

## Regular Monthly Board Meeting

Monday, April 6, 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 March 2, 2026 Regular School 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:

- Approve the hiring of Matthew Goodenough as Clay Target League Coach for the 2026 season
- Approve the hiring of Molly Keefe as Assistant Track Coach for the 2026 season
- Approve the hiring of Emily Johnson as Paraprofessional for 6.5 hours per day effective March 9, 2026

- Accept the resignation of Joshua Langseth, Elementary Principal, effective June 30, 2026 and authorize posting for a replacement
- Accept the resignation of Lisa Toft, High School Social Studies Teacher, effective June 3, 2026

6.8. Approve Jonathan Clark as the Identified Official with Authority for Minnesota Department of Education Data Systems

7. **Discussion Items**

7.1. Revised 2025-2026 Budget

7.2. Graduation Ceremony

7.3. Memorandum of Understanding with Local 284 Regarding the 2026-27 Para Schedule

8. **Open Forum**

9. **Adjourn**

A meeting of the Board of Education was held in the High School Media Center at 5:30 p.m. on Monday, March 2, 2026 with Chair Cunningham presiding.

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

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

Spotlight on Education: The senior class officers presented a request to hold the graduation ceremony outside on the football field. The board will review the information and make a determination at a later date.

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

Motion by Bouchonville, second by Linsten-Lodge, to approve the minutes of the February 2, 2026 regular board meeting. All voted aye and the motion carried.

Administrative team, director and enrollment reports were heard.

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

- Approve bills presented (checks 78946-79142 totaling \$260,238.38); approve the investment report; approve the treasurer's report; approve the report on electronic fund transfers and other banking transactions; adopt a resolution accepting monetary awards and donations; and
- Approve personnel items:
  - Approve the hiring of Breanna Bailey as Paraprofessional effective February 5, 2026 for 6.75 hours daily
  - Approve the hiring of Michael Dinnel as Varsity Baseball Coach for the 2026 season
  - Approve the hiring of Nick Ackerman as Assistant Baseball Coach for the 2026 season
  - Approve the hiring of Matthew Casperson as Junior High Baseball Coach for the 2026 season
  - Approve the hiring of Ben Kinser as Varsity Softball Coach for the 2026 season
  - Approve the hiring of Ryan Snavelly as Assistant Softball Coach for the 2026 season
  - Approve the hiring of Paris Langseth as Junior High Softball Coach for the 2026 season
  - Approve the hiring of Steve Heslop as Boys Golf Coach for the 2026 season
  - Approve the hiring of Erik Vetsch as Girls Golf Coach for the 2026 season
  - Approve the hiring of Tom Demars as Boys Varsity Track Coach for the 2026 season
  - Approve the hiring of Karl Ludeman as Girls Varsity Track Coach for the 2026 season
  - Approve the hiring of Henry Krecklau as Assistant Track Coach for the 2026 season

All voted aye and the motion carried.

Discussion Items:

- School Board book review. The board will review the book *Our Iceberg is Melting* in relation to the upcoming strategic planning at the April work session.
- Capital projects update. Superintendent Clark outlined the scope and timeline of the facility projects scheduled for this summer.
- Paul Bunyan Education Cooperative. Superintendent Clark updated the board on the status of the Coop which may pursue obtaining their own fiscal status. Brainerd Public School is currently the fiscal host.
- Community garden shed. Jim Etzel, community garden manager, presented a request to build a garden shed near the community garden which is on district property. The board requested more information and will make a determination at a later date.

Motion by Sheley, second by Bouchonville, to approve a contract with Jonathan Clark, Superintendent, for the period of July 1, 2026 to June 30, 2029. All voted aye and the motion carried.

Motion by Linsen-Lodge, second by Trumble, to approve a memorandum of understanding with Jonathan Clark, Superintendent, regarding annual cash payout of unused vacation days. All voted aye and the motion carried.

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

Cunningham adjourned the meeting at 6:23 p.m.

Recorded by Cindy Felthous  
Ryan Trumble, Clerk



ELEMENTARY SCHOOL BOARD REPORT  
PINE RIVER-BACKUS ELEMENTARY SCHOOL  
MONDAY, APRIL 6, 2026

The month of March was a quick one with Spring break built in and a little weather. The highlights of the month for me would have to be getting into more classrooms and building deeper relationships with students. It has been a delight to have more students stopping into the office to share with me or even ask when I would have time to eat lunch with them. I also have a few who keep on my about getting in some basketball time at recess, so with the weather warming I will need to make that happen! Building relationships will always been my passion, so these visits/conversations fill my bucket. We spent the month focused on the character trait, determination, and were able to celebrate the work of the students on the 31st for our monthly ROAR Rally (award recipients are included on page four). We continue to focus on finishing the year strong, but conversations about the 2026-2027 school year have begun. In the next two months we will work on items such as class lists, building schedules, and working together to finish the 2025-2026 year strong!

STRATEGIC DIRECTIVES

Student Achievement

- MCA's
  - Students in grades 3-6 will begin taking our State Minnesota Comprehensive Assessments (MCA's) primarily in the month of April. These test focus on the state standards and benchmarks in reading and math for all grades and science for our fifth graders.
- FastBridge
  - Students (K-6) will be taking their Spring assessments in the middle of May. These assessments help teachers monitor student progress and growth throughout the year. It will help guide what students need additional support and also provides another opportunity to improve instruction for the upcoming year.
- Our testing schedule is posted on our website.

Staff Training and Professional Development - HRS Level 2

- Almost all of our paraprofessionals were able to complete the paraprofessional literacy training year long training with Rachel on March 20th. Their growth in literacy knowledge was amazing to see, proud of their commitment to this work.
- The April 6th PD day is setup to focus on math rigor, literacy refreshers from READ Act work, and some data review.
- I was able to get into 20 classrooms in the month of March for "formal" walkthroughs. We will focus on direct instruction in April and relationships in May.

Safe Environment and Consistent Discipline - HRS Level 1

- Karla Cunningham provide a recess refresher for all grade levels on the 30th and 31st. With the spring season coming, it was a needed reminder for all students and staff. Her willingness to provide this is a great asset to the building.
- Behaviors overall for quarter 3 were less frequent and the bus behaviors were down significantly by about 30. We continue to review ROAR expectations and have teachable moments as things arise.



# Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

## Facility Needs

- Thank you to our custodial staff for all of the preparation and daily work to keep things working smoothly.

## March ROAR Award Nominees:

- Congratulations to our March ROAR Award Nominees! Attached are the names of students that exemplified Tiger Pride in March by following our ROAR expectations. They were also chosen because they went above and beyond to show “determination” within their classroom and around the school building. We had a GREAT turnout for our ROAR Rally. It was ended with a fun relay race involving students, staff, and balloons!

## Kindergarten Roundup:

- We held “Kindergarten Roundup” on Friday, March 6th. It was well attended. Parents and students heard information from me, toured classrooms if wanted, and were able to ask questions. We paired this event with our annual PTO Family Fun Night. This helped with attendance for sure! We saw many new faces and some familiar ones. We are really looking forward to welcoming this group in the fall.
- Current fall kindergarten enrollees: 49
- Projected fall kindergarten enrollees: 55

## Elementary Happenings

- Field Trips - Grade levels are planning spring adventures with their students. Field Trips offer enrichment and high level engagement opportunities for our students. Students will get to experience real-world events that enhance learning. It is always an exciting time for all!

## BUILDING GOALS:

### District Goal:

1. 80% of teachers will self-assess at a level of applying or innovating in Element 9 (Structured Practice Sessions).
2. 100% of certified staff will provide a positive message and photo to be posted on social media to their building principal by May 2026.

**Building Goal #1:** HRS 3.4 - The school establishes clear and measurable growth goals that are focused on critical needs regarding improving overall student achievement at grade levels.

**PBIS School -Wide Goal** - By Spring 2026, 100% of students will get a good news call of the day or positive communication home from staff.



# Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

Since September 2025 changes:

- Early Childhood: +12
- Kindergarten: -1
- 1st grade: +3
- 2nd grade: even
- 3rd grade: +2
- 4th grade: -2
- 5th grade: even
- 6th grade: +2
- Total change: +16

<b>Early Childhood</b>	
Kids Together	21
School Readiness	47
Headstart	16
	<b>84</b>
<b>Kindergarten</b>	
Dallas	17
Travis	19
Wilson	18
	<b>54</b>
<b>Grade 1</b>	
Hicks	20
Jordan	18
Kamholz	19
	<b>57</b>
<b>Grade 2</b>	
Ackerman	17
Kralovetz	18
Norman	18
	<b>53</b>
<b>Grade 3</b>	
Hoffarth	19
Palmer	21
Rice	20
	<b>60</b>
<b>Grade 4</b>	
Gregory	18
Rowell	19
Vry	18
	<b>55</b>
<b>Grade 5</b>	
Ackerman	20
Freeman	18
Johnson	19
	<b>57</b>
<b>Grade 6</b>	
Diederich	27
Dinnel	28
Vetsch	26
	<b>81</b>
<b>TOTAL</b>	<b>417</b>
<b>TOTAL WITH EARLY CHILDHOOD</b>	<b>501</b>



## March ROAR award recipients

Student	Teacher		
Erica Rose	Ms. Dallas	March Character Trait:	Determination
Lilly Leikvoll	Mrs. Travis		
Hudson Hamilton	Ms. Aimee		
Daenerys Lamb	Mrs. Hicks		
Norah Moengen	Mrs. Jordan		
Greyson Zollner-Tallman	Mrs. Kamholz		
Nolan Keefe	Mr. Ackerman		
Ness Donarski	Mrs. Kralovetz		
Robbie Gallagher	Mrs. Norman		
Maci Turner	Mr. Hoffarth		
Emilynn Rowell	Mrs. Palmer		
Annalyn Nash	Mrs. Rice		
Trey Melby	Ms. Robbi		
Nora Yost	Mrs. Rowell		
Camille Jakosalem	Mrs. Vry		
<b>5-6 Grade Level</b>			
Santi Morosini-Garcia	Mr. Ackerman		
Finn Sether	Mrs. Freeman		
Ruger Stocco	Mr. Johnson		
Addison Jackson	Mrs. Diederich		
MaKayla Mick	Mr. Dinnel		
Lainey Winter	Mr. Vetsch		
Avery Sherwood	Mrs. Davis	Elaina Keefe	
Lyam Erickson	Mrs. Shackle	Jasper Vargo	Scarlett Hines
Hazel Dowling	Ms. Arnold	Kenny Herbek	
Wyatt Stang	Mrs. Sether	Breah Freeman	
Melvin Peterson	Mr. Morse/Miss Ella		
Harper Smith	Mr. Casperson	Bennett Jackson	
Jason Walker	Mrs. Benson	Levi Wiese	
Jordan Ellestad	Ms. Determan		
Maverick Steffen	Ms. Kardell		
Hatcher Brown	Mrs. Bergem		
Zander Chilensky	Mrs. Dinnel		
Willow Rice	Mrs. Humphrey		
Anniah Owczynsky	Mr. Lupella		
Leah DeLong	Mrs. Odens		
Caspin Ratz	Mrs. Wheeler		
Clairah Moengen	Mrs. Loge		



## March Spike Jr. award recipients

I would like to proudly nominate Mrs. Rebecca Shackle for the next recipient of Spike Jr. because of the incredible impact she is making at PRB Elementary each and every day. She has become a fierce and unwavering advocate for ensuring that every student receives the targeted intervention they need to be successful. Her commitment goes far beyond instruction — she dedicates countless hours to studying data, analyzing student groups, and engaging in meaningful, collaborative conversations with staff to make informed decisions that truly benefit learners.

What makes her work even more powerful is the relationships she has built. She knows her students deeply, and they feel that. They genuinely want to make her proud, and as a result, they work hard, stay motivated, and look forward to their time with her. She has a remarkable gift for turning academically challenging tasks into engaging and exciting learning experiences, helping students build both skill and confidence.

She is a true instructional leader and advocate, and PRB Elementary is incredibly fortunate to have her championing the success of our learners every single day.

Thank you for all you do, Mrs. Shackle. Proud to be your colleague.



Nominated by Shackle:

Mrs. Ackerman not only helps to progress monitor over a hundred students, but she is also an excellent librarian! Mrs. Ackerman is always on the look out for new books that we be fun and engaging for students. She cares about them growing as young readers and has worked hard to make our elementary library better each year. Thank you, Mrs. Ackerman, for all of your hard work!

April 2026

Pine River-Backus has been selected for inclusion in the Minnesota Department of Education (MDE) School Wellness Success Stories. We will be featured with other success stories from across the state. While our district maintains several impactful wellness initiatives, our submission highlighted our partnership with the Headwaters Beef Council.

During the current academic year, we procured 700 pounds of locally sourced, pasture-raised beef patties. I hope to expand on this and increase my purchase in the 26-27 School year. Buying Local, Farm to School is important to our program.

**Distributor Renewal:** We will renew our agreement with Sysco as our primary distributor for the 2026-2027 school year, maintaining our participation in the Brainerd Buying Group.

**Commodity Orders:** All commodity orders for the upcoming fiscal year have been finalized and submitted.

Respectfully,

Jilline Blanchard



# Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

## TEACHING & LEARNING UPDATE 4/6/2026

1. ADSIS - Our budget for SFY 27 was submitted Friday, March 6th. This is due on April 28.
2. AIEP - We are in the process of ordering a graduation stole for our one senior who will be graduating in May.
3. Assessment -
  - a. WIDA ACCESS -completed
  - b. MCA
    - i. Alternate MCA/MTAS - April 7-10
    - ii. MCA Reading - April 14-15
    - iii. MCA Math - April 21-22
    - iv. MCA Science - April 28-29
  - c. ACT April 7
4. Career Pathways - We are seeing more career speakers come into the building to talk with students. Not only is this exciting, but it has led to at least one job shadow opportunity for our students.
5. HRS - Spring Network is tomorrow. Leadership team members will attend and work on next steps in our Level 3 journey
6. PD - Today was teacher workshop. Discussions around I Love U Guys, Capti training, and Data happened throughout the day.
7. Standards & Curriculum -
  - a. Social Studies committees met March 5th and did the serious work of digging in to what is important to them when looking at resources. They looked at multiple examples of resource review rubrics and came up with a combination that will serve as the [PRB Social Studies Rubric](#) for when they select instructional resources.
  - b. HS ELA met on March 19th. The focus was bundling standards, creating strong text sets, and beginning to use AI to help create rigorous units of instruction.
  - c. We will pause standards and curriculum work in April (except for elementary ELA to discuss our pilots) while state testing is happening. Next meetings will be HS Social Studies on May 6th, HS ELA May 7th, Elem Social Studies May 14th, and Math May 21st.



**Director of Buildings and Grounds  
James Leuer**

**April 6th, 2026**

**Board Meeting**

**Thank you, Mr. Clark and School Board Members, for the opportunity to provide this update.**

**First, I held a construction meeting on March 23, 2026, with several contractors to review timelines, work areas, and expectations for when crews must be out of the building. I set a target date of August 15, 2026, for all construction work to be completed. I feel very good about the meeting, as everyone appears to be on task and working toward the same goal. It will be a very busy summer, but I am looking forward to the new look and improvements.**

**Second, we upgraded our card access system over spring break. This upgrade will provide many additional security features for the district. So far, we have experienced a few minor glitches, but they appear to be solvable.**

**Spring sports have started, and as this report goes to print, we are expected to receive 4-6 inches of snow, so we will see what Monday brings.**

**Spring is always one of the busiest times of the year, with concerts, activities, and many room setups. Our staff do an excellent job accommodating everything and everyone. Kudos to the custodial and maintenance staff for their hard work and dedication.**

**Respectfully submitted,  
James Leuer**



*Pine River-Backus*  
PUBLIC SCHOOLS - PINE RIVER, MN

**April 1, 2026**

**Human Resources Report**

**Budget**

My main focus this spring has been working on the staffing portion of the FY26 revised budget and the FY27 preliminary budget. Right now, we are monitoring potential staff resignations and retirements and considering how best to realign positions for FY27.

**CMERDC Business Conference**

In March, I attended the annual CMERDC business conference. The breakout sessions mainly focused on Minnesota Paid Family and Medical Leave and summer unemployment. The information shared was helpful as these programs continue to evolve. According to a report from DEED, they have received over 50,000 applications for Paid Leave which began January 1.

**Minnesota Paid Family and Medical Leave**

We currently have five staff members who have requested leave through this program. One ongoing challenge is the length of time it is taking for applications to be approved—some are taking over a month.

Please reach out if you have any questions.

**Cindy Felthous**

Human Resource Director



Felthous, Cindy &lt;cfelthous@prbschools.org&gt;

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## Tech Dept report

1 message

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**Furst, Kevin** <kfurst@prbschools.org>  
To: Cindy Felthous <cfelthous@prbschools.org>

Wed, Apr 1, 2026 at 1:46 PM

This month, the tech department has focused on the following:

- Wrapping up the registration process and helping build the master schedule.
- We're 100% back from the brown-out issues that caused some network problems for a couple of days and have purchased a backup unit for next time.
- Most of the chromebooks have arrived for next year's students. We'll need to do an extra order in probably August or so to replenish our inventory for repairs and swaps due to the large 7th grade class incoming.
- The spring event season is underway so there will be a lot of event support over the next few months.
- We completed the swap project for issuing new replacements for teacher laptops.

### Kevin Furst

Technology Director  
Pine River-Backus Schools  
o | 218.587.8030  
@ | [kfurst@prbschools.org](mailto:kfurst@prbschools.org)

Technology Office/Help Desk: 218-587-8510

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*Pine River-Backus*  
PUBLIC SCHOOLS - PINE RIVER, MN

April 1, 2026  
School Board Report

**Preliminary 2026-2027 Budget**

Collecting data as we compile the 2026-2027 budget. Staffing and the Capital Projects Levy will be large adjustments to the budget.

**Ehlers School Finance Seminar**

I will be attending the Ehlers School Finance Seminar on Friday, April 10<sup>th</sup>. Topics include a session with MSBA, auditing updates, budget forecasting, facility planning and a Legislative Update.

Should you have any questions, please feel free to contact me at (218) 587-8082 or [jbengtson@prbschools.org](mailto:jbengtson@prbschools.org).

Thank you.

Sincerely,

Jolene Bengtson  
Business Manager

PO Box 610  
401 Murray Ave  
Pine River, MN 56474

*Go Tigers!*  
ISD 2174

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[prbschools.org](http://prbschools.org)

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>6/1/2026</u>	2025-26 YTD Average
<b>ELEMENTARY:</b>												
Kindergarten	62	57	55	54	55	55	54	54	54			55
First	48	57	55	55	55	55	55	57	57			56
Second	63	51	53	53	54	54	53	53	53			53
Third	58	58	58	58	58	58	58	59	60			58
Fourth	57	57	57	57	57	56	56	55	55			56
Fifth	78	59	58	57	57	57	57	57	57			57
Sixth	50	82	83	81	80	80	81	81	81			81
Total Elementary	416	421	419	415	416	415	414	416	417	0	0	417
<b>HIGH SCHOOL:</b>												
Seventh	71	52	51	51	51	51	51	52	52			51
Eighth	57	71	71	71	70	69	69	69	69			70
Ninth	71	57	56	55	55	54	56	57	57			56
Tenth	57	71	71	71	71	71	70	68	68			70
Eleventh	61	50	50	49	49	48	49	49	48			49
Twelfth	57	59	58	58	58	58	58	58	58			58
Total High School	374	360	357	355	354	351	353	353	352	0	0	354
Total w/o FT ALC	790	781	776	770	770	766	767	769	769	0	0	774
<b>ALP: Grade levels based on credits earned, not age</b>												
Ninth	3	0	3	4	5	5	5	6	6			4
Tenth	13	0	11	11	11	12	13	14	15			11
Eleventh	12	0	12	12	12	12	12	15	18			12
Twelfth (includes 12th +)	20	0	16	16	17	17	18	19	23			16
Total Full-time ALP	48	0	42	43	45	46	48	54	62	0	0	43
<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>0</b>	<b>0</b>	<b>816</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	0.0	0.0	54.8
Elementary 1-3	169.0	166.0	166.0	166.0	167.0	167.0	166.0	169.0	170.0	0.0	0.0	167.1
Elementary 4-6	185.0	198.0	198.0	195.0	194.0	193.0	194.0	193.0	193.0	0.0	0.0	194.8
Secondary	448.8	432.0	428.4	426.0	424.8	421.2	423.6	423.6	422.4	0.0	0.0	425.3
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	16.0	16.0	857.9

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: 79143-2147483647 Payment Date: 2/20/2026-4/30/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	80895	79143	Check	1	105885		BEMIDJI SPEECH BOOSTERS	Yes	No	No	02/27/2026	72.00
		80949	79144	Check	1	106052		5ROCKS DISTILLING CO.	Yes	No	No	03/03/2026	290.00
		80936	79145	Check	1	105683		ALL STATE COMMUNICATIONS LLC	Yes	No	No	03/03/2026	432.00
		80957	79146	Check	1	59100		AUTO VALUE PARTS STORE	Yes	No	No	03/03/2026	726.99
		80931	79147	Check	1	105150		AVIBEN	Yes	No	No	03/03/2026	291.91
		80917	79148	Check	1	103391		BERGEM, KYLE	Yes	No	No	03/03/2026	131.72
		80933	79149	Check	1	105405		BEST OIL COMPANY	Yes	No	No	03/03/2026	8,600.17
		80923	79150	Check	1	104348		BIX PRODUCE CO.	Yes	No	No	03/03/2026	2,891.40
		80904	79151	Check	1	100562		BOOKS ARE FUN	Yes	No	No	03/03/2026	370.00
		80899	79152	Check	1	00292		BREEZY POINT RESORT	Yes	No	No	03/03/2026	150.00
		80941	79153	Check	1	105875		CASS COUNTY HIGHWAY DEPT	Yes	No	No	03/03/2026	715.98
		80952	79154	Check	1	13500		CENTRAL MINNESOTA ERDC	Yes	No	No	03/03/2026	135.00
		80901	79155	Check	1	01119		CLIMATE MAKERS	Yes	No	No	03/03/2026	300.00
		80946	79156	Check	1	106024		CM2 SUPPLY	Yes	No	No	03/03/2026	50.55
		80938	79157	Check	1	105769		COLUMN SOFTWARE PBC	Yes	No	No	03/03/2026	217.77
		80928	79158	Check	1	104756		COMMUNITY BOWL & PIZZERIA	Yes	No	No	03/03/2026	127.77
		80927	79159	Check	1	104701		CULINEX	Yes	No	No	03/03/2026	17,061.42
		80953	79160	Check	1	18200		CULLIGAN	Yes	No	No	03/03/2026	66.00
		80909	79161	Check	1	101913		DEPARTMENT OF PUBLIC SAFETY	Yes	No	No	03/03/2026	2,709.02
		80898	79162	Check	1	00164		ENVALL, HEIDI	Yes	No	No	03/03/2026	81.50
		80918	79163	Check	1	103397		GLS PROMOTIONS	Yes	No	No	03/03/2026	330.00
		80926	79164	Check	1	104649		GRIMLER, TRAVIS GERARD	Yes	No	No	03/03/2026	240.00
		80912	79165	Check	1	102467		HAPPY DANCING TURTLE	Yes	No	No	03/03/2026	192.00
		80954	79166	Check	1	37650		HILLYARD/HUTCHINSON	Yes	No	No	03/03/2026	242.89
		80921	79167	Check	1	103966		IEA INC	Yes	No	No	03/03/2026	1,569.50
		80955	79168	Check	1	40800		IND SCHOOL DIST #186	Yes	No	No	03/03/2026	35.00
		80937	79169	Check	1	105696		IND SCHOOL DIST #911	Yes	No	No	03/03/2026	1,491.76
		80910	79170	Check	1	101923		IND SCHOOL DISTRICT #113	Yes	No	No	03/03/2026	150.00
		80911	79171	Check	1	101923		IND SCHOOL DISTRICT #113	Yes	No	No	03/03/2026	88.00
		80916	79172	Check	1	102997		INFINITY ONLINE	Yes	No	No	03/03/2026	19,125.00
		80902	79173	Check	1	01160		INSPEC, INC.	Yes	No	No	03/03/2026	16,400.00
		80908	79174	Check	1	101839		J. J. KELLER & ASSOCIATES INC	Yes	No	No	03/03/2026	189.08
		80943	79175	Check	1	105971		KELLY SERVICES INC	Yes	No	No	03/03/2026	4,658.94
		80956	79176	Check	1	51950		KEMPS, LLC	Yes	No	No	03/03/2026	4,537.47
		80905	79177	Check	1	101111		KISH, LORI	Yes	No	No	03/03/2026	132.73
		80935	79178	Check	1	105681		LAPOSKY, MELISSA	Yes	No	No	03/03/2026	200.41
		80922	79179	Check	1	104156		MARCHWICK CHIROPRACTIC	Yes	No	No	03/03/2026	200.00
		80947	79180	Check	1	106042		MATTSON, JEFF	Yes	No	No	03/03/2026	20.00
		80948	79181	Check	1	106051		MN TRADERS CO	Yes	No	No	03/03/2026	290.00

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

Check Number: 79143-2147483647 Payment Date: 2/20/2026-4/30/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	80906	79182	Check	1	101218		NCS PEARSON INC	Yes	No	No	03/03/2026	55.00
		80950	79183	Check	1	106053		NELSON, SUE	Yes	No	No	03/03/2026	200.00
		80942	79184	Check	1	105958		NEW DOMINION SCHOOL	Yes	No	No	03/03/2026	2,700.00
		80958	79185	Check	1	62176		NORTHERN PINES MENTAL HEALTH	Yes	No	No	03/03/2026	3,622.00
		80929	79186	Check	1	104854		ON TO COLLEGE	Yes	No	No	03/03/2026	3,960.00
		80951	79187	Check	1	106054		PAUL MITCHELL, THE SCHOOL PROV	Yes	No	No	03/03/2026	500.00
		80924	79188	Check	1	104407		PERRIN MOBILE MEDICAL INC	Yes	No	No	03/03/2026	180.00
		80944	79189	Check	1	106004		PROFESSIONAL WIRELESS COMMUI	Yes	No	No	03/03/2026	21.28
		80919	79190	Check	1	103401		RISTER, JOHN	Yes	No	No	03/03/2026	35.00
		80903	79191	Check	1	100434		SCHOOL SPECIALTY	Yes	No	No	03/03/2026	307.07
		80914	79192	Check	1	102751		SECTION 5A	Yes	No	No	03/03/2026	710.00
		80932	79193	Check	1	105390		SHAMP, KYANN	Yes	No	No	03/03/2026	90.00
		80930	79194	Check	1	104944		SHAMP'S SERVICE	Yes	No	No	03/03/2026	95.00
		80907	79195	Check	1	101712		SHETKA, MIKE	Yes	No	No	03/03/2026	734.50
		80934	79196	Check	1	105426		SHUTTERFLY LIFETOUCH LLC	Yes	No	No	03/03/2026	201.36
		80897	79197	Check	1	00003		ST CLOUD STATE UNIVERSITY	Yes	No	No	03/03/2026	3,300.00
		80945	79198	Check	1	106005		STAPLES	Yes	No	No	03/03/2026	115.37
		80939	79199	Check	1	105798		TOFT, NOLAN	Yes	No	No	03/03/2026	2,310.00
		80940	79200	Check	1	105870		TRACTOR SUPPLY CREDIT PLAN	Yes	No	No	03/03/2026	124.88
		80915	79201	Check	1	102883		UPPER MISSISSIPPI SOFTBALL CON	Yes	No	No	03/03/2026	350.00
		80920	79202	Check	1	103628		VERIZON WIRELESS	Yes	No	No	03/03/2026	49.15
		80925	79203	Check	1	104515		VOYAGER SOPRIS LEARNING	Yes	No	No	03/03/2026	319.00
		80913	79204	Check	1	102491		WIDSETH SMITH NOLTING & ASSOC	Yes	No	No	03/03/2026	6,250.00
		80900	79205	Check	1	00566		XCEL ENERGY	Yes	No	No	03/03/2026	27,794.49
		80969	79206	Check	1	102716		CENEX CREDIT CARD	Yes	No	No	03/09/2026	1,897.08
		80963	79207	Check	1	01119		CLIMATE MAKERS	Yes	No	No	03/09/2026	1,037.50
		80980	79208	Check	1	105968		COORDINATED BUSINESS SYSTEMS	Yes	No	No	03/09/2026	1,875.88
		80972	79209	Check	1	103992		CRANNELL, CHARITY	Yes	No	No	03/09/2026	16.80
		80962	79210	Check	1	00418		DACOTAH PAPER CO	Yes	No	No	03/09/2026	905.96
		80977	79211	Check	1	105828		HUGO'S FAMILY MARKET PLACE	Yes	No	No	03/09/2026	881.94
		80967	79212	Check	1	101923		IND SCHOOL DISTRICT #113	Yes	No	No	03/09/2026	35.00
		80975	79213	Check	1	105728		KARDELL, MARIAH	Yes	No	No	03/09/2026	330.00
		80981	79214	Check	1	105971		KELLY SERVICES INC	Yes	No	No	03/09/2026	5,218.74
		80966	79215	Check	1	101111		KISH, LORI	Yes	No	No	03/09/2026	20.00
		80976	79216	Check	1	105734		LEARNWELL EDUCATION	Yes	No	No	03/09/2026	330.00
		80974	79217	Check	1	104948		MIDWEST BUS PARTS, INC.	Yes	No	No	03/09/2026	580.09
		80978	79218	Check	1	105841		MRI SOFTWARE LLC	Yes	No	No	03/09/2026	16.00
		80979	79219	Check	1	105958		NEW DOMINION SCHOOL	Yes	No	No	03/09/2026	8,069.87
		80968	79220	Check	1	102109		PINE RIVER-BACKUS BOOSTER CLU	Yes	No	No	03/09/2026	2,450.00

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

Check Number: 79143-2147483647 Payment Date: 2/20/2026-4/30/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	80965	79221	Check	1	100728		REGION 6A MSHSL	Yes	No	No	03/09/2026	40.00
		80973	79222	Check	1	104409		SCHRUPP, SUSAN	Yes	No	No	03/09/2026	20.00
		80970	79223	Check	1	102751		SECTION 5A	Yes	No	No	03/09/2026	1,250.00
		80971	79224	Check	1	103466		SEWALL, TOM	Yes	No	No	03/09/2026	20.00
		80983	79225	Check	1	106047		SL MERIWETHER SOLAR I, LLC	Yes	No	No	03/09/2026	4,965.19
		80982	79226	Check	1	106046		SPEECH PARTNERS, LLC	Yes	No	No	03/09/2026	7,345.39
		80964	79227	Check	1	100701		WASTE PARTNERS	Yes	No	No	03/09/2026	2,325.78
		80996	79228	Check	1	103994		AULIE, RICK	Yes	No	No	03/16/2026	75.00
		80994	79229	Check	1	102551		BRASEL, CHARLES	Yes	No	No	03/16/2026	660.00
		80988	79230	Check	1	10045		BRIDGE OF HARMONY	Yes	No	No	03/16/2026	157.74
		80987	79231	Check	1	00893		CRAGUNS CONFERENCE CENTER	Yes	No	No	03/16/2026	676.68
		81011	79232	Check	1	18200		CULLIGAN	Yes	No	No	03/16/2026	137.00
		80985	79233	Check	1	00418		DACOTAH PAPER CO	Yes	No	No	03/16/2026	920.42
		81009	79234	Check	1	105992		DAHL, ALAURA DELANEY	Yes	No	No	03/16/2026	50.00
		81005	79235	Check	1	105892		DAHL, ELLA	Yes	No	No	03/16/2026	800.00
		80992	79236	Check	1	101957		GILLES, JASON	Yes	No	No	03/16/2026	1,270.00
		80997	79237	Check	1	104171		GRAD BLAST	Yes	No	No	03/16/2026	250.00
		80984	79238	Check	1	00015		IND SCHOOL DIST #309	Yes	No	No	03/16/2026	210.00
		80986	79239	Check	1	00462		IND SCHOOL DIST #549	Yes	No	No	03/16/2026	150.00
		80993	79240	Check	1	102101		INNOVATIVE OFFICE SOLUTIONS	Yes	No	No	03/16/2026	557.50
		81007	79241	Check	1	105971		KELLY SERVICES INC	Yes	No	No	03/16/2026	4,308.30
		81004	79242	Check	1	105734		LEARNWELL EDUCATION	Yes	No	No	03/16/2026	577.50
		81008	79243	Check	1	105984		MAGNAN, NICOLE	Yes	No	No	03/16/2026	201.60
		81003	79244	Check	1	105259		MALACEK TEAM WRESTLING CAMP,	Yes	No	No	03/16/2026	500.00
		81000	79245	Check	1	104656		MALECHA, ELISE	Yes	No	No	03/16/2026	74.31
		81012	79246	Check	1	55800		MINNESOTA POWER	Yes	No	No	03/16/2026	7,157.00
		81001	79247	Check	1	105208		MUNZ, CHARLIE	Yes	No	No	03/16/2026	75.00
		81013	79248	Check	1	62855		NORTH PINE RIVER TIRE SERVICE	Yes	No	No	03/16/2026	25.00
		80989	79249	Check	1	100459		PAN-O-GOLD BAKING CO	Yes	No	No	03/16/2026	1,117.55
		81014	79250	Check	1	67575		PINE RIVER AREA SANITARY DIST.	Yes	No	No	03/16/2026	2,533.01
		81006	79251	Check	1	105923		RACH, DOMINIC CHARLES	Yes	No	No	03/16/2026	170.00
		80995	79252	Check	1	103798		RAPH, HENRY	Yes	No	No	03/16/2026	1,210.00
		80991	79253	Check	1	101729		REICHERT BUS SERVICE	Yes	No	No	03/16/2026	1,260.00
		80999	79254	Check	1	104638		RICE, DYLAN	Yes	No	No	03/16/2026	80.00
		81002	79255	Check	1	105236		ROBERTS, JAMES JOHN	Yes	No	No	03/16/2026	600.00
		80998	79256	Check	1	104383		RYAN, NANCY	Yes	No	No	03/16/2026	280.00
		80990	79257	Check	1	101712		SHETKA, MIKE	Yes	No	No	03/16/2026	713.61
		81010	79258	Check	1	106005		STAPLES	Yes	No	No	03/16/2026	249.52
		81015	79259	Check	1	00650		IND SCHOOL DIST #32	Yes	No	No	03/17/2026	64.00

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

Check Number: 79143-2147483647 Payment Date: 2/20/2026-4/30/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	81016	79260	Check	1	100297		UNIVERSITY OF MN - DULUTH	Yes	No	No	03/17/2026	500.00
		81024	79261	Check	1	02080		AFLAC	Yes	No	No	03/17/2026	100.00
		81025	79262	Check	1	105549		MetLife	Yes	No	No	03/17/2026	1,643.83
		81026	79263	Check	1	68350		PINE RIVER-BACKUS	Yes	No	No	03/17/2026	4,973.54
		81027	79264	Check	1	77300		SCHOOL SERVICE EMPLOYEES	Yes	No	No	03/17/2026	1,286.66
		81028	79265	Check	1	104817		Minnesota Life Insurance Company	Yes	No	No	03/18/2026	838.37
		81029	79266	Check	1	03175		NATIONAL INSURANCE SERVICES	Yes	No	No	03/18/2026	629.22
		81032	79267	Check	1	105368		COLONIAL LIFE	Yes	No	No	03/20/2026	4,497.24
		81042	79268	Check	1	104254		ACKERMAN, NICK	Yes	No	No	03/20/2026	216.00
		81054	79269	Check	1	105974		BEE N' HAPPY FARMS	Yes	No	No	03/20/2026	154.00
		81052	79270	Check	1	105875		CASS COUNTY HIGHWAY DEPT	Yes	No	No	03/20/2026	379.40
		81059	79271	Check	1	13500		CENTRAL MINNESOTA ERDC	Yes	No	No	03/20/2026	4,458.38
		81035	79272	Check	1	00893		CRAGUNS CONFERENCE CENTER	Yes	No	No	03/20/2026	825.88
		81040	79273	Check	1	103992		CRANNELL, CHARITY	Yes	No	No	03/20/2026	64.50
		81053	79274	Check	1	105957		CROCKER, KYLE	Yes	No	No	03/20/2026	835.30
		81034	79275	Check	1	00418		DACOTAH PAPER CO	Yes	No	No	03/20/2026	86.11
		81045	79276	Check	1	105023		EF EXPLORE AMERICA	Yes	No	No	03/20/2026	778.40
		81033	79277	Check	1	00015		IND SCHOOL DIST #309	Yes	No	No	03/20/2026	210.00
		81038	79278	Check	1	101923		IND SCHOOL DISTRICT #113	Yes	No	No	03/20/2026	150.00
		81036	79279	Check	1	01160		INSPEC, INC.	Yes	No	No	03/20/2026	3,000.00
		81051	79280	Check	1	105826		JUST, KORA	Yes	No	No	03/20/2026	65.81
		81041	79281	Check	1	104222		KINSER, BEN	Yes	No	No	03/20/2026	1,927.81
		81044	79282	Check	1	104948		MIDWEST BUS PARTS, INC.	Yes	No	No	03/20/2026	673.00
		81049	79283	Check	1	105598		NORTH CENTRAL INTERNATIONAL, L	Yes	No	No	03/20/2026	221.13
		81055	79284	Check	1	106004		PROFESSIONAL WIRELESS COMMUI	Yes	No	No	03/20/2026	33.00
		81046	79285	Check	1	105174		QUADIENT FINANCE USA, INC.	Yes	No	No	03/20/2026	39.00
		81039	79286	Check	1	101941		SCHRUPP EXCAVATING LLC	Yes	No	No	03/20/2026	978.52
		81048	79287	Check	1	105390		SHAMP, KYANN	Yes	No	No	03/20/2026	57.95
		81056	79288	Check	1	106005		STAPLES	Yes	No	No	03/20/2026	78.91
		81037	79289	Check	1	101187		TECH CHECK, LLC	Yes	No	No	03/20/2026	780.00
		81043	79290	Check	1	104577		TECRE CO. INC.	Yes	No	No	03/20/2026	154.80
		81047	79291	Check	1	105215		UNC GOLF	Yes	No	No	03/20/2026	150.00
		81058	79292	Check	1	106056		UNITED SEATING & MOBILITY LLC	Yes	No	No	03/20/2026	352.97
		81057	79293	Check	1	106055		VAN GO PHOTO	Yes	No	No	03/20/2026	195.00
		81050	79294	Check	1	105743		WICKS ADVANCED DRAIN CLEANING	Yes	No	No	03/20/2026	625.00
		81062	79295	Check	1	105976		DRAKE'S PIZZA	Yes	No	No	03/30/2026	65.00
		81086	79296	Check	1	105454		ANDERSON, OLIVIA	Yes	No	No	04/01/2026	70.00
		81101	79297	Check	1	59100		AUTO VALUE PARTS STORE	Yes	No	No	04/01/2026	1,104.71
		81084	79298	Check	1	105150		AVIBEN	Yes	No	No	04/01/2026	291.91

# PINE RIVER BACKUS SCHOOLS

## Check Register by Bank and Check

**Check Number: 79143-2147483647    Payment Date: 2/20/2026-4/30/2026    Period: 0-99999999**

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	CHEC	81081	79299	Check	1	104348		BIX PRODUCE CO.	Yes	No	No	04/01/2026	2,911.51
		81077	79300	Check	1	103797		BSN SPORTS LLC	Yes	No	No	04/01/2026	942.64
		81085	79301	Check	1	105428		CAREERSAFE	Yes	No	No	04/01/2026	315.00
		81064	79302	Check	1	00078		CASS COUNTY AUDITOR / TREASUR	Yes	No	No	04/01/2026	652.00
		81067	79303	Check	1	00586		CENTRAL LAKES COLLEGE	Yes	No	No	04/01/2026	1,500.00
		81096	79304	Check	1	14850		CITY OF PINE RIVER	Yes	No	No	04/01/2026	2,586.95
		81089	79305	Check	1	105769		COLUMN SOFTWARE PBC	Yes	No	No	04/01/2026	111.86
		81092	79306	Check	1	105968		COORDINATED BUSINESS SYSTEMS	Yes	No	No	04/01/2026	264.64
		81078	79307	Check	1	103992		CRANNELL, CHARITY	Yes	No	No	04/01/2026	136.79
		81065	79308	Check	1	00164		ENVALL, HEIDI	Yes	No	No	04/01/2026	101.24
		81097	79309	Check	1	28475		FELTHOUS, CINDY	Yes	No	No	04/01/2026	133.40
		81088	79310	Check	1	105622		GENTRY, GREG	Yes	No	No	04/01/2026	9.99
		81079	79311	Check	1	104051		GREGORY, ROBBIE	Yes	No	No	04/01/2026	37.65
		81098	79312	Check	1	37650		HILLYARD/HUTCHINSON	Yes	No	No	04/01/2026	3,929.74
		81099	79313	Check	1	40600		IND SCHOOL DIST #181	Yes	No	No	04/01/2026	162,076.01
		81074	79314	Check	1	102357		IND SCHOOL DISTRICT #0023	Yes	No	No	04/01/2026	250.00
		81068	79315	Check	1	01160		INSPEC, INC.	Yes	No	No	04/01/2026	15,900.00
		81072	79316	Check	1	101369		INTERQUEST DETECTION CANINES	Yes	No	No	04/01/2026	680.00
		81093	79317	Check	1	105971		KELLY SERVICES INC	Yes	No	No	04/01/2026	9,569.79
		81070	79318	Check	1	100595		LAKES COUNTRY SERVICE COOP	Yes	No	No	04/01/2026	126.00
		81071	79319	Check	1	100918		LAKES PRINTING	Yes	No	No	04/01/2026	198.95
		81100	79320	Check	1	46875		LAKESHORE	Yes	No	No	04/01/2026	182.84
		81082	79321	Check	1	104448		LONG, JOSEPH	Yes	No	No	04/01/2026	90.00
		81090	79322	Check	1	105821		MERCHBRO INC.	Yes	No	No	04/01/2026	382.50
		81094	79323	Check	1	106057		NASCO EDUCATION LLC / SCHOOL S	Yes	No	No	04/01/2026	281.00
		81087	79324	Check	1	105598		NORTH CENTRAL INTERNATIONAL, L	Yes	No	No	04/01/2026	155.05
		81075	79325	Check	1	103413		PAPER STORM	Yes	No	No	04/01/2026	40.00
		81083	79326	Check	1	104915		PARTY TIME RENTAL	Yes	No	No	04/01/2026	410.90
		81102	79327	Check	1	69635		POPPLERS MUSIC STORE	Yes	No	No	04/01/2026	79.90
		81095	79328	Check	1	106058		ROCK, ELIZABETH	Yes	No	No	04/01/2026	140.00
		81073	79329	Check	1	101712		SHETKA, MIKE	Yes	No	No	04/01/2026	102.00
		81069	79330	Check	1	04800		TDS TELECOM	Yes	No	No	04/01/2026	4,544.54
		81091	79331	Check	1	105870		TRACTOR SUPPLY CREDIT PLAN	Yes	No	No	04/01/2026	146.91
		81080	79332	Check	1	104076		TROPHIES PLUS INC	Yes	No	No	04/01/2026	42.00
		81076	79333	Check	1	103628		VERIZON WIRELESS	Yes	No	No	04/01/2026	49.55
		81066	79334	Check	1	00566		XCEL ENERGY	Yes	No	No	04/01/2026	20,380.82

Bank Total: CHEC

\$469,233.56
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Report Total:

\$469,233.56
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**PINE RIVER-BACKUS SCHOOLS**

Investment Report

April 6, 2026

**Investments in Local Banks**

							<u>Accrued Interest</u>
Pine River State Bank	Pine River, MN	10/11/2025	10/11/2026	12	\$	276,275.09	2.00% \$ 76,275.09
First National Bank of Walker	Backus, MN	7/18/2025	9/18/2026	7	\$	114,602.76	3.98% \$ 15,602.76
						<u>\$ 390,877.85</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	4,421,519.84	Blended	NA
<i>Total MSDLAF</i>			<u>\$ 4,421,519.84</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			289.45	0.15%
Marshall Scholarship CD	11/23/2026	13	29,185.83	4.06%
Marshall Savings			1,264.98	0.15%
Alfred Weise Scholarship CD	11/23/2026	13	2,313.22	4.06%
Alfred Weise Scholarship Savings			1,521.55	0.15%
Fillings (Reighard) Scholarship CD	11/23/2026	13	7,066.97	4.06%
Fillings (Reighard) Scholarship Savings Acct			569.72	0.15%
Evelyn W. Berg Savings			3,157.51	0.15%
Sheila Joan Anderson Savings Acct			1,968.97	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			23,313.07	0.50%
PR-B Scholarship CD	10/11/2026	12	11,639.32	2.00%
PR-B Scholarship Savings Acct			35,554.94	0.65%
Evan Lindquist Memorial Scholarship CD	11/23/2026	13	28,285.15	4.06%
Evan Lindquist Memorial Scholarship Savings			1,499.42	0.15%
Earl & Violet Fenton CD	11/23/2026	13	3,261.68	4.06%
Earl & Violet Fenton Savings Acct			7.30	0.15%
<i>Total Pine River State Bank / First National Bank Walker</i>			<u>\$ 398,862.40</u>	

**TOTAL INVESTMENTS**

\$ 5,211,260.09

**Notes & Changes from prior report:**

*Balances updated per bank statements - PRSB CDs, MSDLAF, QZAB and Scholarships  
Scholarship balances updated to reflect January-February 2026 payments made to past graduates.*

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

Sequence: Fd, O/S	Description	202409			202509			202609		
		Budget rbud24	Year to Date	%	Budget rbud25	Year to Date	%	Budget pbud26	Year to Date	%
01	General Fund									
	100 Salaries & Wages	7,269,495.00	4,432,022.31	61%	7,198,548.00	4,417,753.78	61%	7,125,189.00	4,680,647.88	66%
	200 Employee Benefits	1,991,357.00	1,242,187.07	62%	2,087,781.00	1,327,440.52	64%	2,216,808.00	1,443,604.10	65%
	300 Purchased Services	1,509,542.00	958,509.38	63%	1,573,042.00	989,344.04	63%	1,536,406.00	1,087,780.05	71%
	400 Supplies & Materials	468,415.00	325,424.04	69%	466,515.00	342,233.69	73%	486,150.00	275,516.05	57%
	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	20,450.45	83%	25,493.00	19,884.75	78%	25,493.00	28,084.76	110%
	900 Other Financing Uses	110,000.00	0.00	0%	110,000.00	0.00	0%	110,000.00	0.00	0%
01	General Fund	11,373,374.00	6,992,951.22	61%	11,461,379.00	7,096,688.78	62%	11,500,046.00	7,520,690.78	65%
02	Food Service Fund									
	100 Salaries & Wages	214,847.00	137,612.69	64%	207,993.00	130,650.39	63%	220,683.00	153,052.61	69%
	200 Employee Benefits	60,549.00	38,217.17	63%	54,252.00	34,491.17	64%	55,804.00	38,577.34	69%
	300 Purchased Services	21,645.00	12,602.91	58%	19,645.00	11,798.98	60%	19,645.00	11,666.39	59%
	400 Supplies & Materials	360,300.00	227,669.73	63%	345,700.00	208,983.15	60%	345,700.00	214,704.67	62%
	500 Capital Expenditures	70,000.00	31,123.40	44%	20,000.00	19,599.77	98%	20,000.00	95,431.92	477%
	800 Other Expenditures	2,500.00	2,292.90	92%	2,500.00	2,356.30	94%	2,500.00	3,831.54	153%
02	Food Service Fund	729,841.00	449,518.80	62%	650,090.00	407,879.76	63%	664,332.00	517,264.47	78%
03	Transportation Fund									
	100 Salaries & Wages	469,564.00	303,246.64	65%	515,110.00	316,264.64	61%	515,110.00	323,715.25	63%
	200 Employee Benefits	84,290.00	55,697.56	66%	90,701.00	60,069.74	66%	91,762.00	61,140.50	67%
	300 Purchased Services	21,738.00	50,928.23	234%	15,905.00	40,883.23	257%	19,658.00	41,292.95	210%
	400 Supplies & Materials	186,000.00	117,484.12	63%	186,000.00	95,881.17	52%	186,000.00	84,491.81	45%
	500 Capital Expenditures	130,000.00	77,125.00	59%	161,639.00	161,639.43	100%	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	609,631.55	68%	974,564.00	679,947.46	70%	992,739.00	688,556.25	69%
04	Community Service									
	100 Salaries & Wages	291,323.00	171,835.05	59%	270,597.00	155,143.41	57%	271,033.00	188,487.66	70%
	200 Employee Benefits	93,307.00	56,607.22	61%	102,119.00	66,149.63	65%	90,305.00	58,189.96	64%
	300 Purchased Services	51,385.00	19,235.64	37%	80,662.00	44,966.17	56%	80,662.00	57,639.26	71%
	400 Supplies & Materials	13,100.00	8,704.49	66%	12,100.00	9,056.92	75%	12,100.00	8,526.51	70%

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

Sequence: Fd, O/S	Description	202409			202509			202609		
		Budget rbud24	Year to Date	%	Budget rbud25	Year to Date	%	Budget pbud26	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>257,317.40</b>	<b>57%</b>	<b>467,413.00</b>	<b>276,251.13</b>	<b>59%</b>	<b>456,035.00</b>	<b>313,806.39</b>	<b>69%</b>
05	Capital Expenditure									
	<b>300 Purchased Services</b>	488,180.00	430,381.14	88%	84,830.00	71,289.14	84%	86,220.00	141,443.26	164%
	<b>400 Supplies &amp; Materials</b>	79,100.00	2,280.99	3%	80,100.00	22,182.11	28%	80,100.00	38,483.18	48%
	<b>500 Capital Expenditures</b>	1,392,383.00	1,442,377.69	104%	324,326.00	317,372.19	98%	212,239.00	217,035.56	102%
<b>05</b>	<b>Capital Expenditure</b>	<b>1,959,663.00</b>	<b>1,875,039.82</b>	<b>96%</b>	<b>489,256.00</b>	<b>410,843.44</b>	<b>84%</b>	<b>378,559.00</b>	<b>396,962.00</b>	<b>105%</b>
07	Debt Redemption Fund									
	<b>700 Debt Service</b>	531,801.00	531,728.09	100%	1,431,226.00	534,183.04	37%	492,105.00	493,005.00	100%
<b>07</b>	<b>Debt Redemption Fund</b>	<b>531,801.00</b>	<b>531,728.09</b>	<b>100%</b>	<b>1,431,226.00</b>	<b>534,183.04</b>	<b>37%</b>	<b>492,105.00</b>	<b>493,005.00</b>	<b>100%</b>
08	Scholarship									
	<b>800 Other Expenditures</b>	73,800.00	68,800.00	93%	64,450.00	57,150.00	89%	64,350.00	36,000.00	56%
<b>08</b>	<b>Scholarship</b>	<b>73,800.00</b>	<b>68,800.00</b>	<b>93%</b>	<b>64,450.00</b>	<b>57,150.00</b>	<b>89%</b>	<b>64,350.00</b>	<b>36,000.00</b>	<b>56%</b>
20	Student Activity Fund									
	<b>400 Supplies &amp; Materials</b>	151,898.71	78,464.50	52%	172,277.84	156,633.64	91%	145,641.75	63,901.31	44%
<b>20</b>	<b>Student Activity Fund</b>	<b>151,898.71</b>	<b>78,464.50</b>	<b>52%</b>	<b>172,277.84</b>	<b>156,633.64</b>	<b>91%</b>	<b>145,641.75</b>	<b>63,901.31</b>	<b>44%</b>
	<b>Report Totals:</b>	<b>16,166,934.71</b>	<b>10,863,451.38</b>	<b>67%</b>	<b>15,710,655.84</b>	<b>9,619,577.25</b>	<b>61%</b>	<b>14,693,807.75</b>	<b>10,030,186.20</b>	<b>68%</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	Void	Pay/Void		Amount
												Date		
CHEC		80856		Wire	1	105351	MEDICA		No	No	No	03/02/2026		85,052.58
CHEC		80894		Wire	1	105867	Health Equity		No	No	No	02/26/2026		1,740.74
CHEC		80896		Wire	1	105548	FIDELITY SECURITY LIFE INSURANCE		No	No	No	03/02/2026		182.13
CHEC		80959		Wire	1	104109	SYSCO WESTERN MINNESOTA		No	No	No	03/03/2026		17,430.80
CHEC		80960		Wire	1	104651	PEPSI BEVERAGES COMPANY		No	No	No	03/03/2026		1,752.83
CHEC		80961		Wire	1	105712	ELAN FINANCIAL SERVICES		No	No	No	03/04/2026		10,301.27
CHEC		81017		Wire	1	102302	PUBLIC EMPLOYEE RETIRE ASSOC		No	No	No	03/17/2026		31,396.86
CHEC		81018		Wire	1	102303	STATE OF MN TAX WITHHOLDING		No	No	No	03/17/2026		24,160.46
CHEC		81019		Wire	1	102304	US GOVT TAX WITHHOLDING		No	No	No	03/17/2026		152,642.01
CHEC		81020		Wire	1	104996	Minnesota State Retirement System		No	No	No	03/17/2026		550.00
CHEC		81021		Wire	1	105150	AVIBEN		No	No	No	03/17/2026		15,116.11
CHEC		81022		Wire	1	105867	Health Equity		No	No	No	03/17/2026		8,823.34
CHEC		81023		Wire	1	83400	MN TEACHERS RETIREMENT ASSOC		No	No	No	03/17/2026		88,268.44
CHEC		81030		Wire	1	102302	PUBLIC EMPLOYEE RETIRE ASSOC		No	No	No	03/20/2026		127.68
CHEC		81031		Wire	1	102304	US GOVT TAX WITHHOLDING		No	No	No	03/20/2026		139.56
CHEC		81060		Wire	1	105351	MEDICA		No	No	No	04/01/2026		86,877.58
CHEC		81061		Wire	1	105867	Health Equity		No	No	No	03/26/2026		2,201.26
CHEC		81063		Wire	1	105867	Health Equity		No	No	No	03/31/2026		150.00

Bank Total: \$526,913.65

Report Total: \$526,913.65

**FEDERAL FUNDS UPDATE - Allocation, Budget, Spending 04/01/2026**

**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	\$196,976.07	\$122,345.83	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	\$39,586.43	\$21,789.99	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>\$236,562.50</b>	<b>\$144,135.82</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 March 2026:

<u>Name</u>	<u>Amount</u>	<u>Purpose</u>
Backus Legion	\$2,000.00	Robotics
Backus Legion	\$500.00	RoadCrew Wrestling
Backus Legion	\$10,000.00	PRB Scholarships
United Methodist Church, Pine River	\$180.00	Tiger Den Food Pantry
Delta Airlines (Dan Meixner match)	\$500.00	Tiger Den Food Pantry
Pine River Legion	\$200.00	6th Grade Girls Basketball
Northwest Service Cooperative	\$1,000.00	Wellness Grant
Bull Moose Township	\$150.00	Tiger Den Food Pantry
Salem Lutheran Church, Longville	\$100.00	Prom
Laura Wheeler	\$500.00	PRB Scholarships Legacy of Compassion



## Education Identity and Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOWA) for each Local Educational Agency (LEA) that uses the Education Identity and Access Management (EDIAM) system. The IOWA is responsible for authorizing, reviewing, and recertifying user access for their LEA in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOWA will authorize user access to State of Minnesota Education secure systems in accordance with the user’s assigned job duties, and will revoke that user’s access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOWA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to MDE annually, as well as any time there is a change in the assignment of the IOWA.

MDE strongly recommends that the superintendent or executive director is named IOWA, who then can grant IOWA proxy roles.

### Designation of the Identified Official with Authority for Education Identity and Access Management

Organization Name: PINE RIVER-BACKUS SCHOOLS

6-Digit or 9-Digit Organization Number (e.g. 1234-01 or 1234-01-000): 2174-01

Will the Superintendent/Executive director act as the IOWA? See options below, please check **one**

Yes, the Superintendent/Executive Director **will serve** as the IOWA. (If checked, skip to Board Member Signature section.)

- Full Name: JONATHAN CLARK, SUPERINTENDENT
- EDIAM Username (If not yet created, visit [Data Submissions](#)): jclark@prb

No, in lieu of the Superintendent/Executive Director acting as the IOWA they **designate the following individual** to serve as the IOWA:

- Full Name: \_\_\_\_\_
- EDIAM Username (If not yet created, visit [Data Submissions](#)): \_\_\_\_\_

Board Member Signature:

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Once the EDIAM Board Resolution is completed, scan and email it to: [useraccess.mde@state.mn.us](mailto:useraccess.mde@state.mn.us)

# **PINE RIVER-BACKUS SCHOOLS**



## **Revised 2025-26 Budget**

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



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

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

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

General Budget Notes

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

*Legal Compliance for Budgets*

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

Financial Statements

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

General Fund (Fund 01)

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

*Staff Development Setaside* – As required by the State of Minnesota 2% of general basic aid revenue will be setaside for Staff Development and reserved in a fund balance designated for Staff Development uses. Any deficit in this fund balance is covered by the General Unreserved Fund Balance. The district has chosen to allocate 2.25% 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  
REVISED 2025-26 BUDGET  
GENERAL BUDGET NOTES**

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

Transportation Fund (Fund 03)

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

Community Service Fund (Fund 04)

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

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

Operating Capital Fund (Fund 05)

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

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

Building Construction Fund (Fund 06)

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

Debt Redemption Fund (Fund 07)

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

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

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

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

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

Scholarship Fund (Fund 08)

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

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

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

Student Activity Account (Fund 20)

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

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

<b>REVENUES</b>	<b>PRELIM 25-26 BUDGET</b>	<b>REVISED 25-26 BUDGET</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
Fund 01-General	\$ 12,787,267	\$ 13,333,207	\$ 545,940	4.3%
Fund 02- Food Service	\$ 688,223	\$ 684,600	\$ (3,623)	-0.5%
Fund 03-Transportation	\$ 902,660	\$ 902,660	\$ -	0.0%
Fund 04-Community Education	\$ 391,161	\$ 397,344	\$ 6,183	1.6%
Fund 05-Operating Capital	\$ 393,833	\$ 393,833	\$ -	0.0%
Fund 06-Building Construction	\$ -	\$ -	\$ -	NA
Fund 07-Debt Service	\$ 481,900	\$ 481,093	\$ (807)	-0.2%
Fund 08-Trust/Scholarships	\$ 33,310	\$ 33,310	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 15,678,354</b>	<b>\$ 16,226,047</b>	<b>\$ 547,693</b>	<b>3.5%</b>

<b>EXPENSES</b>	<b>PRELIM 25-26 BUDGET</b>	<b>REVISED 25-26 BUDGET</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
Fund 01-General	\$ 11,500,046	\$ 12,335,988	\$ 835,942	7.3%
Fund 02- Food Service	\$ 664,332	\$ 755,606	\$ 91,274	13.7%
Fund 03-Transportation	\$ 992,739	\$ 941,218	\$ (51,521)	-5.2%
Fund 04-Community Education	\$ 456,035	\$ 510,386	\$ 54,351	11.9%
Fund 05-Operating Capital	\$ 378,559	\$ 442,711	\$ 64,152	16.9%
Fund 06-Building Construction	\$ -	\$ -	\$ -	NA
Fund 07-Debt Service	\$ 492,105	\$ 492,105	\$ -	0.0%
Fund 08-Trust/Scholarships	\$ 64,350	\$ 35,500	\$ (28,850)	-44.8%
<b>TOTAL</b>	<b>\$ 14,548,166</b>	<b>\$ 15,513,514</b>	<b>\$ 965,348</b>	<b>6.6%</b>

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

<b>REVISED</b>	<b>AUDITED BEGIN BALANCE</b>	<b>2025-26 BUDGETED REVENUES</b>	<b>2025-26 BUDGETED EXPENSES</b>	<b>FUND BALANCE TRANSFERS</b>	<b>INCREASE / (DECREASE)</b>	<b>PROJECTED END BALANCE</b>
GENERAL FUND	\$ 4,013,844	\$ 13,333,207	\$ 12,335,988	\$ (413,929)	\$ 583,290	\$ 4,597,134
FOOD SERVICE FUND	\$ 384,186	\$ 684,600	\$ 755,606	\$ -	\$ (71,006)	\$ 313,180
TRANSPORTATION FUND	\$ (169,552)	\$ 902,660	\$ 941,218	\$ 208,110	\$ 169,552	\$ -
COMMUNITY SERVICE FUND	\$ (74,309)	\$ 397,344	\$ 510,386	\$ 187,351	\$ 74,309	\$ -
CAPITAL FUND	\$ 30,410	\$ 393,833	\$ 442,711	\$ 18,468	\$ (30,410)	\$ -
BUILDING FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT REDEMPTION FUND	\$ 198,614	\$ 481,093	\$ 492,105	\$ -	\$ (11,012)	\$ 187,602
SCHOLARSHIP FUND	\$ 391,848	\$ 33,310	\$ 35,500	\$ -	\$ (2,190)	\$ 389,658
<b>TOTAL</b>	<b>\$ 4,775,040</b>	<b>\$ 16,226,047</b>	<b>\$ 15,513,514</b>	<b>\$ 0</b>	<b>\$ 712,533</b>	<b>\$ 5,487,573</b>

**NOTE:**

Beginning fund balances are audited year-end numbers from the 2024-25 budget cycle. Transfers from the General Fund to others include \$208,110 to Transportation, \$187,351 to Community Education and \$18,468 to Capital.

With the Revised Budget figures the projected ending Unrestricted General Fund Balance is \$3,840,030 or 27.9%.

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

GENERAL FUND REVENUE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
GENERAL REVENUES					
LOCAL REVENUES	\$ 1,287,698	\$ 1,323,981	\$ 1,353,281	\$ 29,300	2.2%
STATE REVENUES	\$ 8,787,173	\$ 9,005,532	\$ 9,578,615	\$ 573,083	6.4%
FEDERAL REVENUES	\$ 431,178	\$ 334,000	\$ 454,698	\$ 120,698	36.1%
ELEMENTARY REVENUES	\$ 1,050,066	\$ 1,116,331	\$ 959,601	\$ (156,730)	-14.0%
SECONDARY REVENUES	\$ 624,939	\$ 671,786	\$ 579,611	\$ (92,175)	-13.7%
ALP REVENUES	\$ 445,683	\$ 335,637	\$ 407,401	\$ 71,764	21.4%
				\$ -	NA
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 12,626,736</b>	<b>\$ 12,787,267</b>	<b>\$ 13,333,207</b>	<b>\$ 545,940</b>	<b>4.3%</b>

NOTES:

General Fund Revenues increase \$545,940 or 4.3% from Preliminary 2025-26 Budget figures.

State Revenue increases \$573,083 in the Revised Budget. General Education Aid is calculated based on the number of students reported in current year and adjustments from prior year. State General Education Aid increases \$479,479 between budget cycles. State Special Education Aid has increased \$116,874 to reflect current calculations. These increases are offset by an overall \$237,515 decrease in Compensatory State Aid.

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

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

GENERAL FUND REVENUES	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET	
				VS 2026 REVISED BUDGET \$ CHG.	% CHG.
<b>GENERAL DISTRICT REVENUES</b>					
<i>LOCAL REVENUES - GENERAL</i>					
MAIN LEVY	\$ 678,228	\$ 806,196	\$ 806,196	\$ -	0.0%
MAIN LEVY-CAREER LEVY	\$ 21,167	\$ 21,167	\$ 21,167	\$ -	0.0%
SAFE SCHOOLS / CRIME LEVY	\$ 30,902	\$ 30,245	\$ 30,245	\$ -	0.0%
CO APPORTIONMENT	\$ 40,475	\$ 58,673	\$ 58,673	\$ -	0.0%
MISC LOCAL TAX FEES	\$ 172,373	\$ 150,000	\$ 150,000	\$ -	0.0%
MEDICAL ASSISTANCE FROM DHS - NON SPED	\$ 68,948	\$ 60,000	\$ 60,000	\$ -	0.0%
INTEREST EARNINGS	\$ 146,930	\$ 120,000	\$ 130,000	\$ 10,000	8.3%
GIFTS - MISC	\$ 20,250	\$ -	\$ 10,000	\$ 10,000	NA
GRANT - SOCIAL SERVICES	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.0%
MISC LOCAL REVENUES	\$ 22,231	\$ 10,000	\$ 15,000	\$ 5,000	50.0%
SEASON TICKETS	\$ 3,246	\$ 3,500	\$ 6,000	\$ 2,500	71.4%
FEES - SPORTS	\$ 30,955	\$ 25,000	\$ 25,000	\$ -	0.0%
<i>OTHER REVENUES - GENERAL</i>					
INSURANCE RECOVERY	\$ 10,339	\$ -	\$ -	\$ -	NA
VENDING - MACHINE 1 & 2	\$ 5,440	\$ 3,000	\$ 4,000	\$ 1,000	33.3%
VENDING - MACHINE 3	\$ 501	\$ 400	\$ 400	\$ -	0.0%
VENDING - MACHINE 4	\$ 10	\$ -	\$ 1,000	\$ 1,000	NA
VENDING - MACHINE 5	\$ 705	\$ 800	\$ 600	\$ (200)	-25.0%
<i>STATE REVENUES - GENERAL</i>					
ENDOW FUND APPORT	\$ 57,844	\$ 57,163	\$ 57,163	\$ -	0.0%
GENERAL EDUCATION AID	\$ 6,043,126	\$ 6,420,827	\$ 6,900,306	\$ 479,479	7.5%
SHARED TIME AID	\$ 143	\$ -	\$ -	\$ -	NA
ABATEMENT AID	\$ 8	\$ -	\$ -	\$ -	NA
DISPARITY REDUCTION AID	\$ 58	\$ 31	\$ 27	\$ (4)	-12.9%
HMSTD & AG MKT VALUE CREDIT	\$ 5,576	\$ 5,576	\$ 3,821	\$ (1,755)	-31.5%
SPECIAL ED REVENUES	\$ 2,004,384	\$ 1,859,944	\$ 1,976,818	\$ 116,874	6.3%
TRA/PERA SPECIAL FUNDING STATE	\$ 29,574	\$ 30,000	\$ 30,000	\$ -	0.0%
LITERACY INCENTIVE AID	\$ 40,513	\$ 40,513	\$ 40,513	\$ -	0.0%
AMERICAN INDIAN EDUCATION AID	\$ 41,500	\$ -	\$ 40,000	\$ 40,000	NA
LEARNING AND DEVELOPMENT	\$ 182,571	\$ 184,321	\$ 180,471	\$ (3,850)	-2.1%
ENGLISH LEARNER AID	\$ 450	\$ -	\$ -	\$ -	NA
SCHOOL LIBRARY AID	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
SCHOOL SUPPORT PERSONNEL - DISTRICT	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
SCHOOL SUPPORT PERSONNEL - COOP	\$ -	\$ 40,000	\$ 40,000	\$ -	0.0%
READ ACT LITERACY TRAINING AID	\$ 35,107	\$ 35,107	\$ -	\$ (35,107)	-100.0%
TEACHER COMP READ ACT TRAINING AID	\$ 31,697	\$ 31,697	\$ -	\$ (31,697)	-100.0%
GIFTED AND TALENTED	\$ 12,260	\$ 12,066	\$ 11,027	\$ (1,039)	-8.6%
STAFF DEVELOPMENT - DISTRICT WIDE	\$ 137,333	\$ 138,877	\$ 128,984	\$ (9,893)	-7.1%
SUMMER UNEMPLOYMENT AID	\$ 66,405	\$ 49,410	\$ 69,485	\$ 20,075	40.6%
OTHER AID FROM MDCFL	\$ 18,624	\$ 20,000	\$ 20,000	\$ -	0.0%
<i>FEDERAL REVENUES - GENERAL</i>					
TITLE I	\$ 341,847	\$ 330,000	\$ 280,662	\$ (49,338)	-15.0%
TITLE I - PRIOR YEAR	\$ 15,019	\$ -	\$ 38,660	\$ 38,660	NA
TITLE II, PART A	\$ -	\$ -	\$ 61,376	\$ 61,376	NA
<i>FEDERAL REVENUES - SPECIAL EDUCATION</i>					
SPED FEDERAL FUNDING DIST	\$ 74,311	\$ -	\$ 74,000	\$ 74,000	NA
SPED FEDERAL FUNDING ELEM	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100.0%
SPED FEDERAL FUNDING HS	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100.0%
<b>TOTAL GENERAL DISTRICT REVENUES</b>	<b>\$ 10,506,049</b>	<b>\$ 10,663,513</b>	<b>\$ 11,386,594</b>	<b>\$ 723,081</b>	<b>6.8%</b>

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

GENERAL FUND REVENUES	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>ELEMENTARY REVENUES</b>					
<i>STATE REVENUES - ELEMENTARY</i>					
GENERAL EDUCATION AID - COMPENSATORY	\$ 1,035,036	\$ 1,091,732	\$ 934,928	\$ (156,804)	-14.4%
LEP AID - ELEMENTARY	\$ 15,030	\$ 24,599	\$ 24,673	\$ 74	0.3%
<b>TOTAL ELEMENTARY REVENUES</b>	<b>\$ 1,050,066</b>	<b>\$ 1,116,331</b>	<b>\$ 959,601</b>	<b>\$ (156,730)</b>	<b>-14.0%</b>
<b>SECONDARY REVENUES</b>					
<i>LOCAL REVENUES - SECONDARY</i>					
GRANT - MSHSL	\$ 6,016	\$ -	\$ -	\$ -	NA
GATE - FOOTBALL	\$ 4,887	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
GATE - BOYS BASKETBALL	\$ 5,933	\$ 5,800	\$ 5,800	\$ -	0.0%
GATE - WRESTLING	\$ 16,592	\$ 16,000	\$ 3,300	\$ (12,700)	-79.4%
GATE - GIRLS BASKETBALL	\$ 5,366	\$ 4,000	\$ 3,000	\$ (1,000)	-25.0%
GATE - VOLLEYBALL	\$ 4,251	\$ 3,000	\$ 3,000	\$ -	0.0%
MISC AD REVENUES	\$ 9,696	\$ -	\$ -	\$ -	NA
FEES - CO-OP WRESTLING	\$ 17,467	\$ 15,000	\$ 15,000	\$ -	0.0%
FEES - CROSS COUNTRY	\$ 1,200	\$ 1,000	\$ 1,000	\$ -	0.0%
<i>STATE REVENUES - SECONDARY</i>					
GENERAL EDUCATION AID - COMPENSATORY	\$ 543,512	\$ 621,986	\$ 544,511	\$ (77,475)	-12.5%
LEP AID - SECONDARY	\$ 10,019	\$ -	\$ -	\$ -	NA
<b>TOTAL SECONDARY REVENUES</b>	<b>\$ 624,939</b>	<b>\$ 671,786</b>	<b>\$ 579,611</b>	<b>\$ (92,175)</b>	<b>-13.7%</b>
<b>ALTERNATIVE LEARNING PROGRAM REVENUES</b>					
<i>STATE REVENUES - ALP</i>					
GENERAL EDUCATION AID	\$ 320,451	\$ 225,000	\$ 300,000	\$ 75,000	33.3%
GENERAL EDUCATION AID - COMPENSATORY	\$ 125,232	\$ 110,637	\$ 107,401	\$ (3,236)	-2.9%
<b>TOTAL ALP REVENUES</b>	<b>\$ 445,683</b>	<b>\$ 335,637</b>	<b>\$ 407,401</b>	<b>\$ 71,764</b>	<b>21.4%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 12,626,736</b>	<b>\$ 12,787,267</b>	<b>\$ 13,333,207</b>	<b>\$ 545,940</b>	<b>4.3%</b>

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

GENERAL FUND EXPENSE SUMMARY	ACTUAL	PRELIMINARY	REVISED	2026 PRELIM BUDGET	
	2024-25	BUDGET 2025-26	BUDGET 2025-26	VS 2026 REVISED BUDGET \$ CHG.	% CHG.
DISTRICTWIDE EXPENSE	\$ 2,746,426	\$ 2,533,002	\$ 2,745,234	\$ 212,232	8.4%
PINE RIVER-BACKUS ELEMENTARY EXPENSE	\$ 4,502,765	\$ 4,547,680	\$ 4,873,163	\$ 325,483	7.2%
PINE RIVER-BACKUS SECONDARY EXPENSE	\$ 4,014,107	\$ 3,992,705	\$ 4,271,395	\$ 278,690	7.0%
AREA LEARNING CENTER EXPENSE	\$ 392,452	\$ 426,659	\$ 446,196	\$ 19,537	4.6%
<b>GENERAL FUND TOTAL</b>	<b>\$ 11,655,752</b>	<b>\$ 11,500,046</b>	<b>\$ 12,335,988</b>	<b>\$ 835,942</b>	<b>7.3%</b>

NOTES:

General Fund expenses increase \$835,942 or 7.3% overall. Detailed changes are discussed on the following pages.

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

DISTRICT LEVEL	PRELIMINARY		REVISED	2026 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2026 REVISED BUDGET	
	2024-25	2025-26	2025-26	\$ CHG.	% CHG.
SCHOOL BOARD	\$ 45,516	\$ 50,316	\$ 52,480	\$ 2,164	4.3%
SUPERINTENDENT	\$ 197,461	\$ 206,783	\$ 223,632	\$ 16,849	8.1%
PRB NEWSLETTER	\$ 8,580	\$ 10,000	\$ 10,000	\$ -	0.0%
BUSINESS SERVICES	\$ 253,728	\$ 293,641	\$ 283,551	\$ (10,090)	-3.4%
DATA PROCESSING	\$ 23,216	\$ 23,000	\$ 23,000	\$ -	0.0%
LEGAL SERVICES	\$ 9,405	\$ 15,000	\$ 15,000	\$ -	0.0%
SCHOOL ELECTIONS	\$ 45,233	\$ 5,000	\$ 5,000	\$ -	0.0%
GENERAL INSTRUCTIONAL SUPPORT	\$ 13,344	\$ 7,600	\$ 8,000	\$ 400	5.3%
CURRICULUM COORDINATOR	\$ 35,257	\$ 38,163	\$ 65,556	\$ 27,393	71.8%
STAFF DEVELOPMENT - DISTRICT SETASIDE	\$ 182,652	\$ 132,993	\$ 140,269	\$ 7,276	5.5%
SCHOOL SUPPORT PERSONNEL (COOP)	\$ 37,056	\$ -	\$ 40,000	\$ 40,000	NA
SPECIAL EDUCATION - DISTRICTWIDE	\$ 292,946	\$ 164,500	\$ 211,500	\$ 47,000	28.6%
READ ACT STAFF DEVELOPMENT	\$ 1,161	\$ -	\$ -	\$ -	NA
TECHNOLOGY	\$ 161,398	\$ 162,448	\$ 167,637	\$ 5,189	3.2%
DISTRICTWIDE COPY CENTER	\$ 21,238	\$ 20,700	\$ 10,000	\$ (10,700)	-51.7%
OPERATIONS & MAINTENANCE	\$ 1,138,914	\$ 1,110,879	\$ 1,146,619	\$ 35,740	3.2%
SAFE SCHOOLS LEVY	\$ 47,228	\$ 46,486	\$ 57,167	\$ 10,681	23.0%
PROPERTY/OTHER INSURANCE	\$ 98,928	\$ 105,493	\$ 105,823	\$ 330	0.3%
OTHER NON-RECURRING ITEMS	\$ 114,421	\$ 110,000	\$ 115,000	\$ 5,000	4.5%
TUITION EXPENSES	\$ 18,743	\$ 30,000	\$ 65,000	\$ 35,000	116.7%
<b>DISTRICTWIDE TOTALS</b>	<b>2,746,426</b>	<b>2,533,002</b>	<b>2,745,234</b>	<b>\$ 212,232</b>	<b>8.4%</b>

NOTES:

District Level expenses increase \$212,232 or 8.4% overall due to the following changes:

- Contract settlements and added custodial staff \$82,414
- School Support Personnel Cooperative Costs \$40,000
- Special Education Cooperative Costs \$47,000
- Police Liaison contract with the City of Pine River \$10,681
- Tuition costs for students receiving education services through Care & Treatment or Hospital facilities \$35,000
- Copy Center costs reduced \$10,700 with the bulk of district copies handled through the Elem/HS copy rooms

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  
REVISED 2025-26 BUDGET

DISTRICT LEVEL	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>SCHOOL BOARD</b>					
EXECUTIVE SALARY	\$ 26,200	\$ 28,700	\$ 28,700	\$ -	0.0%
FICA/MEDICARE	\$ 1,422	\$ 2,195	\$ 2,195	\$ -	0.0%
PERA	\$ 495	\$ 498	\$ 498	\$ -	0.0%
MN PAID LEAVE	\$ -	\$ -	\$ 57	\$ 57	NA
GROUP LIFE INSURANCE	\$ 208	\$ 183	\$ 183	\$ -	0.0%
FEES FOR SERVICES	\$ 2,829	\$ 4,000	\$ 6,000	\$ 2,000	50.0%
TRAVEL	\$ 3,072	\$ 3,075	\$ 3,075	\$ -	0.0%
GENERAL SUPPLIES	\$ 125	\$ 500	\$ 500	\$ -	0.0%
DUES	\$ 11,165	\$ 11,165	\$ 11,272	\$ 107	1.0%
TOTAL	\$ 45,516	\$ 50,316	\$ 52,480	\$ 2,164	4.3%
<b>SUPERINTENDENT</b>					
EXECUTIVE SALARY	\$ 146,765	\$ 153,877	\$ 153,877	\$ -	0.0%
VACATION BUY-OUT	\$ -	\$ -	\$ 14,795	\$ 14,795	NA
FICA/MEDICARE	\$ 10,444	\$ 11,664	\$ 12,903	\$ 1,239	10.6%
TRA	\$ 12,823	\$ 14,618	\$ 15,095	\$ 477	3.3%
MN PAID LEAVE	\$ -	\$ -	\$ 465	\$ 465	NA
GROUP HEALTH	\$ 18,940	\$ 19,000	\$ 19,000	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 74	\$ 64	\$ 64	\$ -	0.0%
TSA MATCH	\$ 3,250	\$ 3,250	\$ 3,250	\$ -	0.0%
WORK COMP INS	\$ 2,181	\$ 2,508	\$ 2,381	\$ (127)	-5.1%
INTERDEPARTMENT CHARGEBACK	\$ (4,888)	\$ (5,100)	\$ (5,100)	\$ -	0.0%
BUSINESS TRAVEL	\$ 3,148	\$ 4,000	\$ 4,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,458	\$ 500	\$ 500	\$ -	0.0%
DUES & MEMBERSHIP	\$ 1,345	\$ 2,402	\$ 2,402	\$ -	0.0%
TRA/PERA SPECIAL FUNDING STATE	\$ 1,919	\$ -	\$ -	\$ -	NA
TOTAL	\$ 197,461	\$ 206,783	\$ 223,632	\$ 16,849	8.1%
<b>PR-B NEWSLETTER</b>					
FEES FOR SERVICES	\$ 8,580	\$ 10,000	\$ 10,000	\$ -	0.0%
TOTAL	\$ 8,580	\$ 10,000	\$ 10,000	\$ -	0.0%
<b>BUSINESS SERVICES</b>					
EXECUTIVE SALARY	\$ 80,649	\$ 84,948	\$ 90,894	\$ 5,946	7.0%
NON INSTRUCTIONAL SUPPORT	\$ 86,660	\$ 86,575	\$ 89,052	\$ 2,477	2.9%
FICA/MEDICARE	\$ 12,493	\$ 12,694	\$ 13,019	\$ 325	2.6%
PERA	\$ 12,830	\$ 12,864	\$ 13,496	\$ 632	4.9%
MN PAID LEAVE	\$ -	\$ -	\$ 443	\$ 443	NA
GROUP HEALTH	\$ 20,205	\$ 20,753	\$ 19,006	\$ (1,747)	-8.4%
GROUP LIFE INSURANCE	\$ 77	\$ 67	\$ 67	\$ -	0.0%
TSA MATCH	\$ 5,200	\$ 5,200	\$ 5,200	\$ -	0.0%
WORK COMP INS	\$ 2,553	\$ 2,936	\$ 2,654	\$ (282)	-9.6%
PAID FAMILY MEDICAL LEAVE PREMIUM	\$ -	\$ 17,884	\$ -	\$ (17,884)	-100.0%
FEES FOR SERVICES	\$ 35,221	\$ 50,000	\$ 50,000	\$ -	0.0%
POSTAGE	\$ 432	\$ 500	\$ 500	\$ -	0.0%
TRAVEL	\$ 429	\$ 1,500	\$ 1,500	\$ -	0.0%
INTERDEPARTMENTAL CHARGEBACK	\$ (5,546)	\$ (4,500)	\$ (4,500)	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,078	\$ 2,000	\$ 2,000	\$ -	0.0%
DUES	\$ 449	\$ 220	\$ 220	\$ -	0.0%
TOTAL	\$ 253,728	\$ 293,641	\$ 283,551	\$ (10,090)	-3.4%

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

DISTRICT LEVEL	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>DATA PROCESSING</b>					
FEES FOR SERVICES	\$ 3,644	\$ 3,000	\$ 3,000	\$ -	0.0%
DATA PROCESSING SERVICES	\$ 18,894	\$ 20,000	\$ 20,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 678	\$ -	\$ -	\$ -	NA
TOTAL	\$ 23,216	\$ 23,000	\$ 23,000	\$ -	0.0%
<b>LEGAL SERVICES</b>					
FEES FOR SERVICES	\$ 9,405	\$ 15,000	\$ 15,000	\$ -	0.0%
TOTAL	\$ 9,405	\$ 15,000	\$ 15,000	\$ -	0.0%
<b>SCHOOL ELECTIONS</b>					
FEES FOR SERVICES	\$ 45,127	\$ 5,000	\$ 5,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 106	\$ -	\$ -	\$ -	NA
TOTAL	\$ 45,233	\$ 5,000	\$ 5,000	\$ -	0.0%
<b>AMERICAN INDIAN EDUCATION</b>					
AMER IND ED FEES FOR SERVICES	\$ 7,500	\$ 7,500	\$ 3,000	\$ (4,500)	-60.0%
AMER IND ED SUPPLIES	\$ 5,844	\$ 100	\$ 5,000	\$ 4,900	4900.0%
TOTAL	\$ 13,344	\$ 7,600	\$ 8,000	\$ 400	5.3%
<b>CURRICULUM COORDINATOR</b>					
Literacy Incentive - COORD SALARY	\$ 28,382	\$ 30,274	\$ 51,853	\$ 21,579	71.3%
Literacy Incentive - FICA/MEDICARE	\$ 1,788	\$ 2,263	\$ 3,829	\$ 1,566	69.2%
Literacy Incentive - TRA	\$ 2,508	\$ 2,876	\$ 5,087	\$ 2,211	76.9%
Literacy Incentive - MN PAID LEAVE	\$ -	\$ -	\$ 170	\$ 170	NA
Literacy Incentive - GROUP HEALTH	\$ 2,480	\$ 2,646	\$ 4,316	\$ 1,670	63.1%
Literacy Incentive - GROUP LIFE INS	\$ 9	\$ 8	\$ 14	\$ 6	75.0%
Literacy Incentive - TSA MATCH	\$ 90	\$ 96	\$ 287	\$ 191	199.0%
TOTAL	\$ 35,257	\$ 38,163	\$ 65,556	\$ 27,393	71.8%
<b>STAFF DEVELOPMENT - DISTRICTWIDE USES</b>					
SALARY	\$ 89,940	\$ 71,845	\$ 76,317	\$ 4,472	6.2%
EXT TIME	\$ 14,896	\$ -	\$ 1,994	\$ 1,994	NA
FICA/MEDICARE	\$ 7,754	\$ 5,434	\$ 5,878	\$ 444	8.2%
TRA	\$ 9,324	\$ 6,825	\$ 7,662	\$ 837	12.3%
MN PAID LEAVE	\$ -	\$ -	\$ 227	\$ 227	NA
HEALTH INSURANCE	\$ 8,601	\$ 7,361	\$ 6,621	\$ (740)	-10.1%
GROUP LIFE INSURANCE	\$ 38	\$ 28	\$ 28	\$ -	0.0%
TSA MATCH	\$ 670	\$ 500	\$ 542	\$ 42	8.4%
FEES FOR SERVICES	\$ 37,422	\$ 30,000	\$ 30,000	\$ -	0.0%
INTERDEPARTMENT SERVICES - TRANSPORT	\$ 171	\$ -	\$ -	\$ -	NA
BUSINESS TRAVEL	\$ 10,723	\$ 10,000	\$ 10,000	\$ -	0.0%
TUITION	\$ 1,800	\$ -	\$ -	\$ -	NA
SUPPLIES	\$ 1,312	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 182,652	\$ 132,993	\$ 140,269	\$ 7,276	5.5%
<b>SCHOOL SUPPORT PERSONNEL COOPERATIVE</b>					
AGG - SP ED SALARY PURCH OTHER DIST	\$ 24,394	\$ -	\$ 25,000	\$ 25,000	NA
AGG - SP ED BENEFITS PURCH OTHER DIST	\$ 12,662	\$ -	\$ 15,000	\$ 15,000	NA
TOTAL	\$ 37,056	\$ -	\$ 40,000	\$ 40,000	NA

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

DISTRICT LEVEL	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>SPECIAL EDUCATION DISTRICTWIDE</b>					
COST SHARE NO REIMB PMT TO MN DIST	\$ 4,353	\$ 5,500	\$ 5,500	\$ -	0.0%
DHH - SP ED SALARY PURCH OTHER DIST	\$ 4,823	\$ -	\$ -	\$ -	NA
DHH - BENEFITS PURCH OTHER DIST	\$ 2,820	\$ -	\$ -	\$ -	NA
ECSE - SP ED SALARY PURCH OTHER DIST	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100.0%
AGG -PMT TO MN DISTRICT	\$ 47,168	\$ 40,000	\$ 50,000	\$ 10,000	25.0%
AGG - SP ED SALARY PURCH OTHER DIST	\$ 105,228	\$ 100,000	\$ 150,000	\$ 50,000	50.0%
AGG - SP ED BENEFITS PURCH OTHER DIST	\$ 48,757	\$ -	\$ -	\$ -	NA
AGG - PURCHASED SERVICES	\$ 5,927	\$ 4,000	\$ 6,000	\$ 2,000	50.0%
FEDERAL SPED TUITION PMTS <\$25,000	\$ 25,000	\$ -	\$ -	\$ -	NA
FEDERAL SPED TUITION PMTS >\$25,000	\$ 48,870	\$ -	\$ -	\$ -	NA
TOTAL	\$ 292,946	\$ 164,500	\$ 211,500	\$ 47,000	28.6%
<b>READ ACT STAFF DEVELOPMENT</b>					
LITERACY FEES FOR SERVICES	\$ 1,161	\$ -	\$ -	\$ -	NA
TOTAL	\$ 1,161	\$ -	\$ -	\$ -	NA
<b>TECHNOLOGY</b>					
EXECUTIVE SALARIES	\$ 87,950	\$ 88,109	\$ 92,514	\$ 4,405	5.0%
NON INSTRUCTIONAL SUPPORT	\$ 3,823	\$ 3,200	\$ 3,200	\$ -	0.0%
FICA/MEDICARE	\$ 7,018	\$ 7,045	\$ 7,285	\$ 240	3.4%
PERA	\$ 6,898	\$ 6,800	\$ 7,138	\$ 338	5.0%
MN PAID LEAVE	\$ -	\$ -	\$ 206	\$ 206	NA
GROUP HEALTH	\$ 8,044	\$ 8,268	\$ 8,268	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 30	\$ 26	\$ 26	\$ -	0.0%
TECH REPAIRS/SERVICES	\$ 1,423	\$ 3,000	\$ 3,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 150	\$ -	\$ -	\$ -	NA
SOFTWARE/LICENSES NON-INST	\$ 9,087	\$ 10,000	\$ 10,000	\$ -	0.0%
SOFTWARE/LICENSES INSTRUCTIONAL	\$ 23,969	\$ 16,000	\$ 16,000	\$ -	0.0%
NON-INST TECH SUPPLIES	\$ 13,610	\$ 7,000	\$ 7,000	\$ -	0.0%
INSTRUCTIONAL TECH SUPPLIES	\$ (12,137)	\$ -	\$ -	\$ -	NA
NON-INST TECH DEVICES	\$ 988	\$ 3,000	\$ 3,000	\$ -	0.0%
INSTRUCTIONAL TECH DEVICES	\$ 10,545	\$ 10,000	\$ 10,000	\$ -	0.0%
TOTAL	\$ 161,398	\$ 162,448	\$ 167,637	\$ 5,189	3.2%
<b>DISTRICTWIDE COPY CENTER</b>					
REPAIRS & MAINT	\$ 523	\$ 700	\$ 2,000	\$ 1,300	185.7%
GENERAL SUPPLIES	\$ 20,715	\$ 20,000	\$ 8,000	\$ (12,000)	-60.0%
TOTAL	\$ 21,238	\$ 20,700	\$ 10,000	\$ (10,700)	-51.7%
<b>OPERATIONS &amp; MAINTENANCE</b>					
EXECUTIVE SALARIES	\$ 77,279	\$ 77,000	\$ 80,850	\$ 3,850	5.0%
NON INSTRUCTIONAL SUPPORT	\$ 360,248	\$ 343,490	\$ 384,619	\$ 41,129	12.0%
SALARY ADJUSTMENTS	\$ 14,665	\$ 14,665	\$ 8,139	\$ (6,526)	-44.5%
FICA/MEDICARE	\$ 33,951	\$ 32,256	\$ 36,096	\$ 3,840	11.9%
PERA	\$ 32,050	\$ 31,537	\$ 34,703	\$ 3,166	10.0%
TRA	\$ 157	\$ -	\$ 29	\$ 29	NA
MN PAID LEAVE	\$ -	\$ -	\$ 1,114	\$ 1,114	NA
GROUP HEALTH	\$ 62,343	\$ 66,144	\$ 55,665	\$ (10,479)	-15.8%
GROUP LIFE INSURANCE	\$ 230	\$ 208	\$ 205	\$ (3)	-1.4%
TSA MATCH	\$ 1,000	\$ 1,000	\$ 2,250	\$ 1,250	125.0%
WORK COMP INS	\$ 6,647	\$ 7,644	\$ 6,734	\$ (910)	-11.9%

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

DISTRICT LEVEL	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
OPERATIONS & MAINTENANCE (Continued)					
CELL PHONE REIMBURSE	\$ 12,838	\$ 12,240	\$ 11,520	\$ (720)	-5.9%
FEEES FOR SERVICES	\$ 48,321	\$ 40,000	\$ 40,000	\$ -	0.0%
TELEPHONE	\$ 52,365	\$ 56,925	\$ 56,925	\$ -	0.0%
UTILITY SERVICE	\$ 297,028	\$ 300,000	\$ 300,000	\$ -	0.0%
REPAIRS & MAINT	\$ 42,696	\$ 45,000	\$ 45,000	\$ -	0.0%
INTER TRANSPORT	\$ 197	\$ 70	\$ 70	\$ -	0.0%
TRAVEL	\$ 210	\$ 500	\$ 500	\$ -	0.0%
CHARGEBACK MAINTENANCE	\$ (32,705)	\$ (33,000)	\$ (33,000)	\$ -	0.0%
GENERAL SUPPLIES	\$ 129,146	\$ 105,000	\$ 105,000	\$ -	0.0%
PROPANE	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
DUES AND MEMBERSHIP	\$ 250	\$ 200	\$ 200	\$ -	0.0%
TOTAL	\$ 1,138,914	\$ 1,110,879	\$ 1,146,619	\$ 35,740	3.2%
SAFE SCHOOLS LEVY					
FEEES FOR SERVICES - POLICE LIAISON	\$ 45,188	\$ 43,986	\$ 54,667	\$ 10,681	24.3%
FEEES FOR SERVICES - K9 SERVICES	\$ 2,040	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 47,228	\$ 46,486	\$ 57,167	\$ 10,681	23.0%
PROPERTY/OTHER INS.					
INSURANCE	\$ 98,928	\$ 105,493	\$ 105,823	\$ 330	0.3%
TOTAL	\$ 98,928	\$ 105,493	\$ 105,823	\$ 330	0.3%
OTHER NON RECUR ITEMS					
FUND TRANSFERS	\$ 114,421	\$ 110,000	\$ 115,000	\$ 5,000	4.5%
TOTAL	\$ 114,421	\$ 110,000	\$ 115,000	\$ 5,000	4.5%
TUITION EXPENSES					
ELEMENTARY	\$ -	\$ 15,000	\$ 5,000	\$ (10,000)	-66.7%
HIGH SCHOOL	\$ 18,743	\$ 15,000	\$ 60,000	\$ 45,000	300.0%
TOTAL	\$ 18,743	\$ 30,000	\$ 65,000	\$ 35,000	116.7%
<b>TOTAL DISTRICT LEVEL</b>	<b>\$ 2,746,426</b>	<b>\$ 2,533,002</b>	<b>\$ 2,745,234</b>	<b>\$ 212,232</b>	<b>8.4%</b>

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

ELEMENTARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>SCHOOL ADMINISTRATION</b>					
SCHOOL ADMINISTRATION	\$ 133,625	\$ 151,269	\$ 151,389	\$ 120	0.1%
TOTAL SCHOOL ADMINISTRATION	\$ 133,625	\$ 151,269	\$ 151,389	\$ 120	0.1%
<b>KINDERGARTEN</b>					
KINDERGARTEN	\$ 101,908	\$ 103,355	\$ 106,976	\$ 3,621	3.5%
KINDERGARTEN - COMPENSATORY	\$ 164,290	\$ 165,775	\$ 171,528	\$ 5,753	3.5%
TOTAL KINDERGARTEN	\$ 266,198	\$ 269,130	\$ 278,504	\$ 9,374	3.5%
<b>ELEMENTARY EDUCATION</b>					
ELEMENTARY EDUCATION	\$ 908,271	\$ 772,765	\$ 964,924	\$ 192,159	24.9%
ELEM EDUCATION - COMPENSATORY	\$ 796,210	\$ 812,698	\$ 951,757	\$ 139,059	17.1%
ELEM EDUCATION - LEARN DEV	\$ 171,552	\$ 176,606	\$ 182,571	\$ 5,965	3.4%
TOTAL ELEMENTARY EDUCATION	\$ 1,876,033	\$ 1,762,069	\$ 2,099,252	\$ 337,183	19.1%
STUDENT ACTIVITY TRIPS	\$ 671	\$ 1,009	\$ 1,010	\$ 1	0.1%
INSTRUCTIONAL SUPPLIES	\$ 8,501	\$ 8,000	\$ 8,000	\$ -	0.0%
<b>TITLE</b>					
TITLE I	\$ 354,518	\$ 465,912	\$ 358,000	\$ (107,912)	-23.2%
TITLE II - PART A	\$ -	\$ -	\$ 60,083	\$ 60,083	NA
ESL/ELL/LEP	\$ 12,056	\$ 12,119	\$ 9,365	\$ (2,754)	-22.7%
TOTAL TITLE	\$ 366,573	\$ 478,031	\$ 427,448	\$ (50,583)	-10.6%
ART	\$ 17,580	\$ 19,028	\$ 19,609	\$ 581	3.1%
GIFTED AND TALENTED	\$ 13,695	\$ 14,924	\$ 13,170	\$ (1,754)	-11.8%
PHYSICAL EDUCATION	\$ 116,618	\$ 113,917	\$ 108,255	\$ (5,662)	-5.0%
<b>MUSIC</b>					
MUSIC - VOCAL	\$ 97,345	\$ 101,636	\$ 110,310	\$ 8,674	8.5%
MUSIC - INSTRUMENTAL	\$ 17,208	\$ 17,812	\$ 18,735	\$ 923	5.2%
TOTAL MUSIC	\$ 114,554	\$ 119,448	\$ 129,045	\$ 9,597	8.0%
EXTRA CURRICULAR - MUSIC	\$ 1,088	\$ 1,118	\$ 1,174	\$ 56	5.0%
<b>SPECIAL EDUCATION</b>					
SPECIAL ED - NON-REIMBURSABLE	\$ 2,500	\$ 2,600	\$ 2,500	\$ (100)	-3.8%
SPECIAL ED - FEDERAL REIMBURSE	\$ 441	\$ -	\$ -	\$ -	NA
SPEECH/LANGUAGE IMPAIRED	\$ 49,013	\$ 44,900	\$ 65,075	\$ 20,175	44.9%
DEV. COGNITIVE DISAB. (MILD-MOD)	\$ 28,721	\$ 28,633	\$ 27,533	\$ (1,100)	-3.8%
DEV. COGNITIVE DISAB. (SEV-PROFOUND)	\$ 62,296	\$ 59,410	\$ 69,719	\$ 10,309	17.4%
SPECIFIC LEARNING DISABILITY	\$ 370,126	\$ 296,133	\$ 306,407	\$ 10,274	3.5%
THIRD PARTY BILLING - EBD	\$ -	\$ 102,650	\$ 64,290	\$ (38,360)	-37.4%
EMOTIONAL/BEHAVIORAL DISORDER	\$ 109,436	\$ 49,290	\$ 67,821	\$ 18,531	37.6%
OTHER HEALTH DISABILITIES	\$ 15,811	\$ 17,955	\$ 13,045	\$ (4,910)	-27.3%
AUTISTIC SPECTRUM DISORDERS	\$ 247,945	\$ 255,658	\$ 269,778	\$ 14,120	5.5%
DEVELOPMENTALLY DELAYED (ECSE)	\$ 394,876	\$ 395,491	\$ 375,727	\$ (19,764)	-5.0%
SEVERELY MULTIPLY IMPAIRED	\$ 33,445	\$ 34,403	\$ 46,097	\$ 11,694	34.0%
AGGREGATE	\$ 8,800	\$ -	\$ 9,552	\$ 9,552	NA
ADAPTIVE P.E.	\$ 13,030	\$ 13,115	\$ 10,298	\$ (2,817)	-21.5%
YOUTH/FAMILY SERVICES	\$ 78,789	\$ 82,870	\$ 87,023	\$ 4,153	5.0%
TOTAL SPECIAL EDUCATION	\$ 1,415,230	\$ 1,383,108	\$ 1,414,865	\$ 31,757	2.3%

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

ELEMENTARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
CURRICULUM IMPROVEMENT	\$ 26,395	\$ 75,000	\$ 75,000	\$ -	0.0%
EDUCATIONAL MEDIA CENTER	\$ 21,767	\$ 21,996	\$ 23,321	\$ 1,325	6.0%
NURSE - GENERAL	\$ 40,045	\$ 47,509	\$ 37,835	\$ (9,674)	-20.4%
PSYCHOLOGICAL SERVICES	\$ 19,998	\$ 16,300	\$ 16,300	\$ -	0.0%
VENDING	\$ 483	\$ 1,000	\$ 1,000	\$ -	0.0%
TECHNOLOGY SUPPORT	\$ 63,714	\$ 64,824	\$ 67,986	\$ 3,162	4.9%
<b>TOTAL PINE RIVER-BACKUS ELEMENTARY</b>	<b>\$ 4,502,765</b>	<b>\$ 4,547,680</b>	<b>\$ 4,873,163</b>	<b>\$ 325,483</b>	<b>7.2%</b>

NOTES:

Revised 2025-26 Elementary expenses are projected to increase a total of \$325,483 or 7.2% overall due to the following changes:

- Contract Settlements increase \$267,643
- Workers Comp assumed to increase 15% in the Prelim Budget. Revised budget holds flat for decrease of \$8,187.
- One Elementary teaching position replaced at higher cost, one Elementary teaching position added
- Summer Unemployment costs assumed to increase \$60,000
- Online telehealth Speech Services added for \$16,075

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

ELEMENTARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>SCHOOL ADMINISTRATION</b>					
EXECUTIVE SALARIES	\$ 106,972	\$ 112,321	\$ 112,321	\$ -	0.0%
FICA/MEDICARE	\$ 8,211	\$ 8,648	\$ 8,465	\$ (183)	-2.1%
TRA	\$ 9,455	\$ 10,671	\$ 11,019	\$ 348	3.3%
MN PAID LEAVE	\$ -	\$ -	\$ 288	\$ 288	NA
GROUP HEALTH	\$ -	\$ 9,264	\$ 8,931	\$ (333)	-3.6%
EMPLOYER SPONSORED HEALTH REIMB	\$ 3,300	\$ 3,300	\$ 3,300	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 62	\$ 65	\$ 65	\$ -	0.0%
TSA MATCH	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 702	\$ -	\$ -	\$ -	NA
BUSINESS TRAVEL	\$ 891	\$ 2,500	\$ 2,500	\$ -	0.0%
GENERAL SUPPLIES	\$ 71	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 962	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 133,625	\$ 151,269	\$ 151,389	\$ 120	0.1%
<b>KINDERGARTEN</b>					
LICENSED CLASSROOM TEACHER	\$ 79,827	\$ 80,134	\$ 83,263	\$ 3,129	3.9%
FICA/MEDICARE	\$ 5,871	\$ 5,998	\$ 6,168	\$ 170	2.8%
TRA	\$ 7,125	\$ 7,613	\$ 8,168	\$ 555	7.3%
MN PAID LEAVE	\$ -	\$ -	\$ 244	\$ 244	NA
GROUP HEALTH	\$ 8,355	\$ 8,968	\$ 8,396	\$ (572)	-6.4%
GROUP LIFE INSURANCE	\$ 32	\$ 29	\$ 29	\$ -	0.0%
TSA MATCH	\$ 699	\$ 613	\$ 708	\$ 95	15.5%
TOTAL	\$ 101,908	\$ 103,355	\$ 106,976	\$ 3,621	3.5%
<b>KINDERGARTEN - COMPENSATORY</b>					
LICENSED CLASSROOM TEACHER	\$ 127,366	\$ 127,366	\$ 132,338	\$ 4,972	3.9%
FICA/MEDICARE	\$ 9,366	\$ 9,534	\$ 9,803	\$ 269	2.8%
TRA	\$ 11,370	\$ 12,100	\$ 12,982	\$ 882	7.3%
MN PAID LEAVE	\$ -	\$ -	\$ 388	\$ 388	NA
GROUP HEALTH	\$ 13,458	\$ 14,253	\$ 13,345	\$ (908)	-6.4%
GROUP LIFE INSURANCE	\$ 51	\$ 47	\$ 47	\$ -	0.0%
TSA MATCH	\$ 1,125	\$ 975	\$ 1,125	\$ 150	15.4%
CLASSROOM SUPPLIES	\$ 1,554	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 164,290	\$ 165,775	\$ 171,528	\$ 5,753	3.5%
<b>ELEMENTARY EDUCATION</b>					
LICENSED CLASSROOM TEACHER	\$ 421,030	\$ 348,457	\$ 423,205	\$ 74,748	21.5%
NON-LICENSED CLASSROOM PERSONNEL	\$ 3,484	\$ -	\$ 492	\$ 492	NA
SUBSTITUTE TEACHER SALARIES	\$ 2,065	\$ 2,500	\$ 27,417	\$ 24,917	996.7%
CERTIFIED PARAPROFESSIONALS	\$ 9,866	\$ 6,827	\$ 8,141	\$ 1,314	19.2%
NON INSTRUCTIONAL SUPPORT	\$ 52,588	\$ 48,936	\$ 61,033	\$ 12,097	24.7%
OTHER SALARIES	\$ 33,418	\$ 12,096	\$ 16,292	\$ 4,196	34.7%
PAY PTO	\$ 2,250	\$ 975	\$ 975	\$ -	0.0%
FICA/MEDICARE	\$ 38,822	\$ 30,604	\$ 40,374	\$ 9,770	31.9%
PERA	\$ 5,032	\$ 4,182	\$ 5,514	\$ 1,332	31.9%
TRA	\$ 39,176	\$ 33,103	\$ 45,181	\$ 12,078	36.5%
MN PAID LEAVE	\$ -	\$ -	\$ 1,544	\$ 1,544	NA
GROUP HEALTH	\$ 52,882	\$ 49,268	\$ 51,781	\$ 2,513	5.1%
GROUP LIFE INSURANCE	\$ 223	\$ 181	\$ 205	\$ 24	13.3%
TSA MATCH	\$ 4,030	\$ 3,367	\$ 3,688	\$ 321	9.5%
WORKERS COMPENSATION	\$ 52,109	\$ 59,925	\$ 51,738	\$ (8,187)	-13.7%
UNEMPLOYMENT COMPENSATION	\$ 14,116	\$ 15,000	\$ 5,000	\$ (10,000)	-66.7%
SUMMER UNEMPLOYMENT COMPENSATION	\$ 49,295	\$ 50,000	\$ 110,000	\$ 60,000	120.0%
FEES FOR SERVICES	\$ 69,893	\$ 55,000	\$ 60,000	\$ 5,000	9.1%
POSTAGE	\$ 6,971	\$ 8,500	\$ 8,500	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 11,766	\$ 12,800	\$ 12,800	\$ -	0.0%
GENERAL SUPPLIES	\$ 10,280	\$ 8,000	\$ 8,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 2,788	\$ 2,000	\$ 2,000	\$ -	0.0%
TECHNOLOGY - INSTRUCTIONAL DEVICES	\$ 791	\$ 15,000	\$ 15,000	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 5,967	\$ 6,044	\$ 6,044	\$ -	0.0%
TOTAL	\$ 908,271	\$ 772,765	\$ 964,924	\$ 192,159	24.9%

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

ELEMENTARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>ELEM ED - COMPENSATORY</b>					
LICENSED CLASSROOM TEACHER	\$ 586,615	\$ 594,702	\$ 711,196	\$ 116,494	19.6%
NON-LICENSED CLASSROOM PERSONNEL	\$ 33,615	\$ 33,466	\$ 31,216	\$ (2,250)	-6.7%
FICA/MEDICARE	\$ 45,417	\$ 47,477	\$ 56,079	\$ 8,602	18.1%
PERA	\$ 2,521	\$ 2,510	\$ 2,341	\$ (169)	-6.7%
TRA	\$ 52,313	\$ 56,497	\$ 69,768	\$ 13,271	23.5%
MN PAID LEAVE	\$ -	\$ -	\$ 2,162	\$ 2,162	NA
GROUP HEALTH	\$ 70,924	\$ 73,316	\$ 73,814	\$ 498	0.7%
GROUP LIFE INSURANCE	\$ 294	\$ 271	\$ 300	\$ 29	10.7%
TSA MATCH	\$ 4,510	\$ 4,459	\$ 4,881	\$ 422	9.5%
TOTAL	\$ 796,210	\$ 812,698	\$ 951,757	\$ 139,059	17.1%
<b>ELEM ED - LEARN. DEVELOPMENT</b>					
LICENSED CLASSROOM TEACHER	\$ 135,244	\$ 134,308	\$ 140,705	\$ 6,397	4.8%
FICA/MEDICARE	\$ 10,089	\$ 10,223	\$ 10,684	\$ 461	4.5%
TRA	\$ 12,073	\$ 12,759	\$ 13,803	\$ 1,044	8.2%
MN PAID LEAVE	\$ -	\$ -	\$ 414	\$ 414	NA
GROUP HEALTH	\$ 12,693	\$ 17,701	\$ 15,350	\$ (2,351)	-13.3%
GROUP LIFE INSURANCE	\$ 55	\$ 51	\$ 51	\$ -	0.0%
TSA MATCH	\$ 1,398	\$ 1,564	\$ 1,564	\$ -	0.0%
TOTAL	\$ 171,552	\$ 176,606	\$ 182,571	\$ 5,965	3.4%
<b>STUDENT ACTIVITY TRIPS</b>					
NON INSTRUCTIONAL SUPPORT	\$ 267	\$ 355	\$ 355	\$ -	0.0%
FICA/MEDICARE	\$ 20	\$ 27	\$ 27	\$ -	0.0%
PERA	\$ 20	\$ 27	\$ 27	\$ -	0.0%
MN PAID LEAVE	\$ -	\$ -	\$ 1	\$ 1	NA
TRANSPORTATION CHARGEBACK	\$ 363	\$ 600	\$ 600	\$ -	0.0%
TOTAL	\$ 671	\$ 1,009	\$ 1,010	\$ 1	0.1%
<b>INSTRUCTIONAL SUPPLIES</b>					
SUPPLIES - 1ST GRADE	\$ 1,471	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 2ND GRADE	\$ 1,433	\$ 1,000	\$ 1,000	\$ -	0.0%
SUPPLIES - 3RD GRADE	\$ 1,361	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 4TH GRADE	\$ 1,518	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 5TH GRADE	\$ 1,780	\$ 1,000	\$ 1,000	\$ -	0.0%
SUPPLIES - 6TH GRADE	\$ 939	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 8,501	\$ 8,000	\$ 8,000	\$ -	0.0%
<b>TITLE I</b>					
EXECUTIVE SALARIES	\$ 5,076	\$ -	\$ 6,568	\$ 6,568	NA
LICENSED CLASSROOM TEACHER	\$ 190,102	\$ 253,136	\$ 227,988	\$ (25,148)	-9.9%
CLASSROOM SUPPORT - LICENSED	\$ 66,223	\$ 64,331	\$ -	\$ (64,331)	-100.0%
OTHER SALARIES	\$ -	\$ 40,800	\$ 40,800	\$ -	0.0%
FICA/MEDICARE	\$ 19,576	\$ 27,114	\$ 19,826	\$ (7,288)	-26.9%
PERA	\$ -	\$ -	\$ 3	\$ 3	NA
TRA	\$ 24,164	\$ 34,035	\$ 26,379	\$ (7,656)	-22.5%
MN PAID LEAVE	\$ -	\$ -	\$ 870	\$ 870	NA
GROUP HEALTH	\$ 25,709	\$ 35,532	\$ 21,518	\$ (14,014)	-39.4%
GROUP LIFE INSURANCE	\$ 100	\$ 117	\$ 75	\$ (42)	-35.9%
TSA MATCH	\$ 1,903	\$ 2,347	\$ 1,873	\$ (474)	-20.2%
FEES FOR SERVICES <\$25,000	\$ 4,894	\$ 6,400	\$ 10,000	\$ 3,600	56.3%
INDIV INSTRUCTIONAL SUPPLIES	\$ 1,752	\$ 2,000	\$ 2,000	\$ -	0.0%
LIC CLSRM TEACHER - PRIOR YR	\$ 15,019	\$ -	\$ -	\$ -	NA
HOMELESS SETASIDE SUPPLIES	\$ -	\$ 100	\$ 100	\$ -	0.0%
TOTAL	\$ 354,518	\$ 465,912	\$ 358,000	\$ (107,912)	-23.2%

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

ELEMENTARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>TITLE II - PART A - IMPROVING TEACHER QUALITY</b>					
LICENSED CLASSROOM SUPPORT	\$ -	\$ -	\$ 47,482	\$ 47,482	NA
FICA/MEDICARE	\$ -	\$ -	\$ 3,507	\$ 3,507	NA
TRA	\$ -	\$ -	\$ 4,658	\$ 4,658	NA
MN PAID LEAVE	\$ -	\$ -	\$ 209	\$ 209	NA
GROUP HEALTH	\$ -	\$ -	\$ 3,952	\$ 3,952	NA
GROUP LIFE INSURANCE	\$ -	\$ -	\$ 12	\$ 12	NA
TSA MATCH	\$ -	\$ -	\$ 263	\$ 263	NA
TOTAL	\$ -	\$ -	\$ 60,083	\$ 60,083	NA
<b>ART</b>					
LICENSED CLASSROOM TEACHER	\$ 13,202	\$ 13,584	\$ 14,010	\$ 426	3.1%
FICA/MEDICARE	\$ 966	\$ 1,035	\$ 1,066	\$ 31	3.0%
TRA	\$ 1,178	\$ 1,291	\$ 1,374	\$ 83	6.4%
MN PAID LEAVE	\$ -	\$ -	\$ 41	\$ 41	NA
GROUP HEALTH	\$ 1,386	\$ 1,427	\$ 1,427	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 5	\$ 5	\$ 5	\$ -	0.0%
TSA MATCH	\$ 181	\$ 186	\$ 186	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 662	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 17,580	\$ 19,028	\$ 19,609	\$ 581	3.1%
<b>GIFTED AND TALENTED</b>					
INSTRUCTIONAL SALARY	\$ 10,407	\$ 10,511	\$ 9,917	\$ (594)	-5.7%
FICA	\$ 745	\$ 800	\$ 757	\$ (43)	-5.4%
TRA	\$ 929	\$ 999	\$ 973	\$ (26)	-2.6%
MN PAID LEAVE	\$ -	\$ -	\$ 26	\$ 26	NA
GROUP HEALTH	\$ 1,607	\$ 1,608	\$ 1,492	\$ (116)	-7.2%
GROUP LIFE	\$ 6	\$ 6	\$ 5	\$ (1)	-16.7%
INSTRUCTIONAL SUPPLIES	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.0%
TOTAL	\$ 13,695	\$ 14,924	\$ 13,170	\$ (1,754)	-11.8%
<b>ESL/ELL/LEP</b>					
LICENSED CLASSROOM TEACHER	\$ 9,417	\$ 9,417	\$ 7,150	\$ (2,267)	-24.1%
FICA/MEDICARE	\$ 720	\$ 720	\$ 743	\$ 23	3.2%
TRA	\$ 841	\$ 895	\$ 703	\$ (192)	-21.5%
MN PAID LEAVE	\$ -	\$ -	\$ 16	\$ 16	NA
GROUP HEALTH	\$ 1,035	\$ 1,045	\$ 724	\$ (321)	-30.7%
GROUP LIFE INSURANCE	\$ 4	\$ 3	\$ 2	\$ (1)	-33.3%
TSA MATCH	\$ 39	\$ 39	\$ 27	\$ (12)	-30.8%
TOTAL	\$ 12,056	\$ 12,119	\$ 9,365	\$ (2,754)	-22.7%
<b>PHY ED</b>					
LICENSED CLASSROOM TEACHER	\$ 93,214	\$ 90,510	\$ 85,065	\$ (5,445)	-6.0%
FICA/MEDICARE	\$ 7,068	\$ 6,830	\$ 6,525	\$ (305)	-4.5%
TRA	\$ 8,321	\$ 8,489	\$ 8,345	\$ (144)	-1.7%
MN PAID LEAVE	\$ -	\$ -	\$ 232	\$ 232	NA
GROUP HEALTH	\$ 6,151	\$ 6,249	\$ 6,249	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 49	\$ 46	\$ 46	\$ -	0.0%
TSA MATCH	\$ 292	\$ 293	\$ 293	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,523	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 116,618	\$ 113,917	\$ 108,255	\$ (5,662)	-5.0%
<b>MUSIC - VOCAL</b>					
LICENSED CLASSROOM TEACHER	\$ 81,089	\$ 83,920	\$ 90,656	\$ 6,736	8.0%
FICA/MEDICARE	\$ 6,145	\$ 6,413	\$ 6,919	\$ 506	7.9%
TRA	\$ 7,237	\$ 7,972	\$ 8,893	\$ 921	11.6%
MN PAID LEAVE	\$ -	\$ -	\$ 266	\$ 266	NA
GROUP HEALTH	\$ 1,364	\$ 2,008	\$ 2,008	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 33	\$ 30	\$ 30	\$ -	0.0%
TSA MATCH	\$ 292	\$ 293	\$ 538	\$ 245	83.6%
INSTRUCTIONAL SUPPLIES	\$ 1,186	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 97,345	\$ 101,636	\$ 110,310	\$ 8,674	8.5%

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

ELEMENTARY	PRELIMINARY		REVISED	2026 PRELIM BUDGET	
	ACTUAL 2024-25	BUDGET 2025-26	BUDGET 2025-26	VS 2026 REVISED BUDGET \$ CHG.	% CHG.
<b>MUSIC - INSTRUMENTAL</b>					
LICENSED CLASSROOM TEACHER	\$ 13,512	\$ 13,904	\$ 14,592	\$ 688	4.9%
FICA/MEDICARE	\$ 1,017	\$ 1,057	\$ 1,094	\$ 37	3.5%
TRA	\$ 1,206	\$ 1,321	\$ 1,432	\$ 111	8.4%
MN PAID LEAVE	\$ -	\$ -	\$ 43	\$ 43	NA
GROUP HEALTH	\$ 1,373	\$ 1,427	\$ 1,427	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 5	\$ 5	\$ 5	\$ -	0.0%
TSA MATCH	\$ 95	\$ 98	\$ 142	\$ 44	44.9%
TOTAL	\$ 17,208	\$ 17,812	\$ 18,735	\$ 923	5.2%
<b>EXTRA CURRICULAR - MUSIC</b>					
OTHER SALARIES	\$ 935	\$ 954	\$ 996	\$ 42	4.4%
FICA/MEDICARE	\$ 72	\$ 73	\$ 76	\$ 3	4.1%
TRA	\$ 82	\$ 91	\$ 98	\$ 7	7.7%
MN PAID LEAVE	\$ -	\$ -	\$ 4	\$ 4	NA
TOTAL	\$ 1,088	\$ 1,118	\$ 1,174	\$ 56	5.0%
<b>SPECIAL ED - NON-REIMBURSABLE</b>					
FEES FOR SERVICES	\$ 2,500	\$ 2,600	\$ 2,500	\$ (100)	-3.8%
TOTAL	\$ 2,500	\$ 2,600	\$ 2,500	\$ (100)	-3.8%
<b>SPECIAL ED - FEDERAL REIMBURSE</b>					
PATHOLOGIST - SPEECH/LANGUAGE	\$ 379	\$ -	\$ -	\$ -	NA
FICA - SPEECH/LANGUAGE	\$ 29	\$ -	\$ -	\$ -	NA
TRA - SPEECH/LANGUAGE	\$ 33	\$ -	\$ -	\$ -	NA
TOTAL	\$ 441	\$ -	\$ -	\$ -	NA
<b>SPECIAL ED - SPEECH/LANGUAGE IMPAIRED</b>					
ONE-TO-ONE PARA	\$ -	\$ -	\$ 13	\$ 13	NA
SPEECH/LANG PATHOLOGIST	\$ 35,051	\$ 33,606	\$ 35,453	\$ 1,847	5.5%
OTHER SALARIES	\$ 590	\$ -	\$ 1,500	\$ 1,500	NA
FICA/MEDICARE	\$ 2,619	\$ 2,555	\$ 2,783	\$ 228	8.9%
TRA	\$ 3,193	\$ 3,193	\$ 3,600	\$ 407	12.7%
MN PAID LEAVE	\$ -	\$ -	\$ 105	\$ 105	NA
GROUP HEALTH	\$ 4,178	\$ 4,260	\$ 4,260	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 15	\$ 14	\$ 14	\$ -	0.0%
TSA MATCH	\$ 66	\$ 66	\$ 66	\$ -	0.0%
CONTRACTED FEES FOR SERVICES	\$ -	\$ -	\$ 16,075	\$ 16,075	NA
BUSINESS TRAVEL	\$ 426	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ 88	\$ 200	\$ 200	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 2,539	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 249	\$ 506	\$ 506	\$ -	0.0%
TOTAL	\$ 49,013	\$ 44,900	\$ 65,075	\$ 20,175	44.9%
<b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE</b>					
LICENSED CLASSROOM TEACHER	\$ 16,620	\$ 16,620	\$ 17,100	\$ 480	2.9%
SPEECH/LANGUAGE PATHOLOGIST	\$ 2,637	\$ 2,637	\$ 2,777	\$ 140	5.3%
CERTIFIED PARA	\$ 831	\$ -	\$ -	\$ -	NA
OTHER SALARIES	\$ 31	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 1,311	\$ 1,375	\$ 1,376	\$ 1	0.1%
PERA	\$ 62	\$ -	\$ -	\$ -	NA
TRA	\$ 1,722	\$ 1,829	\$ 1,950	\$ 121	6.6%
MN PAID LEAVE	\$ -	\$ -	\$ 58	\$ 58	NA
GROUP HEALTH	\$ 2,581	\$ 2,584	\$ 2,584	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 7	\$ 6	\$ 6	\$ -	0.0%
TSA MATCH	\$ 182	\$ 182	\$ 182	\$ -	0.0%
FEES FOR SERVICES	\$ -	\$ 1,900	\$ -	\$ (1,900)	-100.0%
BUSINESS TRAVEL	\$ 522	\$ -	\$ -	\$ -	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 2,215	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 28,721	\$ 28,633	\$ 27,533	\$ (1,100)	-3.8%

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

ELEMENTARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: SEVERE-PROFOUND</b>					
LICENSED CLASSROOM TEACHER	\$ 22,505	\$ 19,113	\$ 21,075	\$ 1,962	10.3%
SPEECH/LANGUAGE PATHOLOGIST	\$ 1,978	\$ 1,978	\$ 2,082	\$ 104	5.3%
ONE TO ONE PARAPROFESSIONAL	\$ 24,593	\$ 24,210	\$ 31,815	\$ 7,605	31.4%
FICA/MEDICARE	\$ 3,468	\$ 3,347	\$ 4,011	\$ 664	19.8%
PERA	\$ 1,845	\$ 1,816	\$ 2,386	\$ 570	31.4%
TRA	\$ 2,199	\$ 2,004	\$ 2,272	\$ 268	13.4%
MN PAID LEAVE	\$ -	\$ -	\$ 148	\$ 148	NA
GROUP HEALTH	\$ 5,406	\$ 5,976	\$ 5,692	\$ (284)	-4.8%
GROUP LIFE INSURANCE	\$ 36	\$ 32	\$ 37	\$ 5	15.6%
TSA MATCH	\$ 201	\$ 201	\$ 201	\$ -	0.0%
FEES FOR SERVICES	\$ -	\$ 733	\$ -	\$ (733)	-100.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 67	\$ -	\$ -	\$ -	NA
TOTAL	\$ 62,296	\$ 59,410	\$ 69,719	\$ 10,309	17.4%
<b>SPECIAL ED - SPECIFIC LEARNING DISABILITY</b>					
LICENSED CLASSROOM TEACHER	\$ 207,193	\$ 155,006	\$ 182,660	\$ 27,654	17.8%
SPEECH/LANGUAGE PATHOLOGIST	\$ 29,219	\$ 29,219	\$ 30,823	\$ 1,604	5.5%
CERTIFIED PARAPROFESSIONALS	\$ 8,790	\$ 8,790	\$ -	\$ (8,790)	-100.0%
ONE TO ONE PARAPROFESSIONALS	\$ 34,051	\$ 27,894	\$ 21,463	\$ (6,431)	-23.1%
OTHER SALARIES	\$ 625	\$ -	\$ 400	\$ 400	NA
FICA/MEDICARE	\$ 20,850	\$ 16,964	\$ 17,515	\$ 551	3.2%
PERA	\$ 3,213	\$ 2,751	\$ 1,610	\$ (1,141)	-41.5%
TRA	\$ 21,159	\$ 17,502	\$ 20,971	\$ 3,469	19.8%
MN PAID LEAVE	\$ -	\$ -	\$ 679	\$ 679	NA
GROUP HEALTH	\$ 40,600	\$ 30,520	\$ 27,131	\$ (3,389)	-11.1%
GROUP LIFE INSURANCE	\$ 152	\$ 106	\$ 96	\$ (10)	-9.4%
TSA MATCH	\$ 1,671	\$ 1,477	\$ 1,559	\$ 82	5.6%
FEES FOR SERVICES	\$ -	\$ 4,404	\$ -	\$ (4,404)	-100.0%
GENERAL SUPPLIES	\$ 845	\$ -	\$ -	\$ -	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 1,757	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 370,126	\$ 296,133	\$ 306,407	\$ 10,274	3.5%
<b>THIRD PARTY MED ASSIST FEES FOR SERVICE - EBD</b>					
LICENSED CLASSROOM TEACHER	\$ -	\$ 79,810	\$ 50,148	\$ (29,662)	-37.2%
EXTENDED TIME	\$ -	\$ -	\$ 13	\$ 13	NA
FICA/MEDICARE	\$ -	\$ 6,362	\$ 3,805	\$ (2,557)	-40.2%
TRA	\$ -	\$ 7,865	\$ 4,921	\$ (2,944)	-37.4%
MN PAID LEAVE	\$ -	\$ -	\$ 148	\$ 148	NA
GROUP HEALTH	\$ -	\$ 8,037	\$ 4,903	\$ (3,134)	-39.0%
GROUP LIFE INSURANCE	\$ -	\$ 26	\$ 16	\$ (10)	-38.5%
TSA MATCH	\$ -	\$ 550	\$ 336	\$ (214)	-38.9%
TOTAL	\$ -	\$ 102,650	\$ 64,290	\$ (38,360)	-37.4%
<b>SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER</b>					
LICENSED CLASSROOM TEACHER	\$ 48,684	\$ -	\$ -	\$ -	NA
SPEECH/LANGUAGE PATHOLOGIST	\$ 4,615	\$ 4,615	\$ 4,859	\$ 244	5.3%
CERTIFIED PARAPROFESSIONALS	\$ 8,790	\$ 8,790	\$ -	\$ (8,790)	-100.0%
ONE TO ONE PARAPROFESSIONALS	\$ 17,934	\$ 17,741	\$ 40,342	\$ 22,601	127.4%
OTHER SALARIES	\$ 219	\$ -	\$ 200	\$ 200	NA
FICA/MEDICARE	\$ 5,988	\$ 2,351	\$ 3,363	\$ 1,012	43.0%
PERA	\$ 2,004	\$ 1,990	\$ 3,026	\$ 1,036	52.1%
TRA	\$ 4,777	\$ 439	\$ 483	\$ 44	10.0%
MN PAID LEAVE	\$ -	\$ -	\$ 133	\$ 133	NA
GROUP HEALTH	\$ 15,817	\$ 11,146	\$ 14,618	\$ 3,472	31.2%
GROUP LIFE INSURANCE	\$ 57	\$ 36	\$ 46	\$ 10	27.8%
TSA MATCH	\$ 551	\$ 252	\$ 251	\$ (1)	-0.4%
FEES FOR SERVICES	\$ -	\$ 1,430	\$ -	\$ (1,430)	-100.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ -	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 109,436	\$ 49,290	\$ 67,821	\$ 18,531	37.6%

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

ELEMENTARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>SPECIAL ED - OTHER HEALTH DISABILITIES</b>					
LICENSED CLASSROOM TEACHER	\$ 12,072	\$ 9,400	\$ 9,865	\$ 465	4.9%
FICA/MEDICARE	\$ 915	\$ 719	\$ 726	\$ 7	1.0%
TRA	\$ 1,078	\$ 893	\$ 968	\$ 75	8.4%
MN PAID LEAVE	\$ -	\$ -	\$ 29	\$ 29	NA
GROUP HEALTH	\$ 1,646	\$ 1,340	\$ 1,358	\$ 18	1.3%
GROUP LIFE INSURANCE	\$ 5	\$ 3	\$ 3	\$ -	0.0%
TSA MATCH	\$ 96	\$ 96	\$ 96	\$ -	0.0%
FEES FOR SERVICES	\$ -	\$ 5,504	\$ -	\$ (5,504)	-100.0%
TOTAL	\$ 15,811	\$ 17,955	\$ 13,045	\$ (4,910)	-27.3%
<b>SPECIAL ED - AUTISTIC SPECTRUM DISORDERS</b>					
LICENSED CLASSROOM TEACHER	\$ 79,864	\$ 77,695	\$ 79,975	\$ 2,280	2.9%
SPEECH/LANGUAGE PATHOLOGIST	\$ 9,230	\$ 9,230	\$ 9,718	\$ 488	5.3%
ONE TO ONE PARAPROFESSIONALS	\$ 107,225	\$ 111,800	\$ 125,281	\$ 13,481	12.1%
OTHER SALARIES	\$ 113	\$ -	\$ 169	\$ 169	NA
FICA/MEDICARE	\$ 14,111	\$ 14,812	\$ 15,888	\$ 1,076	7.3%
PERA	\$ 8,042	\$ 8,385	\$ 9,396	\$ 1,011	12.1%
TRA	\$ 7,963	\$ 8,258	\$ 8,815	\$ 557	6.7%
MN PAID LEAVE	\$ -	\$ -	\$ 613	\$ 613	NA
GROUP HEALTH	\$ 20,022	\$ 22,096	\$ 18,439	\$ (3,657)	-16.6%
GROUP LIFE INSURANCE	\$ 161	\$ 146	\$ 162	\$ 16	11.0%
TSA MATCH	\$ 1,098	\$ 1,061	\$ 1,322	\$ 261	24.6%
FEES FOR SERVICES	\$ -	\$ 2,175	\$ -	\$ (2,175)	-100.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 117	\$ -	\$ -	\$ -	NA
TOTAL	\$ 247,945	\$ 255,658	\$ 269,778	\$ 14,120	5.5%
<b>SPECIAL ED - DEVELOPMENTALLY DELAYED (ECSE)</b>					
LICENSED CLASSROOM TEACHER	\$ 188,850	\$ 174,174	\$ 194,153	\$ 19,979	11.5%
SPEECH/LANGUAGE PATHOLOGIST	\$ 15,667	\$ 15,668	\$ 16,539	\$ 871	5.6%
CERTIFIED PARAPROFESSIONALS	\$ 21,778	\$ 22,758	\$ 18,878	\$ (3,880)	-17.0%
ONE TO ONE PARAPROFESSIONALS	\$ 74,495	\$ 80,529	\$ 56,108	\$ (24,421)	-30.3%
OTHER SALARIES	\$ 313	\$ -	\$ 175	\$ 175	NA
FICA/MEDICARE	\$ 20,816	\$ 21,820	\$ 20,978	\$ (842)	-3.9%
PERA	\$ 7,221	\$ 7,747	\$ 5,624	\$ (2,123)	-27.4%
TRA	\$ 18,280	\$ 18,035	\$ 20,686	\$ 2,651	14.7%
MN PAID LEAVE	\$ -	\$ -	\$ 798	\$ 798	NA
GROUP HEALTH	\$ 43,973	\$ 50,234	\$ 39,213	\$ (11,021)	-21.9%
GROUP LIFE INSURANCE	\$ 201	\$ 194	\$ 148	\$ (46)	-23.7%
TSA MATCH	\$ 1,484	\$ 1,743	\$ 1,427	\$ (316)	-18.1%
CONTRACTED FEES FOR SERVICES	\$ -	\$ 1,589	\$ -	\$ (1,589)	-100.0%
BUSINESS TRAVEL	\$ 1,024	\$ -	\$ -	\$ -	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 776	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 394,876	\$ 395,491	\$ 375,727	\$ (19,764)	-5.0%
<b>SPECIAL ED - SEVERELY MULTIPLY IMPAIRED</b>					
SPEECH/LANGUAGE PATHOLOGIST	\$ 4,615	\$ 4,615	\$ 4,859	\$ 244	5.3%
ONE TO ONE PARAPROFESSIONALS	\$ 22,217	\$ 22,611	\$ 31,907	\$ 9,296	41.1%
FICA/MEDICARE	\$ 2,016	\$ 2,071	\$ 2,781	\$ 710	34.3%
PERA	\$ 1,666	\$ 1,696	\$ 2,393	\$ 697	41.1%
TRA	\$ 412	\$ 438	\$ 477	\$ 39	8.9%
MN PAID LEAVE	\$ -	\$ -	\$ 102	\$ 102	NA
GROUP HEALTH	\$ 2,455	\$ 2,911	\$ 3,507	\$ 596	20.5%
GROUP LIFE INSURANCE	\$ 25	\$ 22	\$ 32	\$ 10	45.5%
TSA MATCH	\$ 39	\$ 39	\$ 39	\$ -	0.0%
TOTAL	\$ 33,445	\$ 34,403	\$ 46,097	\$ 11,694	34.0%

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

ELEMENTARY	PRELIMINARY		REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
	ACTUAL 2024-25	BUDGET 2025-26		\$ CHG.	% CHG.
<b>SPECIAL ED - AGGREGATE</b>					
LICENSED NURSING SERVICES	\$ 6,848	\$ -	\$ 7,224	\$ 7,224	NA
FICA/MEDICARE	\$ 524	\$ -	\$ 553	\$ 553	NA
TRA	\$ 611	\$ -	\$ 709	\$ 709	NA
MN PAID LEAVE	\$ -	\$ -	\$ 21	\$ 21	NA
GROUP HEALTH	\$ 812	\$ -	\$ 977	\$ 977	NA
GROUP LIFE INSURANCE	\$ 4	\$ -	\$ 3	\$ 3	NA
TSA MATCH	\$ -	\$ -	\$ 65	\$ 65	NA
TOTAL	\$ 8,800	\$ -	\$ 9,552	\$ 9,552	NA
<b>YOUTH/FAMILY SERVICES</b>					
YFS SCHOOL SOCIAL WORKER	\$ 60,946	\$ 62,630	\$ 66,183	\$ 3,553	5.7%
YFS FICA	\$ 2,487	\$ 4,261	\$ 4,400	\$ 139	3.3%
YFS PERA	\$ 4,571	\$ 4,697	\$ 4,964	\$ 267	5.7%
YFS MN PAID LEAVE	\$ -	\$ -	\$ 194	\$ 194	NA
YFS GROUP HEALTH	\$ 10,748	\$ 10,748	\$ 10,748	\$ -	0.0%
YFS GROUP LIFE	\$ 37	\$ 34	\$ 34	\$ -	0.0%
YFS SUPPLIES	\$ -	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 78,789	\$ 82,870	\$ 87,023	\$ 4,153	5.0%
<b>ADAPTIVE P.E.</b>					
ADAPTIVE PE SPECIALIST	\$ 9,820	\$ 9,820	\$ 7,376	\$ (2,444)	-24.9%
FICA/MEDICARE	\$ 735	\$ 750	\$ 569	\$ (181)	-24.1%
TRA	\$ 877	\$ 933	\$ 724	\$ (209)	-22.4%
MN PAID LEAVE	\$ -	\$ -	\$ 17	\$ 17	NA
GROUP HEALTH	\$ 1,592	\$ 1,607	\$ 1,607	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 6	\$ 5	\$ 5	\$ -	0.0%
TOTAL	\$ 13,030	\$ 13,115	\$ 10,298	\$ (2,817)	-21.5%
<b>CURRICULUM IMPROVEMENT</b>					
INSTRUCTIONAL SUPPLIES	\$ 23,288	\$ 30,000	\$ 30,000	\$ -	0.0%
TEXTBOOKS	\$ 3,107	\$ 45,000	\$ 45,000	\$ -	0.0%
TOTAL	\$ 26,395	\$ 75,000	\$ 75,000	\$ -	0.0%
<b>EDUCATIONAL MEDIA</b>					
SCHOOL LIBRARY AID INSTR SUPPORT	\$ 12,948	\$ 12,245	\$ 13,421	\$ 1,176	9.6%
SCHOOL LIBRARY AID FICA	\$ 975	\$ 936	\$ 1,023	\$ 87	9.3%
SCHOOL LIBRARY AID TRA	\$ 971	\$ 918	\$ 1,007	\$ 89	9.7%
SCHOOL LIBRARY AID MN PAID LEAVE	\$ -	\$ -	\$ 39	\$ 39	NA
SCHOOL LIBRARY AID GRP HEALTH	\$ 4,066	\$ 4,134	\$ 4,068	\$ (66)	-1.6%
SCHOOL LIBRARY AID GRP LIFE	\$ 14	\$ 13	\$ 13	\$ -	0.0%
SCHOOL LIBRARY AID TSA MATCH	\$ 250	\$ 250	\$ 250	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 309	\$ 1,500	\$ 1,500	\$ -	0.0%
LIBRARY BOOKS	\$ 2,234	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 21,767	\$ 21,996	\$ 23,321	\$ 1,325	6.0%
<b>SCHOOL NURSE</b>					
LICENSED SCHOOL NURSE	\$ 25,004	\$ -	\$ 26,117	\$ 26,117	NA
SEC/CLER OTHER SUPPORT	\$ 4,350	\$ -	\$ 1,143	\$ 1,143	NA
FICA/MEDICARE	\$ 2,246	\$ -	\$ 2,085	\$ 2,085	NA
PERA	\$ 248	\$ -	\$ 72	\$ 72	NA
TRA	\$ 2,232	\$ -	\$ 2,562	\$ 2,562	NA
MN PAID LEAVE	\$ -	\$ -	\$ 77	\$ 77	NA
GROUP HEALTH	\$ 2,887	\$ -	\$ 3,532	\$ 3,532	NA
GROUP LIFE INSURANCE	\$ 13	\$ -	\$ 12	\$ 12	NA
TSA MATCH	\$ -	\$ -	\$ 235	\$ 235	NA
Compensatory LICENSED NURSING SERVICES	\$ -	\$ 31,608	\$ -	\$ (31,608)	-100.0%
Compensatory SUB NON-LICENSED	\$ -	\$ 3,300	\$ -	\$ (3,300)	-100.0%
Compensatory FICA/MEDICARE	\$ -	\$ 2,418	\$ -	\$ (2,418)	-100.0%
Compensatory PERA	\$ -	\$ 203	\$ -	\$ (203)	-100.0%
Compensatory TRA	\$ -	\$ 3,003	\$ -	\$ (3,003)	-100.0%
Compensatory GROUP HEALTH	\$ -	\$ 4,961	\$ -	\$ (4,961)	-100.0%

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

ELEMENTARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
SCHOOL NURSE (Continued)					
Compensatory GROUP LIFE INSURANCE	\$ -	\$ 16	\$ -	\$ (16)	-100.0%
Compensatory GENERAL SUPPLIES	\$ 3,066	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 40,045	\$ 47,509	\$ 37,835	\$ (9,674)	-20.4%
				\$ -	NA
PSYCHOLOGICAL SVCS				\$ -	NA
FEES FOR SERVICES	\$ 19,998	\$ 16,300	\$ 16,300	\$ -	0.0%
TOTAL	\$ 19,998	\$ 16,300	\$ 16,300	\$ -	0.0%
VENDING					
GENERAL SUPPLIES	\$ 483	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 483	\$ 1,000	\$ 1,000	\$ -	0.0%
				\$ -	NA
TECHNOLOGY SUPPORT				\$ -	NA
NON INSTRUCTIONAL SUPPORT	\$ 51,585	\$ 52,638	\$ 55,270	\$ 2,632	5.0%
FICA/MEDICARE	\$ 4,017	\$ 4,078	\$ 4,278	\$ 200	4.9%
PERA	\$ 3,948	\$ 3,948	\$ 4,145	\$ 197	5.0%
MN PAID LEAVE	\$ -	\$ -	\$ 133	\$ 133	NA
GROUP HEALTH	\$ 4,134	\$ 4,134	\$ 4,134	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 30	\$ 26	\$ 26	\$ -	0.0%
TOTAL	\$ 63,714	\$ 64,824	\$ 67,986	\$ 3,162	4.9%
<b>TOTAL PINE RIVER-BACKUS ELEMENTARY</b>	<b>\$ 4,502,765</b>	<b>\$ 4,547,680</b>	<b>\$ 4,873,163</b>	<b>\$ 325,483</b>	<b>7.2%</b>

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

SECONDARY	PRELIMINARY		REVISED	2026 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2026 REVISED BUDGET	
	2024-25	2025-26	2025-26	\$ CHG.	% CHG.
<b>SECONDARY ADMINISTRATION</b>					
SECONDARY ADMINISTRATION	\$ 141,155	\$ 148,488	\$ 149,158	\$ 670	0.5%
TOTAL SECONDARY ADMINISTRATION	\$ 141,155	\$ 148,488	\$ 149,158	\$ 670	0.5%
<b>SECONDARY GENERAL</b>					
SECONDARY EDUCATION - GENERAL	\$ 481,214	\$ 442,580	\$ 489,670	\$ 47,090	10.6%
SECONDARY EDUCATION - COMPENSATORY	\$ 522,757	\$ 543,226	\$ 556,947	\$ 13,721	2.5%
TOTAL SECONDARY EDUCATION	\$ 1,003,972	\$ 985,806	\$ 1,046,617	\$ 60,811	6.2%
				\$ -	NA
<b>FEDERAL PROGRAMS</b>					
TITLE I - Part A	\$ 2,349	\$ 3,200	\$ 10,000	\$ 6,800	212.5%
ESL/ELL/LEP	\$ 5,564	\$ 5,594	\$ -	\$ (5,594)	-100.0%
TOTAL FEDERAL PROGRAMS	\$ 7,913	\$ 8,794	\$ 10,000	\$ 1,206	13.7%
STUDENT ACTIVITY TRIPS	\$ 5,067	\$ 4,221	\$ 4,212	\$ (9)	-0.2%
<b>HIGH SCHOOL DEPARTMENTAL BUDGETS</b>					
ART	\$ 83,956	\$ 82,000	\$ 84,624	\$ 2,624	3.2%
ENGLISH	\$ 126,047	\$ 129,614	\$ 137,479	\$ 7,865	6.1%
FRENCH	\$ 92,005	\$ 92,942	\$ 98,001	\$ 5,059	5.4%
HEALTH / PE	\$ 115,824	\$ 139,553	\$ 144,851	\$ 5,298	3.8%
FACS	\$ 229	\$ 27,808	\$ 43,632	\$ 15,824	56.9%
INDUSTRIAL ED	\$ 12,644	\$ 12,989	\$ 13,589	\$ 600	4.6%
INDUSTRIAL ED - Career & Technical Educ	\$ 70,430	\$ 71,446	\$ 74,968	\$ 3,522	4.9%
SECONDARY VOC - Work Based Learning	\$ -	\$ 15,967	\$ 16,683	\$ 716	4.5%
MATHEMATICS	\$ 181,940	\$ 145,791	\$ 151,228	\$ 5,437	3.7%
MUSIC - VOCAL	\$ 58,691	\$ 64,466	\$ 73,417	\$ 8,951	13.9%
MUSIC - INSTRUMENTAL	\$ 82,442	\$ 83,273	\$ 87,436	\$ 4,163	5.0%
SCIENCE	\$ 135,840	\$ 146,419	\$ 154,104	\$ 7,685	5.2%
SOCIAL STUDIES	\$ 233,552	\$ 158,642	\$ 137,043	\$ (21,599)	-13.6%
TOTAL HS DEPARTMENTAL BUDGETS	\$ 1,193,599	\$ 1,170,910	\$ 1,217,055	\$ 46,145	3.9%
<b>SPECIAL EDUCATION</b>					
SPECIAL ED - NON-REIMBURSABLE	\$ 3,527	\$ 2,500	\$ 2,500	\$ -	0.0%
SPEECH/LANGUAGE IMPAIRED	\$ 10,358	\$ 10,493	\$ 27,106	\$ 16,613	158.3%
DEVELOP COGNITIVE DISAB (MILD-MOD)	\$ 123,227	\$ 123,062	\$ 111,419	\$ (11,643)	-9.5%
DEVELOP COGNITIVE DISAB (SEV-PROFOUND)	\$ 352	\$ -	\$ -	\$ -	NA
SPECIFIC LEARNING DISABILITY	\$ 266,229	\$ 363,695	\$ 491,581	\$ 127,886	35.2%
EMOTIONAL/BEHAVIORAL DISORDER	\$ 105,344	\$ 80,932	\$ 44,231	\$ (36,701)	-45.3%
OTHER HEALTH DISABILITIES	\$ 34,100	\$ 16,701	\$ 13,541	\$ (3,160)	-18.9%
AUTISTIC SPECTRUM DISORDERS	\$ 170,946	\$ 155,713	\$ 176,341	\$ 20,628	13.2%
YOUTH/FAMILY SERVICES	\$ 119,231	\$ 150,893	\$ 161,749	\$ 10,856	7.2%
TOTAL SPECIAL EDUCATION	\$ 833,315	\$ 903,989	\$ 1,028,468	\$ 124,479	13.8%
<b>ACTIVITIES</b>					
FOOTBALL	\$ 64,151	\$ 43,046	\$ 55,809	\$ 12,763	29.6%
BOYS BASKETBALL	\$ 36,770	\$ 40,349	\$ 47,503	\$ 7,154	17.7%
WRESTLING	\$ 54,125	\$ 52,619	\$ 54,452	\$ 1,833	3.5%
BASEBALL	\$ 24,665	\$ 20,947	\$ 23,587	\$ 2,640	12.6%
BOYS CROSS COUNTRY	\$ 7,308	\$ 6,638	\$ 7,345	\$ 707	10.7%
BOYS GOLF	\$ 11,592	\$ 10,787	\$ 13,400	\$ 2,613	24.2%
BOYS TRACK	\$ 13,413	\$ 12,660	\$ 13,827	\$ 1,167	9.2%
BOYS HOCKEY	\$ -	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
GIRLS BASKETBALL	\$ 36,337	\$ 31,356	\$ 33,757	\$ 2,401	7.7%
GIRLS CROSS COUNTRY	\$ 7,110	\$ 6,428	\$ 6,826	\$ 398	6.2%
GIRLS GOLF	\$ 13,159	\$ 10,931	\$ 10,293	\$ (638)	-5.8%
GIRLS TRACK	\$ 11,000	\$ 10,345	\$ 11,592	\$ 1,247	12.1%

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
ACTIVITIES (Continued)					
GIRLS HOCKEY	\$ -	\$ -	\$ -	\$ -	NA
VOLLEYBALL	\$ 44,816	\$ 36,968	\$ 34,708	\$ (2,260)	-6.1%
CHEER TEAM	\$ 3,214	\$ 3,275	\$ 3,420	\$ 145	4.4%
SOFTBALL	\$ 26,328	\$ 20,488	\$ 23,022	\$ 2,534	12.4%
GIRLS DANCE	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
SCHOOL MUSIC	\$ 13,523	\$ 15,192	\$ 15,662	\$ 470	3.1%
DRAMA	\$ 5,359	\$ 5,820	\$ 7,217	\$ 1,397	24.0%
ROBOTICS	\$ 17,071	\$ 16,752	\$ 17,234	\$ 482	2.9%
TRAP TEAM	\$ 2,114	\$ 2,161	\$ 2,273	\$ 112	5.2%
OTHER STUDENT ACTIVITIES	\$ 23,193	\$ 24,977	\$ 29,465	\$ 4,488	18.0%
ATHLETIC DIRECTOR	\$ 111,939	\$ 114,140	\$ 107,094	\$ (7,046)	-6.2%
TOTAL ACTIVITIES	\$ 527,185	\$ 488,879	\$ 522,486	\$ 33,607	6.9%
THIRD PARTY MEDICAL ASSISTANCE					
FEES FOR SERVICE - EBD	\$ 37,757	\$ -	\$ -	\$ -	NA
TOTAL THIRD PARTY MEDICAL ASSISTANCE	\$ 37,757	\$ -	\$ -	\$ -	NA
CURRICULUM IMPROVEMENT	\$ 48,780	\$ 75,000	\$ 75,000	\$ -	0.0%
MEDIA					
MEDIA CENTER	\$ 24,227	\$ 19,302	\$ 20,152	\$ 850	4.4%
TOTAL MEDIA	\$ 24,227	\$ 19,302	\$ 20,152	\$ 850	4.4%
GUIDANCE					
GUIDANCE COUNSELOR	\$ 73,154	\$ 72,189	\$ 78,571	\$ 6,382	8.8%
TOTAL GUIDANCE	\$ 73,154	\$ 72,189	\$ 78,571	\$ 6,382	8.8%
HIGH SCHOOL NURSE					
HS NURSE - SCHOOL SUPPORT PERSONNEL	\$ 27,075	\$ -	\$ 29,390	\$ 29,390	NA
HS NURSE - COMPENSATORY	\$ -	\$ 28,003	\$ -	\$ (28,003)	-100.0%
TOTAL HIGH SCHOOL NURSE	\$ 27,075	\$ 28,003	\$ 29,390	\$ 1,387	5.0%
PSYCHOLOGICAL SERVICES	\$ 19,998	\$ 16,300	\$ 16,300	\$ -	0.0%
VENDING	\$ 4,297	\$ 6,000	\$ 6,000	\$ -	0.0%
TECHNOLOGY SUPPORT					
TECHNOLOGY SUPPORT	\$ 66,613	\$ 64,824	\$ 67,986	\$ 3,162	4.9%
TOTAL TECHNOLOGY SUPPORT	\$ 66,613	\$ 64,824	\$ 67,986	\$ 3,162	4.9%
<b>TOTAL SECONDARY</b>	<b>\$ 4,014,107</b>	<b>\$ 3,992,705</b>	<b>\$ 4,271,395</b>	<b>\$ 278,690</b>	<b>7.0%</b>

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

NOTES:

Revised 2025-26 High School expenses are projected to increase a total of 278,690 or 7.0% overall due to the following changes:

- Contract settlements \$131,100
- Workers Comp assumed to increase 15% in the Prelim Budget. Revised budget holds flat for decrease of \$8,896.
- Athletics / Activities budgets for Fees for Services and Supplies increased \$34,500
- General Fees for Services line increased \$10,000 to cover additional substitute costs
- Classroom Supply budget added for new FACS courses \$4,000
- Title I Fees for Services increased \$6,800 to cover substitute costs related to ELA curriculum
- Online Special Education Speech Services \$16,075
- Special Education Contracted Services for students receiving education services through Care & Treatment or Hospital facilities \$59,000

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>SECONDARY ADMINISTRATION</b>					
EXECUTIVE SALARIES	\$ 112,650	\$ 118,282	\$ 118,282	\$ -	0.0%
FICA/MEDICARE	\$ 8,645	\$ 9,104	\$ 9,104	\$ -	0.0%
TRA	\$ 9,956	\$ 11,237	\$ 11,603	\$ 366	3.3%
MN PAID LEAVE	\$ -	\$ -	\$ 304	\$ 304	NA
GROUP LIFE INSURANCE	\$ 73	\$ 65	\$ 65	\$ -	0.0%
TSA MATCH	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
EMPLOYER SPONS HLTH REIMB	\$ 3,300	\$ 3,300	\$ 3,300	\$ -	0.0%
BUSINESS TRAVEL	\$ 2,332	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 309	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 890	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 141,155	\$ 148,488	\$ 149,158	\$ 670	0.5%
<b>SECONDARY - GENERAL</b>					
INSTRUCT AIDE SALARY	\$ -	\$ -	\$ 6,953	\$ 6,953	NA
SUBSTITUTE TEACHER SALARIES	\$ 6,234	\$ 2,500	\$ 23,045	\$ 20,545	821.8%
NON INSTRUCTIONAL SUPPORT	\$ 39,901	\$ 39,512	\$ 51,588	\$ 12,076	30.6%
OTHER SALARIES	\$ 15,402	\$ 500	\$ 1,043	\$ 543	108.6%
PAY PTO	\$ 1,182	\$ 2,382	\$ 2,382	\$ -	0.0%
FICA/MEDICARE	\$ 4,323	\$ 3,964	\$ 5,755	\$ 1,791	45.2%
PERA	\$ 3,116	\$ 2,967	\$ 4,424	\$ 1,457	49.1%
TRA	\$ 1,861	\$ 1,034	\$ 2,074	\$ 1,040	100.6%
MN PAID LEAVE	\$ -	\$ -	\$ 241	\$ 241	NA
GROUP HEALTH	\$ 7,430	\$ 8,103	\$ 7,438	\$ (665)	-8.2%
GROUP LIFE INSURANCE	\$ 44	\$ 42	\$ 47	\$ 5	11.9%
WORKERS COMPENSATION	\$ 44,762	\$ 51,476	\$ 42,580	\$ (8,896)	-17.3%
FEES FOR SERVICES	\$ 58,242	\$ 50,000	\$ 60,000	\$ 10,000	20.0%
POSTAGE	\$ -	\$ 500	\$ 500	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 2,729	\$ 2,600	\$ 2,600	\$ -	0.0%
BUSINESS TRAVEL	\$ 1,702	\$ -	\$ -	\$ -	NA
TUITION PAYMENTS TO OTHER DISTRICTS	\$ 266,586	\$ 250,000	\$ 250,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 11,042	\$ 9,000	\$ 9,000	\$ -	0.0%
TEST RELATED EXPENSE	\$ 5,937	\$ 3,000	\$ 5,000	\$ 2,000	66.7%
INSTRUCTIONAL TECH DEVICES	\$ 2,495	\$ 15,000	\$ 15,000	\$ -	0.0%
TRA/PERA SPECIAL FUNDING STATE	\$ 8,225	\$ -	\$ -	\$ -	NA
TOTAL	\$ 481,214	\$ 442,580	\$ 489,670	\$ 47,090	10.6%
<b>SECONDARY ED - COMPENSATORY</b>					
LICENSED CLASSROOM TEACHER	\$ 321,727	\$ 327,887	\$ 337,938	\$ 10,051	3.1%
INSTRUCTIONAL ASSISTANT	\$ 6,074	\$ 10,124	\$ 11,159	\$ 1,035	10.2%
CLASSROOM SUPPORT - LICENSED	\$ 82,359	\$ 82,570	\$ 84,954	\$ 2,384	2.9%
FICA/MEDICARE	\$ 30,505	\$ 31,891	\$ 32,794	\$ 903	2.8%
PERA	\$ 456	\$ 759	\$ 837	\$ 78	10.3%
TRA	\$ 36,069	\$ 38,993	\$ 41,486	\$ 2,493	6.4%
MN PAID LEAVE	\$ -	\$ -	\$ 1,262	\$ 1,262	NA
GROUP HEALTH	\$ 42,824	\$ 46,227	\$ 41,549	\$ (4,678)	-10.1%
GROUP LIFE INSURANCE	\$ 175	\$ 169	\$ 169	\$ -	0.0%
TSA MATCH	\$ 2,569	\$ 2,606	\$ 2,799	\$ 193	7.4%
INST SUPPLIES	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 522,757	\$ 543,226	\$ 556,947	\$ 13,721	2.5%
<b>TITLE I</b>					
FEES FOR SERVICES	\$ 2,349	\$ 3,200	\$ 10,000	\$ 6,800	212.5%
TOTAL	\$ 2,349	\$ 3,200	\$ 10,000	\$ 6,800	212.5%

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>ESL/ELL/LEP</b>					
LICENSED CLASSROOM TEACHER	\$ 4,347	\$ 4,347	\$ -	\$ (4,347)	-100.0%
FICA/MEDICARE	\$ 332	\$ 332	\$ -	\$ (332)	-100.0%
TRA	\$ 388	\$ 413	\$ -	\$ (413)	-100.0%
GROUP HEALTH	\$ 478	\$ 482	\$ -	\$ (482)	-100.0%
GROUP LIFE INSURANCE	\$ 2	\$ 2	\$ -	\$ (2)	-100.0%
TSA MATCH	\$ 18	\$ 18	\$ -	\$ (18)	-100.0%
TOTAL	\$ 5,564	\$ 5,594	\$ -	\$ (5,594)	-100.0%
<b>STUDENT ACTIVITY TRIPS</b>					
NON INSTRUCTIONAL SUPPORT	\$ 1,273	\$ 1,059	\$ 1,059	\$ -	0.0%
FICA/MEDICARE	\$ 98	\$ 81	\$ 81	\$ -	0.0%
PERA	\$ 85	\$ 69	\$ 69	\$ -	0.0%
TRA	\$ 12	\$ 12	\$ -	\$ (12)	-100.0%
MN PAID LEAVE	\$ -	\$ -	\$ 3	\$ 3	NA
TRANSPORTATION CHARGEBACK	\$ 3,599	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 5,067	\$ 4,221	\$ 4,212	\$ (9)	-0.2%
<b>ART</b>					
LICENSED CLASSROOM TEACHER	\$ 61,225	\$ 61,225	\$ 63,145	\$ 1,920	3.1%
FICA/MEDICARE	\$ 4,478	\$ 4,668	\$ 4,807	\$ 139	3.0%
TRA	\$ 5,465	\$ 5,816	\$ 6,195	\$ 379	6.5%
MN PAID LEAVE	\$ -	\$ -	\$ 186	\$ 186	NA
GROUP HEALTH	\$ 6,429	\$ 6,430	\$ 6,430	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 23	\$ 21	\$ 21	\$ -	0.0%
TSA MATCH	\$ 840	\$ 840	\$ 840	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 5,496	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 83,956	\$ 82,000	\$ 84,624	\$ 2,624	3.2%
<b>ENGLISH</b>					
LICENSED CLASSROOM TEACHER	\$ 100,668	\$ 101,476	\$ 108,044	\$ 6,568	6.5%
FICA/MEDICARE	\$ 7,491	\$ 7,676	\$ 8,078	\$ 402	5.2%
TRA	\$ 8,986	\$ 9,640	\$ 10,599	\$ 959	9.9%
MN PAID LEAVE	\$ -	\$ -	\$ 317	\$ 317	NA
GROUP HEALTH	\$ 8,100	\$ 9,640	\$ 8,913	\$ (727)	-7.5%
GROUP LIFE INSURANCE	\$ 53	\$ 49	\$ 49	\$ -	0.0%
TSA MATCH	\$ 529	\$ 533	\$ 879	\$ 346	64.9%
INSTRUCTIONAL SUPPLIES	\$ 220	\$ 600	\$ 600	\$ -	0.0%
TOTAL	\$ 126,047	\$ 129,614	\$ 137,479	\$ 7,865	6.1%
<b>FOREIGN LANGUAGE - FRENCH</b>					
LICENSED CLASSROOM TEACHER	\$ 77,615	\$ 78,014	\$ 81,911	\$ 3,897	5.0%
FICA/MEDICARE	\$ 5,839	\$ 5,966	\$ 6,264	\$ 298	5.0%
TRA	\$ 6,929	\$ 7,411	\$ 8,035	\$ 624	8.4%
MN PAID LEAVE	\$ -	\$ -	\$ 240	\$ 240	NA
GROUP LIFE INSURANCE	\$ 28	\$ 25	\$ 25	\$ -	0.0%
TSA MATCH	\$ 1,021	\$ 1,026	\$ 1,026	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 574	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 92,005	\$ 92,942	\$ 98,001	\$ 5,059	5.4%

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>HEALTH / PHYSICAL EDUCATION</b>					
LICENSED CLASSROOM TEACHER	\$ 96,416	\$ 113,580	\$ 117,938	\$ 4,358	3.8%
FICA/MEDICARE	\$ 7,374	\$ 8,476	\$ 8,623	\$ 147	1.7%
TRA	\$ 8,607	\$ 10,790	\$ 11,570	\$ 780	7.2%
MN PAID LEAVE	\$ -	\$ -	\$ 346	\$ 346	NA
GROUP HEALTH	\$ 1,952	\$ 4,641	\$ 4,308	\$ (333)	-7.2%
GROUP LIFE INSURANCE	\$ 36	\$ 40	\$ 40	\$ -	0.0%
TSA MATCH	\$ 1,111	\$ 1,026	\$ 1,026	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 328	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 115,824	\$ 139,553	\$ 144,851	\$ 5,298	3.8%
<b>FAMILY AND CONSUMER SCIENCE</b>					
LICENSED CLASSROOM TEACHER	\$ -	\$ 21,694	\$ 30,962	\$ 9,268	42.7%
FICA/MEDICARE	\$ -	\$ 1,634	\$ 2,317	\$ 683	41.8%
TRA	\$ -	\$ 2,061	\$ 3,037	\$ 976	47.4%
MN PAID LEAVE	\$ -	\$ -	\$ 91	\$ 91	NA
GROUP HEALTH	\$ -	\$ 2,411	\$ 3,215	\$ 804	33.3%
GROUP LIFE INSURANCE	\$ -	\$ 8	\$ 10	\$ 2	25.0%
INSTRUCTIONAL SUPPLIES	\$ 229	\$ -	\$ 4,000	\$ 4,000	NA
TOTAL	\$ 229	\$ 27,808	\$ 43,632	\$ 15,824	56.9%
<b>INDUSTRIAL ED VOCATIONAL - CTE</b>					
LICENSED CLASSROOM TEACHER	\$ 48,805	\$ 49,056	\$ 52,470	\$ 3,414	7.0%
FICA/MEDICARE	\$ 3,848	\$ 3,723	\$ 3,974	\$ 251	6.7%
TRA	\$ 4,357	\$ 4,660	\$ 5,147	\$ 487	10.5%
MN PAID LEAVE	\$ -	\$ -	\$ 154	\$ 154	NA
GROUP HEALTH	\$ 6,637	\$ 6,734	\$ 5,950	\$ (784)	-11.6%
GROUP LIFE INSURANCE	\$ 24	\$ 22	\$ 22	\$ -	0.0%
TSA MATCH	\$ 250	\$ 251	\$ 251	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 6,509	\$ 7,000	\$ 7,000	\$ -	0.0%
TOTAL	\$ 70,430	\$ 71,446	\$ 74,968	\$ 3,522	4.9%
<b>INDUSTRIAL EDUCATION</b>					
LICENSED CLASSROOM TEACHER	\$ 8,364	\$ 8,364	\$ 8,946	\$ 582	7.0%
FICA/MEDICARE	\$ 467	\$ 635	\$ 677	\$ 42	6.6%
TRA	\$ 747	\$ 795	\$ 878	\$ 83	10.4%
MN PAID LEAVE	\$ -	\$ -	\$ 26	\$ 26	NA
GROUP HEALTH	\$ 1,138	\$ 1,148	\$ 1,015	\$ (133)	-11.6%
GROUP LIFE INSURANCE	\$ 4	\$ 4	\$ 4	\$ -	0.0%
TSA MATCH	\$ 43	\$ 43	\$ 43	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,883	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 12,644	\$ 12,989	\$ 13,589	\$ 600	4.6%
<b>SECONDARY VOCATIONAL - WORK BASED LEARNING</b>					
LICENSED CLASSROOM TEACHER	\$ -	\$ 12,317	\$ 13,014	\$ 697	5.7%
FICA/MEDICARE	\$ -	\$ 868	\$ 857	\$ (11)	-1.3%
TRA	\$ -	\$ 1,170	\$ 1,277	\$ 107	9.1%
MN PAID LEAVE	\$ -	\$ -	\$ 38	\$ 38	NA
GROUP HEALTH	\$ -	\$ 1,607	\$ 1,492	\$ (115)	-7.2%
GROUP LIFE INSURANCE	\$ -	\$ 5	\$ 5	\$ -	0.0%
TOTAL	\$ -	\$ 15,967	\$ 16,683	\$ 716	4.5%

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>MATHEMATICS</b>					
LICENSED CLASSROOM TEACHER	\$ 139,827	\$ 112,648	\$ 117,413	\$ 4,765	4.2%
FICA/MEDICARE	\$ 10,308	\$ 8,561	\$ 8,798	\$ 237	2.8%
TRA	\$ 12,482	\$ 10,702	\$ 11,518	\$ 816	7.6%
MN PAID LEAVE	\$ -	\$ -	\$ 344	\$ 344	NA
GROUP HEALTH	\$ 14,249	\$ 11,691	\$ 10,966	\$ (725)	-6.2%
GROUP LIFE INSURANCE	\$ 53	\$ 39	\$ 39	\$ -	0.0%
TSA MATCH	\$ 1,743	\$ 1,400	\$ 1,400	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 3,277	\$ 750	\$ 750	\$ -	0.0%
TOTAL	\$ 181,940	\$ 145,791	\$ 151,228	\$ 5,437	3.7%
<b>VOCAL MUSIC</b>					
LICENSED CLASSROOM TEACHER	\$ 43,697	\$ 45,521	\$ 52,924	\$ 7,403	16.3%
FICA/MEDICARE	\$ 3,088	\$ 3,450	\$ 3,975	\$ 525	15.2%
TRA	\$ 3,877	\$ 4,324	\$ 5,192	\$ 868	20.1%
MN PAID LEAVE	\$ -	\$ -	\$ 155	\$ 155	NA
GROUP HEALTH	\$ 5,961	\$ 9,050	\$ 9,050	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 22	\$ 21	\$ 21	\$ -	0.0%
FEES FOR SERVICES	\$ 80	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,966	\$ 1,600	\$ 1,600	\$ -	0.0%
TOTAL	\$ 58,691	\$ 64,466	\$ 73,417	\$ 8,951	13.9%
<b>INSTRUMENTAL MUSIC</b>					
LICENSED CLASSROOM TEACHER	\$ 62,664	\$ 62,664	\$ 65,768	\$ 3,104	5.0%
FICA/MEDICARE	\$ 4,716	\$ 4,765	\$ 4,932	\$ 167	3.5%
TRA	\$ 5,594	\$ 5,953	\$ 6,452	\$ 499	8.4%
MN PAID LEAVE	\$ -	\$ -	\$ 193	\$ 193	NA
GROUP HEALTH	\$ 6,370	\$ 6,430	\$ 6,430	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 23	\$ 21	\$ 21	\$ -	0.0%
TSA MATCH	\$ 440	\$ 440	\$ 640	\$ 200	45.5%
REPAIRS AND MAINTENANCE	\$ 519	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 2,084	\$ 2,500	\$ 2,500	\$ -	0.0%
BAND INSTRUMENTS	\$ 32	\$ -	\$ -	\$ -	NA
TOTAL	\$ 82,442	\$ 83,273	\$ 87,436	\$ 4,163	5.0%
<b>SCIENCE</b>					
LICENSED CLASSROOM TEACHER	\$ 103,811	\$ 111,505	\$ 118,069	\$ 6,564	5.9%
FICA/MEDICARE	\$ 7,871	\$ 8,496	\$ 9,006	\$ 510	6.0%
TRA	\$ 9,263	\$ 10,593	\$ 11,583	\$ 990	9.3%
MN PAID LEAVE	\$ -	\$ -	\$ 346	\$ 346	NA
GROUP HEALTH	\$ 9,913	\$ 10,086	\$ 9,361	\$ (725)	-7.2%
GROUP LIFE INSURANCE	\$ 53	\$ 49	\$ 49	\$ -	0.0%
TSA MATCH	\$ 685	\$ 690	\$ 690	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 4,244	\$ 5,000	\$ 5,000	\$ -	0.0%
TOTAL	\$ 135,840	\$ 146,419	\$ 154,104	\$ 7,685	5.2%
<b>SOCIAL STUDIES</b>					
LICENSED CLASSROOM TEACHER	\$ 181,509	\$ 121,716	\$ 107,668	\$ (14,048)	-11.5%
FICA/MEDICARE	\$ 13,397	\$ 9,142	\$ 8,144	\$ (998)	-10.9%
TRA	\$ 16,203	\$ 11,563	\$ 10,562	\$ (1,001)	-8.7%
MN PAID LEAVE	\$ -	\$ -	\$ 297	\$ 297	NA
GROUP HEALTH	\$ 20,568	\$ 14,547	\$ 8,701	\$ (5,846)	-40.2%
GROUP LIFE INSURANCE	\$ 74	\$ 47	\$ 44	\$ (3)	-6.4%
TSA MATCH	\$ 870	\$ 427	\$ 427	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 931	\$ 1,200	\$ 1,200	\$ -	0.0%
TOTAL	\$ 233,552	\$ 158,642	\$ 137,043	\$ (21,599)	-13.6%

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY	REVISED	2026 PRELIM BUDGET	
		BUDGET 2025-26	BUDGET 2025-26	VS 2026 REVISED BUDGET \$ CHG.	% CHG.
<b>SPECIAL ED - NON-REIMBURSABLE</b>					
FEES FOR SERVICES	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
THIRD PARTY BILLING	\$ 1,027	\$ -	\$ -	\$ -	NA
TOTAL	\$ 3,527	\$ 2,500	\$ 2,500	\$ -	0.0%
<b>SPECIAL ED - SPEECH/LANGUAGE IMPAIRED</b>					
SPEECH/LANGUAGE PATHOLOGIST	\$ 8,022	\$ 7,911	\$ 8,330	\$ 419	5.3%
FICA/MEDICARE	\$ 596	\$ 597	\$ 625	\$ 28	4.7%
TRA	\$ 716	\$ 752	\$ 817	\$ 65	8.6%
MN PAID LEAVE	\$ -	\$ -	\$ 25	\$ 25	NA
GROUP HEALTH	\$ 956	\$ 964	\$ 965	\$ 1	0.1%
GROUP LIFE INSURANCE	\$ 3	\$ 3	\$ 3	\$ -	0.0%
TSA MATCH	\$ 66	\$ 66	\$ 66	\$ -	0.0%
CONTRACTED SERVICES	\$ -	\$ -	\$ 16,075	\$ 16,075	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ -	\$ 200	\$ 200	\$ -	0.0%
TOTAL	\$ 10,358	\$ 10,493	\$ 27,106	\$ 16,613	158.3%
<b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE</b>					
INSTRUCTIONAL SALARY	\$ 49,898	\$ 49,898	\$ 52,300	\$ 2,402	4.8%
SPEECH/LANGUAGE PATHOLOGIST	\$ 2,637	\$ 2,637	\$ 2,777	\$ 140	5.3%
CERTIFIED PARAPROFESSIONAL	\$ 17,588	\$ 17,697	\$ 8,202	\$ (9,495)	-53.7%
ONE TO ONE PARAPROFESSIONAL	\$ 25,349	\$ 25,755	\$ 27,583	\$ 1,828	7.1%
OTHER SALARY	\$ 319	\$ -	\$ 71	\$ 71	NA
FICA/MEDICARE	\$ 7,213	\$ 7,303	\$ 6,896	\$ (407)	-5.6%
PERA	\$ 3,220	\$ 3,259	\$ 2,684	\$ (575)	-17.6%
TRA	\$ 4,718	\$ 4,991	\$ 5,410	\$ 419	8.4%
MN PAID LEAVE	\$ -	\$ -	\$ 267	\$ 267	NA
GROUP HEALTH	\$ 9,731	\$ 10,863	\$ 4,582	\$ (6,281)	-57.8%
GROUP LIFE INSURANCE	\$ 74	\$ 68	\$ 56	\$ (12)	-17.6%
TSA MATCH	\$ 91	\$ 91	\$ 91	\$ -	0.0%
BUSINESS TRAVEL	\$ 125	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ 265	\$ -	\$ -	\$ -	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 2,002	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 123,227	\$ 123,062	\$ 111,419	\$ (11,643)	-9.5%
<b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: SEVERE-PROFOUND</b>					
ONE TO ONE PARAPROFESSIONAL	\$ 306	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 23	\$ -	\$ -	\$ -	NA
PERA	\$ 23	\$ -	\$ -	\$ -	NA
TOTAL	\$ 352	\$ -	\$ -	\$ -	NA
<b>SPECIAL ED - SPECIFIC LEARNING DISABILITY</b>					
LICENSED CLASSROOM TEACHER	\$ 163,454	\$ 205,518	\$ 214,238	\$ 8,720	4.2%
SPEECH/LANGUAGE PATHOLOGIST	\$ 7,252	\$ 7,252	\$ 7,636	\$ 384	5.3%
CERTIFIED PARAPROFESSIONAL	\$ 52,088	\$ 78,814	\$ 116,270	\$ 37,456	47.5%
OTHER SALARY	\$ 904	\$ 408	\$ 237	\$ (171)	-41.9%
FICA/MEDICARE	\$ 16,947	\$ 22,306	\$ 25,527	\$ 3,221	14.4%
PERA	\$ 3,907	\$ 5,911	\$ 8,720	\$ 2,809	47.5%
TRA	\$ 14,065	\$ 20,213	\$ 21,789	\$ 1,576	7.8%
MN PAID LEAVE	\$ -	\$ -	\$ 1,015	\$ 1,015	NA
GROUP HEALTH	\$ 3,631	\$ 18,565	\$ 33,792	\$ 15,227	82.0%
GROUP LIFE INSURANCE	\$ 125	\$ 171	\$ 199	\$ 28	16.4%
TSA MATCH	\$ 853	\$ 880	\$ 1,158	\$ 278	31.6%
CONTRACTED SUBSTITUTES	\$ -	\$ 1,657	\$ -	\$ (1,657)	-100.0%
BUSINESS TRAVEL	\$ 454	\$ -	\$ -	\$ -	NA
CONTRACTED SERVICES	\$ -	\$ -	\$ 59,000	\$ 59,000	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 2,551	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 266,229	\$ 363,695	\$ 491,581	\$ 127,886	35.2%

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER</b>					
LICENSED CLASSROOM TEACHER	\$ 10,039	\$ -	\$ -	\$ -	NA
CERTIFIED PARA	\$ 50,713	\$ 39,243	\$ 12,258	\$ (26,985)	-68.8%
ONE-TO-ONE PARA	\$ 22,631	\$ 23,371	\$ 25,596	\$ 2,225	9.5%
FICA/MEDICARE	\$ 6,286	\$ 4,778	\$ 2,896	\$ (1,882)	-39.4%
PERA	\$ 5,501	\$ 4,696	\$ 2,839	\$ (1,857)	-39.5%
TRA	\$ 896	\$ -	\$ -	\$ -	NA
MN PAID LEAVE	\$ -	\$ -	\$ 103	\$ 103	NA
GROUP HEALTH	\$ 9,178	\$ 8,268	\$ -	\$ (8,268)	-100.0%
GROUP LIFE INSURANCE	\$ 101	\$ 76	\$ 39	\$ (37)	-48.7%
IND INST MATERIAL	\$ -	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 105,344	\$ 80,932	\$ 44,231	\$ (36,701)	-45.3%
<b>SPECIAL ED - OTHER HEALTH DISABILITIES</b>					
LICENSED CLASSROOM TEACHER	\$ 24,908	\$ 11,173	\$ 11,509	\$ 336	3.0%
ONE-TO-ONE PARAPROFESSIONAL	\$ 3,140	\$ 3,140	\$ -	\$ (3,140)	-100.0%
FICA/MEDICARE	\$ 2,050	\$ 1,084	\$ 865	\$ (219)	-20.2%
PERA	\$ 236	\$ 235	\$ -	\$ (235)	-100.0%
TRA	\$ 2,223	\$ 1,061	\$ 1,129	\$ 68	6.4%
MN PAID LEAVE	\$ -	\$ -	\$ 34	\$ 34	NA
GROUP HEALTH INSURANCE	\$ 1,529	\$ -	\$ -	\$ -	NA
GROUP LIFE INSURANCE	\$ 15	\$ 8	\$ 4	\$ (4)	-50.0%
TOTAL	\$ 34,100	\$ 16,701	\$ 13,541	\$ (3,160)	-18.9%
<b>SPECIAL ED - AUTISTIC SPECTRUM DISORDERS</b>					
LICENSED CLASSROOM TEACHER	\$ 100,775	\$ 88,366	\$ 91,783	\$ 3,417	3.9%
SPEECH/LANGUAGE PATHOLOGIST	\$ 9,230	\$ 9,230	\$ 9,718	\$ 488	5.3%
CERTIFIED PARA	\$ 4,424	\$ 4,424	\$ 7,881	\$ 3,457	78.1%
ONE-TO-ONE PARA	\$ 25,651	\$ 25,651	\$ 34,637	\$ 8,986	35.0%
OTHER SALARIES	\$ 138	\$ -	\$ 92	\$ 92	NA
FICA/MEDICARE	\$ 10,523	\$ 9,715	\$ 10,941	\$ 1,226	12.6%
PERA	\$ 2,256	\$ 2,256	\$ 3,189	\$ 933	41.4%
TRA	\$ 9,832	\$ 9,272	\$ 9,966	\$ 694	7.5%
MN PAID LEAVE	\$ -	\$ -	\$ 413	\$ 413	NA
GROUP HEALTH	\$ 7,779	\$ 6,473	\$ 7,383	\$ 910	14.1%
GROUP LIFE INSURANCE	\$ 78	\$ 66	\$ 78	\$ 12	18.2%
TSA MATCH	\$ 260	\$ 260	\$ 260	\$ -	0.0%
TOTAL	\$ 170,946	\$ 155,713	\$ 176,341	\$ 20,628	13.2%
<b>YOUTH/FAMILY SERVICES</b>					
INSTRUCTIONAL SALARY	\$ 56,452	\$ 81,520	\$ 89,120	\$ 7,600	9.3%
FICA/MEDICARE	\$ 4,313	\$ 6,236	\$ 6,812	\$ 576	9.2%
TRA	\$ 5,039	\$ 7,744	\$ 8,743	\$ 999	12.9%
MN PAID LEAVE	\$ -	\$ -	\$ 261	\$ 261	NA
GROUP HEALTH	\$ 7,543	\$ 11,522	\$ 10,653	\$ (869)	-7.5%
GROUP LIFE INSURANCE	\$ 31	\$ 39	\$ 39	\$ -	0.0%
TSA MATCH	\$ 30	\$ 150	\$ 150	\$ -	0.0%
LICENSED SOCIAL WORKER	\$ 32,636	\$ 32,636	\$ 34,514	\$ 1,878	5.8%
FICA/MEDICARE	\$ 2,187	\$ 2,292	\$ 2,461	\$ 169	7.4%
PERA	\$ 2,448	\$ 2,448	\$ 2,589	\$ 141	5.8%
MN PAID LEAVE	\$ -	\$ -	\$ 101	\$ 101	NA
GROUP HEALTH INSURANCE	\$ 5,788	\$ 5,788	\$ 5,788	\$ -	0.0%

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
YOUTH/FAMILY SERVICES (Continued)					
GROUP LIFE INSURANCE	\$ 20	\$ 18	\$ 18	\$ -	0.0%
SUPPLIES	\$ -	\$ 500	\$ 500	\$ -	0.0%
IND INST SUPPLIES	\$ 2,744	\$ -	\$ -	\$ -	NA
TOTAL	\$ 119,231	\$ 150,893	\$ 161,749	\$ 10,856	7.2%
THIRD PARTY MED ASSIST FEES FOR SERVICE - EBD					
SLD - INST SALARY	\$ 29,476	\$ -	\$ -	\$ -	NA
SLD - EXT TIME	\$ -	\$ -	\$ -	\$ -	NA
SLD - FICA/MEDICARE	\$ 1,784	\$ -	\$ -	\$ -	NA
SLD - TRA	\$ 2,631	\$ -	\$ -	\$ -	NA
SLD - GROUP HEALTH	\$ 3,851	\$ -	\$ -	\$ -	NA
SLD - GROUP LIFE INSURANCE	\$ 14	\$ -	\$ -	\$ -	NA
TOTAL	\$ 37,757	\$ -	\$ -	\$ -	NA
FOOTBALL					
OTHER SALARIES	\$ 26,436	\$ 26,960	\$ 28,637	\$ 1,677	6.2%
FICA/MEDICARE	\$ 2,061	\$ 2,062	\$ 2,240	\$ 178	8.6%
PERA	\$ 30	\$ -	\$ 33	\$ 33	NA
TRA	\$ 2,341	\$ 2,561	\$ 2,838	\$ 277	10.8%
FEES FOR SERVICES	\$ 7,870	\$ 6,500	\$ 6,500	\$ -	0.0%
BUSINESS TRAVEL	\$ 814	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 100	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ 20,244	\$ 900	\$ 12,000	\$ 11,100	1233.3%
NON INSTRUCTIONAL SUPPORT	\$ 1,362	\$ 1,362	\$ 932	\$ (430)	-31.6%
FICA/MEDICARE-TRANSPORT	\$ 104	\$ 104	\$ 71	\$ (33)	-31.7%
PERA-TRANSPORT	\$ 97	\$ 97	\$ 42	\$ (55)	-56.7%
TRA-TRANSPORT	\$ -	\$ -	\$ 16	\$ 16	NA
TRANSPORTATION CHARGEBACK	\$ 2,692	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 64,151	\$ 43,046	\$ 55,809	\$ 12,763	29.6%
BOYS BASKETBALL					
OTHER SALARIES	\$ 13,171	\$ 12,617	\$ 18,770	\$ 6,153	48.8%
FICA/MEDICARE	\$ 1,179	\$ 965	\$ 1,442	\$ 477	49.4%
PERA	\$ 108	\$ -	\$ -	\$ -	NA
TRA	\$ 606	\$ 616	\$ 8	\$ (608)	-98.7%
MN PAID LEAVE	\$ -	\$ -	\$ 77	\$ 77	NA
FEES FOR SERVICES	\$ 11,277	\$ 16,806	\$ 16,806	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 150	\$ 200	\$ 200	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,945	\$ 900	\$ 2,000	\$ 1,100	122.2%
NON INSTRUCTIONAL SUPPORT	\$ 2,083	\$ 1,943	\$ 1,943	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 159	\$ 149	\$ 149	\$ -	0.0%
PERA-TRANSPORT	\$ 110	\$ 99	\$ 99	\$ -	0.0%
TRA-TRANSPORT	\$ 54	\$ 54	\$ -	\$ (54)	-100.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ -	\$ 9	\$ 9	NA
TRANSPORATION ALLOCATION	\$ 4,928	\$ 6,000	\$ 6,000	\$ -	0.0%
TOTAL	\$ 36,770	\$ 40,349	\$ 47,503	\$ 7,154	17.7%
WRESTLING					
OTHER SALARIES	\$ 24,532	\$ 24,800	\$ 26,381	\$ 1,581	6.4%
FICA/MEDICARE	\$ 1,928	\$ 1,897	\$ 2,018	\$ 121	6.4%
PERA	\$ 12	\$ -	\$ -	\$ -	NA
TRA	\$ 546	\$ 543	\$ 580	\$ 37	6.8%

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>WRESTLING (Continued)</b>					
MN PAID LEAVE	\$ -	\$ -	\$ 86	\$ 86	NA
FEES FOR SERVICES	\$ 12,479	\$ 14,000	\$ 14,000	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 4,062	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 6,254	\$ 2,000	\$ 2,000	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,194	\$ 1,194	\$ 1,194	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 91	\$ 91	\$ 94	\$ 3	3.3%
PERA-TRANSPORT	\$ 43	\$ 43	\$ 43	\$ -	0.0%
TRA-TRANSPORT	\$ 51	\$ 51	\$ 51	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ -	\$ 5	\$ 5	NA
TRANSPORTATION CHARGEBACK	\$ 2,932	\$ 6,000	\$ 6,000	\$ -	0.0%
TOTAL	\$ 54,125	\$ 52,619	\$ 54,452	\$ 1,833	3.5%
<b>BASEBALL</b>					
OTHER SALARIES	\$ 10,612	\$ 10,818	\$ 11,925	\$ 1,107	10.2%
FICA/MEDICARE	\$ 812	\$ 828	\$ 912	\$ 84	10.1%
TRA	\$ 929	\$ 1,028	\$ 1,170	\$ 142	13.8%
MN PAID LEAVE	\$ -	\$ -	\$ 53	\$ 53	NA
FEES FOR SERVICES	\$ 4,754	\$ 3,500	\$ 3,500	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 125	\$ 100	\$ 100	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,797	\$ 750	\$ 2,000	\$ 1,250	166.7%
NON INSTRUCTIONAL SUPPORT	\$ 1,142	\$ 802	\$ 802	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 87	\$ 61	\$ 61	\$ -	0.0%
PERA-TRANSPORT	\$ 54	\$ 60	\$ 60	\$ -	0.0%
TRA-TRANSPORT	\$ 13	\$ -	\$ -	\$ -	NA
MN PAID LEAVE-TRANSPORT	\$ -	\$ -	\$ 4	\$ 4	NA
TRANSPORTATION CHARGEBACK	\$ 3,340	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 24,665	\$ 20,947	\$ 23,587	\$ 2,640	12.6%
<b>BOYS CROSS COUNTRY</b>					
OTHER SALARIES	\$ 3,422	\$ 3,497	\$ 3,930	\$ 433	12.4%
FICA/MEDICARE	\$ 265	\$ 268	\$ 301	\$ 33	12.3%
TRA	\$ 5	\$ 5	\$ -	\$ (5)	-100.0%
FEES FOR SERVICES	\$ 677	\$ 600	\$ 600	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 655	\$ 500	\$ 800	\$ 300	60.0%
GENERAL SUPPLIES	\$ 287	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 459	\$ 459	\$ 411	\$ (48)	-10.5%
FICA/MEDICARE-TRANSPORT	\$ 36	\$ 35	\$ 31	\$ (4)	-11.4%
PERA-TRANSPORT	\$ 24	\$ 24	\$ 12	\$ (12)	-50.0%
TRA-TRANSPORT	\$ -	\$ -	\$ 10	\$ 10	NA
TRANSPORTATION CHARGEBACK	\$ 1,478	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 7,308	\$ 6,638	\$ 7,345	\$ 707	10.7%
<b>BOYS GOLF</b>					
OTHER SALARIES	\$ 5,718	\$ 5,930	\$ 6,842	\$ 912	15.4%
FICA/MEDICARE	\$ 437	\$ 454	\$ 523	\$ 69	15.2%
MN PAID LEAVE	\$ -	\$ -	\$ 30	\$ 30	NA
BUSINESS TRAVEL	\$ 348	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 2,894	\$ 900	\$ 2,500	\$ 1,600	177.8%
GENERAL SUPPLIES	\$ 193	\$ 600	\$ 600	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ -	\$ 350	\$ 350	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ -	\$ 27	\$ 27	\$ -	0.0%
PERA-TRANSPORT	\$ -	\$ 26	\$ 26	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ -	\$ 2	\$ 2	NA
TRANSPORTATION CHARGEBACK	\$ 2,002	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 11,592	\$ 10,787	\$ 13,400	\$ 2,613	24.2%

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>BOYS HOCKEY</b>					
PAYMENTS TO OTHER DISTRICTS	\$ -	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
TOTAL	\$ -	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
<b>BOYS TRACK</b>					
OTHER SALARIES	\$ 8,728	\$ 8,785	\$ 9,724	\$ 939	10.7%
FICA/MEDICARE	\$ 668	\$ 672	\$ 744	\$ 72	10.7%
TRA	\$ 648	\$ 707	\$ 816	\$ 109	15.4%
MN PAID LEAVE	\$ -	\$ -	\$ 43	\$ 43	NA
ENTRY FEES/STUDENT TRAVEL	\$ 927	\$ 400	\$ 400	\$ -	0.0%
GENERAL SUPPLIES	\$ 172	\$ 200	\$ 200	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 783	\$ 778	\$ 778	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 60	\$ 60	\$ 60	\$ -	0.0%
PERA-TRANSPORT	\$ 51	\$ 58	\$ 58	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ -	\$ 4	\$ 4	NA
TRANSPORTATION CHARGEBACK	\$ 1,377	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 13,413	\$ 12,660	\$ 13,827	\$ 1,167	9.2%
<b>GIRLS BASKETBALL</b>					
OTHER SALARIES	\$ 13,644	\$ 14,064	\$ 15,185	\$ 1,121	8.0%
FICA/MEDICARE	\$ 1,258	\$ 1,076	\$ 1,155	\$ 79	7.3%
PERA	\$ 101	\$ -	\$ -	\$ -	NA
TRA	\$ 453	\$ 419	\$ 452	\$ 33	7.9%
MN PAID LEAVE	\$ -	\$ -	\$ 62	\$ 62	NA
FEES FOR SERVICES	\$ 11,093	\$ 9,000	\$ 9,000	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 150	\$ 200	\$ 200	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,425	\$ 900	\$ 2,000	\$ 1,100	122.2%
NON INSTRUCTIONAL SUPPORT-TRANSPORT	\$ 1,584	\$ 1,470	\$ 1,470	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 121	\$ 112	\$ 112	\$ -	0.0%
PERA-TRANSPORT	\$ 90	\$ 81	\$ 81	\$ -	0.0%
TRA-TRANSPORT	\$ 34	\$ 34	\$ 34	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ -	\$ 6	\$ 6	NA
TRANSPORTATION CHARGEBACK	\$ 5,385	\$ 4,000	\$ 4,000	\$ -	0.0%
TOTAL	\$ 36,337	\$ 31,356	\$ 33,757	\$ 2,401	7.7%
<b>GIRLS CROSS COUNTRY</b>					
OTHER SALARIES	\$ 3,422	\$ 3,497	\$ 3,930	\$ 433	12.4%
FICA/MEDICARE	\$ 262	\$ 268	\$ 301	\$ 33	12.3%
FEES FOR SERVICES	\$ 622	\$ 600	\$ 600	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 655	\$ 500	\$ 500	\$ -	0.0%
GENERAL SUPPLIES	\$ 157	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 455	\$ 455	\$ 394	\$ (61)	-13.4%
FICA/MEDICARE-TRANSPORT	\$ 35	\$ 35	\$ 30	\$ (5)	-14.3%
PERA-TRANSPORT	\$ 23	\$ 23	\$ 12	\$ (11)	-47.8%
TRA-TRANSPORT	\$ -	\$ -	\$ 9	\$ 9	NA
TRANSPORTATION CHARGEBACK	\$ 1,478	\$ 800	\$ 800	\$ -	0.0%
TOTAL	\$ 7,110	\$ 6,428	\$ 6,826	\$ 398	6.2%
<b>GIRLS GOLF</b>					
OTHER SALARIES	\$ 6,064	\$ 6,064	\$ 4,996	\$ (1,068)	-17.6%
FICA/MEDICARE	\$ 464	\$ 464	\$ 380	\$ (84)	-18.1%
TRA	\$ -	\$ -	\$ 490	\$ 490	NA
MN PAID LEAVE	\$ -	\$ -	\$ 22	\$ 22	NA
BUSINESS TRAVEL	\$ 309	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 2,465	\$ 900	\$ 900	\$ -	0.0%
GENERAL SUPPLIES	\$ 953	\$ 600	\$ 600	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ -	\$ 350	\$ 350	\$ -	0.0%

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

SECONDARY	PRELIMINARY		REVISED	2026 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2026 REVISED BUDGET	
	2024-25	2025-26	2025-26	\$ CHG.	% CHG.
GIRLS GOLF (Continued)					
FICA/MEDICARE-TRANSPORT	\$ -	\$ 27	\$ 27	\$ -	0.0%
PERA-TRANSPORT	\$ -	\$ 26	\$ 26	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ -	\$ 2	\$ 2	NA
TRANSPORTATION CHARGEBACK	\$ 2,903	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 13,159	\$ 10,931	\$ 10,293	\$ (638)	-5.8%
GIRLS HOCKEY					
PAYMENTS TO OTHER DISTRICTS	\$ -	\$ -	\$ -	\$ -	NA
TOTAL	\$ -	\$ -	\$ -	\$ -	NA
GIRLS TRACK					
OTHER SALARIES	\$ 6,930	\$ 7,080	\$ 7,832	\$ 752	10.6%
FICA/MEDICARE	\$ 530	\$ 542	\$ 599	\$ 57	10.5%
TRA	\$ 118	\$ 131	\$ 130	\$ (1)	-0.8%
MN PAID LEAVE	\$ -	\$ -	\$ 35	\$ 35	NA
ENTRY FEES/STUDENT TRAVEL	\$ 750	\$ 400	\$ 800	\$ 400	100.0%
GENERAL SUPPLIES	\$ -	\$ 200	\$ 200	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 779	\$ 861	\$ 861	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 60	\$ 66	\$ 66	\$ -	0.0%
PERA-TRANSPORT	\$ 50	\$ 65	\$ 65	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ -	\$ 4	\$ 4	NA
TRANSPORTATION CHARGEBACK	\$ 1,784	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 11,000	\$ 10,345	\$ 11,592	\$ 1,247	12.1%
VOLLEYBALL					
OTHER SALARIES	\$ 22,070	\$ 19,963	\$ 17,674	\$ (2,289)	-11.5%
FICA/MEDICARE	\$ 1,849	\$ 1,527	\$ 1,555	\$ 28	1.8%
PERA	\$ 107	\$ -	\$ 424	\$ 424	NA
TRA	\$ 1,661	\$ 997	\$ 868	\$ (129)	-12.9%
FEES FOR SERVICES	\$ 5,865	\$ 6,000	\$ 6,000	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 700	\$ 750	\$ 750	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,241	\$ 1,100	\$ 1,500	\$ 400	36.4%
NON INSTRUCTIONAL SUPPORT	\$ 3,137	\$ 3,137	\$ 2,542	\$ (595)	-19.0%
FICA/MEDICARE-TRANSPORT	\$ 237	\$ 240	\$ 193	\$ (47)	-19.6%
PERA-TRANSPORT	\$ 124	\$ 124	\$ 115	\$ (9)	-7.3%
TRA-TRANSPORT	\$ 130	\$ 130	\$ 87	\$ (43)	-33.1%
TRANSPORTATION CHARGEBACK	\$ 6,695	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 44,816	\$ 36,968	\$ 34,708	\$ (2,260)	-6.1%
SOFTBALL					
OTHER SALARIES	\$ 10,710	\$ 11,031	\$ 12,017	\$ 986	8.9%
FICA/MEDICARE	\$ 831	\$ 844	\$ 909	\$ 65	7.7%
PERA	\$ 387	\$ 395	\$ 203	\$ (192)	-48.6%
TRA	\$ 500	\$ 547	\$ 914	\$ 367	67.1%
MN PAID LEAVE	\$ -	\$ -	\$ 53	\$ 53	NA
FEES FOR SERVICES	\$ 3,107	\$ 3,500	\$ 3,500	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 400	\$ 100	\$ 100	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,768	\$ 750	\$ 2,000	\$ 1,250	166.7%
NON INSTRUCTIONAL SUPPORT	\$ 2,166	\$ 1,159	\$ 1,159	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 166	\$ 88	\$ 88	\$ -	0.0%
PERA-TRANSPORT	\$ 23	\$ 34	\$ 34	\$ -	0.0%
TRA-TRANSPORT	\$ 143	\$ 40	\$ 40	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ -	\$ 5	\$ 5	NA
TRANSPORTATION CHARGEBACK	\$ 5,128	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 26,328	\$ 20,488	\$ 23,022	\$ 2,534	12.4%
GIRLS DANCE					
PAYMENTS TO OTHER DISTRICTS	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>CHEER TEAM</b>					
OTHER SALARIES	\$ 2,521	\$ 2,578	\$ 2,704	\$ 126	4.9%
FICA/MEDICARE	\$ 193	\$ 197	\$ 207	\$ 10	5.1%
MN PAID LEAVE	\$ -	\$ -	\$ 9	\$ 9	NA
GENERAL SUPPLIES	\$ 500	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 3,214	\$ 3,275	\$ 3,420	\$ 145	4.4%
<b>SCHOOL MUSIC</b>					
OTHER SALARIES	\$ 9,167	\$ 9,406	\$ 9,766	\$ 360	3.8%
FICA/MEDICARE	\$ 699	\$ 720	\$ 733	\$ 13	1.8%
TRA	\$ 802	\$ 894	\$ 958	\$ 64	7.2%
MN PAID LEAVE	\$ -	\$ -	\$ 30	\$ 30	NA
ENTRY FEES/STUDENT TRAVEL	\$ 85	\$ 1,000	\$ 1,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 347	\$ -	\$ -	\$ -	NA
NON INSTRUCTIONAL SUPPORT	\$ 669	\$ 582	\$ 582	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 52	\$ 45	\$ 45	\$ -	0.0%
PERA-TRANSPORT	\$ 35	\$ 35	\$ 35	\$ -	0.0%
TRA-TRANSPORT	\$ 17	\$ 10	\$ 10	\$ -	0.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ -	\$ 3	\$ 3	NA
TRANSPORTATION CHARGEBACK	\$ 1,650	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 13,523	\$ 15,192	\$ 15,662	\$ 470	3.1%
<b>DRAMA</b>					
OTHER SALARIES	\$ 4,260	\$ 4,754	\$ 5,933	\$ 1,179	24.8%
FICA/MEDICARE	\$ 326	\$ 364	\$ 452	\$ 88	24.2%
TRA	\$ 373	\$ 452	\$ 582	\$ 130	28.8%
GENERAL SUPPLIES	\$ 400	\$ 250	\$ 250	\$ -	0.0%
TOTAL	\$ 5,359	\$ 5,820	\$ 7,217	\$ 1,397	24.0%
<b>ROBOTICS</b>					
OTHER SALARIES	\$ 9,454	\$ 9,640	\$ 10,048	\$ 408	4.2%
FICA/MEDICARE	\$ 721	\$ 737	\$ 773	\$ 36	4.9%
PERA	\$ 368	\$ 375	\$ 391	\$ 16	4.3%
MN PAID LEAVE	\$ -	\$ -	\$ 22	\$ 22	NA
TRANSPORTATION CHARGEBACK	\$ 827	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 5,700	\$ 6,000	\$ 6,000	\$ -	0.0%
TOTAL	\$ 17,071	\$ 16,752	\$ 17,234	\$ 482	2.9%
<b>TRAP TEAM</b>					
OTHER SALARIES	\$ 1,964	\$ 2,007	\$ 2,103	\$ 96	4.8%
FICA/MEDICARE	\$ 150	\$ 154	\$ 161	\$ 7	4.5%
MN PAID LEAVE	\$ -	\$ -	\$ 9	\$ 9	NA
TOTAL	\$ 2,114	\$ 2,161	\$ 2,273	\$ 112	5.2%
<b>OTHER STUDENT ACTIVITIES</b>					
OTHER SALARIES	\$ 15,601	\$ 14,743	\$ 19,350	\$ 4,607	31.2%
FICA/MEDICARE	\$ 1,193	\$ 1,128	\$ 1,464	\$ 336	29.8%
TRA	\$ 1,365	\$ 1,401	\$ 1,898	\$ 497	35.5%
MN PAID LEAVE	\$ -	\$ -	\$ 79	\$ 79	NA
FEES FOR SERVICES	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0%

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>OTHER STUDENT ACTIVITIES (Continued)</b>					
ENTRY FEES/STUDENT TRAVEL	\$ 1,405	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 373	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 455	\$ 1,684	\$ 800	\$ (884)	-52.5%
FICA/MEDICARE-TRANSPORT	\$ 35	\$ 129	\$ 61	\$ (68)	-52.7%
PERA-TRANSPORT	\$ 34	\$ 126	\$ 60	\$ (66)	-52.4%
TRA-TRANSPORT	\$ -	\$ 16	\$ -	\$ (16)	-100.0%
MN PAID LEAVE-TRANSPORT	\$ -	\$ -	\$ 3	\$ 3	NA
TRANSPORTATION CHARGEBACK	\$ 2,732	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 23,193	\$ 24,977	\$ 29,465	\$ 4,488	18.0%
<b>ATHLETIC DIRECTOR</b>					
ADMIN SALARY	\$ 65,353	\$ 65,353	\$ 48,160	\$ (17,193)	-26.3%
FICA/MEDICARE	\$ 4,320	\$ 4,948	\$ 3,534	\$ (1,414)	-28.6%
TRA	\$ 5,886	\$ 6,209	\$ 4,725	\$ (1,484)	-23.9%
MN PAID LEAVE	\$ -	\$ -	\$ 124	\$ 124	NA
GROUP HEALTH	\$ 7,541	\$ 8,485	\$ 6,630	\$ (1,855)	-21.9%
GROUP LIFE INSURANCE	\$ 17	\$ 20	\$ 21	\$ 1	5.0%
TSA MATCH	\$ 225	\$ 225	\$ -	\$ (225)	-100.0%
FEES FOR SERVICES	\$ 1,249	\$ 7,500	\$ 7,500	\$ -	0.0%
BUSINESS TRAVEL	\$ 2,629	\$ 1,400	\$ 1,400	\$ -	0.0%
GENERAL SUPPLIES	\$ 20,620	\$ 12,000	\$ 20,000	\$ 8,000	66.7%
DUES AND MEMBERSHIP FEES	\$ 4,098	\$ 8,000	\$ 15,000	\$ 7,000	87.5%
TOTAL	\$ 111,939	\$ 114,140	\$ 107,094	\$ (7,046)	-6.2%
<b>CURRICULUM IMPROVEMENT</b>					
INSTRUCTIONAL SUPPLIES	\$ 18,943	\$ 30,000	\$ 30,000	\$ -	0.0%
TEXTBOOKS	\$ 29,838	\$ 45,000	\$ 45,000	\$ -	0.0%
TOTAL	\$ 48,780	\$ 75,000	\$ 75,000	\$ -	0.0%
<b>EDUCATIONAL MEDIA</b>					
SCHOOL LIBRARY AID INSTR SUPPORT	\$ 14,173	\$ 10,124	\$ 11,159	\$ 1,035	10.2%
SCHOOL LIBRARY AID FICA	\$ 1,041	\$ 772	\$ 852	\$ 80	10.4%
SCHOOL LIBRARY AID TRA	\$ 1,063	\$ 759	\$ 837	\$ 78	10.3%
SCHOOL LIBRARY AID MN PAID LEAVE	\$ -	\$ -	\$ 33	\$ 33	NA
SCHOOL LIBRARY AID GRP HEALTH	\$ 5,693	\$ 4,134	\$ 3,758	\$ (376)	-9.1%
SCHOOL LIBRARY AID GRP LIFE	\$ 20	\$ 13	\$ 13	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 875	\$ 1,000	\$ 1,000	\$ -	0.0%
LIBRARY BOOKS	\$ 1,362	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 24,227	\$ 19,302	\$ 20,152	\$ 850	4.4%
<b>GUIDANCE</b>					
Compensatory SCHOOL COUNSELOR	\$ 27,570	\$ 24,007	\$ 26,706	\$ 2,699	11.2%
Compensatory FICA/MEDICARE	\$ 1,825	\$ 1,837	\$ 2,031	\$ 194	10.6%
Compensatory TRA	\$ 2,133	\$ 2,281	\$ 2,620	\$ 339	14.9%
Compensatory MN PAID LEAVE	\$ -	\$ -	\$ 73	\$ 73	NA
Compensatory HEALTH INSURANCE	\$ 1,618	\$ 3,436	\$ 3,479	\$ 43	1.3%
Compensatory GROUP LIFE INSURANCE	\$ 9	\$ 11	\$ 11	\$ -	0.0%
School Support Personnel SCHOOL COUNSELOR	\$ 31,816	\$ 30,886	\$ 33,377	\$ 2,491	8.1%
School Support Personnel FICA/MEDICARE	\$ 2,710	\$ 2,363	\$ 2,539	\$ 176	7.4%
School Support Personnel TRA	\$ 3,171	\$ 2,934	\$ 3,274	\$ 340	11.6%
School Support Personnel MN PAID LEAVE	\$ -	\$ -	\$ 98	\$ 98	NA
School Support Personnel HEALTH INSURANCE	\$ 2,291	\$ 4,420	\$ 4,349	\$ (71)	-1.6%
School Support Personnel GROUP LIFE INSURANCE	\$ 12	\$ 14	\$ 14	\$ -	0.0%
TOTAL	\$ 73,154	\$ 72,189	\$ 78,571	\$ 6,382	8.8%

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

SECONDARY	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET		
				\$ CHG.	% CHG.	
<b>HEALTH - SCHOOL SUPPORT PERSONNEL</b>						
LICENSED SCHOOL NURSE	\$ 21,072	\$ -	\$ 22,228	\$ 22,228	NA	
SCHOOL NURSE FICA/MEDICARE	\$ 1,612	\$ -	\$ 1,700	\$ 1,700	NA	
SCHOOL NURSE TRA	\$ 1,881	\$ -	\$ 2,181	\$ 2,181	NA	
SCHOOL NURSE MN PAID LEAVE	\$ -	\$ -	\$ 65	\$ 65	NA	
SCHOOL NURSE HEALTH INSURANCE	\$ 2,499	\$ -	\$ 3,006	\$ 3,006	NA	
SCHOOL NURSE GROUP LIFE INSURANCE	\$ 11	\$ -	\$ 10	\$ 10	NA	
SCHOOL NURSE TSA MATCH	\$ -	\$ -	\$ 200	\$ 200	NA	
TOTAL	\$ 27,075	\$ -	\$ 29,390	\$ 29,390	NA	
<b>HIGH SCHOOL NURSE - Compensatory</b>						
LICENSED NURSING SERVICES	\$ -	\$ 21,072	\$ -	\$ (21,072)	-100.0%	
FICA/MEDICARE	\$ -	\$ 1,612	\$ -	\$ (1,612)	-100.0%	
TRA	\$ -	\$ 2,002	\$ -	\$ (2,002)	-100.0%	
GROUP HEALTH	\$ -	\$ 3,307	\$ -	\$ (3,307)	-100.0%	
GROUP LIFE INSURANCE	\$ -	\$ 10	\$ -	\$ (10)	-100.0%	
TOTAL	\$ -	\$ 28,003	\$ -	\$ (28,003)	-100.0%	
<b>PSYCHOLOGICAL SERVICES</b>						
FEES FOR SERVICES	\$ 19,998	\$ 16,300	\$ 16,300	\$ -	0.0%	
TOTAL	\$ 19,998	\$ 16,300	\$ 16,300	\$ -	0.0%	
<b>VENDING</b>						
VENDING SUPPLIES - MACHINE 1 & 2	\$ 3,538	\$ 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	\$ 4,297	\$ 6,000	\$ 6,000	\$ -	0.0%	
<b>TECHNOLOGY SUPPORT</b>						
NON INSTRUCTIONAL SUPPORT	\$ 54,484	\$ 52,638	\$ 55,270	\$ 2,632	5.0%	
FICA/MEDICARE	\$ 4,017	\$ 4,078	\$ 4,278	\$ 200	4.9%	
PERA	\$ 3,948	\$ 3,948	\$ 4,145	\$ 197	5.0%	
MN PAID LEAVE	\$ -	\$ -	\$ 133	\$ 133	NA	
GROUP HEALTH INSURANCE	\$ 4,134	\$ 4,134	\$ 4,134	\$ -	0.0%	
GROUP LIFE INSURANCE	\$ 30	\$ 26	\$ 26	\$ -	0.0%	
TOTAL	\$ 66,613	\$ 64,824	\$ 67,986	\$ 3,162	4.9%	
<b>TOTAL SECONDARY</b>	<b>\$ 4,014,107</b>	<b>\$ 3,992,705</b>	<b>\$ 4,271,395</b>	<b>\$ 278,690</b>	<b>7.0%</b>	

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

ALTERNATIVE LEARNING PROGRAMS	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
ALP GENERAL ED	\$ 256,075	\$ 269,103	\$ 281,702	\$ 12,599	4.7%
ALP CAREER & TECH - WORK BASED LEARNING	\$ 13,186	\$ 17,150	\$ 18,015	\$ 865	5.0%
ALP COMPENSATORY	\$ 123,192	\$ 100,696	\$ 104,174	\$ 3,478	3.5%
ALP SPED - SPECIFIC LEARNING DISABILITY	\$ -	\$ 39,710	\$ 42,305	\$ 2,595	6.5%
<b>TOTAL ALTERNATIVE PROGRAMS</b>	<b>\$ 392,452</b>	<b>\$ 426,659</b>	<b>\$ 446,196</b>	<b>\$ 19,537</b>	<b>4.6%</b>

NOTES:

Alternative Learning Programs increase \$19,537 or 4.6% in the Revised 2025-26 Budget due to contract settlements.

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

ALTERNATIVE LEARNING PROGRAM	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>ALP GENERAL ED</b>					
EXECUTIVE SALARIES	\$ 99,366	\$ 99,366	\$ 104,334	\$ 4,968	5.0%
LICENSED CLASSROOM TEACHER	\$ 67,354	\$ 71,959	\$ 79,357	\$ 7,398	10.3%
NON INSTRUCTIONAL SUPPORT	\$ 5,820	\$ 6,035	\$ 5,315	\$ (720)	-11.9%
OTHER SALARY	\$ 4,012	\$ 2,977	\$ 2,977	\$ -	0.0%
FICA/MEDICARE	\$ 12,743	\$ 13,377	\$ 14,048	\$ 671	5.0%
PERA	\$ 440	\$ 453	\$ 399	\$ (54)	-11.9%
TRA	\$ 14,987	\$ 16,276	\$ 18,020	\$ 1,744	10.7%
MN PAID LEAVE	\$ -	\$ -	\$ 519	\$ 519	NA
GROUP HEALTH	\$ 15,430	\$ 13,240	\$ 12,910	\$ (330)	-2.5%
GROUP LIFE INSURANCE	\$ 62	\$ 59	\$ 58	\$ (1)	-1.7%
TSA MATCH	\$ 1,788	\$ 1,368	\$ 1,368	\$ -	0.0%
WORKERS COMPENSATION	\$ 4,024	\$ 4,628	\$ 4,732	\$ 104	2.2%
FEES FOR SERVICES	\$ -	\$ 2,200	\$ 500	\$ (1,700)	-77.3%
COMMUNICATIONS SERVICES	\$ 1,880	\$ 3,663	\$ 3,663	\$ -	0.0%
UTILITIES	\$ 1,511	\$ 3,002	\$ 3,002	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 440	\$ 500	\$ 500	\$ -	0.0%
BUSINESS TRAVEL	\$ 175	\$ 200	\$ 200	\$ -	0.0%
INTERDEPARTMENTAL SERVICES	\$ 20,536	\$ 22,300	\$ 22,300	\$ -	0.0%
GENERAL SUPPLIES	\$ 240	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 4,378	\$ 6,000	\$ 6,000	\$ -	0.0%
DUES & MEMBERSHIPS	\$ 890	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 256,075	\$ 269,103	\$ 281,702	\$ 12,599	4.7%
<b>CAREER / TECHNICAL EDUCATION - WORK BASED LEARNING</b>					
LICENSED CLASSROOM TEACHER	\$ 13,186	\$ 13,186	\$ 13,883	\$ 697	5.3%
FICA/MEDICARE	\$ -	\$ 989	\$ 1,006	\$ 17	1.7%
TRA	\$ -	\$ 1,253	\$ 1,362	\$ 109	8.7%
MN PAID LEAVE	\$ -	\$ -	\$ 41	\$ 41	NA
GROUP HEALTH	\$ -	\$ 1,607	\$ 1,608	\$ 1	0.1%
GROUP LIFE	\$ -	\$ 5	\$ 5	\$ -	0.0%
TSA MATCH	\$ -	\$ 110	\$ 110	\$ -	0.0%
TOTAL	\$ 13,186	\$ 17,150	\$ 18,015	\$ 865	5.0%
<b>ALP COMPENSATORY</b>					
LICENSED CLASSROOM TEACHER	\$ 94,049	\$ 78,350	\$ 80,967	\$ 2,617	3.3%
FICA/MEDICARE	\$ 7,455	\$ 5,890	\$ 6,012	\$ 122	2.1%
TRA	\$ 9,453	\$ 7,443	\$ 7,943	\$ 500	6.7%
MN PAID LEAVE	\$ -	\$ -	\$ 238	\$ 238	NA
GROUP HEALTH	\$ 11,005	\$ 8,037	\$ 8,038	\$ 1	0.0%
GROUP LIFE	\$ 43	\$ 26	\$ 26	\$ -	0.0%
TSA MATCH	\$ 1,187	\$ 950	\$ 950	\$ -	0.0%
TOTAL	\$ 123,192	\$ 100,696	\$ 104,174	\$ 3,478	3.5%
<b>ALP SPECIFIC LEARNING DISABILITY</b>					
LICENSED CLASSROOM TEACHER	\$ -	\$ 33,886	\$ 35,849	\$ 1,963	5.8%
OTHER SALARIES	\$ -	\$ -	\$ 67	\$ 67	NA
FICA/MEDICARE	\$ -	\$ 2,592	\$ 2,748	\$ 156	6.0%
TRA	\$ -	\$ 3,219	\$ 3,523	\$ 304	9.4%
MN PAID LEAVE	\$ -	\$ -	\$ 105	\$ 105	NA
GROUP LIFE	\$ -	\$ 13	\$ 13	\$ -	0.0%
TOTAL	\$ -	\$ 39,710	\$ 42,305	\$ 2,595	6.5%
<b>TOTAL AREA LEARNING CENTER</b>	<b>\$ 392,452</b>	<b>\$ 426,659</b>	<b>\$ 446,196</b>	<b>\$ 19,537</b>	<b>4.6%</b>

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

FOOD SERVICE REVENUE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>LUNCH PROGRAM</b>					
STATE AID - LUNCH	\$ 91,327	\$ 89,227	\$ 89,227	\$ -	0.0%
FEDERAL REGULAR LUNCH	\$ 51,853	\$ 50,529	\$ 50,529	\$ -	0.0%
FEDERAL FREE/REDUCED LUNCH	\$ 313,225	\$ 306,023	\$ 306,023	\$ -	0.0%
USDA FOOD REIMBURSEMENT	\$ 3,105	\$ -	\$ -	\$ -	NA
LUNCH COMMODITIES	\$ 42,513	\$ 47,000	\$ 47,000	\$ -	0.0%
INTEREST	\$ 11,581	\$ 10,000	\$ 10,000	\$ -	0.0%
MISCELLANEOUS LOCAL REVENUES	\$ -	\$ 180	\$ 180	\$ -	0.0%
LUNCH SALES - STUDENTS	\$ 5,190	\$ -	\$ -	\$ -	NA
LUNCH SPEC FUNCTION FOOD SALES	\$ 1,985	\$ -	\$ -	\$ -	NA
<b>TOTAL LUNCH PROGRAM</b>	<b>\$ 520,778</b>	<b>\$ 502,959</b>	<b>\$ 502,959</b>	<b>\$ -</b>	<b>0.0%</b>
<b>BREAKFAST PROGRAM</b>					
BREAKFAST STATE AID	\$ 25,659	\$ 25,274	\$ 25,274	\$ -	0.0%
FEDERAL BREAKFAST	\$ 121,727	\$ 118,372	\$ 118,372	\$ -	0.0%
<b>TOTAL BREAKFAST PROGRAM</b>	<b>\$ 147,386</b>	<b>\$ 143,646</b>	<b>\$ 143,646</b>	<b>\$ -</b>	<b>0.0%</b>
<b>AFTER-SCHOOL SNACK PROGRAM</b>					
PROGRAM REVENUE (FEDERAL)	\$ 5,238	\$ 5,832	\$ 6,960	\$ 1,128	19.3%
<b>TOTAL AFTER-SCHOOL SNACK</b>	<b>\$ 5,238</b>	<b>\$ 5,832</b>	<b>\$ 6,960</b>	<b>\$ 1,128</b>	<b>19.3%</b>
<b>KINDERGARTEN MILK PROGRAM</b>					
PROGRAM REVENUE (STATE)	\$ 280	\$ 286	\$ 1,035	\$ 749	261.9%
<b>TOTAL KINDERGARTEN MILK</b>	<b>\$ 280</b>	<b>\$ 286</b>	<b>\$ 1,035</b>	<b>\$ 749</b>	<b>261.9%</b>
<b>ALA CARTE</b>					
ALA CARTE	\$ 19,124	\$ 25,000	\$ 17,500	\$ (7,500)	-30.0%
ALA CARTE - ADULT	\$ 6,188	\$ 7,500	\$ 7,500	\$ -	0.0%
ALA CARTE CATERING FOOD SALES	\$ 3,532	\$ 3,000	\$ 5,000	\$ 2,000	66.7%
<b>TOTAL ALA CARTE</b>	<b>\$ 28,843</b>	<b>\$ 35,500</b>	<b>\$ 30,000</b>	<b>\$ (5,500)</b>	<b>-15.5%</b>
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>\$ 702,526</b>	<b>\$ 688,223</b>	<b>\$ 684,600</b>	<b>\$ (3,623)</b>	<b>-0.5%</b>

NOTES:

Food Service Revenues decrease \$3,623 between budget cycles. For the 2025-26 school year the district is operating under the Community Eligibility Provision. As a CEP district, we offer free breakfast and lunch to all students regardless of income.

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

FOOD SERVICE EXPENSE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
LUNCH PROGRAM	\$ 503,021	\$ 533,336	\$ 622,922	\$ 89,586	16.8%
BREAKFAST PROGRAM	\$ 98,815	\$ 100,662	\$ 104,924	\$ 4,262	4.2%
AFTER SCHOOL SNACK PROGRAM	\$ 3,642	\$ 4,851	\$ 4,805	\$ (46)	-0.9%
ALA CARTE	\$ 19,269	\$ 21,017	\$ 18,846	\$ (2,171)	-10.3%
SUMMER LUNCH PROGRAM	\$ 4,462	\$ 4,466	\$ 4,109	\$ (357)	-8.0%
<b>TOTAL FOOD SERVICE EXPENSE</b>	<b>\$ 629,209</b>	<b>\$ 664,332</b>	<b>\$ 755,606</b>	<b>\$ 91,274</b>	<b>13.7%</b>

NOTES:

Food Service expenses are shown to increase \$91,274 or 13.7% overall. Food Service staff salary/benefits increase \$18,317 with contract settlements. Equipment is increased \$73,157 to cover the new serving line purchased.

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

FOOD SERVICE EXPENSE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>LUNCH PROGRAM</b>					
EXECUTIVE SALARIES	\$ 39,111	\$ 39,111	\$ 41,653	\$ 2,542	6.5%
COOK SALARY	\$ 115,247	\$ 129,196	\$ 139,723	\$ 10,527	8.1%
FICA/MEDICARE	\$ 11,830	\$ 12,492	\$ 13,864	\$ 1,372	11.0%
PERA	\$ 11,016	\$ 12,248	\$ 12,991	\$ 743	6.1%
MN PAID LEAVE	\$ -	\$ -	\$ 491	\$ 491	NA
GROUP HEALTH	\$ 14,568	\$ 14,056	\$ 14,165	\$ 109	0.8%
GROUP LIFE INSURANCE	\$ 127	\$ 126	\$ 159	\$ 33	26.2%
TSA MATCH	\$ 1,300	\$ 1,300	\$ 1,159	\$ (141)	-10.8%
WORKER COMP INS.	\$ 3,619	\$ 4,162	\$ 3,415	\$ (747)	-17.9%
FEES FOR SERVICES	\$ 643	\$ 1,000	\$ 1,000	\$ -	0.0%
TELEPHONE	\$ 345	\$ 345	\$ 345	\$ -	0.0%
UTILITIES	\$ 10,026	\$ 10,300	\$ 10,300	\$ -	0.0%
REPAIR AND MAINTENANCE	\$ 4,998	\$ 8,000	\$ 8,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 29,071	\$ 31,500	\$ 31,500	\$ -	0.0%
FOOD	\$ 177,314	\$ 180,000	\$ 180,000	\$ -	0.0%
COMMODITIES	\$ 42,513	\$ 45,000	\$ 45,000	\$ -	0.0%
MILK	\$ 18,788	\$ 22,000	\$ 22,000	\$ -	0.0%
EQUIPMENT PURCHASED	\$ 20,009	\$ 20,000	\$ 93,157	\$ 73,157	365.8%
DUES AND MEMBERSHIPS	\$ 2,497	\$ 2,500	\$ 4,000	\$ 1,500	60.0%
TOTAL	\$ 503,021	\$ 533,336	\$ 622,922	\$ 89,586	16.8%
<b>BREAKFAST PROGRAM</b>					
EXECUTIVE SALARIES	\$ 4,346	\$ 4,346	\$ 4,628	\$ 282	6.5%
COOK SALARY	\$ 29,513	\$ 29,690	\$ 37,039	\$ 7,349	24.8%
FICA/MEDICARE	\$ 2,570	\$ 2,602	\$ 3,181	\$ 579	22.3%
PERA	\$ 2,539	\$ 2,553	\$ 3,125	\$ 572	22.4%
MN PAID LEAVE	\$ -	\$ -	\$ 118	\$ 118	NA
GROUP HEALTH	\$ 2,894	\$ 3,149	\$ 3,996	\$ 847	26.9%
GROUP LIFE INSURANCE	\$ 45	\$ 41	\$ 51	\$ 10	24.4%
TSA MATCH	\$ 250	\$ 281	\$ 286	\$ 5	1.8%
GENERAL SUPPLIES	\$ 2,610	\$ 3,000	\$ 3,000	\$ -	0.0%
FOOD	\$ 39,324	\$ 40,500	\$ 35,000	\$ (5,500)	-13.6%
MILK	\$ 14,723	\$ 14,500	\$ 14,500	\$ -	0.0%
TOTAL	\$ 98,815	\$ 100,662	\$ 104,924	\$ 4,262	4.2%
<b>AFTER SCHOOL SNACK PROGRAM</b>					
COOK SALARY	\$ 3,163	\$ 4,213	\$ 4,163	\$ (50)	-1.2%
FICA/MEDICARE	\$ 242	\$ 322	\$ 318	\$ (4)	-1.2%
PERA	\$ 237	\$ 316	\$ 312	\$ (4)	-1.3%
MN PAID LEAVE	\$ -	\$ -	\$ 12	\$ 12	NA
TOTAL	\$ 3,642	\$ 4,851	\$ 4,805	\$ (46)	-0.9%
<b>ALA CARTE</b>					
COOK SALARY	\$ 10,249	\$ 10,249	\$ 5,057	\$ (5,192)	-50.7%
FICA/MEDICARE	\$ 765	\$ 782	\$ 387	\$ (395)	-50.5%
PERA	\$ 769	\$ 769	\$ 379	\$ (390)	-50.7%
MN PAID LEAVE	\$ -	\$ -	\$ 16	\$ 16	NA
GROUP LIFE INSURANCE	\$ 17	\$ 17	\$ 7	\$ (10)	-58.8%
SUPPLIES	\$ -	\$ -	\$ 500	\$ 500	NA
FOOD	\$ 7,470	\$ 9,200	\$ 12,500	\$ 3,300	35.9%
TOTAL	\$ 19,269	\$ 21,017	\$ 18,846	\$ (2,171)	-10.3%
<b>SUMMER LUNCH PROGRAM</b>					
COOK SALARY	\$ 3,878	\$ 3,878	\$ 3,568	\$ (310)	-8.0%
FICA/MEDICARE	\$ 293	\$ 297	\$ 273	\$ (24)	-8.1%
PERA	\$ 291	\$ 291	\$ 268	\$ (23)	-7.9%
TOTAL	\$ 4,462	\$ 4,466	\$ 4,109	\$ (357)	-8.0%
<b>TOTAL FOOD SERVICE EXPENSE</b>	<b>\$ 629,209</b>	<b>\$ 664,332</b>	<b>\$ 755,606</b>	<b>\$ 91,274</b>	<b>13.7%</b>

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

TRANSPORTATION REVENUE	PRELIMINARY		REVISED	2026 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2026 REVISED BUDGET	
	2024-25	2025-26	2025-26	\$ CHG.	% CHG.
MAIN LEVY	\$ -	\$ -	\$ -	\$ -	NA
FEES	\$ 4,925	\$ 5,000	\$ 5,000	\$ -	0.0%
EARNED INVESTMENTS	\$ -	\$ -	\$ -	\$ -	NA
MISC LOCAL REVENUE	\$ 24,935	\$ 4,000	\$ 4,000	\$ -	0.0%
SPEC ED GENERAL	\$ -	\$ 179,590	\$ 179,590	\$ -	0.0%
OTHER AID FROM MDCFL	\$ -	\$ -	\$ -	\$ -	NA
FEDERAL AID THROUGH OTHER AGENCIES	\$ -	\$ -	\$ -	\$ -	NA
FEDERAL AID - MPCA BUS REPLACEMENT GRANT	\$ -	\$ -	\$ -	\$ -	NA
GENERAL EDUCATION AID	\$ 712,637	\$ 710,070	\$ 710,070	\$ -	0.0%
NONPUB PUPIL TRANSPORT AID	\$ 6,667	\$ 4,000	\$ 4,000	\$ -	0.0%
DAMAGED INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	NA
STATE AIDS AND GRANTS	\$ -	\$ -	\$ -	\$ -	NA
POST SECONDARY OPTION TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	NA
<b>TOTAL TRANSPORTATION REVENUE</b>	<b>\$ 749,164</b>	<b>\$ 902,660</b>	<b>\$ 902,660</b>	<b>\$ -</b>	<b>0.0%</b>

NOTES:

Transportation Revenues are held constant between budget cycles. General Transportation Aid is based on changes in pupil units and allowances as set by the State of Minnesota for transportation. Special Education Transportation Revenues are adjusted as an exact offset of Special Education Transportation Expenses. Transportation Fees include district field trip costs for busing.

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

TRANSPORTATION EXPENSE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
REGULAR TO AND FROM SCHOOL	\$ 547,175	\$ 638,151	\$ 583,406	\$ (54,745)	-8.6%
SPECIAL ED TRANSPORTATION	\$ 198,036	\$ 179,588	\$ 182,812	\$ 3,224	1.8%
TRANSPORTATION CAPITAL	\$ 176,505	\$ 175,000	\$ 175,000	\$ -	0.0%
<b>TOTAL TRANSPORTATION EXPENSE</b>	<b>\$ 921,716</b>	<b>\$ 992,739</b>	<b>\$ 941,218</b>	<b>\$ (51,521)</b>	<b>-5.2%</b>

NOTES:

Transportation Expenses decrease \$51,521 or 5.2% overall.

Transportation salary/benefits decrease \$10,008 overall with contract settlements and a reduction in one van route. Budgets for Insurance, Supplies, Gasoline and Diesel have been reduced \$41,513 to reflect actual spending.

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

TRANSPORTATION EXPENSE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>REGULAR TO AND FROM SCHOOL</b>					
EXECUTIVE SALARIES	\$ 55,794	\$ 55,120	\$ 59,529	\$ 4,409	8.0%
DRIVER SALARY	\$ 371,207	\$ 374,422	\$ 375,849	\$ 1,427	0.4%
FICA/MEDICARE	\$ 32,471	\$ 32,950	\$ 33,390	\$ 440	1.3%
PERA	\$ 28,600	\$ 28,583	\$ 27,245	\$ (1,338)	-4.7%
TRA	\$ 28	\$ -	\$ -	\$ -	NA
MN PAID LEAVE	\$ -	\$ -	\$ 1,207	\$ 1,207	NA
GROUP HEALTH	\$ 8,244	\$ 8,268	\$ 8,268	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 43	\$ 40	\$ 41	\$ 1	2.5%
TSA MATCH	\$ 467	\$ 529	\$ 551	\$ 22	4.2%
WORK COMP INS	\$ 7,305	\$ 8,402	\$ 7,972	\$ (430)	-5.1%
FEES FOR SERVICES	\$ 7,655	\$ 7,000	\$ 7,000	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 788	\$ 1,977	\$ 1,977	\$ -	0.0%
UTILITIES	\$ 5,139	\$ 5,375	\$ 5,375	\$ -	0.0%
INSURANCE	\$ 25,023	\$ 28,776	\$ 25,793	\$ (2,983)	-10.4%
LABOR	\$ 10,425	\$ 9,500	\$ 9,500	\$ -	0.0%
CONTRACTED TRANSPORTATION	\$ 1,844	\$ 10,000	\$ 10,000	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ (151,600)	\$ (125,000)	\$ (145,000)	\$ (20,000)	16.0%
TRAVEL	\$ 341	\$ 1,000	\$ 1,000	\$ -	0.0%
SUPPLIES	\$ 33,080	\$ 50,000	\$ 40,000	\$ (10,000)	-20.0%
GASOLINE	\$ 20,243	\$ 25,000	\$ 17,500	\$ (7,500)	-30.0%
TIRES/BATTERIES/TUBES	\$ 9,411	\$ 6,000	\$ 6,000	\$ -	0.0%
DIESEL FUEL	\$ 75,457	\$ 105,000	\$ 85,000	\$ (20,000)	-19.0%
DUES AND MEMBERSHIPS	\$ 5,209	\$ 5,209	\$ 5,209	\$ -	0.0%
TOTAL	\$ 547,175	\$ 638,151	\$ 583,406	\$ (54,745)	-8.6%
<b>SPECIAL ED TRANSPORTATION</b>					
DRIVER SALARY	\$ 85,773	\$ 85,568	\$ 72,200	\$ (13,368)	-15.6%
FICA/MEDICARE	\$ 6,557	\$ 6,546	\$ 5,263	\$ (1,283)	-19.6%
PERA	\$ 6,419	\$ 6,418	\$ 5,127	\$ (1,291)	-20.1%
MN PAID LEAVE	\$ -	\$ -	\$ 196	\$ 196	NA
GROUP LIFE INSURANCE	\$ 28	\$ 26	\$ 26	\$ -	0.0%
INTERDEPARTMENTAL CHGBACK	\$ 99,235	\$ 81,030	\$ 100,000	\$ 18,970	23.4%
TOTAL	\$ 198,036	\$ 179,588	\$ 182,812	\$ 3,224	1.8%
<b>TRANSPORTATION CAPITAL</b>					
EQUIPMENT	\$ 14,865	\$ -	\$ -	\$ -	NA
VEHICLE CAPITAL LEASE EXPENSE	\$ 132,216	\$ -	\$ -	\$ -	NA
VEHICLE PURCHASE	\$ 161,639	\$ 175,000	\$ 175,000	\$ -	0.0%
VEHICLE LEASE FUNDING	\$ (132,216)	\$ -	\$ -	\$ -	NA
TOTAL	\$ 176,505	\$ 175,000	\$ 175,000	\$ -	0.0%
<b>TOTAL TRANSPORTATION EXPENSE</b>	<b>\$ 921,716</b>	<b>\$ 992,739</b>	<b>\$ 941,218</b>	<b>\$ (51,521)</b>	<b>-5.2%</b>

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

COMMUNITY SERVICE REVENUE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
COMMUNITY SERVICE	\$ 57,345	\$ 59,500	\$ 64,011	\$ 4,511	7.6%
YOUTH SPORTS	\$ 21,735	\$ 20,000	\$ 20,000	\$ -	0.0%
CUB CARE	\$ -	\$ -	\$ 2,400	\$ 2,400	NA
EARLY CHILDHOOD FAMILY ED	\$ 53,988	\$ 60,226	\$ 60,226	\$ -	0.0%
SCHOOL READINESS	\$ 203,417	\$ 201,446	\$ 206,446	\$ 5,000	2.5%
NONPUBLIC PUPIL AID	\$ (386)	\$ -	\$ -	\$ -	NA
PRE-SCHOOL SCREENING	\$ 5,381	\$ 2,736	\$ 2,736	\$ -	0.0%
DRIVER ED (CLASS / BEHIND THE WHEEL)	\$ 23,500	\$ 22,000	\$ 15,400	\$ (6,600)	-30.0%
YOUTH DEVELOPMENT	\$ 7,808	\$ 7,808	\$ 8,114	\$ 306	3.9%
AFTER-SCHOOL YOUTH ENRICHMENT	\$ 17,757	\$ 17,445	\$ 18,011	\$ 566	3.2%
<b>TOTAL COMMUNITY SERVICE REVENUE</b>	<b>\$ 390,545</b>	<b>\$ 391,161</b>	<b>\$ 397,344</b>	<b>\$ 6,183</b>	<b>1.6%</b>

NOTES:

Community Service Revenue increases \$6,183 or 1.6% between budget cycles.

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

COMMUNITY SERVICE REVENUE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET		
				\$ CHG.	% CHG.	
<b>COMMUNITY SERVICE</b>						
LEVY	\$ 48,456	\$ 52,395	\$ 53,282	\$ 887	1.7%	
MISC LOCAL TAX FEES	\$ 6	\$ -	\$ -	\$ -	NA	
CLASS FEES	\$ 5,224	\$ 3,000	\$ 6,000	\$ 3,000	100.0%	
INTEREST	\$ 746	\$ 3,000	\$ 3,000	\$ -	0.0%	
MISC REVENUE	\$ 485	\$ -	\$ 500	\$ 500	NA	
ABATEMENT AID	\$ 8	\$ -	\$ -	\$ -	NA	
DISPARITY REDUCTION AID	\$ 6	\$ 7	\$ 9	\$ 2	28.6%	
HMSTD/AG MARKET VALUE CREDIT	\$ 1,134	\$ 1,098	\$ 1,220	\$ 122	11.1%	
TRA/PERA SPECIAL FUNDING STATE	\$ 1,280	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 57,345	\$ 59,500	\$ 64,011	\$ 4,511	7.6%	
<b>YOUTH SPORTS</b>						
SPORTS FEES	\$ 18,510	\$ 18,000	\$ 18,000	\$ -	0.0%	
DONATIONS	\$ 3,225	\$ -	\$ -	\$ -	NA	
MISC	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%	
TOTAL	\$ 21,735	\$ 20,000	\$ 20,000	\$ -	0.0%	
<b>CUB CARE BEFORE &amp; AFTER SCHOOL PROGRAM</b>						
REGISTRATION FEES	\$ -	\$ -	\$ 2,400	\$ 2,400	NA	
TOTAL	\$ -	\$ -	\$ 2,400	\$ 2,400	NA	
<b>EARLY CHILDHOOD FAMILY ED</b>						
ECFE LEVY	\$ 45,977	\$ 55,174	\$ 55,174	\$ -	0.0%	
ECFE AID	\$ 6,998	\$ 5,052	\$ 5,052	\$ -	0.0%	
HOME VISITING LEVY	\$ 1,014	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 53,988	\$ 60,226	\$ 60,226	\$ -	0.0%	
<b>SCHOOL READINESS</b>						
AID	\$ 44,291	\$ 46,296	\$ 46,296	\$ -	0.0%	
EARLY LEARNING PATHWAYS II GRANT	\$ 44,705	\$ 45,150	\$ 45,150	\$ -	0.0%	
TRANSFER FROM OTHER FUND	\$ 114,421	\$ 110,000	\$ 115,000	\$ 5,000	4.5%	
TOTAL	\$ 203,417	\$ 201,446	\$ 206,446	\$ 5,000	2.5%	
<b>NONPUBLIC AID</b>						
NONPUBLIC AID - TEXTBOOKS/TESTS	\$ (386)	\$ -	\$ -	\$ -	NA	
TOTAL	\$ (386)	\$ -	\$ -	\$ -	NA	
<b>PRE-SCHOOL SCREENING</b>						
PRE-SCHOOL SCREENING AID	\$ 5,381	\$ 2,736	\$ 2,736	\$ -	0.0%	
TOTAL	\$ 5,381	\$ 2,736	\$ 2,736	\$ -	0.0%	
<b>DRIVER ED</b>						
DRIVER ED CLASSROOM FEES	\$ 5,690	\$ 7,000	\$ 4,900	\$ (2,100)	-30.0%	
DRIVER ED BEHIND THE WHEEL FEES	\$ 17,810	\$ 15,000	\$ 10,500	\$ (4,500)	-30.0%	
TOTAL	\$ 23,500	\$ 22,000	\$ 15,400	\$ (6,600)	-30.0%	
<b>YOUTH DEVELOPMENT</b>						
LEVY	\$ 7,808	\$ 7,808	\$ 8,114	\$ 306	3.9%	
TOTAL	\$ 7,808	\$ 7,808	\$ 8,114	\$ 306	3.9%	
<b>AFTER-SCHOOL YOUTH ENRICHMENT</b>						
LEVY	\$ 14,445	\$ 14,445	\$ 15,011	\$ 566	3.9%	
CLASS FEES	\$ 3,312	\$ 3,000	\$ 3,000	\$ -	0.0%	
TOTAL	\$ 17,757	\$ 17,445	\$ 18,011	\$ 566	3.2%	
<b>TOTAL COMMUNITY SERVICE REVENUE</b>	<b>\$ 390,545</b>	<b>\$ 391,161</b>	<b>\$ 397,344</b>	<b>\$ 6,183</b>	<b>1.6%</b>	

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

COMMUNITY SERVICE EXPENSE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
COMMUNITY SERVICE	\$ 94,634	\$ 82,502	\$ 86,891	\$ 4,389	5.3%
YOUTH SPORTS	\$ 42,282	\$ 39,909	\$ 30,066	\$ (9,843)	-24.7%
CUB CARE BEFORE & AFTER SCHOOL PROGRAM	\$ -	\$ -	\$ 44,938	\$ 44,938	NA
EARLY CHILDHOOD FAMILY ED	\$ 103,653	\$ 99,369	\$ 110,950	\$ 11,581	11.7%
EARLY PATHWAYS II GRANT	\$ 21,748	\$ 21,848	\$ 22,513	\$ 665	3.0%
SCHOOL READINESS	\$ 179,451	\$ 183,042	\$ 188,662	\$ 5,620	3.1%
PRESCHOOL SCREENING	\$ 3,711	\$ 6,060	\$ 5,360	\$ (700)	-11.6%
DRIVER ED-CLASSROOM	\$ 3,576	\$ 5,002	\$ 5,014	\$ 12	0.2%
DRIVER ED-BEHIND THE WHEEL	\$ 15,288	\$ 15,303	\$ 12,992	\$ (2,311)	-15.1%
AFTER SCHOOL YOUTH ENRICHMENT	\$ 1,482	\$ 3,000	\$ 3,000	\$ -	0.0%
<b>TOTAL COMMUNITY SERVICE EXPENSE</b>	<b>\$ 466,524</b>	<b>\$ 456,035</b>	<b>\$ 510,386</b>	<b>\$ 54,351</b>	<b>11.9%</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  
REVISED 2025-26 BUDGET

COMMUNITY SERVICE EXPENSE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET		
				\$ CHG.	% CHG.	
<b>COMMUNITY SERVICE</b>						
SEC CLER OTH SAL	\$ 20,914	\$ 22,428	\$ 28,660	\$ 6,232	27.8%	
FICA/MEDICARE	\$ 1,709	\$ 1,704	\$ 2,189	\$ 485	28.5%	
PERA	\$ 1,629	\$ 1,682	\$ 2,154	\$ 472	28.1%	
MN PAID LEAVE	\$ -	\$ -	\$ 76	\$ 76	NA	
GROUP HEALTH	\$ 1,654	\$ 1,654	\$ 760	\$ (894)	-54.1%	
GROUP LIFE INSURANCE	\$ 33	\$ 31	\$ 16	\$ (15)	-48.4%	
WORK COMP INS	\$ 4,053	\$ 4,661	\$ 4,194	\$ (467)	-10.0%	
UNEMPLOYMENT COMPENSATION	\$ 14,612	\$ -	\$ -	\$ -	NA	
FEES FOR SERVICES	\$ 8,424	\$ 6,500	\$ 5,000	\$ (1,500)	-23.1%	
ADVERTISING / PROMOTION	\$ 5,758	\$ 8,000	\$ 8,000	\$ -	0.0%	
COMMUNICATIONS SERVICES	\$ 1,122	\$ 1,122	\$ 1,122	\$ -	0.0%	
UTILITIES	\$ 851	\$ 1,020	\$ 1,020	\$ -	0.0%	
TRAVEL	\$ 595	\$ 600	\$ 600	\$ -	0.0%	
PAYMENTS TO MN DISTRICTS	\$ 29,665	\$ 29,665	\$ 29,665	\$ -	0.0%	
GENERAL SUPPLIES	\$ -	\$ 500	\$ 500	\$ -	0.0%	
INSTRUCTIONAL SUPPLIES	\$ 787	\$ 500	\$ 500	\$ -	0.0%	
DUES	\$ 935	\$ 935	\$ 935	\$ -	0.0%	
TRA/PERA SPECIAL FUNDING STATE	\$ 1,280	\$ 1,000	\$ 1,000	\$ -	0.0%	
BUILDING USE CHARGEBACK	\$ 509	\$ 500	\$ 500	\$ -	0.0%	
TOTAL	\$ 94,634	\$ 82,502	\$ 86,891	\$ 4,389	5.3%	
<b>YOUTH SPORTS</b>						
DIRECTOR SALARY	\$ 19,388	\$ 19,824	\$ 12,040	\$ (7,784)	-39.3%	
SEC CLER OTH SAL	\$ 282	\$ 282	\$ 450	\$ 168	59.6%	
FICA/MEDICARE	\$ 1,263	\$ 1,501	\$ 918	\$ (583)	-38.8%	
PERA	\$ 24	\$ 21	\$ 34	\$ 13	61.9%	
TRA	\$ 1,731	\$ 1,883	\$ 1,181	\$ (702)	-37.3%	
MN PAID LEAVE	\$ -	\$ -	\$ 31	\$ 31	NA	
GROUP HEALTH	\$ 2,517	\$ 2,574	\$ 1,657	\$ (917)	-35.6%	
GROUP LIFE INSURANCE	\$ 6	\$ 6	\$ 5	\$ (1)	-16.7%	
TSA MATCH	\$ 67	\$ 68	\$ -	\$ (68)	-100.0%	
FEES FOR SERVICES	\$ 2,068	\$ 3,750	\$ 3,750	\$ -	0.0%	
ENTRY FEES/STUDENT TRAVEL	\$ 6,880	\$ 4,000	\$ 4,000	\$ -	0.0%	
INSTRUCTIONAL SUPPLIES	\$ 8,056	\$ 6,000	\$ 6,000	\$ -	0.0%	
TOTAL	\$ 42,282	\$ 39,909	\$ 30,066	\$ (9,843)	-24.7%	
<b>CUB CARE BEFORE &amp; AFTER SCHOOL PROGRAM</b>						
SEC CLER OTH SAL	\$ -	\$ -	\$ 23,791	\$ 23,791	NA	
OTHER SALARIES	\$ -	\$ -	\$ 15,941	\$ 15,941	NA	
FICA/MEDICARE	\$ -	\$ -	\$ 2,596	\$ 2,596	NA	
PERA	\$ -	\$ -	\$ 2,486	\$ 2,486	NA	
MN PAID LEAVE	\$ -	\$ -	\$ 111	\$ 111	NA	
GROUP LIFE INSURANCE	\$ -	\$ -	\$ 13	\$ 13	NA	
TOTAL	\$ -	\$ -	\$ 44,938	\$ 44,938	NA	
<b>EARLY CHILDHOOD FAMILY ED</b>						
TEACHER SALARY	\$ 31,924	\$ 31,924	\$ 32,884	\$ 960	3.0%	
AIDE SALARY	\$ 22,119	\$ 22,434	\$ 29,843	\$ 7,409	33.0%	
FICA/MEDICARE	\$ 3,981	\$ 4,094	\$ 4,697	\$ 603	14.7%	
PERA	\$ 1,659	\$ 1,683	\$ 2,238	\$ 555	33.0%	
TRA	\$ 2,850	\$ 3,033	\$ 3,226	\$ 193	6.4%	
MN PAID LEAVE	\$ -	\$ -	\$ 185	\$ 185	NA	
GROUP HEALTH	\$ 11,051	\$ 11,340	\$ 13,010	\$ 1,670	14.7%	
GROUP LIFE INSURANCE	\$ 40	\$ 36	\$ 42	\$ 6	16.7%	
TSA MATCH	\$ 320	\$ 320	\$ 320	\$ -	0.0%	
FEES FOR SERVICES	\$ 1,736	\$ 2,000	\$ 2,000	\$ -	0.0%	

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

COMMUNITY SERVICE EXPENSE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET		
				\$ CHG.	% CHG.	
EARLY CHILDHOOD FAMILY ED (Continued)						
INTERDEPARTMENTAL SERVICES	\$ 22,094	\$ 20,505	\$ 20,505	\$ -	0.0%	
INSTRUCTIONAL SUPPLIES	\$ 5,879	\$ 2,000	\$ 2,000	\$ -	0.0%	
TOTAL	\$ 103,653	\$ 99,369	\$ 110,950	\$ 11,581	11.7%	
EARLY CHILDHOOD PATHWAYS II GRANT						
PATHWAYS II - TEACHER SALARY	\$ 16,620	\$ 16,620	\$ 17,100	\$ 480	2.9%	
PATHWAYS II - FICA	\$ 1,266	\$ 1,271	\$ 1,307	\$ 36	2.8%	
PATHWAYS II - TRA	\$ 1,484	\$ 1,579	\$ 1,678	\$ 99	6.3%	
PATHWAYS II - MN PAID LEAVE	\$ -	\$ -	\$ 50	\$ 50	NA	
PATHWAYS II - HEALTH INS	\$ 2,262	\$ 2,263	\$ 2,263	\$ -	0.0%	
PATHWAYS II - GROUP LIFE INS	\$ 6	\$ 5	\$ 5	\$ -	0.0%	
PATHWAYS II - TSA MATCH	\$ 110	\$ 110	\$ 110	\$ -	0.0%	
TOTAL	\$ 21,748	\$ 21,848	\$ 22,513	\$ 665	3.0%	
SCHOOL READINESS						
TEACHER SALARY	\$ 112,475	\$ 114,367	\$ 117,727	\$ 3,360	2.9%	
AIDE SALARY	\$ 22,303	\$ 22,758	\$ 24,517	\$ 1,759	7.7%	
FICA/MEDICARE	\$ 10,318	\$ 10,436	\$ 10,803	\$ 367	3.5%	
PERA	\$ 1,680	\$ 1,707	\$ 1,839	\$ 132	7.7%	
TRA	\$ 9,845	\$ 10,865	\$ 11,549	\$ 684	6.3%	
MN PAID LEAVE	\$ -	\$ -	\$ 417	\$ 417	NA	
GROUP HEALTH	\$ 21,494	\$ 21,927	\$ 20,828	\$ (1,099)	-5.0%	
GROUP LIFE INSURANCE	\$ 68	\$ 62	\$ 62	\$ -	0.0%	
TSA MATCH	\$ 920	\$ 920	\$ 920	\$ -	0.0%	
INSTRUCTIONAL SUPPLIES	\$ 348	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 179,451	\$ 183,042	\$ 188,662	\$ 5,620	3.1%	
PRESCHOOL SCREENING						
TEACHER SALARY	\$ 1,892	\$ 2,865	\$ 2,865	\$ -	0.0%	
INSTR AIDE SAL	\$ 455	\$ 631	\$ 631	\$ -	0.0%	
LICENSED NURSE	\$ -	\$ 715	\$ -	\$ (715)	-100.0%	
FICA/MEDICARE	\$ 30	\$ 324	\$ 324	\$ -	0.0%	
PERA	\$ 27	\$ 47	\$ 47	\$ -	0.0%	
TRA	\$ 364	\$ 278	\$ 278	\$ -	0.0%	
MN PAID LEAVE	\$ -	\$ -	\$ 15	\$ 15	NA	
FEES FOR SERVICES	\$ 180	\$ 200	\$ 200	\$ -	0.0%	
ECS GENERAL SUPPLIES	\$ 763	\$ 1,000	\$ 1,000	\$ -	0.0%	
TOTAL	3,711	6,060	5,360	\$ (700)	-11.6%	
DRIVER ED-CLASSROOM						
TEACHER SALARY	\$ 2,790	\$ 4,185	\$ 4,185	\$ -	0.0%	
FICA/MEDICARE	\$ 211	\$ 320	\$ 320	\$ -	0.0%	
TRA	\$ 244	\$ 397	\$ 397	\$ -	0.0%	
MN PAID LEAVE	\$ -	\$ -	\$ 12	\$ 12	NA	
INSTRUCTIONAL SUPPLIES	\$ 180	\$ 100	\$ 100	\$ -	0.0%	
FEES FOR SERVICES	\$ 152	\$ -	\$ -	\$ -	NA	
TOTAL DRIVER ED-CLASSROOM	\$ 3,576	\$ 5,002	\$ 5,014	\$ 12	0.2%	

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

COMMUNITY SERVICE EXPENSE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
DRIVER ED-BEHIND THE WHEEL					
TEACHER SALARY	\$ 11,885	\$ 12,000	\$ 10,000	\$ (2,000)	-16.7%
FICA/MEDICARE	\$ 909	\$ 918	\$ 765	\$ (153)	-16.7%
TRA	\$ 365	\$ 585	\$ 400	\$ (185)	-31.6%
MN PAID LEAVE	\$ -	\$ -	\$ 27	\$ 27	NA
REPAIRS AND MAINTENANCE	\$ 292	\$ 800	\$ 800	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,446	\$ 1,000	\$ 1,000	\$ -	0.0%
FEES FOR SERVICES	\$ 391	\$ -	\$ -	\$ -	NA
TOTAL	\$ 15,288	\$ 15,303	\$ 12,992	\$ (2,311)	-15.1%
AFTER SCHOOL YOUTH ENRICHMENT					
FEES FOR SERVICES	\$ 1,229	\$ 2,000	\$ 2,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 254	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 1,482	\$ 3,000	\$ 3,000	\$ -	0.0%
NON-PUBLIC AIDS TO PUPILS					
TEXTBOOKS	\$ 699	\$ -	\$ -	\$ -	NA
TOTAL	\$ 699	\$ -	\$ -	\$ -	NA
<b>TOTAL COMMUNITY SERVICE</b>	<b>\$ 466,524</b>	<b>\$ 456,035</b>	<b>\$ 510,386</b>	<b>\$ 54,351</b>	<b>11.9%</b>

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

OPERATING CAPITAL REVENUE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
OPERATING CAPITAL LEVY	\$ 218,626	\$ 220,994	\$ 220,994	\$ -	0.0%
MISC LOCAL REVENUE	\$ 5,671	\$ -	\$ -	\$ -	NA
OPERATING CAPITAL STATE AID	\$ 1,886	\$ 1,856	\$ 1,856	\$ -	0.0%
LONG TERM FACILITIES MAINTENANCE LEVY	\$ 369,680	\$ 170,983	\$ 170,983	\$ -	0.0%
<b>TOTAL OPERATING CAPITAL REVENUE</b>	<b>\$ 595,864</b>	<b>\$ 393,833</b>	<b>\$ 393,833</b>	<b>\$ -</b>	<b>0.0%</b>

NOTES:

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

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

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

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

CAPITAL EXPENSE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
BUILDING IMPROVEMENTS	\$ 306,821	\$ 143,239	\$ 173,283	\$ 30,044	21.0%
CAPITAL PROJECTS LEVY	\$ -	\$ -	\$ 16,400	\$ 16,400	NA
TECHNOLOGY	\$ 56,325	\$ 79,100	\$ 79,100	\$ -	0.0%
LONG TERM FACILITY MAINTENANCE	\$ 92,585	\$ 156,220	\$ 173,928	\$ 17,708	11.3%
<b>TOTAL OPERATING CAPITAL EXPENSE</b>	<b>\$ 455,730</b>	<b>\$ 378,559</b>	<b>\$ 442,711</b>	<b>\$ 64,152</b>	<b>16.9%</b>

NOTES:

Operating Capital expenses increase \$64,152 between budget cycles.

	YTD Spending	
Operating Capital Projects:		
Wideth Design Fees - HS DCD Classroom (Summer 2027)	\$ 6,250	
Retrofit Classrooms 12, 45 & 16 (portion to LTFM below)	\$ 55,168	
Upgrades to Radios	\$ 24,507	
Buildings & Grounds Equipment	\$ 23,771	
Repair Doors - Kindergarten, Boys Lockerroom, Ind Tech Locks	\$ 6,441	
Branding Projects - Commons windows, student posters	\$ 16,471	
Classroom Furniture (annual)	\$ 32,976	Capital
	\$ 165,584	
Capital Project Levy:		
Design Phase - HS/Performance Gym Roof (Inspec)	\$ 16,400	CPL
	\$ 16,400	
Technology Projects:		
Total Tech Capital Budget	\$ 79,100	Technology
	\$ 79,100	
Long Term Facilities Maintenance Projects:		
Retrofit Classrooms 12, 45 & 16 (portion to Oper Capital above)	\$ 72,289	
Air Conditioning Buildings & Grounds Office	\$ 10,800	
LED Lights - Performance & HS Gyms	\$ 27,250	
Security Transition to All State	\$ 13,610	
Gym Floor Maintenance - Annual	\$ 12,920	
H&S Projects - Annual	\$ 67,848	
Deferred Maintenance Projects - Annual	\$ 30,000	LTFM
	\$ 162,428	

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

CAPITAL EXPENSE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>DISTRICTWIDE CAPITAL</b>					
NURSE HYGIENE SUPPLIES	\$ 84	\$ 1,000	\$ 500	\$ (500)	-50.0%
FEEES FOR SERVICES	\$ 2,000	\$ -	\$ -	\$ -	NA
DISTRICT WIDE BUILDING IMPROVEMENTS	\$ 141,563	\$ 116,139	\$ 91,530	\$ (24,609)	-21.2%
GENERAL EQUIPMENT	\$ 163,174	\$ 26,100	\$ 81,253	\$ 55,153	211.3%
TOTAL	\$ 306,821	\$ 143,239	\$ 173,283	\$ 30,044	21.0%
<b>CAPITAL PROJECTS LEVY</b>					
ROOFING - INSPEC	\$ -	\$ -	\$ 16,400	\$ 16,400	NA
TOTAL	\$ -	\$ -	\$ 16,400	\$ 16,400	NA
<b>TECHNOLOGY</b>					
TECHNOLOGY EQUIPMENT NON-INST	\$ 9,442	\$ -	\$ -	\$ -	NA
TECHNOLOGY EQUIPMENT INSTRUCTIONAL	\$ 46,883	\$ 79,100	\$ 79,100	\$ -	0.0%
TOTAL	\$ 56,325	\$ 79,100	\$ 79,100	\$ -	0.0%
<b>LONG TERM FACILITY MAINTENANCE</b>					
PHYSICAL HAZARD CONTROL - H&S	\$ 2,957	\$ 3,000	\$ 5,385	\$ 2,385	79.5%
HAZARDOUS SUBSTANCE - H&S	\$ 3,771	\$ 5,000	\$ 10,616	\$ 5,616	112.3%
HEALTH & SAFETY MGMT - H&S	\$ 6,625	\$ 6,500	\$ 6,500	\$ -	0.0%
ASBESTOS - H&S	\$ -	\$ -	\$ 27,790	\$ 27,790	NA
FIRE CODE COMPLIANCE - H&S	\$ 32,410	\$ 12,500	\$ 17,323	\$ 4,823	38.6%
BLDG HARDWARE & EQUIP	\$ 8,446	\$ 1,300	\$ -	\$ (1,300)	-100.0%
ELECTRICAL	\$ -	\$ 27,000	\$ 27,250	\$ 250	0.9%
INTERIOR SURFACES	\$ -	\$ 12,920	\$ 38,264	\$ 25,344	196.2%
MECHANICAL	\$ 22,830	\$ 18,000	\$ 10,800	\$ (7,200)	-40.0%
SITE GROUNDS - DEF MAINT	\$ -	\$ 50,000	\$ 10,000	\$ (40,000)	-80.0%
BUILDINGS - DEF MAINT	\$ 15,546	\$ 20,000	\$ 20,000	\$ -	0.0%
TOTAL	\$ 92,585	\$ 156,220	\$ 173,928	\$ 17,708	11.3%
<b>TOTAL OPERATING CAPITAL</b>	<b>\$ 455,730</b>	<b>\$ 378,559</b>	<b>\$ 442,711</b>	<b>\$ 64,152</b>	<b>16.9%</b>

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

BUILDING CONSTRUCTION REVENUE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ 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 2025-26 Building Construction projects.

BUILDING CONSTRUCTION EXPENSE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ 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 2025-26.

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

DEBT SERVICE REVENUE	ACTUAL	PRELIMINARY	REVISED	2026 PRELIM BUDGET	
	2024-25	BUDGET 2025-26	BUDGET 2025-26	VS 2026 REVISED BUDGET \$ CHG.	% CHG.
LEVY	\$ 493,183	\$ 418,363	\$ 418,363	\$ -	0.0%
MISCELLANEOUS TAX	\$ 23	\$ -	\$ -	\$ -	NA
INTEREST	\$ 36,835	\$ 20,000	\$ 20,000	\$ -	0.0%
DISPARITY REDUCTION AID	\$ 29	\$ 29	\$ 30	\$ 1	3.4%
HMSTD & AG MKT VALUE CREDIT	\$ 5,111	\$ 5,111	\$ 4,303	\$ (808)	-15.8%
SCHOOL BUILDING BOND AG CREDIT	\$ 38,397	\$ 38,397	\$ 38,397	\$ -	0.0%
SALE OF BONDS	\$ -	\$ -	\$ -	\$ -	NA
TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	NA
EARN INVESTMENT - PNB QZAB	\$ -	\$ -	\$ -	\$ -	NA
EARN INVESTMENT - MN B&T QZAB	\$ 4,281	\$ -	\$ -	\$ -	NA
<b>TOTAL DEBT REDEMPTION REVENUE</b>	<b>\$ 577,859</b>	<b>\$ 481,900</b>	<b>\$ 481,093</b>	<b>\$ (807)</b>	<b>-0.2%</b>

NOTES:

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

DEBT SERVICE EXPENSE	ACTUAL	PRELIMINARY	REVISED	2026 PRELIM BUDGET	
	2024-25	BUDGET 2025-26	BUDGET 2025-26	VS 2026 REVISED BUDGET \$ CHG.	% CHG.
PRINCIPAL PAYMENTS	\$ 1,300,000	\$ 420,000	\$ 420,000	\$ -	0.0%
INTEREST EXPENSE	\$ 79,605	\$ 68,605	\$ 68,605	\$ -	0.0%
FEES	\$ 1,457	\$ 3,500	\$ 3,500	\$ -	0.0%
<b>TOTAL DEBT REDEMPTION EXPENSE</b>	<b>\$ 1,381,062</b>	<b>\$ 492,105</b>	<b>\$ 492,105</b>	<b>\$ -</b>	<b>0.0%</b>

NOTES:

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

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

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

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

SCHOLARSHIP REVENUE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
GOOD CITIZENSHIP					
INTEREST	\$ 1	\$ -	\$ -	\$ -	NA
TOTAL	\$ 1	\$ -	\$ -	\$ -	NA
GORDON AND VELVA MARSHALL					
INTEREST	\$ 2,516	\$ 300	\$ 300	\$ -	0.0%
TOTAL	\$ 2,516	\$ 300	\$ 300	\$ -	0.0%
ALFRED WEISE					
INTEREST	\$ 253	\$ 85	\$ 85	\$ -	0.0%
TOTAL	\$ 253	\$ 85	\$ 85	\$ -	0.0%
ELIZABETH REIGHARD & CALVIN FILLINGS					
INTEREST	\$ 609	\$ 75	\$ 75	\$ -	0.0%
TOTAL	\$ 609	\$ 75	\$ 75	\$ -	0.0%
LCF EVELYN W. BERG					
DONATIONS	\$ 3,067	\$ 2,800	\$ 2,800	\$ -	0.0%
TOTAL	\$ 3,078	\$ 2,800	\$ 2,800	\$ -	0.0%
SHEILA JOAN ANDERSON					
INTEREST	\$ 5	\$ 15	\$ 15	\$ -	0.0%
TOTAL	\$ 530	\$ 15	\$ 15	\$ -	0.0%
DENNIS HEEMSTRA MEMORIAL SCHOLARSHIP					
INTEREST	\$ 7,191	\$ 4,500	\$ 4,500	\$ -	0.0%
TOTAL	\$ 7,191	\$ 4,500	\$ 4,500	\$ -	0.0%
PR-B SCHOLARSHIP					
INTEREST	\$ 1,138	\$ 75	\$ 75	\$ -	0.0%
DONATIONS	\$ 41,550	\$ 25,000	\$ 25,000	\$ -	0.0%
TOTAL	\$ 42,688	\$ 25,075	\$ 25,075	\$ -	0.0%
EVAN LINDQUIST MEMORIAL SCHOLARSHIP					
INTEREST	\$ 2,878	\$ 400	\$ 400	\$ -	0.0%
TOTAL	\$ 2,878	\$ 400	\$ 400	\$ -	0.0%
EARL & VIOLET FENTON SCHOLARSHIP					
INTEREST	\$ 360	\$ 60	\$ 60	\$ -	0.0%
TOTAL	\$ 360	\$ 60	\$ 60	\$ -	0.0%
<b>TOTAL SCHOLARSHIP FUND REVENUE</b>	<b>\$ 60,107</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  
REVISED 2025-26 BUDGET

SCHOLARSHIP EXPENSE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ CHG.	% CHG.
GOOD CITIZENSHIP	\$ 250	\$ 250	\$ -	\$ (250)	-100.0%
GORDON AND VELVA MARSHALL	\$ 5,000	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
ALFRED WEISE	\$ 1,000	\$ 1,500	\$ -	\$ (1,500)	-100.0%
G.E. HENDERSON/CLASS OF 1944	\$ -	\$ -	\$ -	\$ -	NA
ELIZABETH REIGHARD & CALVIN FILLINGS	\$ 500	\$ 500	\$ 500	\$ -	0.0%
LCF EVELYN W. BERG	\$ 4,000	\$ 5,000	\$ 2,000	\$ (3,000)	-60.0%
SHEILA JOAN ANDERSON	\$ 500	\$ 1,000	\$ 500	\$ (500)	-50.0%
DENNIS HEEMSTRA	\$ 12,000	\$ 8,000	\$ 4,000	\$ (4,000)	-50.0%
MARY FELTON	\$ -	\$ -	\$ -	\$ -	NA
PRB SCHOLARSHIP	\$ 34,100	\$ 38,600	\$ 21,000	\$ (17,600)	-45.6%
EVAN LINDQUIST MEMORIAL SCHOLARSHIP	\$ 8,000	\$ 4,000	\$ 3,000	\$ (1,000)	-25.0%
EARL & VIOLET FENTON	\$ 1,000	\$ 500	\$ 500	\$ -	0.0%
<b>TOTAL SCHOLARSHIP FUND EXPENSE</b>	<b>\$ 66,350</b>	<b>\$ 64,350</b>	<b>\$ 35,500</b>	<b>\$ (28,850)</b>	<b>-44.8%</b>

NOTES:

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

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

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

STUDENT ACTIVITY FUND	END	ACTIVITY		NET	END
	BALANCE	2024-2025		ACTIVITY	BALANCE
	6/30/2024	Revenue	Expense	2024-25	6/30/2025
	2024-25	<i>Updated 11/20/2025</i>			2025-26
	BUDGET				BUDGET
ACCOUNTS:					
Elem Choir	\$ 7,395.96	\$ -	\$ -	\$ -	\$ 7,395.96
Elem Sped - Z Fund	\$ 1,416.03	\$ -	\$ (10.00)	\$ (10)	\$ 1,406.03
Elementary General	\$ 3,877.97	\$ 1,325.14	\$ (10.00)	\$ 1,315	\$ 5,193.11
Elem Student Council	\$ 206.83	\$ 213.00	\$ (248.73)	\$ (36)	\$ 171.10
Elem Yearbook	\$ 6,978.13	\$ 402.70	\$ (694.40)	\$ (292)	\$ 6,686.43
Jim Tehennepe	\$ 8,018.13	\$ -	\$ -	\$ -	\$ 8,018.13
HELP Fund	\$ 13,611.32	\$ 339.79	\$ (5,204.55)	\$ (4,865)	\$ 8,746.56
Greg Jadwin	\$ 4,774.91	\$ 550.00	\$ (458.90)	\$ 91	\$ 4,866.01
ALC	\$ 223.40	\$ -	\$ -	\$ -	\$ 223.40
Concessions	\$ 3,184.71	\$ -	\$ (448.99)	\$ (449)	\$ 2,735.72
Business Prof of America	\$ 4,143.35	\$ -	\$ -	\$ -	\$ 4,143.35
French	\$ 334.90	\$ 489.61	\$ (489.00)	\$ 1	\$ 335.51
HS Choir	\$ 2,930.11	\$ 156.00	\$ (930.49)	\$ (774)	\$ 2,155.62
Band	\$ 846.94	\$ 200.00	\$ (596.00)	\$ (396)	\$ 450.94
Special Education	\$ 5,933.09	\$ 1,948.95	\$ -	\$ 1,949	\$ 7,882.04
Elem Sped - 5/6 Lucky Bobbers	\$ 333.84	\$ -	\$ -	\$ -	\$ 333.84
Football	\$ 3,486.28	\$ 11,207.00	\$ (5,329.34)	\$ 5,878	\$ 9,363.94
Boys Basketball	\$ 977.10	\$ 1,679.86	\$ (874.28)	\$ 806	\$ 1,782.68
Girls Basketball	\$ 1,973.49	\$ 1,633.00	\$ -	\$ 1,633	\$ 3,606.49
Wrestling	\$ 3,888.01	\$ 5,600.64	\$ (9,122.06)	\$ (3,521)	\$ 366.59
Baseball	\$ 1,705.85	\$ 3,993.35	\$ (2,792.50)	\$ 1,201	\$ 2,906.70
Cross Country	\$ 1,262.57	\$ -	\$ -	\$ -	\$ 1,262.57
Boys Golf	\$ 423.57	\$ -	\$ (796.07)	\$ (796)	\$ (372.50)
Girls Golf	\$ 1,361.53	\$ 757.00	\$ (1,115.97)	\$ (359)	\$ 1,002.56
Track	\$ 844.35	\$ -	\$ -	\$ -	\$ 844.35
Volleyball	\$ 9,578.73	\$ 7,665.00	\$ (7,995.54)	\$ (331)	\$ 9,248.19
Travel Volleyball	\$ -	\$ 1,766.00	\$ (1,630.72)	\$ 135	\$ 135.28
Cheer	\$ 3,861.36	\$ (1,828.00)	\$ (730.56)	\$ (2,559)	\$ 1,302.80
Softball	\$ 149.44	\$ 3,595.00	\$ (3,011.49)	\$ 584	\$ 732.95
Dance	\$ 5,223.68	\$ -	\$ -	\$ -	\$ 5,223.68
Band/Choir Fundraiser	\$ 30,491.67	\$ 85,880.21	\$ (105,919.94)	\$ (20,040)	\$ 10,451.94
Musical/Drama	\$ 4,330.71	\$ 2,620.25	\$ (1,360.84)	\$ 1,259	\$ 5,590.12
Robotics	\$ 9,751.19	\$ 10,591.45	\$ (8,534.87)	\$ 2,057	\$ 11,807.77
Trap Team	\$ 2,945.28	\$ 24,389.24	\$ (27,334.52)	\$ (2,945)	\$ -
AD General	\$ 3,790.97	\$ -	\$ (2,050.00)	\$ (2,050)	\$ 1,740.97
Class Accounts	\$ 2,644.97	\$ 16,837.10	\$ (15,192.95)	\$ 1,644	\$ 4,289.12
High School General	\$ (68.20)	\$ 620.80	\$ (573.44)	\$ 47	\$ (20.84)
Student Council	\$ 1,053.36	\$ 1,420.00	\$ (1,122.90)	\$ 297	\$ 1,350.46
National Honor Society	\$ 245.72	\$ 3,936.00	\$ (3,635.41)	\$ 301	\$ 546.31
HS Yearbook	\$ 5,749.65	\$ 2,280.00	\$ (6,547.47)	\$ (4,267)	\$ 1,482.18
Speech	\$ 2,650.95	\$ 243.00	\$ -	\$ 243	\$ 2,893.95
Book Club	\$ 3,410.60	\$ -	\$ (1,570.90)	\$ (1,571)	\$ 1,839.70
PROM	\$ 6,335.39	\$ 5,309.20	\$ (6,300.87)	\$ (992)	\$ 5,343.72
<b>TOTAL STUDENT ACTIVITY FUND</b>	<b>\$ 172,277.84</b>	<b>\$ 195,821.29</b>	<b>\$ (222,633.70)</b>	<b>\$ (26,812)</b>	<b>\$ 145,465.43</b>

## REVISED 2025-26 BUDGET SUPPLEMENTAL - REVENUES

	PRELIMINARY	REVISED	2026 PRELIM BUDGET		PAGE #
	BUDGET	BUDGET	VS 2026 REVISED BUDGET	% CHG.	
	2025-26	2025-26	\$ CHG.		REFERENCE
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 12,787,267</b>	<b>\$ 13,333,207</b>	<b>\$ 545,940</b>	<b>4.3%</b>	<b>6</b>
State Revenues					
General Education Aid	\$ 6,420,827	\$ 6,900,306	\$ 479,479	7.5%	7
Special Education Aid	\$ 1,859,944	\$ 1,976,818	\$ 116,874	6.3%	7
American Indian Education Aid	\$ -	\$ 40,000	\$ 40,000	NA	7
READ Act Literacy Training Aid	\$ 35,107	\$ -	\$ (35,107)	-100.0%	7
Teacher Comp READ Act Literacy Training Aid	\$ 31,697	\$ -	\$ (31,697)	-100.0%	7
Summer Unemployment Aid	\$ 49,410	\$ 69,485	\$ 20,075	40.6%	7
Compensatory Aid	\$ 1,824,355	\$ 1,586,840	\$ (237,515)	-13.0%	8
ALP General Education Aid	\$ 225,000	\$ 300,000	\$ 75,000	33.3%	8
Federal Revenues					
Title I & Title II	\$ 330,000	\$ 380,698	\$ 50,698	15.4%	7
Special Education	\$ 4,000	\$ 74,000	\$ 70,000	1750.0%	7
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>\$ 688,223</b>	<b>\$ 684,600</b>	<b>\$ (3,623)</b>	<b>-0.5%</b>	<b>43</b>
Local					
Ala Carte	\$ 35,500	\$ 30,000	\$ (5,500)	-15.5%	43
State					
Kindergarten Milk	\$ 286	\$ 1,035	\$ 749	261.9%	43
Federal					
After School Snack	\$ 5,832	\$ 6,960	\$ 1,128	19.3%	43
<b>TOTAL TRANSPORTATION REVENUE</b>	<b>\$ 902,660</b>	<b>\$ 902,660</b>	<b>\$ -</b>	<b>0.0%</b>	<b>46</b>
<b>TOTAL COMMUNITY SERVICE REVENUE</b>	<b>\$ 391,161</b>	<b>\$ 397,344</b>	<b>\$ 6,183</b>	<b>1.6%</b>	<b>49</b>
Levy	\$ 130,927	\$ 132,810	\$ 1,883	1.4%	50
Class Fees	\$ 91,150	\$ 89,950	\$ (1,200)	-1.3%	50
Voluntary PreK Transfer from General Fund	\$ 110,000	\$ 115,000	\$ 5,000	4.5%	50
<b>TOTAL OPERATING CAPITAL REVENUE</b>	<b>\$ 393,833</b>	<b>\$ 393,833</b>	<b>\$ -</b>	<b>0.0%</b>	<b>55</b>
<b>TOTAL BUILDING CONSTR. REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>58</b>
<b>TOTAL DEBT REVENUE</b>	<b>\$ 481,900</b>	<b>\$ 481,093</b>	<b>\$ (807)</b>	<b>-0.2%</b>	<b>59</b>
<b>SCHOLARSHIP TOTAL</b>	<b>\$ 33,310</b>	<b>\$ 33,310</b>	<b>\$ -</b>	<b>0.0%</b>	<b>60</b>
<b>STUDENT ACTIVITY FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>62</b>
<b>OVERALL REVENUE TOTAL - ALL FUNDS</b>	<b>\$ 15,678,354</b>	<b>\$ 16,226,047</b>	<b>\$ 547,693</b>	<b>3.5%</b>	

## REVISED 2025-26 BUDGET SUPPLEMENTAL - EXPENSES

	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET		PAGE # REFERENCE
			\$ CHG.	% CHG.	
<b>DISTRICTWIDE TOTAL</b>	<b>\$ 2,533,002</b>	<b>\$ 2,745,234</b>	<b>\$ 212,232</b>	<b>8.4%</b>	<b>10</b>
Districtwide Salary/Benefits	\$ 1,310,266	\$ 1,392,680	\$ 82,414	6.3%	11-14
School Support Personnel Services Coop	\$ -	\$ 40,000	\$ 40,000	NA	12
Special Education Coop Costs	\$ 164,500	\$ 211,500	\$ 47,000	28.6%	13
District Copy Center	\$ 20,700	\$ 10,000	\$ (10,700)	-51.7%	13
Police Liaison Contract City of Pine River	\$ 43,986	\$ 54,667	\$ 10,681	24.3%	14
Tuition to Care & Treatment, Hospital Settings	\$ 30,000	\$ 65,000	\$ 35,000	116.7%	14
<b>ELEMENTARY TOTAL</b>	<b>\$ 4,547,680</b>	<b>\$ 4,873,163</b>	<b>\$ 325,483</b>	<b>7.2%</b>	<b>15</b>
Elementary Salary / Benefits					
General Education	\$ 1,105,864	\$ 1,298,521	\$ 192,657	17.4%	17-24
Compensatory	\$ 1,034,601	\$ 1,131,150	\$ 96,549	9.3%	17-24
Learn & Development	\$ 176,606	\$ 182,571	\$ 5,965	3.4%	17-24
School Library	\$ 18,496	\$ 19,821	\$ 1,325	7.2%	17-24
Third Party	\$ 102,650	\$ 64,290	\$ (38,360)	-37.4%	17-24
Gifted & Talented	\$ 13,924	\$ 13,170	\$ (754)	-5.4%	17-24
Title I	\$ 457,412	\$ 345,900	\$ (111,512)	-24.4%	17-24
Title II	\$ -	\$ 60,083	\$ 60,083	NA	17-24
Special Education	\$ 1,171,547	\$ 1,239,271	\$ 67,724	5.8%	17-24
LCTS Collaboration	\$ 82,370	\$ 86,523	\$ 4,153	5.0%	17-24
<i>Subtotal Elementary Salary / Benefits</i>	<i>\$ 4,163,470</i>	<i>\$ 4,441,300</i>	<i>\$ 277,830</i>	<i>6.7%</i>	
Elementary Unemployment	\$ 15,000	\$ 5,000	\$ (10,000)	-66.7%	17
Elementary Summer Unemployment	\$ 50,000	\$ 110,000	\$ 60,000	120.0%	17
Speech Telehealth Services	\$ -	\$ 16,075	\$ 16,075	NA	20
<b>HIGH SCHOOL TOTAL</b>	<b>\$ 3,992,705</b>	<b>\$ 4,271,395</b>	<b>\$ 278,690</b>	<b>7.0%</b>	<b>25</b>
High School Salary / Benefits					
General Education	\$ 1,644,875	\$ 1,761,453	\$ 116,578	7.1%	26-40
Compensatory	\$ 606,395	\$ 589,867	\$ (16,528)	-2.7%	26-40
School Library	\$ 15,802	\$ 16,652	\$ 850	5.4%	26-40
School Support Personnel	\$ 40,617	\$ 43,651	\$ 3,034	7.5%	26-40
Post Season Coaching	\$ 20,332	\$ 17,967	\$ (2,365)	-11.6%	26-40
Special Education	\$ 852,950	\$ 901,722	\$ 48,772	5.7%	26-40
LCTS Collaboration	\$ 43,182	\$ 45,471	\$ 2,289	5.3%	26-40
Career/Tech Education	\$ 80,413	\$ 84,651	\$ 4,238	5.3%	26-40
<i>Subtotal High School Salary / Benefits</i>	<i>\$ 3,304,566</i>	<i>\$ 3,461,434</i>	<i>\$ 156,868</i>	<i>4.7%</i>	
Athletics Officials, Entry Fees, Supplies, Dues	\$ 160,056	\$ 194,556	\$ 34,500	21.6%	34-39
Speech Telehealth Services	\$ -	\$ 16,075	\$ 16,075	NA	32
Spec Ed Contracted Services to Care & Treatment	\$ -	\$ 59,000	\$ 59,000	NA	32
<b>ALP PROGRAM TOTAL</b>	<b>\$ 426,659</b>	<b>\$ 446,196</b>	<b>\$ 19,537</b>	<b>4.6%</b>	<b>41</b>
ALP Salary/Benefits	\$ 387,294	\$ 408,531	\$ 21,237	5.5%	42
Fees for Services	\$ 2,200	\$ 500	\$ (1,700)	-77.3%	42

## REVISED 2025-26 BUDGET SUPPLEMENTAL - EXPENSES

	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET		PAGE # REFERENCE
			\$ CHG.	% CHG.	
<b>FOOD SERVICE TOTAL</b>	<b>\$ 664,332</b>	<b>\$ 755,606</b>	<b>\$ 91,274</b>	<b>13.7%</b>	<b>44</b>
Food Service Salary/Benefits	\$ 276,487	\$ 294,804	\$ 18,317	6.6%	45
Equipment	\$ 20,000	\$ 93,157	\$ 73,157	365.8%	45
<b>TRANSPORTATION</b>	<b>\$ 992,739</b>	<b>\$ 941,218</b>	<b>\$ (51,521)</b>	<b>-5.2%</b>	<b>47</b>
Transportation Salary / Benefits	\$ 606,872	\$ 596,864	\$ (10,008)	-1.6%	48
Property Insurance	\$ 28,776	\$ 25,793	\$ (2,983)	-10.4%	48
Supplies	\$ 50,000	\$ 40,000	\$ (10,000)	-20.0%	48
Gasoline	\$ 25,000	\$ 17,500	\$ (7,500)	-30.0%	48
Diesel	\$ 105,000	\$ 85,000	\$ (20,000)	-19.0%	48
<b>COMMUNITY ED TOTAL</b>	<b>\$ 456,035</b>	<b>\$ 510,386</b>	<b>\$ 54,351</b>	<b>11.9%</b>	<b>51</b>
Community Ed Overall Salary/Benefits	\$ 361,338	\$ 417,189	\$ 55,851	15.5%	52-54
<b>CAPITAL TOTAL</b>	<b>\$ 378,559</b>	<b>\$ 442,711</b>	<b>\$ 64,152</b>	<b>16.9%</b>	<b>56</b>
Building Improvements	\$ 143,239	\$ 173,283	\$ 30,044	21.0%	57
Capital Projects Levy	\$ -	\$ 16,400	\$ 16,400	NA	57
Technology	\$ 79,100	\$ 79,100	\$ -	0.0%	57
Long Term Facility Maintenance	\$ 156,220	\$ 173,928	\$ 17,708	11.3%	57
<b>CONSTRUCTION TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>58</b>
<b>DEBT SERVICE TOTAL</b>	<b>\$ 492,105</b>	<b>\$ 492,105</b>	<b>\$ -</b>	<b>0.0%</b>	<b>59</b>
<b>SCHOLARSHIP TOTAL</b>	<b>\$ 64,350</b>	<b>\$ 35,500</b>	<b>\$ (28,850)</b>	<b>-44.8%</b>	<b>61</b>
<b>STUDENT ACTIVITY FUND</b>	<b>\$ 145,642</b>	<b>\$ 145,465</b>	<b>\$ (176)</b>	<b>-0.1%</b>	<b>62</b>
<b>OVERALL EXPENSE TOTAL - ALL FUNDS</b>	<b>\$ 14,693,808</b>	<b>\$ 15,658,979</b>	<b>\$ 965,172</b>	<b>6.6%</b>	

## **Memorandum of Understanding**

**Between**

**Service Employees International Union, Local #284**

**And**

**Pine River-Backus School District #2174**

### **Regarding: Paraprofessional Work Schedule for the 2026-2027 School Year**

This Memorandum of Understanding (“MOU”) is entered into by and between Pine River-Backus Independent School District #2174 (the “District”) and Service Employees International Union, Local 284 (the “Union”), collectively referred to as the “Parties.”

#### **PURPOSE**

The purpose of this MOU is to establish the agreed-upon work schedule parameters for paraprofessional employees for the 2026–2027 school year.

#### **AGREEMENT**

The Parties agree to the following regarding paraprofessional schedules for the 2026-2027 school year:

**1. Work Year and Student Contact Days**

Paraprofessionals shall be assigned to work all student contact days as outlined in the District’s approved 2026-2027 school calendar.

**2. Early Dismissal Days**

Paraprofessionals will be released from duty two hours early on the District’s scheduled two-hour early dismissal days, specifically: November 6, 2026; November 12, 2026; December 23, 2026; February 4, 2027; and April 2, 2027.

**3. May 28, 2027 (Student Half Day)**

Paraprofessionals will be scheduled to work a full day on May 28, 2027, which is a scheduled half day for students. Employees who elect not to work the afternoon portion of that day may utilize available personal leave or take a payroll deduction for the missed hours.

**4. Inservice Days**

In exchange for the adjusted schedule, a third inservice day will be added on September 3, 2026. During this inservice, paraprofessional staff will participate in the District’s strategic planning process.

The following inservice days will be scheduled for the 2026-2027 school year, each consisting of seven (7) hours, exclusive of lunch:

- August 31, 2026: Full staff inservice
- September 1, 2026: Training at Sourcewell
- September 3, 2026: Training and participation in a strategic planning focus group

The additional inservice day is for the 2026–2027 school year only and shall not establish a precedent for future years.

**5. Collective Bargaining Agreement**

All other terms and conditions of employment shall remain in full force and effect as outlined in the current collective bargaining agreement between the District and the Union.

**6. Non-Precedent Setting**

This MOU is specific to the 2026–2027 school year and shall not establish a past practice or precedent beyond what is expressly stated herein.

**DURATION**

This MOU shall be effective for the 2026–2027 school year and shall expire at the conclusion of that school year.

In witness thereof, the parties have executed the Agreement as follows:

FOR:

FOR:

Service Employees International Union, Local #284

Pine River-Backus School District

By: \_\_\_\_\_  
Local 284 Representative

By: \_\_\_\_\_  
Board Chair

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_