

MENAHGA PUBLIC SCHOOLS

216 Aspen Avenue SE, PO Box 160, Menahga, MN 56464

"Home of the Braves"



FY25 Budget Revision Narrative

Revenue - General Fund

1. 397K increase in revenue (general education and special education aid, interest income, e-rate reimbursement and student funds).
2. PreK-12 pupil enrollment adjusted up from 956 to 977 based on current enrollment trends. (FY24 = 948). Pupil Units calculate actual "membership time" multiplied by a State-supplied weighting factor per grade level, rather than simple enrollment counts at a given point in time.

FY25 Original Enrollment Projection

Grade	ECSE	VPK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total PreK-12
Count	6	0	67	71	68	78	65	74	69	80	75	89	71	76	67	956

FY25 Revised Enrollment Projection

Grade	ECSE	VPK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total K-12
Count	9	9	68	70	71	83	67	75	72	80	77	88	69	73	66	977



The Mission of Menahga School District #821 is to chart a course that honors the past and envisions the future.

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Expense - General Fund

1. Salaries and wages increased 2% or \$180K based on the current staffing and payroll and an increase in substitute costs. Benefits increased by 4.5% or \$100K due to the increase in health insurance and unemployment costs for the summer term. Salaries, wages and benefits include all contracted employees, substitutes and Schedule C positions. The employee contracts up for negotiations starting July 1, 2025, are Clerical, Custodial, Confidential, EMM Teachers, EMM Paraprofessionals, Payroll, Technology and Transportation.
2. Fees for service increased by less than \$10K. The district continues to research options for cost savings while ensuring the needs of the district are met.
3. The supply budget is based on the needs of each department and decreased by 3.5% or \$34K. The decrease in the overall budget is due to a reduction in buildings & grounds supply needs and lower fuel costs for student transportation.
4. The capital budget increased by \$27K to support UNC athletics co-op needs for the track program. The budget includes the following purchases for FY25:
 - a. Student transportation - 3 buses (1 new and 2 used)
 - b. Buildings & Grounds equipment and facility maintenance which includes an air conditioning unit for \$60K.
 - c. Elementary and Middle/High School classroom replacement essentials
 - d. Technology



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Unassigned Fund Balance - General Fund

Board Policy is 3 months of the operating expenditure

YEAR	BALANCE	% OF EXPENSE
FY19	\$3,212,675	29%
FY20	\$3,011,258	25%
FY21	\$2,513,795	20%
FY22	\$3,308,254	29%
FY23	\$3,235,986	26%
FY24	\$3,685,637	28%*
FY25 (projected)	\$3,794,021	28%**

*FY24 Target Unassigned Fund Balance = \$3,165,513 or 24%

**FY25 Target Unassigned Fund Balance = \$3,289,316 or 24%

Assignment of Funds - Recommendation is to assign \$450,000 of the unassigned fund balance resulting in an adjusted unassigned FY25 fund balance of \$3,344,021.

- Facilities - \$200,000
- Technology - 150,000
- Unfunded Legislative Mandates - \$100,000



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Revenue - Food Service

1. Free meals for every student continue with the federal and state reimbursable meals plan and the addition of the Fresh Fruits and Vegetables grant. Based on the current year participation trends revenue is projected to increase by \$129K overall in food service revenue.

Expense - Food Service

1. Salaries and wages decreased by 3% or \$10K. Employee benefits decreased by 7% or \$6K. The overall decrease in salary and benefits expenses is based on current contracted employees and substitutes working in the Food Service Department. All salaries and benefits are based on employee contracts and each employee's assignment and corresponding placement within the contract for the 24-25 school year. The employee contracts up for negotiations starting July 1, 2025, are Kitchen staff not including the Food Service Director or Supervisor.
2. Fees for service (i.e. utilities, repairs and maintenance and professional services) are expected to increase to account for the allocation of utilities allowable by statute per square footage of the food service areas.
3. The supplies budget is based on the needs of the department and is expected to increase 5% or about \$30K due to the rising cost of food and milk and the addition of the Fresh Fruits and Vegetables expense, however offset by the grant proceeds noted in the revenue revision.
4. Capital expenses include a \$2,500 budget to support unknown breakdowns of equipment. No large capital purchases of kitchen equipment are planned for FY25



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Restricted Fund Balance - Food Service

YEAR	BALANCE	% OF EXPENSE
FY19	\$52,103	8%
FY20	(\$44,393)	(4%)
FY21	\$1,828	Less than 1%
FY22	\$112,269	14%
FY23	\$124,608	15%
FY24	\$76,068	8%
FY25 (projected)	\$2,113	Less than 1%*

*The Food Service fund balance target is at least 3 months of operating expense or about \$350,000.



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Revenue - Community Education

1. Revenue is trending to remain flat for the year as compared to the original budget.

Expense - Community Education

1. Salaries and wages are expected to increase by \$13K and benefits \$3K. This is due to the increase in students in the PreK program and the additional staff and hours required to support the program. Salaries and wages include all contracted employees and substitutes. The increase is based on employee contracts and each employee's assignment and corresponding placement within the contract for the 24-25 school year. The employee contracts up for negotiations starting July 1, 2025, are EMM Teachers, EMM Paraprofessionals.
2. Fees for service (i.e. program instructors, professional services and Freshwater) are expected to increase by \$6K for the added ECFE support through Freshwater.
3. The supplies budget is based on the needs of the programs and is expected to increase by \$1,000.



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Restricted Fund Balance - Community Education

YEAR	BALANCE	% OF EXPENSE
FY19	\$72,217	42%
FY20	\$92,976	62%
FY21	(\$19,137)	(6%)*
FY22	(\$17,274)	(9%)
FY23	(\$30,826)	(13%)
FY24	\$3,768	1%**
FY25 (projected)	(\$37,525)	(15%)

*FY21 resulted in a community education fund balance transfer to the general fund in the amount of \$85K due to a one-time COVID allocation per state statute.

**FY24 resulted in a general fund balance transfer of \$85K to offset the overall negative fund balance in community education stemming from prior years deficits.



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Revenue - Debt Service

1. The revenue is set to support the annual debt service payments per statute and based on the board approved levy limits.

Expense - Debt Service

1. Principal, interest and fees are budgeted to match debt service payments as allowed by State Statute.

Restricted Fund Balance - Debt Service

YEAR	BALANCE	% OF EXPENSE
FY19	\$133,089	15%
FY20	\$147,674	13%
FY21	\$140,212	14%
FY22	\$429,992	42%
FY23	\$235,652	19%
FY24	\$289,363	23%
FY25 (projected)	\$313,984	24%



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