



Independent School District #146  
Finance Committee Meeting  
8:00 AM on May 14, 2025  
Barnesville Elementary School  
310 5th Street SE  
Barnesville, MN 56514

1. Revised FY25 Budget

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# Updated Budget Notes 2024-25

(Revisions in Red)

## GENERAL FUND – Fund 01

**REVENUES** – Are based on MDE’s Revenue Projection worksheet. Student counts were based on ENPRO model (moving grade numbers up one grade taking into account average changes by grade; assuming 65 for Kindergarten). Took into account 2% increase in the general education funding formula (\$7,281 per APU). Federal funds adjusted for the ending ESSER funds and FY25 Title fund projections. Adjusted season tickets, student activity fees and iPad (tech) fees for approved increases. Reduced state aid by School Safety Grant and Solar for Schools grants received in FY24. Reduced Due from other Districts (Lake Agassiz) to \$60,000. Updated state aid based on current student accounts. Updated special education aid based on most recent state estimate. Added new categorical aid funds (para training, READ Act, Teacher Compensation for READ Act Trng). Increased Due from Other Districts (Lake Agassiz) to match the amount received. Increased Revenue from Other State Agencies amount for Hourly Worker Unemployment aid and Solar for School Grant not received in FY24. Added expected energy tax credit from the IRS for the solar panel installation. Added Advertising fees. Increased interest income.

### EXPENSES

**WAGES/BENEFITS** – Wages and benefits are based on the approved contracts for 2024-25. All known step and lane increases are taken into account. Projected increase in wages/benefits for noncertified staff. Took into account all known staffing changes as of 5/31/24, incl. resignations and retirements. Updated for staffing changes and settled contracts. Added 1-2 long term sub special education para positions. Added wages/benefits for LETRS Training MOU. Added \$16,000 to elementary substitute costs.

**ELEM/SECONDARY SUPPLIES** – Same as FY24, except removed supplies for FACS department – Provided by the principals.

**CUSTODIAL SUPPLIES** - Increased by \$10,000, as approved by the Finance Committee. Increased grounds & equipment maintenance supplies by \$2,000 each.

**UTILITIES** – Increased electricity budget by \$9,000 and reduced natural gas to \$160,000, as approved by the Finance Committee.

**INSURANCE** – Increased property insurance by 20%, pending quote from Vaaler Ins.

**ACTIVITIES** – Supplies budget provided by Activities Director. Added coaches salaries/benefits for Cross Country. Increased cross country registration and transportation costs. Added state tournament costs.

**EQUIPMENT** – Proposed Capital outlay included based on a \$15,000 for B&G and activities, \$25,000 for technology and \$5,000 each for the HS and elementary. Reduced Solar for Schools capital that was paid in FY24.

**TRANSPORTATION** – Bus Co. expenses based on contract. Salary/benefits for van drivers with projected increases.

LEASE – Included Lake Agassiz Capital Lease (\$50,000 to come from General Fund), Lakes Country Level 4 facility leave and increased copier lease.

LTFM – Normal expenses are included, no additional costs. Added for many repairs to Mechanical Systems (Boilers/HVAC). Replaced water softener by middle gym.

PSEO/eCollege Classes - Increased to actual (+\$55,000) due to increased participation.

## **Food Service – Fund 02**

REVENUES – Kept revenue similar to FY24. Updated revenues to project out 7 months of revenues to the full school year. Removed Supply Chain Assistance Funds.

### EXPENSES

WAGES/BENEFITS – Adjusted for current staff with projected increases. Adjusted for staffing changes.

FOOD/MILK – Estimated based on food & milk costs for FY24. Updated to project out 7 months of expenses to the full school year.

## **Community Service – Fund 04**

REVENUES – Projected amounts based on enrollment and anticipated offerings. School Readiness based on projection from April based on anticipated class offerings and sizes. Levy and aid based on most recent calculations from MDE. Updated to project out current revenue to the end of the fiscal year. Added preschool bus fundraiser proceeds, increased Lake Agassiz tuition for preschoolers with an IEP and updated state aid amounts based on current MDE reports.

EXPENSES – Projected expenses based on class offerings. Included current staff wages/benefits & mid day transportation costs for preschool (covered by parent fees and fundraiser proceeds). Updated to project out expenses to the end of the fiscal year. Added special education preschool paraprofessional wages (will be reimbursed by Lake Agassiz for this cost).

## **Building Construction – Fund 06**

REVENUES – Projected earnings from remaining 2023 Bond proceeds. Updated to project interest earnings to the end of the fiscal year.

EXPENSES – Projected amount remaining from 2023 Bond proceeds + projected earnings. Adjusted expenses to closer to estimated actual expected through June 30, 2025.

## **Debt Service – Fund 07 (No Change)**

REVENUES – Based on MDE What If spreadsheet and Levy Certification reports

EXPENSES – Based on bond repayment schedules.

**District Name:**

Barnesville ISD 146

	24-25 General Fund Revenue	24-25 Budget
Source Codes 001-099	Local	\$1,910,140
Source Codes 200-399	State	9,214,640
Source Codes 400-599	Federal	67,570
Source Codes 601-699	Other	65,350
	<b>Total</b>	<b>\$11,257,700</b>

Revised Budget	Difference
\$2,012,850	\$102,710
9,485,510	\$270,870
72,020	\$4,450
74,860	\$9,510
<b>\$11,645,240</b>	<b>\$387,540</b>

	24-25 General Fund Expenditures by Object	24-25 Budget
Object Codes 110-199	Salaries & Wages	\$6,475,810
Object Codes 210-299	Employee Benefits	1,966,620
Object Codes 301-399	Purchased Services	2,198,530
Object Codes 401-499	Supplies & Materials	572,830
Object Codes 510-590	Capital Expenditures	294,040
Object Codes 710-790	Debt Service	0
Object Codes 810-899	Other Expenditures	44,040
Object Codes 910-920	Other Financing Uses	0
	<b>Total</b>	<b>\$11,551,870</b>

Revised Budget	Difference
\$6,463,490	-\$12,320
1,952,060	-\$14,560
2,393,310	\$194,780
578,530	\$5,700
216,240	-\$77,800
0	\$0
40,550	-\$3,490
0	\$0
<b>\$11,644,180</b>	<b>\$92,310</b>

	24-25 General Fund Expenditures by Program	24-25 Budget
Program Codes 010-099	Administration	\$804,790
Program Codes 100-199	District Support Services	312,560
Program Codes 200-299	Regular Instruction	5,594,720
Program Codes 300-399	Vocational Ed Instruction	185,550
Program Codes 400-499	Special Ed Instruction	1,445,950
Program Codes 600-699	Instructional Support Services	426,310
Program Codes 700-799	Pupil Support Services	1,161,580
Program Codes 800-899	Sites & Buildings	1,499,020
Program Codes 900-999	Fiscal & Other Fixed-Cost Programs	121,390
	<b>Total</b>	<b>\$11,551,870</b>

Revised Budget	Difference
\$820,680	\$15,890
337,270	\$24,710
5,496,770	-\$97,950
186,550	\$1,000
1,476,810	\$30,860
516,150	\$89,840
1,216,350	\$54,770
1,474,560	-\$24,460
119,040	-\$2,350
<b>\$11,644,180</b>	<b>\$92,310</b>

## 2024-25 General Fund Revenue Budget Revisions

Description	Levy	State	Federal	Local/	Total
Levy	\$9,910				\$9,910
Tax Increment Financing	-\$8,850				-\$8,850
Endowment Fund		\$7,140			\$7,140
Foundation Aid		\$214,910			\$214,910
Apportionment		-\$770			-\$770
Literacy Incentive Aid		-\$40			-\$40
Categorical State Aid		\$75,660			\$75,660
Msc Rev from MDE		\$2,390			\$2,390
Capital Expenditure		\$7,490			\$7,490
Hmstd/Ag Mkt Value Credit	\$4,110				\$4,110
Staff Development		\$3,750			\$3,750
Revenue from Other State Agencies		\$98,820			\$98,820
Long Term Facilities Maint. Aid		\$1,200			\$1,200
Learning & Development		-\$1,380			-\$1,380
Gifted & Talented		\$340			\$340
Special Education		-\$143,520			-\$143,520
Title I			\$4,450		\$4,450
Due from Other District				\$45,400	\$45,400
Interest				\$19,850	\$19,850
Misc. Local				\$42,000	\$42,000
Insurance Recovery				\$9,760	\$9,760
HS Resale				-\$250	-\$250
Drivers Training				-\$13,000	-\$13,000
Season Tickets				-\$5,230	-\$5,230
Advertising Fees				\$10,000	\$10,000
Girl's Athletics Gate				\$3,400	\$3,400
<b>Total</b>	<b>\$5,170</b>	<b>\$265,990</b>	<b>\$4,450</b>	<b>\$111,930</b>	<b>\$387,540</b>

Adopted Budget	\$11,257,700
Changes	\$387,540
Revised Budget	\$11,645,240

## 2024-25 General Fund Expenditure Budget Revisions

Description	District	Elementary	Secondary	Activities	Tuition	General	Total
Teacher/Coach Salary		\$50,680	-\$89,740	-\$1,780			-\$40,840
Paraprofessional Salary	\$0	\$42,580	-\$20,600				\$21,980
Staff Salary	-\$9,050	\$1,960	\$3,630				-\$3,460
Benefits	\$1,060	\$2,610	-\$40,610	\$1,380			-\$35,560
Advertising	\$13,100						\$13,100
Entry Fee/Student Travel				\$5,600			\$5,600
LTFM Projects	\$48,950						\$48,950
Natural Gas/Utilities/Garbage	\$2,680						\$2,680
Membership Dues	\$400						\$400
Property Insurance	\$330						\$330
Repair/Maintenance	\$13,850						\$13,850
Severance			\$10,000				\$10,000
Services	\$20,000	\$12,960	\$0	\$3,770		\$8,930	\$45,660
Substitutes		\$10,000					\$10,000
Supplies/Equipment	-\$77,680	-\$3,370	\$0				-\$81,050
Taxes/Special Assessments	-\$3,890						-\$3,890
Transportation	\$3,410		-\$4,000	\$7,350			\$6,760
Travel/Registration				\$2,300			\$2,300
Tuition					\$54,500		\$54,500
Unemployment	\$21,000						\$21,000
<b>Total</b>	<b>\$34,160</b>	<b>\$117,420</b>	<b>-\$141,320</b>	<b>\$18,620</b>	<b>\$54,500</b>	<b>\$8,930</b>	<b>\$92,310</b>

Adopted Budget	\$11,551,870
Changes	\$92,310
Revised Budget	\$11,644,180

## 2024-25 Food Service Fund Revenue Budget Revisions

Description	Lunch	Breakfast	A La Carte	CACFP (Kids Club)	Total
State Funding	\$16,120	\$8,070			\$24,190
Federal Funding	-\$930	-\$600		\$0	-\$1,530
Pupil Sales	\$0	\$0	-\$12,520		-\$12,520
Adult Sales	\$560	\$280			\$840
Supply Chain Asst Funds	-\$27,200				-\$27,200
<b>Total</b>	<b>-\$11,450</b>	<b>\$7,750</b>	<b>-\$12,520</b>	<b>\$0</b>	<b>-\$16,220</b>

Adopted Budget	\$756,580
Changes	-\$16,220
Revised Budget	\$740,360

**2024-25 Food Service Fund Expenditure Budget Revisions**

<b>Description</b>	<b>Lunch</b>	<b>Breakfast</b>	<b>A La Carte</b>	<b>CACFP</b>	<b>Total</b>
Salary	-\$29,280	\$90	\$5,460	\$0	-\$23,730
Benefits	-\$5,310	-\$330	\$2,230	\$0	-\$3,410
Supplies/Equipment	\$11,000		\$0	\$0	\$11,000
Food	\$0	\$0	-\$3,570	\$0	-\$3,570
<b>Total</b>	<b>-\$23,590</b>	<b>-\$240</b>	<b>\$4,120</b>	<b>\$0</b>	<b>-\$19,710</b>

Adopted Budget            \$785,680  
 Changes                      -\$19,710  
 Revised Budget            \$765,970

**2024-25 Community Service Fund Revenue Budget Revisions**

Description	Community Education	Summer Recreation	ECFE	School Readiness	Preschool Screening	Kids Club	Total
Tuition				\$37,400			\$37,400
Class Fees	-\$7,500	\$4,500	\$70	-\$22,870		-\$35,000	-\$60,800
Donations	\$0			\$11,500			\$11,500
State Aid			-\$7,070	\$0	\$2,890		-\$4,180
							\$0
<b>Total</b>	<b>-\$7,500</b>	<b>\$4,500</b>	<b>-\$7,000</b>	<b>\$26,030</b>	<b>\$2,890</b>	<b>-\$35,000</b>	<b>-\$16,080</b>

Adopted Budget      \$582,580  
 Changes                -\$16,080  
 Revised Budget       \$566,500

## 2024-25 Community Service Fund Expenditure Budget Revisions

Description	Community Education	Summer Recreation	Kids Club	School Readiness	Youth Enrichment	Total
Salaries	\$870	\$6,070	\$4,200	\$23,540	\$250	\$34,930
Benefits	\$160	\$840	\$550	\$3,350	\$480	\$5,380
Fees for Services	-\$6,800	\$0	\$0	-\$700	-\$500	-\$8,000
Contracted Services				\$2,020		\$2,020
Supplies/Equipment		-\$1,220	\$0			-\$1,220
Transportation		\$2,000		-\$1,100		\$900
<b>Total</b>	<b>-\$5,770</b>	<b>\$7,690</b>	<b>\$4,750</b>	<b>\$27,110</b>	<b>\$230</b>	<b>\$34,010</b>

Adopted Budget	\$582,300
Changes	\$34,010
Revised Budget	\$616,310

**BUILDING CONSTRUCTION BUDGET 2024-25**

Adopted: June 17, 2024

Revised:

**REVENUE**

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UFARS Code	DESCRIPTION	ACTUAL 2023-24	BUDGET 2024-25	REVISED BUDGET 2024-25
06-005-000-000-092-00	Interest	97,305.00	50,000	65,000
<b>Total</b>		<b>97,305.00</b>	<b>50,000</b>	<b>65,000</b>

**EXPENDITURE**

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UFARS Code	DESCRIPTION	ACTUAL 2023-24	BUDGET 2024-25	REVISED BUDGET 2024-25
06-005-870-000-305-00	Building Project Services	411,346.40	0	8,500
06-005-870-000-401-00	Supplies	204,536.84	0	17,620
06-005-870-000-520-00	Building	39,933.00	0	0
06-005-870-000-530-00	Furniture & Fixtures	166,008.02	1,495,130	195,010
		<u>821,824.26</u>	<u>1,495,130</u>	<u>221,130</u>
<b>TOTAL</b>		<b>821,824.26</b>	<b>1,495,130</b>	<b>221,130</b>