\$ -	0.0%
ECS GENERAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 5,360	\$ 5,360	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

COMMUNITY SERVICE EXPENSE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>DRIVER ED-CLASSROOM</b>				
TEACHER SALARY	\$ 4,185	\$ 4,185	\$ -	0.0%
FICA/MEDICARE	\$ 320	\$ 320	\$ -	0.0%
TRA	\$ 397	\$ 397	\$ -	0.0%
MN PAID LEAVE	\$ 12	\$ 18	\$ 6	50.0%
INSTRUCTIONAL SUPPLIES	\$ 100	\$ 600	\$ 500	500.0%
<b>TOTAL DRIVER ED-CLASSROOM</b>	<b>\$ 5,014</b>	<b>\$ 5,520</b>	<b>\$ 506</b>	<b>10.1%</b>
<b>DRIVER ED-BEHIND THE WHEEL</b>				
TEACHER SALARY	\$ 10,000	\$ 10,000	\$ -	0.0%
FICA/MEDICARE	\$ 765	\$ 765	\$ -	0.0%
TRA	\$ 400	\$ 400	\$ -	0.0%
MN PAID LEAVE	\$ 27	\$ 44	\$ 17	63.0%
REPAIRS AND MAINTENANCE	\$ 800	\$ 800	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,000	\$ 1,000	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 12,992</b>	<b>\$ 13,009</b>	<b>\$ 17</b>	<b>0.1%</b>
<b>AFTER SCHOOL YOUTH ENRICHMENT</b>				
FEES FOR SERVICES	\$ 2,000	\$ 2,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,000	\$ 500	\$ (500)	-50.0%
<b>TOTAL</b>	<b>\$ 3,000</b>	<b>\$ 2,500</b>	<b>\$ (500)</b>	<b>-16.7%</b>
<b>TOTAL COMMUNITY SERVICE</b>	<b>\$ 510,386</b>	<b>\$ 546,102</b>	<b>\$ 35,716</b>	<b>7.0%</b>

PINE RIVER-BACKUS SCHOOLS  
 OPERATING CAPITAL REVENUES  
 PRELIMINARY 2026-27 BUDGET

OPERATING CAPITAL REVENUE	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET	
			\$ CHG.	% CHG.
OPERATING CAPITAL LEVY	\$ 220,994	\$ 213,968	\$ (7,026)	-3.2%
OPERATING CAPITAL STATE AID	\$ 1,856	\$ 1,832	\$ (24)	-1.3%
CAPITAL PROJECTS LEVY	\$ -	\$ 882,328	\$ 882,328	NA
LONG TERM FACILITIES MAINTENANCE LEVY	\$ 170,983	\$ 197,039	\$ 26,056	15.2%
<b>TOTAL OPERATING CAPITAL REVENUE</b>	<b>\$ 393,833</b>	<b>\$ 1,295,167</b>	<b>\$ 901,334</b>	<b>228.9%</b>

NOTES:

Operating Capital Revenues are generated through the Certified 2025 Pay 2026 Levy and State Aid.

With the 2026-27 budget, the district will see a total of \$354,844 in Long Term Facilities Maintenance Revenue. The district issued bonds to fund the High School Office/Entrance/Hallways renovations. A levy adjustment of \$169,744 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.

The district was approved to levy for a 2.75% Capital Projects Levy with the 2025 Pay 2026 Levy. The levy is in place for 10 years and can be used to fund facility projects not otherwise covered with Operating Capital or LTFM funds. The total amount received for 2026-27 is \$882,328.

PINE RIVER-BACKUS SCHOOLS  
OPERATING CAPITAL EXPENSE SUMMARY  
PRELIMINARY 2026-27 BUDGET

CAPITAL EXPENSE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
BUILDING IMPROVEMENTS	\$ 173,283	\$ 136,657	\$ (36,626)	-21.1%
CAPITAL PROJECTS LEVY	\$ 16,400	\$ 768,715	\$ 752,315	4587.3%
TECHNOLOGY	\$ 79,100	\$ 79,100	\$ -	0.0%
LONG TERM FACILITY MAINTENANCE	\$ 173,928	\$ 163,562	\$ (10,366)	-6.0%
<b>TOTAL OPERATING CAPITAL EXPENSE</b>	<b>\$ 442,711</b>	<b>\$ 1,148,034</b>	<b>\$ 705,323</b>	<b>159.3%</b>

NOTES:

Operating Capital expenses increase \$705,323 between budgets with the addition of Capital Project Levy funds.

	Estimates	
Operating Capital Projects:		
HS DCD Classroom (Summer 2027)	\$ 111,077	
Buildings & Grounds Equipment	\$ 4,456	
Nurse Hygeine Supplies	\$ 500	
Classroom Furniture (annual)	\$ 20,624	Capital
	\$ 136,657	
Capital Project Levy:		
Bidding - HS/Performance Gym Roofs (Inspec)	\$ 25,500	
HVAC Air Conditioning to High School	\$ 393,300	
HVAC Replace two (2) R12 Roof Top Units	\$ 23,000	
Paint Great Hall/Commons	\$ 31,700	
Ceiling Grid - Great hall, Commons, Dist Office Entry	\$ 15,475	
Commons Restrooms - countertops/sinks	\$ 7,018	
Flooring - commons, great hall to elem fire doors	\$ 272,722	CPL
	\$ 768,715	
Technology Projects:		
Total Tech Capital Budget	\$ 79,100	Technology
	\$ 79,100	
Long Term Facilities Maintenance Projects:		
LED Light Retrofit - districtwide	\$ 24,500	
Elementary STEAM Room Remodel	\$ 47,332	
Security - add 7 key fob locations	\$ 22,430	
Stage Curtain - replace per fire rating guidelines	\$ 9,300	
Annual Deferred Maintenance	\$ 30,000	
Annual H&S Mgmt, Fire, Asbestos, etc.	\$ 30,000	LTFM
	\$ 163,562	

PINE RIVER-BACKUS SCHOOLS  
OPERATING CAPITAL EXPENSE DETAIL  
PPRELIMINARY 2026-27 BUDGET

CAPITAL EXPENSE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
<b>DISTRICTWIDE CAPITAL</b>				
NURSE HYGIENE SUPPLIES	\$ 500	\$ 500	\$ -	0.0%
DISTRICT WIDE BUILDING IMPROVEMENTS	\$ 91,530	\$ 111,077	\$ 19,547	21.4%
GENERAL EQUIPMENT	\$ 81,253	\$ 25,080	\$ (56,173)	-69.1%
TOTAL	\$ 173,283	\$ 136,657	\$ (36,626)	-21.1%
<b>CAPITAL PROJECTS LEVY</b>				
ROOFING - INSPEC	\$ 16,400	\$ 768,715	\$ 752,315	4587.3%
TOTAL	\$ 16,400	\$ 768,715	\$ 752,315	4587.3%
<b>TECHNOLOGY</b>				
TECHNOLOGY EQUIPMENT INSTRUCTIONAL	\$ 79,100	\$ 79,100	\$ -	0.0%
TOTAL	\$ 79,100	\$ 79,100	\$ -	0.0%
<b>LONG TERM FACILITY MAINTENANCE</b>				
PHYSICAL HAZARD CONTROL - H&S	\$ 5,385	\$ 5,000	\$ (385)	-7.1%
HAZARDOUS SUBSTANCE - H&S	\$ 10,616	\$ 10,616	\$ -	0.0%
HEALTH & SAFETY MGMT - H&S	\$ 6,500	\$ 6,500	\$ -	0.0%
ASBESTOS - H&S	\$ 27,790	\$ 5,640	\$ (22,150)	-79.7%
FIRE CODE COMPLIANCE - H&S	\$ 17,323	\$ 17,500	\$ 177	1.0%
BLDG HARDWARE & EQUIP	\$ -	\$ 25,929	\$ 25,929	NA
ELECTRICAL	\$ 27,250	\$ 27,000	\$ (250)	-0.9%
INTERIOR SURFACES	\$ 38,264	\$ 34,177	\$ (4,087)	-10.7%
MECHANICAL	\$ 10,800	\$ 1,200	\$ (9,600)	-88.9%
SITE GROUNDS - DEF MAINT	\$ 10,000	\$ 10,000	\$ -	0.0%
BUILDINGS - DEF MAINT	\$ 20,000	\$ 20,000	\$ -	0.0%
TOTAL	\$ 173,928	\$ 163,562	\$ (10,366)	-6.0%
<b>TOTAL OPERATING CAPITAL</b>	<b>\$ 442,711</b>	<b>\$ 1,148,034</b>	<b>\$ 705,323</b>	<b>159.3%</b>

PINE RIVER-BACKUS SCHOOLS  
 BUILDING CONSTRUCTION REVENUES / EXPENSES  
 PRELIMINARY 2026-27 BUDGET

BUILDING CONSTRUCTION REVENUE	REVISED	PRELIMINARY	2026 REVISED BUDGET		
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET		
	2025-26	2026-27	\$ CHG.	% CHG.	
EARNED INVESTMENTS	\$ -	\$ -	\$ -	-	NA
SALE OF BONDS	\$ -	\$ -	\$ -	-	NA
LTFM TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	-	NA
TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	-	NA
<b>TOTAL BUILDING CONSTRUCTION REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>NA</b>

NOTES:

There are no new funding sources planned for 2026-27 Building Construction projects.

BUILDING CONSTRUCTION EXPENSE	REVISED	PRELIMINARY	2026 REVISED BUDGET		
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET		
	2025-26	2026-27	\$ CHG.	% CHG.	
CONSTRUCTION FEES FOR SERVICES	\$ -	\$ -	\$ -	-	NA
BUILDINGS - OTHER	\$ -	\$ -	\$ -	-	NA
FUND TRANSFERS OUT	\$ -	\$ -	\$ -	-	NA
<b>TOTAL BUILDING CONSTRUCTION EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>NA</b>

NOTES :

There are no bonded construction projects planned for 2026-27.

PINE RIVER-BACKUS SCHOOLS  
DEBT SERVICE REVENUES / EXPENSES  
PRELIMINARY 2026-27 BUDGET

DEBT SERVICE REVENUE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
LEVY	\$ 418,363	\$ 405,695	\$ (12,668)	-3.0%
INTEREST	\$ 20,000	\$ 20,000	\$ -	0.0%
DISPARITY REDUCTION AID	\$ 30	\$ 30	\$ -	0.0%
HMSTD & AG MKT VALUE CREDIT	\$ 4,303	\$ 4,303	\$ -	0.0%
SCHOOL BUILDING BOND AG CREDIT	\$ 38,397	\$ 38,397	\$ -	0.0%
<b>TOTAL DEBT REDEMPTION REVENUE</b>	<b>\$ 481,093</b>	<b>\$ 468,425</b>	<b>\$ (12,668)</b>	<b>-2.6%</b>

NOTES:

Debt Service Revenues are funded primarily through the 2025 Pay 2026 Levy and are based on actual amounts paid on outstanding debt.

DEBT SERVICE EXPENSE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
PRINCIPAL PAYMENTS	\$ 420,000	\$ 425,000	\$ 5,000	1.2%
INTEREST EXPENSE	\$ 68,605	\$ 57,180	\$ (11,425)	-16.7%
FEES	\$ 3,500	\$ 4,400	\$ 900	25.7%
<b>TOTAL DEBT REDEMPTION EXPENSE</b>	<b>\$ 492,105</b>	<b>\$ 486,580</b>	<b>\$ (5,525)</b>	<b>-1.1%</b>

NOTES:

Principal Payments include the 2017 LTFM Bond payment of \$135,000, the 2020A General Obligation Bond of \$50,000 and the 2020B Refunding Bond of \$240,000.

Interest Payments include the 2017 LTFM Bond payment of \$25,275, the 2020A General Obligation Bond of \$5,100 and the 2020B Refunding Bond of \$26,805. Payments are made in two installments August 2026 and February 2027.

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

PINE RIVER-BACKUS SCHOOLS  
SCHOLARSHIP FUND REVENUES  
PRELIMINARY 2026-27 BUDGET

SCHOLARSHIP REVENUE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ 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%
<b>TOTAL SCHOLARSHIP FUND REVENUE</b>	<b>\$ 33,310</b>	<b>\$ 33,310</b>	<b>\$ -</b>	<b>0.0%</b>

NOTES:

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

PINE RIVER-BACKUS SCHOOLS  
SCHOLARSHIP EXPENSE DETAIL  
PRELIMINARY 2026-27 BUDGET

SCHOLARSHIP EXPENSE	REVISED	PRELIMINARY	2026 REVISED BUDGET	
	BUDGET	BUDGET	VS 2027 PRELIM BUDGET	
	2025-26	2026-27	\$ CHG.	% CHG.
GOOD CITIZENSHIP	\$ -	\$ 250	\$ 250	NA
GORDON AND VELVA MARSHALL	\$ 4,000	\$ 5,000	\$ 1,000	25.0%
ALFRED WEISE	\$ -	\$ 1,500	\$ 1,500	NA
ELIZABETH REIGHARD & CALVIN FILLINGS	\$ 500	\$ 1,000	\$ 500	100.0%
LCF EVELYN W. BERG	\$ 2,000	\$ 5,000	\$ 3,000	150.0%
SHEILA JOAN ANDERSON	\$ 500	\$ 500	\$ -	0.0%
DENNIS HEEMSTRA	\$ 4,000	\$ 3,000	\$ (1,000)	-25.0%
PRB SCHOLARSHIP	\$ 21,000	\$ 51,150	\$ 30,150	143.6%
EVAN LINDQUIST MEMORIAL SCHOLARSHIP	\$ 3,000	\$ 4,000	\$ 1,000	33.3%
EARL & VIOLET FENTON	\$ 500	\$ 500	\$ -	0.0%
<b>TOTAL SCHOLARSHIP FUND EXPENSE</b>	<b>\$ 35,500</b>	<b>\$ 71,900</b>	<b>\$ 36,400</b>	<b>102.5%</b>

NOTES:

Scholarship Expenses include all scholarships awarded at the May 2026 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 2026-27 BUDGET

STUDENT ACTIVITY FUND	END	ACTIVITY		NET	END
	BALANCE	2025-2026		ACTIVITY	BALANCE
	6/30/2025	Revenue	Expense	2025-26	6/30/2026
	2025-26	Updated 5/27/2026			2026-27
	BUDGET				BUDGET
ACCOUNTS:					
Elem Choir	\$ 7,395.96	\$ -	\$ -	\$ -	\$ 7,395.96
Elem Sped - Z Fund	\$ 1,406.03	\$ 75.00	\$ -	\$ 75.00	\$ 1,481.03
Elementary General	\$ 5,193.11	\$ 5.60	\$ -	\$ 5.60	\$ 5,198.71
Elem Student Council	\$ 171.10	\$ 281.00	\$ (222.05)	\$ 58.95	\$ 230.05
Elem Yearbook	\$ 6,686.43	\$ 1,140.28	\$ (988.46)	\$ 151.82	\$ 6,838.25
Jim Tehennepe	\$ 8,018.13	\$ -	\$ -	\$ -	\$ 8,018.13
HELP Fund	\$ 8,746.56	\$ 15,665.55	\$ (6,995.87)	\$ 8,669.68	\$ 17,416.24
Greg Jadwin	\$ 4,866.01	\$ 619.00	\$ (604.91)	\$ 14.09	\$ 4,880.10
ALP	\$ 223.40	\$ 2,600.00	\$ (405.00)	\$ 2,195.00	\$ 2,418.40
Concessions	\$ 2,735.72	\$ -	\$ -	\$ -	\$ 2,735.72
Business Prof of America	\$ 4,143.35	\$ -	\$ -	\$ -	\$ 4,143.35
French	\$ 335.51	\$ 1,438.50	\$ (1,699.17)	\$ (260.67)	\$ 74.84
HS Choir	\$ 2,155.62	\$ -	\$ (175.00)	\$ (175.00)	\$ 1,980.62
Band	\$ 450.94	\$ 450.00	\$ (165.72)	\$ 284.28	\$ 735.22
Special Education	\$ 7,882.04	\$ 265.00	\$ -	\$ 265.00	\$ 8,147.04
Elem Sped - 5/6 Lucky Bobbers	\$ 333.84	\$ -	\$ -	\$ -	\$ 333.84
Football	\$ 9,363.94	\$ 13,808.25	\$ (11,184.85)	\$ 2,623.40	\$ 11,987.34
Boys Basketball	\$ 1,782.68	\$ 3,993.25	\$ (7,539.45)	\$ (3,546.20)	\$ (1,763.52)
Girls Basketball	\$ 3,606.49	\$ 2,627.00	\$ (2,966.00)	\$ (339.00)	\$ 3,267.49
Wrestling	\$ 366.59	\$ 6,496.01	\$ (970.00)	\$ 5,526.01	\$ 5,892.60
Baseball	\$ 2,906.70	\$ 3,889.33	\$ (2,288.01)	\$ 1,601.32	\$ 4,508.02
Cross Country	\$ 1,262.57	\$ -	\$ (223.00)	\$ (223.00)	\$ 1,039.57
Boys Golf	\$ (372.50)	\$ 1,932.00	\$ (2,310.00)	\$ (378.00)	\$ (750.50)
Girls Golf	\$ 1,002.56	\$ -	\$ (65.00)	\$ (65.00)	\$ 937.56
Track	\$ 844.35	\$ 134.00	\$ -	\$ 134.00	\$ 978.35
Volleyball	\$ 9,248.19	\$ 1,109.50	\$ (3,516.97)	\$ (2,407.47)	\$ 6,840.72
Junior High Volleyball	\$ 135.28	\$ 891.22	\$ (600.00)	\$ 291.22	\$ 426.50
Cheer	\$ 1,302.80	\$ 2,608.05	\$ (1,357.11)	\$ 1,250.94	\$ 2,553.74
Softball	\$ 732.95	\$ 555.00	\$ (1,707.95)	\$ (1,152.95)	\$ (420.00)
Dance	\$ 5,223.68	\$ -	\$ -	\$ -	\$ 5,223.68
Band/Choir Fundraiser	\$ 10,451.94	\$ 28,777.00	\$ (18,368.66)	\$ 10,408.34	\$ 20,860.28
Musical/Drama	\$ 5,590.12	\$ 3,440.00	\$ (1,779.76)	\$ 1,660.24	\$ 7,250.36
Robotics	\$ 11,807.77	\$ 8,550.00	\$ (10,430.21)	\$ (1,880.21)	\$ 9,927.56
AD General	\$ 1,740.97	\$ 22,341.11	\$ -	\$ 22,341.11	\$ 24,082.08
Class Accounts	\$ 4,289.12	\$ 19,820.36	\$ (16,087.43)	\$ 3,732.93	\$ 8,022.05
High School General	\$ (20.84)	\$ 494.66	\$ (440.50)	\$ 54.16	\$ 33.32
Student Council	\$ 1,350.46	\$ 3,920.25	\$ (3,242.06)	\$ 678.19	\$ 2,028.65
National Honor Society	\$ 546.31	\$ 467.50	\$ -	\$ 467.50	\$ 1,013.81
HS Yearbook	\$ 1,482.18	\$ 2,005.00	\$ (424.97)	\$ 1,580.03	\$ 3,062.21
Speech	\$ 2,893.95	\$ -	\$ -	\$ -	\$ 2,893.95
Book Club	\$ 1,839.70	\$ -	\$ (352.02)	\$ (352.02)	\$ 1,487.68
PROM	\$ 5,343.72	\$ 1,131.00	\$ (2,642.63)	\$ (1,511.63)	\$ 3,832.09
Knowledge Bowl	\$ -	\$ 926.00	\$ -	\$ 926.00	\$ 926.00
<b>TOTAL STUDENT ACTIVITY FUND</b>	<b>\$ 145,465.43</b>	<b>\$ 152,456.42</b>	<b>\$ (99,752.76)</b>	<b>\$ 52,703.66</b>	<b>\$ 198,169.09</b>

## PRELIMINARY 2026-27 BUDGET SUPPLEMENTAL - REVENUES

	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET		PAGE # REFERENCE
			\$ CHG.	% CHG.	
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 13,333,207</b>	<b>\$ 13,383,569</b>	<b>\$ 50,362</b>	<b>0.4%</b>	<b>6</b>
Local Revenues					
Local Levy, CTE Levy, Safe Schools Levy	\$ 857,608	\$ 909,990	\$ 52,382	6.1%	7
State Revenues					
General Education Aid	\$ 6,900,306	\$ 6,559,476	\$ (340,830)	-4.9%	7
Special Education Aid	\$ 1,976,818	\$ 2,218,875	\$ 242,057	12.2%	7
Compensatory Aid	\$ 1,586,840	\$ 1,770,387	\$ 183,547	11.6%	8
Federal Revenues					
Title Programs	\$ 380,698	\$ 311,872	\$ (68,826)	-18.1%	7
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>\$ 684,600</b>	<b>\$ 684,600</b>	<b>\$ -</b>	<b>0.0%</b>	<b>48</b>
<b>TOTAL TRANSPORTATION REVENUE</b>	<b>\$ 902,660</b>	<b>\$ 928,175</b>	<b>\$ 25,515</b>	<b>2.8%</b>	<b>51</b>
General Education Transportation Aid	\$ 710,070	\$ 736,056	\$ 25,986	3.7%	51
<b>TOTAL COMMUNITY SERVICE REVENUE</b>	<b>\$ 397,344</b>	<b>\$ 427,949</b>	<b>\$ 30,605</b>	<b>7.7%</b>	<b>53</b>
Youth Sports Sponsorships	\$ 2,000	\$ 5,000	\$ 3,000	150.0%	54
Cub Care Fees	\$ 2,400	\$ 25,000	\$ 22,600	941.7%	54
Behind the Wheel Fees	\$ 10,500	\$ 15,000	\$ 4,500	42.9%	54
<b>TOTAL OPERATING CAPITAL REVENUE</b>	<b>\$ 393,833</b>	<b>\$ 1,295,167</b>	<b>\$ 901,334</b>	<b>228.9%</b>	<b>59</b>
Levy - LTFM	\$ 170,983	\$ 197,039	\$ 26,056	15.2%	59
Levy - Capital Projects Levy	\$ -	\$ 882,328	\$ 882,328	NA	59
<b>TOTAL BUILDING CONSTR. REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>62</b>
<b>TOTAL DEBT REVENUE</b>	<b>\$ 481,093</b>	<b>\$ 468,425</b>	<b>\$ (12,668)</b>	<b>-2.6%</b>	<b>63</b>
<b>SCHOLARSHIP TOTAL</b>	<b>\$ 33,310</b>	<b>\$ 33,310</b>	<b>\$ -</b>	<b>0.0%</b>	<b>64</b>
<b>STUDENT ACTIVITY FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>66</b>
<b>OVERALL REVENUE TOTAL - ALL FUNDS</b>	<b>\$ 16,226,047</b>	<b>\$ 17,221,195</b>	<b>\$ 995,148</b>	<b>6.1%</b>	

**PRELIMINARY 2026-27 BUDGET SUPPLEMENTAL - EXPENSES**

	<b>REVISED BUDGET 2025-26</b>	<b>PRELIMINARY BUDGET 2026-27</b>	<b>2026 REVISED BUDGET VS 2027 PRELIM BUDGET</b>		<b>PAGE # REFERENCE</b>
			<b>\$ CHG.</b>	<b>% CHG.</b>	
<b>DISTRICTWIDE TOTAL</b>	<b>\$ 2,745,234</b>	<b>\$ 2,737,083</b>	<b>\$ (8,151)</b>	<b>-0.3%</b>	<b>10</b>
District Level Staff Salary / Benefits	\$ 1,392,680	\$ 1,325,946	\$ (66,734)	-4.8%	11-14
Technology - Data Processing, Licenses	\$ 26,000	\$ 39,000	\$ 13,000	50.0%	13
Federal SpEd Tuition	\$ -	\$ 55,161	\$ 55,161	NA	13
Tuition for Education at Care & Treatment	\$ 65,000	\$ 50,000	\$ (15,000)	-23.1%	14
Worker Compensation **Districtwide**	\$ 126,400	\$ 139,039	\$ 12,639	10.0%	
Property Insurance **Districtwide**	\$ 131,616	\$ 144,777	\$ 13,161	10.0%	
<b>ELEMENTARY TOTAL</b>	<b>\$ 4,873,163</b>	<b>\$ 4,342,615</b>	<b>\$ (530,548)</b>	<b>-10.9%</b>	<b>15</b>
Elementary Salary / Benefits					
General Education	\$ 1,465,259	\$ 1,324,968	\$ (140,291)	-9.6%	17-24
Compensatory	\$ 1,131,150	\$ 846,837	\$ (284,313)	-25.1%	17-24
Learn & Development	\$ 182,571	\$ 193,881	\$ 11,310	6.2%	17-24
English Learner	\$ -	\$ 4,432	\$ 4,432	NA	17-24
School Library	\$ 19,821	\$ 20,179	\$ 358	1.8%	17-24
Third Party Billing	\$ 64,290	\$ 66,409	\$ 2,119	3.3%	17-24
Gifted & Talented	\$ 13,170	\$ 16,939	\$ 3,769	28.6%	17-24
Title I	\$ 345,900	\$ 267,646	\$ (78,254)	-22.6%	17-24
Title II	\$ 60,083	\$ -	\$ (60,083)	-100.0%	17-24
Special Education	\$ 1,239,271	\$ 1,270,028	\$ 30,757	2.5%	17-24
LCTS Collaboration	\$ 86,523	\$ 91,939	\$ 5,416	6.3%	17-24
<i>Subtotal Elementary Salary / Benefits</i>	<i>\$ 4,608,038</i>	<i>\$ 4,103,258</i>	<i>\$ (504,780)</i>	<i>-11.0%</i>	
Unemployment	\$ 5,000	\$ 10,000	\$ 5,000	100.0%	17
Fees For Services - Telehealth Speech	\$ 16,075	\$ -	\$ (16,075)	-100.0%	21
Curriculum - Supplies & Textbooks	\$ 75,000	\$ 50,000	\$ (25,000)	-33.3%	24
<b>MIDDLE SCHOOL TOTAL</b>	<b>\$ -</b>	<b>\$ 1,486,980</b>	<b>\$ 1,486,980</b>	<b>NA</b>	<b>25</b>
Middle School Salary / Benefits					
General Education	\$ -	\$ 913,776	\$ 913,776	NA	26-29
Compensatory	\$ -	\$ 380,241	\$ 380,241	NA	26-29
English Learner	\$ -	\$ 4,432	\$ 4,432	NA	26-29
Special Education	\$ -	\$ 129,031	\$ 129,031	NA	26-29
<i>Subtotal Elementary Salary / Benefits</i>	<i>\$ -</i>	<i>\$ 1,427,480</i>	<i>\$ 1,427,480</i>	<i>NA</i>	
Supplies by Department	\$ -	\$ 9,500	\$ 9,500	NA	26-29
Curriculum - Supplies & Textbooks	\$ -	\$ 50,000	\$ 50,000	NA	29
<b>HIGH SCHOOL TOTAL</b>	<b>\$ 4,271,395</b>	<b>\$ 3,693,729</b>	<b>\$ (577,666)</b>	<b>-13.5%</b>	<b>30</b>
High School Salary / Benefits					
General Education	\$ 1,804,033	\$ 1,478,076	\$ (325,957)	-18.1%	32-45
Literacy Incentive Aid	\$ -	\$ 43,741	\$ 43,741	NA	32-45
Compensatory	\$ 589,867	\$ 301,672	\$ (288,195)	-48.9%	32-45
School Library	\$ 16,652	\$ 17,905	\$ 1,253	7.5%	32-45
School Support Personnel	\$ 43,651	\$ 45,972	\$ 2,321	5.3%	32-45
Post Season Coaching	\$ 17,967	\$ 19,875	\$ 1,908	10.6%	32-45
Special Education	\$ 901,722	\$ 912,989	\$ 11,267	1.2%	32-45
LCTS Collaboration	\$ 45,471	\$ 48,310	\$ 2,839	6.2%	32-45
Career/Tech Education	\$ 84,651	\$ 99,833	\$ 15,182	17.9%	32-45
<i>Subtotal High School Salary / Benefits</i>	<i>\$ 3,504,014</i>	<i>\$ 2,968,373</i>	<i>\$ (535,641)</i>	<i>-15.3%</i>	
Unemployment	\$ -	\$ 10,000	\$ 10,000	NA	32
Fees For Services - Telehealth Speech	\$ 16,075	\$ -	\$ (16,075)	-100.0%	36
Curriculum - Supplies & Textbooks	\$ 75,000	\$ 50,000	\$ (25,000)	-33.3%	43

**PRELIMINARY 2026-27 BUDGET SUPPLEMENTAL - EXPENSES**

	REVISED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27	2026 REVISED BUDGET VS 2027 PRELIM BUDGET \$ CHG.	% CHG.	PAGE # REFERENCE
<b>ALP PROGRAM TOTAL</b>	\$ 446,196	\$ 491,206	\$ 45,010	10.1%	46
ALP Salary / Benefits	\$ 408,531	\$ 456,694	\$ 48,163	11.8%	47
Communications / Utilities	\$ 6,665	\$ 3,512	\$ (3,153)	-47.3%	47
<b>FOOD SERVICE TOTAL</b>	\$ 755,606	\$ 759,842	\$ 4,236	0.6%	49
Food Service Salary / Benefits	\$ 294,804	\$ 302,197	\$ 7,393	2.5%	49-50
Equipment	\$ 93,157	\$ 90,000	\$ (3,157)	-3.4%	49
<b>TRANSPORTATION</b>	\$ 941,218	\$ 994,230	\$ 53,012	5.6%	52
Transportation Salary / Benefits	\$ 596,864	\$ 631,037	\$ 34,173	5.7%	52
Gasoline & Diesel	\$ 102,500	\$ 117,875	\$ 15,375	15.0%	52
<b>COMMUNITY ED TOTAL</b>	\$ 510,386	\$ 546,102	\$ 35,716	7.0%	55
Community Ed Salary / Benefits	\$ 417,189	\$ 436,528	\$ 19,339	4.6%	56-58
CE Director Services	\$ 29,665	\$ 10,500	\$ (19,165)	NA	56
Parent Educator Services	\$ -	\$ 27,042	\$ 27,042	NA	57
<b>CAPITAL TOTAL</b>	\$ 442,711	\$ 1,148,034	\$ 705,323	159.3%	60
Building Improvements	\$ 173,283	\$ 136,657	\$ (36,626)	-21.1%	61
Capital Projects Levy	\$ 16,400	\$ 768,715	\$ 752,315	4587.3%	61
Technology	\$ 79,100	\$ 79,100	\$ -	0.0%	61
Long Term Facility Maintenance	\$ 173,928	\$ 163,562	\$ (10,366)	-6.0%	61
<b>CONSTRUCTION TOTAL</b>	\$ -	\$ -	\$ -	NA	62
<b>DEBT SERVICE TOTAL</b>	\$ 492,105	\$ 486,580	\$ (5,525)	-1.1%	63
<b>SCHOLARSHIP TOTAL</b>	\$ 35,500	\$ 71,900	\$ 36,400	102.5%	65
<b>STUDENT ACTIVITY FUND</b>	\$ 145,465	\$ 198,169	\$ 52,704	NA	66
<b>OVERALL EXPENSE TOTAL - ALL FUNDS</b>	\$ 15,658,979	\$ 15,469,490	\$ (189,489)	-1.2%	

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

RESOLUTION RELATING TO THE ELECTION OF SCHOOL BOARD MEMBERS  
AND CALLING THE SCHOOL DISTRICT GENERAL ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 2174, State of Minnesota as follows:

1. It is necessary for the school district to hold its general election for the purpose of electing four (4) school board members for terms of four (4) years each.

The clerk shall include on the ballot the names of the individuals who file or have filed affidavits of candidacy during the period established for filing such affidavits, as though they had been included by name in this resolution. The clerk shall not include on the ballot the names of individuals who file timely affidavits of withdrawal in the manner specified by law.

2. The general election is hereby called and elected to be held in conjunction with the state general election on Tuesday, the 3rd day of November, 2026. The voting hours at polling places shall be the same as for the state general election.

3. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for this general election are those polling places and precincts or parts of precincts located within the boundaries of the school district and which have been established by the cities or towns located in whole or in part within the school district. The voting hours at those polling places shall be the same as for the state general election.

4. The clerk is hereby authorized and directed to cause written notice of said general election to be provided to the county auditor of each county in which the school district is located, in whole or in part, at least seventy-four (74) days before the date of said election. The notice shall include the date of said general election and the office or offices to be voted on at said general election. Any notice given prior to the date of the adoption of this resolution is ratified and confirmed in all aspects.

The clerk is hereby authorized and directed to cause notice of said general election to be posted at the administrative offices of the school district at least ten (10) days before the date of said general election.

The clerk is hereby authorized and directed to cause a sample ballot to be posted at the administrative offices of the school district at least four (4) days before the date of said general election and to cause two sample ballots to be posted in each polling place on Election Day. The sample ballots shall not be printed on the same color paper as the official ballot. The sample ballot for a polling place must reflect the offices, candidates and rotation sequence on the ballots used in that polling place.

The clerk is hereby authorized and directed to cause notice of said general election to be published in the official newspaper of the school district for two (2) consecutive weeks with the last publication being at least one (1) week before the date of said election.

The notice of election so posted and published shall state the offices to be filled set forth in the form of ballot below, and shall include information concerning each established precinct and polling place.

The clerk is authorized and directed to cause the rules and instructions for use of the optical scan voting system to be posted in each polling place on Election Day.

5. The clerk is authorized and directed to acquire and distribute such election materials as may be necessary for the proper conduct of this election, and generally to cooperate with election authorities conducting other elections on that date. The clerk and members of the administration are authorized and directed to take such actions as may be necessary to coordinate this election with those other elections,

including entering into agreements or understandings with appropriate election officials regarding preparation and distribution of ballots, election administration and cost sharing.

6. The clerk is further authorized and directed to cause or to cooperate with the proper election officials to cause ballots to be prepared for use at said election in substantially the following form, with such changes in form, color and instructions as may be necessary to accommodate an optical scan voting system.


GENERAL ELECTION BALLOT

INDEPENDENT SCHOOL DISTRICT NO. 2174  
PINE RIVER-BACKUS

NOVEMBER 3, 2026

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INSTRUCTIONS TO VOTERS

To vote, completely fill in the oval(s) next to your choice(s), like this: 

---

SCHOOL BOARD MEMBER  
FOUR YEAR TERM  
VOTE FOR UP TO FOUR

---

CANDIDATE A

CANDIDATE B

CANDIDATE C

CANDIDATE D

\_\_\_\_\_  
write-in, if any

\_\_\_\_\_  
write-in, if any

\_\_\_\_\_  
write-in, if any

\_\_\_\_\_  
write-in, if any

---

Optical scan ballots must be printed in black ink on white material, except that marks to be read by the automatic tabulating equipment may be printed in another color ink. The name of the precinct and machine-readable identification must be printed on each ballot. Voting instructions must be printed at the top of the ballot on each side that includes ballot information. The instructions must include an illustration of the proper mark to be used to indicate a vote. Lines for initials of at least two election judges must be printed on one side of the ballot so that the judges' initials are visible when the ballots are enclosed in a secrecy sleeve.

7. The name of each candidate for office at this election shall be rotated with the names of the other candidates for the same office in the manner specified in Minnesota law.

8. If the school district will be contracting to print the ballots for this election, the clerk is hereby authorized and directed to prepare instructions to the printer for layout of the ballot. Before a contract in excess of \$1,000 is awarded for printing ballots, the printer shall, if requested by the election official, furnish, in accordance with Minnesota Statutes, Section 204D.04, a sufficient bond, letter of credit, or certified check acceptable to the clerk in an amount not less than \$1,000 conditioned on printing the ballots in conformity with the Minnesota election law and the instructions delivered. The clerk shall set the amount of the bond, letter of credit, or certified check in an amount equal to the value of the purchase.

9. The individuals designated as judges for the state general election shall act as election judges for this election at the various polling places and shall conduct said election in the manner described by law. The election judges shall act as clerks of election, count the ballots cast and submit them to the school board for canvass in the manner provided for other school district elections. The general election must be canvassed between the third and the tenth day following the general election.

10. The School District clerk shall make all Campaign Financial Reports required to be filed with the school district under Minnesota Statutes, Section 211A.02, available on the school district's website. The clerk must post the report on the school district's website as soon as possible, but no later than thirty (30) days after the date of the receipt of the report. The school district must make a report available on the school district's website for four years from the date the report was posted to the website. The clerk must also provide the Campaign Finance and Public Disclosure Board with a link to the section of the website where reports are made available.

The motion for adoption of the foregoing resolution was duly seconded by \_\_\_\_\_ and upon vote being taken thereon, the following voted in favor thereof:

And the following voted against same:

Whereupon the resolution was declared duly passed and adopted.

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Dated

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Dated

NOTICE OF FILING DATES FOR ELECTION TO THE SCHOOL BOARD  
INDEPENDENT SCHOOL DISTRICT NO. 2174  
PINE RIVER-BACKUS  
STATE OF MINNESOTA

NOTICE IS HEREBY GIVEN, that the period for filing affidavits of candidacy for the office of school board member of Independent School District No. 2174 shall begin on July 14, 2026 and shall close at 5:00 o'clock p.m. on July 28, 2026.

The general election shall be held on Tuesday, November 3, 2026. At that election, four members will be elected to the School Board for a term of four years each.

Affidavits of Candidacy are available from the School District Business Office, 401 Murray Avenue, Pine River, Minnesota. The filing fee for this office is \$2. A candidate for this office must be an eligible voter, must be 21 years of age or more on assuming office, must have been a resident of the school district from which the candidate seeks election for thirty days before the general election, and must have no other affidavit on file for any other office at the same primary or next ensuing general election.

The affidavits of candidacy must be filed in the office of the school district clerk and the filing fee paid prior to 5:00 o'clock p.m. on July 28, 2026.

BY ORDER OF THE SCHOOL BOARD

Ryan Trumble  
School District Clerk

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

RESOLUTION ESTABLISHING DATES  
FOR FILING AFFIDAVITS OF CANDIDACY

BE IT RESOLVED by the School Board of Independent School District No. 2174, State of Minnesota, as follows:

1. The period for filing affidavits of candidacy for the office of school board member of Independent School District No. 2174 shall begin on July 14, 2026 and shall close on July 28, 2026. An affidavit of candidacy must be filed in the office of the school district clerk and the \$2 filing fee paid prior to 5:00 o'clock p.m. on July 28, 2026.
2. The clerk is hereby authorized and directed to cause notice of said filing dates to be published in the official newspaper of the district, at least two (2) weeks prior to the first day to file affidavits of candidacy.
3. The clerk is hereby authorized and directed to cause notice of said filing dates to be posted at the administrative offices of the school district at least ten (10) days prior to the first day to file affidavits of candidacy.
4. The notice of said filing dates shall be in substantially the following form:

NOTICE OF FILING DATES FOR ELECTION TO THE SCHOOL BOARD  
INDEPENDENT SCHOOL DISTRICT NO. 2174  
PINE RIVER-BACKUS  
STATE OF MINNESOTA

NOTICE IS HEREBY GIVEN, that the period for filing affidavits of candidacy for the office of school board member of Independent School District No. 2174 shall begin on July 14, 2026 and shall close at 5:00 o'clock p.m. on July 28, 2026.

The general election shall be held on Tuesday, November 3, 2026. At that election, four members will be elected to the School Board for a term of four years each.

Affidavits of Candidacy are available from the School District Business Office, 401 Murray Avenue, Pine River, Minnesota. The filing fee for this office is \$2. A candidate for this office must be an eligible voter, must be 21 years of age or more on assuming office, must have been a resident of the school district from which the candidate seeks election for thirty days before the general election, and must have no other affidavit on file for any other office at the same primary or next ensuing general election.

The affidavits of candidacy must be filed in the office of the school district clerk and the filing fee paid prior to 5:00 o'clock p.m. on July 28, 2026.

BY ORDER OF THE SCHOOL BOARD

Ryan Trumble  
School District Clerk

The motion for the adoption of the foregoing resolution was duly seconded by \_\_\_\_\_ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

Dated this 1st day of June, 2026.

\_\_\_\_\_  
Pine River-Backus School Board Chair

\_\_\_\_\_  
Pine River-Backus School Board Clerk