

Special School Board Meeting

Monday, May 18, 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. Superintendent Report

5. Action Items

5.1. Approve the FY26 Revised Budget

5.2. Approve the Hiring of Rachel LeFavor as Middle School Principal Effective July 1, 2026

5.3. Approve the Hiring of Julia Bjerke as Elementary School Principal Effective July 1, 2026

5.4. Approve a Master Agreement between Pine River-Backus Schools and the Pine River-Backus Principals Association for the period of July 1, 2026 to June 30, 2028

5.5. Approve the Hiring of Cayla Loy as Speech Language Pathologist Effective with the 2026-2027 School Year

5.6. Accept the Resignation of Cade Morse, Physical Education Teacher, Effective June 3, 2026 and Authorize Posting for a Replacement

5.7. Approve the Hiring of Nicholas Ackerman as Varsity Girls Basketball Coach Effective with the 2026-27 Season

5.8. Accept the Resignation of Daniel Miller, Route Bus Driver, Effective May 29, 2026 and Authorize Posting for a Replacement

5.9. Accept the Resignation of Sadie Jordan, Elementary Teacher, Effective June 3, 2026 and Authorize Posting for a Replacement

5.10. Approve Fiscal 2025-2026 Audit Statement of Work Agreement with CliftonLarsonAllen LLP.

6. Open Forum

7. **Adjourn**

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
TOTAL GENERAL FUND REVENUE	\$ 12,787,267	\$ 13,333,207	\$ 545,940	4.3%	6
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
TOTAL FOOD SERVICE REVENUE	\$ 688,223	\$ 684,600	\$ (3,623)	-0.5%	43
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
TOTAL TRANSPORTATION REVENUE	\$ 902,660	\$ 902,660	\$ -	0.0%	46
TOTAL COMMUNITY SERVICE REVENUE	\$ 391,161	\$ 397,344	\$ 6,183	1.6%	49
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
TOTAL OPERATING CAPITAL REVENUE	\$ 393,833	\$ 393,833	\$ -	0.0%	55
TOTAL BUILDING CONSTR. REVENUE	\$ -	\$ -	\$ -	NA	58
TOTAL DEBT REVENUE	\$ 481,900	\$ 481,093	\$ (807)	-0.2%	59
SCHOLARSHIP TOTAL	\$ 33,310	\$ 33,310	\$ -	0.0%	60
STUDENT ACTIVITY FUND	\$ -	\$ -	\$ -	NA	62
OVERALL REVENUE TOTAL - ALL FUNDS	\$ 15,678,354	\$ 16,226,047	\$ 547,693	3.5%	

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.	
DISTRICTWIDE TOTAL	\$ 2,533,002	\$ 2,745,234	\$ 212,232	8.4%	10
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
ELEMENTARY TOTAL	\$ 4,547,680	\$ 4,873,163	\$ 325,483	7.2%	15
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
HIGH SCHOOL TOTAL	\$ 3,992,705	\$ 4,271,395	\$ 278,690	7.0%	25
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
ALP PROGRAM TOTAL	\$ 426,659	\$ 446,196	\$ 19,537	4.6%	41
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.	
FOOD SERVICE TOTAL	\$ 664,332	\$ 755,606	\$ 91,274	13.7%	44
Food Service Salary/Benefits	\$ 276,487	\$ 294,804	\$ 18,317	6.6%	45
Equipment	\$ 20,000	\$ 93,157	\$ 73,157	365.8%	45
TRANSPORTATION	\$ 992,739	\$ 941,218	\$ (51,521)	-5.2%	47
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
COMMUNITY ED TOTAL	\$ 456,035	\$ 510,386	\$ 54,351	11.9%	51
Community Ed Overall Salary/Benefits	\$ 361,338	\$ 417,189	\$ 55,851	15.5%	52-54
CAPITAL TOTAL	\$ 378,559	\$ 442,711	\$ 64,152	16.9%	56
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
CONSTRUCTION TOTAL	\$ -	\$ -	\$ -	NA	58
DEBT SERVICE TOTAL	\$ 492,105	\$ 492,105	\$ -	0.0%	59
SCHOLARSHIP TOTAL	\$ 64,350	\$ 35,500	\$ (28,850)	-44.8%	61
STUDENT ACTIVITY FUND	\$ 145,642	\$ 145,465	\$ (176)	-0.1%	62
OVERALL EXPENSE TOTAL - ALL FUNDS	\$ 14,693,808	\$ 15,658,979	\$ 965,172	6.6%	

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**

REVENUES	PRELIM 25-26 BUDGET	REVISED 25-26 BUDGET	\$ CHANGE	% CHANGE
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%
TOTAL	\$ 15,678,354	\$ 16,226,047	\$ 547,693	3.5%

EXPENSES	PRELIM 25-26 BUDGET	REVISED 25-26 BUDGET	\$ CHANGE	% CHANGE
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%
TOTAL	\$ 14,548,166	\$ 15,513,514	\$ 965,348	6.6%

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

REVISED	AUDITED BEGIN BALANCE	2025-26 BUDGETED REVENUES	2025-26 BUDGETED EXPENSES	FUND BALANCE TRANSFERS	INCREASE / (DECREASE)	PROJECTED END BALANCE
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
TOTAL	\$ 4,775,040	\$ 16,226,047	\$ 15,513,514	\$ 0	\$ 712,533	\$ 5,487,573

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
TOTAL GENERAL FUND REVENUE	\$ 12,626,736	\$ 12,787,267	\$ 13,333,207	\$ 545,940	4.3%

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.
GENERAL DISTRICT REVENUES					
<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%
TOTAL GENERAL DISTRICT REVENUES	\$ 10,506,049	\$ 10,663,513	\$ 11,386,594	\$ 723,081	6.8%

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.
ELEMENTARY REVENUES					
<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%
TOTAL ELEMENTARY REVENUES	\$ 1,050,066	\$ 1,116,331	\$ 959,601	\$ (156,730)	-14.0%
SECONDARY REVENUES					
<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
TOTAL SECONDARY REVENUES	\$ 624,939	\$ 671,786	\$ 579,611	\$ (92,175)	-13.7%
ALTERNATIVE LEARNING PROGRAM REVENUES					
<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%
TOTAL ALP REVENUES	\$ 445,683	\$ 335,637	\$ 407,401	\$ 71,764	21.4%
TOTAL GENERAL FUND REVENUES	\$ 12,626,736	\$ 12,787,267	\$ 13,333,207	\$ 545,940	4.3%

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%
GENERAL FUND TOTAL	\$ 11,655,752	\$ 11,500,046	\$ 12,335,988	\$ 835,942	7.3%

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%
DISTRICTWIDE TOTALS	2,746,426	2,533,002	2,745,234	\$ 212,232	8.4%

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.
SCHOOL BOARD					
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%
SUPERINTENDENT					
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%
PR-B NEWSLETTER					
FEES FOR SERVICES	\$ 8,580	\$ 10,000	\$ 10,000	\$ -	0.0%
TOTAL	\$ 8,580	\$ 10,000	\$ 10,000	\$ -	0.0%
BUSINESS SERVICES					
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.
DATA PROCESSING					
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%
LEGAL SERVICES					
FEES FOR SERVICES	\$ 9,405	\$ 15,000	\$ 15,000	\$ -	0.0%
TOTAL	\$ 9,405	\$ 15,000	\$ 15,000	\$ -	0.0%
SCHOOL ELECTIONS					
FEES FOR SERVICES	\$ 45,127	\$ 5,000	\$ 5,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 106	\$ -	\$ -	\$ -	NA
TOTAL	\$ 45,233	\$ 5,000	\$ 5,000	\$ -	0.0%
AMERICAN INDIAN EDUCATION					
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%
CURRICULUM COORDINATOR					
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%
STAFF DEVELOPMENT - DISTRICTWIDE USES					
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%
SCHOOL SUPPORT PERSONNEL COOPERATIVE					
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.
SPECIAL EDUCATION DISTRICTWIDE					
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%
READ ACT STAFF DEVELOPMENT					
LITERACY FEES FOR SERVICES	\$ 1,161	\$ -	\$ -	\$ -	NA
TOTAL	\$ 1,161	\$ -	\$ -	\$ -	NA
TECHNOLOGY					
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%
DISTRICTWIDE COPY CENTER					
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%
OPERATIONS & MAINTENANCE					
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%	
FEEs 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						
FEEs FOR SERVICES - POLICE LIAISON	\$ 45,188	\$ 43,986	\$ 54,667	\$ 10,681	24.3%	
FEEs 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%	
TOTAL DISTRICT LEVEL	\$ 2,746,426	\$ 2,533,002	\$ 2,745,234	\$ 212,232	8.4%	

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.
SCHOOL ADMINISTRATION					
SCHOOL ADMINISTRATION	\$ 133,625	\$ 151,269	\$ 151,389	\$ 120	0.1%
TOTAL SCHOOL ADMINISTRATION	\$ 133,625	\$ 151,269	\$ 151,389	\$ 120	0.1%
KINDERGARTEN					
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%
ELEMENTARY EDUCATION					
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%
TITLE					
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%
MUSIC					
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%
SPECIAL EDUCATION					
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%
TOTAL PINE RIVER-BACKUS ELEMENTARY	\$ 4,502,765	\$ 4,547,680	\$ 4,873,163	\$ 325,483	7.2%

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.
SCHOOL ADMINISTRATION					
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%
KINDERGARTEN					
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%
KINDERGARTEN - COMPENSATORY					
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%
ELEMENTARY EDUCATION					
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.
ELEM ED - COMPENSATORY					
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%
ELEM ED - LEARN. DEVELOPMENT					
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%
STUDENT ACTIVITY TRIPS					
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%
INSTRUCTIONAL SUPPLIES					
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%
TITLE I					
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.
TITLE II - PART A - IMPROVING TEACHER QUALITY					
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
ART					
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%
GIFTED AND TALENTED					
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%
ESL/ELL/LEP					
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%
PHY ED					
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%
MUSIC - VOCAL					
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	BUDGET	BUDGET	VS 2026 REVISED BUDGET	
	2024-25	2025-26	2025-26	\$ CHG.	% CHG.
MUSIC - INSTRUMENTAL					
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%
EXTRA CURRICULAR - MUSIC					
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%
SPECIAL ED - NON-REIMBURSABLE					
FEES FOR SERVICES	\$ 2,500	\$ 2,600	\$ 2,500	\$ (100)	-3.8%
TOTAL	\$ 2,500	\$ 2,600	\$ 2,500	\$ (100)	-3.8%
SPECIAL ED - FEDERAL REIMBURSE					
PATHOLOGIST - SPEECH/LANGUAGE	\$ 379	\$ -	\$ -	\$ -	NA
FICA - SPEECH/LANGUAGE	\$ 29	\$ -	\$ -	\$ -	NA
TRA - SPEECH/LANGUAGE	\$ 33	\$ -	\$ -	\$ -	NA
TOTAL	\$ 441	\$ -	\$ -	\$ -	NA
SPECIAL ED - SPEECH/LANGUAGE IMPAIRED					
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%
SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE					
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	PRELIMINARY		REVISED	2026 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2026 REVISED BUDGET	
	2024-25	2025-26	2025-26	\$ CHG.	% CHG.
SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: SEVERE-PROFOUND					
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%
SPECIAL ED - SPECIFIC LEARNING DISABILITY					
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%
THIRD PARTY MED ASSIST FEES FOR SERVICE - EBD					
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%
SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER					
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.
SPECIAL ED - OTHER HEALTH DISABILITIES					
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%
SPECIAL ED - AUTISTIC SPECTRUM DISORDERS					
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%
SPECIAL ED - DEVELOPMENTALLY DELAYED (ECSE)					
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%
SPECIAL ED - SEVERELY MULTIPLY IMPAIRED					
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	2026 PRELIM BUDGET	
	ACTUAL 2024-25	BUDGET 2025-26	BUDGET 2025-26	VS 2026 REVISED BUDGET \$ CHG.	% CHG.
SPECIAL ED - AGGREGATE					
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
YOUTH/FAMILY SERVICES					
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%
ADAPTIVE P.E.					
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%
CURRICULUM IMPROVEMENT					
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%
EDUCATIONAL MEDIA					
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%
SCHOOL NURSE					
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%
TOTAL PINE RIVER-BACKUS ELEMENTARY	\$ 4,502,765	\$ 4,547,680	\$ 4,873,163	\$ 325,483	7.2%

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.
SECONDARY ADMINISTRATION					
SECONDARY ADMINISTRATION	\$ 141,155	\$ 148,488	\$ 149,158	\$ 670	0.5%
TOTAL SECONDARY ADMINISTRATION	\$ 141,155	\$ 148,488	\$ 149,158	\$ 670	0.5%
SECONDARY GENERAL					
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
FEDERAL PROGRAMS					
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%
HIGH SCHOOL DEPARTMENTAL BUDGETS					
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%
SPECIAL EDUCATION					
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%
ACTIVITIES					
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%
TOTAL SECONDARY	\$ 4,014,107	\$ 3,992,705	\$ 4,271,395	\$ 278,690	7.0%

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.
SECONDARY ADMINISTRATION					
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%
SECONDARY - GENERAL					
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%
SECONDARY ED - COMPENSATORY					
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%
TITLE I					
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.
ESL/ELL/LEP					
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%
STUDENT ACTIVITY TRIPS					
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%
ART					
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%
ENGLISH					
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%
FOREIGN LANGUAGE - FRENCH					
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.
HEALTH / PHYSICAL EDUCATION					
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%
FAMILY AND CONSUMER SCIENCE					
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%
INDUSTRIAL ED VOCATIONAL - CTE					
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%
INDUSTRIAL EDUCATION					
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%
SECONDARY VOCATIONAL - WORK BASED LEARNING					
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.
MATHEMATICS					
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%
VOCAL MUSIC					
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%
INSTRUMENTAL MUSIC					
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%
SCIENCE					
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%
SOCIAL STUDIES					
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	PRELIMINARY		REVISED	2026 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2026 REVISED BUDGET	
	2024-25	2025-26	2025-26	\$ CHG.	% CHG.
SPECIAL ED - NON-REIMBURSABLE					
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%
SPECIAL ED - SPEECH/LANGUAGE IMPAIRED					
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%
SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE					
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%
SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: SEVERE-PROFOUND					
ONE TO ONE PARAPROFESSIONAL	\$ 306	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 23	\$ -	\$ -	\$ -	NA
PERA	\$ 23	\$ -	\$ -	\$ -	NA
TOTAL	\$ 352	\$ -	\$ -	\$ -	NA
SPECIAL ED - SPECIFIC LEARNING DISABILITY					
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.
SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER					
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%
SPECIAL ED - OTHER HEALTH DISABILITIES					
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%
SPECIAL ED - AUTISTIC SPECTRUM DISORDERS					
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%
YOUTH/FAMILY SERVICES					
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	REVISED	2026 PRELIM BUDGET	
		BUDGET 2025-26	BUDGET 2025-26	VS 2026 REVISED BUDGET \$ CHG.	% CHG.
WRESTLING (Continued)					
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%
BASEBALL					
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%
BOYS CROSS COUNTRY					
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%
BOYS GOLF					
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.
BOYS HOCKEY					
PAYMENTS TO OTHER DISTRICTS	\$ -	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
TOTAL	\$ -	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
BOYS TRACK					
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%
GIRLS BASKETBALL					
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%
GIRLS CROSS COUNTRY					
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%
GIRLS GOLF					
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.
CHEER TEAM					
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%
SCHOOL MUSIC					
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%
DRAMA					
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%
ROBOTICS					
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%
TRAP TEAM					
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%
OTHER STUDENT ACTIVITIES					
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.
OTHER STUDENT ACTIVITIES (Continued)					
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%
ATHLETIC DIRECTOR					
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%
CURRICULUM IMPROVEMENT					
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%
EDUCATIONAL MEDIA					
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%
GUIDANCE					
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.	
HEALTH - SCHOOL SUPPORT PERSONNEL						
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	
HIGH SCHOOL NURSE - Compensatory						
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%	
PSYCHOLOGICAL SERVICES						
FEES FOR SERVICES	\$ 19,998	\$ 16,300	\$ 16,300	\$ -	0.0%	
TOTAL	\$ 19,998	\$ 16,300	\$ 16,300	\$ -	0.0%	
VENDING						
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%	
TECHNOLOGY SUPPORT						
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%	
TOTAL SECONDARY	\$ 4,014,107	\$ 3,992,705	\$ 4,271,395	\$ 278,690	7.0%	

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%
TOTAL ALTERNATIVE PROGRAMS	\$ 392,452	\$ 426,659	\$ 446,196	\$ 19,537	4.6%

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.
ALP GENERAL ED					
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%
CAREER / TECHNICAL EDUCATION - WORK BASED LEARNING					
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%
ALP COMPENSATORY					
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%
ALP SPECIFIC LEARNING DISABILITY					
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%
TOTAL AREA LEARNING CENTER	\$ 392,452	\$ 426,659	\$ 446,196	\$ 19,537	4.6%

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.
LUNCH PROGRAM					
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
TOTAL LUNCH PROGRAM	\$ 520,778	\$ 502,959	\$ 502,959	\$ -	0.0%
BREAKFAST PROGRAM					
BREAKFAST STATE AID	\$ 25,659	\$ 25,274	\$ 25,274	\$ -	0.0%
FEDERAL BREAKFAST	\$ 121,727	\$ 118,372	\$ 118,372	\$ -	0.0%
TOTAL BREAKFAST PROGRAM	\$ 147,386	\$ 143,646	\$ 143,646	\$ -	0.0%
AFTER-SCHOOL SNACK PROGRAM					
PROGRAM REVENUE (FEDERAL)	\$ 5,238	\$ 5,832	\$ 6,960	\$ 1,128	19.3%
TOTAL AFTER-SCHOOL SNACK	\$ 5,238	\$ 5,832	\$ 6,960	\$ 1,128	19.3%
KINDERGARTEN MILK PROGRAM					
PROGRAM REVENUE (STATE)	\$ 280	\$ 286	\$ 1,035	\$ 749	261.9%
TOTAL KINDERGARTEN MILK	\$ 280	\$ 286	\$ 1,035	\$ 749	261.9%
ALA CARTE					
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%
TOTAL ALA CARTE	\$ 28,843	\$ 35,500	\$ 30,000	\$ (5,500)	-15.5%
TOTAL FOOD SERVICE REVENUE	\$ 702,526	\$ 688,223	\$ 684,600	\$ (3,623)	-0.5%

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%
TOTAL FOOD SERVICE EXPENSE	\$ 629,209	\$ 664,332	\$ 755,606	\$ 91,274	13.7%

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.
LUNCH PROGRAM					
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%
BREAKFAST PROGRAM					
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%
AFTER SCHOOL SNACK PROGRAM					
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%
ALA CARTE					
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%
SUMMER LUNCH PROGRAM					
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%
TOTAL FOOD SERVICE EXPENSE	\$ 629,209	\$ 664,332	\$ 755,606	\$ 91,274	13.7%

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

TRANSPORTATION REVENUE	ACTUAL 2024-25	PRELIMINARY BUDGET 2025-26	REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET	
				\$ 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
TOTAL TRANSPORTATION REVENUE	\$ 749,164	\$ 902,660	\$ 902,660	\$ -	0.0%

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%
TOTAL TRANSPORTATION EXPENSE	\$ 921,716	\$ 992,739	\$ 941,218	\$ (51,521)	-5.2%

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	PRELIMINARY			2026 PRELIM BUDGET	
	ACTUAL 2024-25	BUDGET 2025-26	REVISED BUDGET 2025-26	VS 2026 REVISED BUDGET \$ CHG.	% CHG.
REGULAR TO AND FROM SCHOOL					
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%
SPECIAL ED TRANSPORTATION					
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%
TRANSPORTATION CAPITAL					
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%
TOTAL TRANSPORTATION EXPENSE	\$ 921,716	\$ 992,739	\$ 941,218	\$ (51,521)	-5.2%

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%
TOTAL COMMUNITY SERVICE REVENUE	\$ 390,545	\$ 391,161	\$ 397,344	\$ 6,183	1.6%

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	PRELIMINARY		REVISED BUDGET 2025-26	2026 PRELIM BUDGET VS 2026 REVISED BUDGET		
	ACTUAL 2024-25	BUDGET 2025-26		\$ CHG.	% CHG.	
COMMUNITY SERVICE						
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%	
YOUTH SPORTS						
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%	
CUB CARE BEFORE & AFTER SCHOOL PROGRAM						
REGISTRATION FEES	\$ -	\$ -	\$ 2,400	\$ 2,400	NA	
TOTAL	\$ -	\$ -	\$ 2,400	\$ 2,400	NA	
EARLY CHILDHOOD FAMILY ED						
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%	
SCHOOL READINESS						
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%	
NONPUBLIC AID						
NONPUBLIC AID - TEXTBOOKS/TESTS	\$ (386)	\$ -	\$ -	\$ -	NA	
TOTAL	\$ (386)	\$ -	\$ -	\$ -	NA	
PRE-SCHOOL SCREENING						
PRE-SCHOOL SCREENING AID	\$ 5,381	\$ 2,736	\$ 2,736	\$ -	0.0%	
TOTAL	\$ 5,381	\$ 2,736	\$ 2,736	\$ -	0.0%	
DRIVER ED						
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%	
YOUTH DEVELOPMENT						
LEVY	\$ 7,808	\$ 7,808	\$ 8,114	\$ 306	3.9%	
TOTAL	\$ 7,808	\$ 7,808	\$ 8,114	\$ 306	3.9%	
AFTER-SCHOOL YOUTH ENRICHMENT						
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%	
TOTAL COMMUNITY SERVICE REVENUE	\$ 390,545	\$ 391,161	\$ 397,344	\$ 6,183	1.6%	

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%
TOTAL COMMUNITY SERVICE EXPENSE	\$ 466,524	\$ 456,035	\$ 510,386	\$ 54,351	11.9%

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	PRELIMINARY		REVISED	2026 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2026 REVISED BUDGET	
	2024-25	2025-26	2025-26	\$ CHG.	% CHG.
COMMUNITY SERVICE					
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%
YOUTH SPORTS					
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%
CUB CARE BEFORE & AFTER SCHOOL PROGRAM					
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
EARLY CHILDHOOD FAMILY ED					
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
TOTAL COMMUNITY SERVICE	\$ 466,524	\$ 456,035	\$ 510,386	\$ 54,351	11.9%

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%
TOTAL OPERATING CAPITAL REVENUE	\$ 595,864	\$ 393,833	\$ 393,833	\$ -	0.0%

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%
TOTAL OPERATING CAPITAL EXPENSE	\$ 455,730	\$ 378,559	\$ 442,711	\$ 64,152	16.9%

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.
DISTRICTWIDE CAPITAL					
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%
CAPITAL PROJECTS LEVY					
ROOFING - INSPEC	\$ -	\$ -	\$ 16,400	\$ 16,400	NA
TOTAL	\$ -	\$ -	\$ 16,400	\$ 16,400	NA
TECHNOLOGY					
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%
LONG TERM FACILITY MAINTENANCE					
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%
TOTAL OPERATING CAPITAL	\$ 455,730	\$ 378,559	\$ 442,711	\$ 64,152	16.9%

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
TOTAL BUILDING CONSTRUCTION REVENUE	\$ -	\$ -	\$ -	\$ -	NA

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
TOTAL BUILDING CONSTRUCTION EXPENSE	\$ -	\$ -	\$ -	\$ -	NA

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
TOTAL DEBT REDEMPTION REVENUE	\$ 577,859	\$ 481,900	\$ 481,093	\$ (807)	-0.2%

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%
TOTAL DEBT REDEMPTION EXPENSE	\$ 1,381,062	\$ 492,105	\$ 492,105	\$ -	0.0%

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%
TOTAL SCHOLARSHIP FUND REVENUE	\$ 60,107	\$ 33,310	\$ 33,310	\$ -	0.0%

NOTES:

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

PINE RIVER-BACKUS SCHOOLS
SCHOLARSHIP EXPENSE DETAIL
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%
TOTAL SCHOLARSHIP FUND EXPENSE	\$ 66,350	\$ 64,350	\$ 35,500	\$ (28,850)	-44.8%

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
ACCOUNTS:	BUDGET				BUDGET
Elem Choir	\$ 7,395.96	\$ -	\$ -	\$ -	\$ 7,395.96
Elem Sped - Z Fund	\$ 1,416.03	\$ -	\$ (10.00)	\$ (10)	\$ 1,406.03
Elementary General	\$ 3,877.97	\$ 1,325.14	\$ (10.00)	\$ 1,315	\$ 5,193.11
Elem Student Council	\$ 206.83	\$ 213.00	\$ (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
TOTAL STUDENT ACTIVITY FUND	\$ 172,277.84	\$ 195,821.29	\$ (222,633.70)	\$ (26,812)	\$ 145,465.43

Master Agreement

between

Independent School District No. 2174
Pine River-Backus

and the

Pine River-Backus Principals Association

July 1, 2026 through June 30, 2028

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ARTICLE I
PURPOSE

This Master Agreement is entered into between Independent School District No. 2174, Pine River-Backus, hereinafter referred to as the District or School District, and the Pine River-Backus Principals Association, hereinafter referred to as the Exclusive Representative, pursuant to and in compliance with the Minnesota Public Employment Labor Relations Act of 1971, as amended, hereinafter referred to as PELRA, to provide the terms and conditions of employment for principals for the duration of this Master Agreement.

ARTICLE II
RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Recognition: In accordance with PELRA, the School District recognizes Pine River-Backus Principals Association as the Exclusive Representative of principals employed by the School District. The Exclusive Representative shall have those rights and duties as prescribed by PELRA and as described in this Master Agreement.

Section 2. Appropriate Unit: The Exclusive Representative shall represent all principals of the School District as defined in this Master Agreement and in PELRA.

ARTICLE III
DEFINITIONS

Section 1. Terms and Conditions of Employment: The term "terms and conditions of employment" means the hours of employment, the compensation therefor including fringe benefits. "Terms and conditions of employment" is subject to the provisions of PELRA.

Section 2. Principal: The term "principal" shall include all persons in the appropriate unit employed by the School District in a position for which the persons must be licensed by the State of Minnesota as a principal or assistant principal and who devote more than fifty percent (50%) of their time to administrative and supervisory duties, excluding the following: Superintendent, assistant superintendent, confidential employees, supervisory employees, and such other employees excluded by law. Reference to "principal" in this Master Agreement shall mean principals and assistant principals except in those cases in which a clear distinction between the two positions exists.

Subd. 1. Full-time Principal: The term "full-time principal" means all regular principals who work at least forty (40) hours per week in the School District as a principal.

Subd. 2. Part-time Principal: The term "part-time principal" means all regular principals who work less than forty (40) hours per week in the School District as a principal.

Section 3. District or School District: For purposes of administering this Master Agreement, the term "District/School District" shall mean the School Board or its designated representative(s).

Section 4. Other Terms: Terms not defined in this Master Agreement shall have those meanings as defined by PELRA.

ARTICLE IV
SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights: The Exclusive Representative recognizes that the School District is not required to meet and negotiate on matters of inherent managerial policy that include, but are not limited to, such areas of discretion or policy as the functions and programs of the School District, its overall budget, utilization of technology, the organizational structure, selection of personnel, and direction of personnel.

Section 2. School Board Responsibilities: The Exclusive Representative recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation being to provide educational opportunities for the students of the School District.

Section 3. Effect of Rules, Regulations, Directives, and Orders: The Exclusive Representative recognizes all principals shall perform the services prescribed by the School District and shall be subject to School Board rules, regulations, directives, and orders issued by properly designated officials of the School District. The Exclusive Representative also recognizes the right, obligation, and duty of the School Board and its duly designated officials to promulgate rules, regulations, directives, and orders, from time to time, as deemed necessary by the School Board insofar as such rules, regulations, directives, and orders are not inconsistent with the terms of this Master Agreement.

Section 4. Reservation of Managerial Rights: The foregoing enumeration of rights and duties shall not be deemed to exclude other inherent managerial rights and managerial functions not specifically included in this Master Agreement, and all managerial rights and managerial functions not specifically included in this Master Agreement are reserved to the School District.

ARTICLE V
PRINCIPAL RIGHTS

Section 1. Right to Views: Pursuant to PELRA, nothing contained in this Master Agreement shall be construed to limit, impair, or affect the right of any principal or principal's representative to the expression or communication of a view, grievance, complaint, or opinion regarding any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designed to and does not interfere with the full, faithful, and proper performance of the duties of employment or circumvent the rights of the Exclusive Representative.

Section 2. Right to Join: Pursuant to PELRA, principals shall have the right to form and join labor or employee organizations and shall have the right not to form and join such organizations. Principals in an appropriate unit shall have the right, by secret ballot, to designate an Exclusive Representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such principals.

Section 3. Request for Payroll Deduction, Authorization, and Remittance: Pursuant to PELRA, principals shall be allowed payroll deductions for membership dues and contributions to the political fund associated with the Exclusive Representative and registered pursuant to Minnesota

Statutes, section 10A.12. Upon notification by the Exclusive Representative, the School District will deduct from the principal’s paycheck the amounts the principal has agreed to pay.

The Exclusive Representative hereby warrants and covenants that it will defend, indemnify, and save the School District harmless from any and all actions, suits, claims, damages, judgments, and executions or other forms of liability, liquidated or unliquidated, including any reasonable attorney fees and litigation costs, that any person may have or claim to have, now or in the future, arising out of or by reason of the payroll deduction, authorization, and remittance specified by the Exclusive Representative as provided in this Master Agreement.

Any dispute related to this Section shall not be subject to the grievance proceedings set forth in Article XI and must be resolved through an unfair labor practice proceeding under Minnesota Statutes, section 179A.13.

Section 4. Personnel Files: Pursuant to Minnesota Statutes, section 122A.40, all evaluations and files relating to an individual principal shall be available to that principal upon written request during regular School District business hours. The principal shall have the right to reproduce any of the contents of the principal’s individual file at the principal’s expense and to submit for inclusion in the file written information in response to any material contained in it. The School District retains the right to destroy such files as provided by law.

ARTICLE VI
COMPENSATION

Section 1. Salary and Duty Days: The following salaries and duty days have been set for staff who have been hired as of July 1, 2026. Any principal hired after July 1, 2026 will negotiate a salary and duty days with the school board.

<u>Position</u>	<u>Duty Days</u>	<u>2026-27</u>	<u>2027-28</u>
High School Principal	222	\$122,422	\$126,706
Middle School Principal	220	\$115,000	\$119,025
Elementary Principal	220	\$115,000	\$119,025

Section 2. Pay Deduction: Whenever pay deduction is made for a principal’s absence, the annual salary divided by the number of principal duty days shall be deducted for each day’s absence. “Annual salary” shall include a principal’s basic salary and pay for additional/extended assignments the principal is scheduled to perform during the absence.

ARTICLE VII
403(B) MATCHING CONTRIBUTION PLAN

Section 1. Eligibility: Full-time principals shall be eligible to a matching School District contribution to an approved Minnesota 403(b) pursuant to M.S. 356.24. The District shall contribute annually an amount equal to the amount contributed by the principal, subject to the limits listed in Section 2. Principals working less than half-time do not qualify for the matching benefit. Principals working greater than half-time, but less than full-time will receive a prorated benefit.

Section 2. 403(b) District Match Benefit: The District's annual maximum benefit is as follows:

2026-27 school year: \$3,100

2027-28 school year: \$3,200

Section 3. 403(b) Match Investment Requirements: District and employee contributions into a 403(b) account will be limited to approved vendors in accordance with the District 403(b) Written Plan Document. A list of approved vendors will be maintained in accordance with the Written Plan Document and available in the District Office.

ARTICLE VIII GROUP INSURANCE

Section 1. Selection of Carrier: The selection of the insurance carrier and policy shall be made by the School District as provided by law.

Section 2. Health Insurance Coverage: The School District will provide an annual contribution of up to \$10,000 for principals who enroll in the District health insurance plan. If premiums exceed maximum district contribution, the balance of the premium shall be paid by the Principal through payroll deduction.

Section 3. Claims Against the School District: The School District's only obligation is to purchase an insurance policy and pay such amounts as agreed to in this Master Agreement, and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Section 4. Duration of Insurance Contributions: A principal is eligible for School District contributions as provided in this Article as long as the principal is employed by the School District, is on paid status, and is enrolled in the School District's group health and hospitalization insurance plan. Upon termination of employment, all School District contributions shall cease.

Section 5. Eligibility: Full-time principals shall be eligible for full benefits provided in this Article. Part-time principals working at least 20 hours per week shall be eligible for partial benefits proportional to the extent of their employment. Eligibility is also subject to any limitations contained in the contract between the insurance carrier and the School District.

Section 6. Life Insurance: The School District shall provide, at its own expense, term life insurance for each full-time principal under the School District's group term life insurance plan in the amount of \$50,000, payable to the principal's named beneficiary(ies).

ARTICLE IX HEALTH CARE SAVINGS PLAN

Section 1. HCSP: The District shall contribute \$275 per month towards a post-employment Health Care Savings Plan (HCSP) administered by the Minnesota State Retirement System for all eligible principals covered under this agreement. This policy will remain in force for the duration of this agreement or until renewed by the parties, whichever is later. Upon an employee's death, contributions owed but not yet paid to the HCSP will be paid to the employee's designated beneficiary.

ARTICLE X
LEAVES OF ABSENCE

Section 1. Sick Leave: Each full-time principal shall accumulate and be credited with 19 days per working year for sick leave. Leave will accrue monthly to a maximum bank of 135 days.

Section 2. Emergency Leave: A principal shall be granted an emergency leave of no more than six (6) days per year, non-accumulative, the days to be deducted from accumulated sick leave, for emergencies that arise which require the principal's immediate personal attention. Death, funerals, court appearances, estate settlements or similar situations requiring the principal's attention are examples of situations where this leave shall be granted. Requests for emergency leave must be made to the Superintendent of Schools as soon as possible.

Section 3. Personal Leave: A principal shall be allowed three (3) days of personal leave with pay per year accumulative to five (5) days. This means no more than two (2) days may be carried over from the prior year. Personal leave shall be considered upon three day in advance notification to the Superintendent of Schools.

Principals will avoid taking personal leave on these occasions:

- During or on in-service days
- During parent/teacher conferences
- During the first and last five (5) student contact days
- Days preceding or following holidays

Personal leave days will be deducted from accumulated sick leave.

ARTICLE XI
GRIEVANCE PROCEDURE

Section 1. Definitions:

Subd. 1. Grievance: The word "grievance" shall mean a written allegation by a principal that the principal has been injured as a result of a dispute or disagreement between the principal and the School District as to the interpretation or application of specific terms and conditions contained in this Master Agreement.

Subd. 2. Grievant: The word "grievant" shall mean an individual principal, group of principals, or the Exclusive Representative who files a grievance as defined in subdivision 1 above.

Subd. 4. Exclusive Representative Grievance: The Exclusive Representative may file a grievance if a complaint involving 2 or more principals arises out of the same transaction or occurrence and the facts and claim are common to all principals in the group. In order to pursue such a grievance, the Exclusive Representative must provide the Superintendent of Schools with the names and signatures of the affected principals no later than the third (3rd) level of the grievance procedure. The Exclusive Representative grievance may proceed only as to the principals identified in the appeal to arbitration. The Exclusive Representative may also file a grievance if the allegation involves a specific right of the Exclusive Representative as noted in this Master Agreement.

Subd. 5. Days: Any reference to the word "days" regarding time periods in this procedure

shall refer to working days. The term “working day” is defined as all week days not designated as holidays by state law.

Section 2. Representation: The grievant, other administrator, or School Board may be represented during any step of the procedure by any person or agent designated by such party to act on the party’s behalf.

Section 3. Interpretations:

Subd. 1. Extension: Time limits specified in this Master Agreement may be extended by mutual, written agreement.

Subd. 2. Computation of Time: In computing any period of time prescribed or allowed by procedures in this Article, the date of the act, event, or default for which the designated period of time begins to run shall not be included.

Subd. 3. Filing and Postmark: The filing or service of any notice or document required by this Master Agreement shall be timely if it is personally served or if it bears a certified postmark of the United States Postal Service within the time period.

Section 4. Time Limitation and Waiver: A grievance shall not be valid for consideration unless the grievance is submitted to the School District’s designee in writing, signed by the grievant, setting forth the facts and the specific provision(s) of the Master Agreement allegedly violated, and the particular relief sought within twenty (20) days* after the date of the first event giving rise to the grievance occurred. Failure to file any grievance within such period shall be deemed a waiver of the grievance. Failure to appeal a grievance from one level to another within the time periods provided below shall constitute a waiver of the grievance. An effort shall first be made to resolve an alleged grievance informally between the principal and the School District’s designee.

Section 5. Resolution of Grievance: The School District and the principal shall attempt to resolve all grievances that may arise during the course of employment as follows:

Subd. 1. Level I: If the grievance is not resolved through informal discussion, the School District’s designee shall give a written decision on the grievance to the parties involved within ten (10) days* after receipt of the written grievance.

Subd. 2. Level II: In the event the grievance is not resolved in Level I, the decision rendered may be appealed to the School Board, provided such appeal is made, in writing, within five (5) days* after receipt of the decision in Level I. If a grievance is properly appealed to the School Board, the School Board shall hear the grievance within twenty (20) days* after receipt of the appeal. Within twenty (20) days* after hearing the grievance, the School Board shall issue its written decision to the parties involved. At the option of the School Board, a committee or representative(s) of the School Board may be designated by the School Board to hear the appeal at this level and report the findings and recommendations to the School Board. The School Board shall then render its decision.

Section 6. Denial of Grievance: Failure by the School Board or its representative(s) to issue a decision within the time periods provided in this Article shall constitute a denial of the grievance, and the grievant may appeal it to the next level.

Section 7. Grievance Mediation: In the event the grievant and the School District are unable to resolve any grievance, the parties may jointly agree to participate in mediation for the purpose

of compromising, settling, or resolving the grievance.

Subd. 1. Request: A request to submit a grievance to mediation must be made in writing, signed by the grievant or the School District, and delivered to the designee of the other party. The other party shall respond within five (5) working days to accept or deny the submission of a grievance to mediation.

Subd. 2. Selection of Mediator: A joint request for mediation shall be submitted to the BMS Commissioner to assign a mediator.

Subd. 3. Mediation: The assigned mediator shall schedule one (1) or more mediation sessions. The mediation shall be conducted in conformance with BMS Policies and Procedures regarding Grievance Mediation. The mediator does not have authority to order discovery.

Subd. 4. Costs of Mediation: The costs of mediation shall be borne equally by both parties. Each party shall bear its own costs related to representation during the mediation process.

Subd. 5. Recommendation: The recommendations of the mediator, if any, shall be advisory only and shall not be binding on either party. No reference to the mediation or any recommendation therefrom may be used in any subsequent proceeding.

Section 8. Arbitration Procedures: In the event the grievant and the School District are unable to resolve any grievance, the grievance may be submitted to arbitration as defined in this Article.

Subd. 1. Request: A request to submit a grievance to arbitration must be made in writing and signed by the grievant. Such request must be filed with the Superintendent of Schools within ten (10) days* following denial of the grievance at Level II or completion of the grievance mediation procedure, if any.

Subd. 2. Prior Procedure Required: No grievance shall be considered by the arbitrator that has not been first duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3. Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties may, within ten (10) days* after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the Commissioner to submit a panel of seven (7) arbitrators to the parties, pursuant to PELRA, provided such request is made within twenty (20) days* after the request for arbitration. The request shall ask the panel be submitted within ten (10) days* after the receipt of said request. Within ten (10) days* after receipt of the panel, the parties shall alternately strike names, and the remaining name shall be the arbitrator to hear the grievance. The order of striking will be determined by lot. Failure to agree upon an arbitrator or the failure to request an arbitrator from the Commissioner within the time period as provided in this Article shall constitute a waiver of the grievance.

Subd. 4. Hearing: The grievance shall be heard by a single arbitrator, and both parties may be represented by such person(s) as they may choose, and the parties shall have the right to a hearing at which time both parties will have the opportunity to submit evidence, offer testimony, and make oral or written arguments relating to the issues

before the arbitrator. The proceeding before the arbitrator shall be a hearing de novo.

Subd. 5. Decision: Decisions by the arbitrator in cases properly before the arbitrator shall be final and binding upon the parties, subject, however, to the limitations of arbitration decisions as provided in PELRA. The arbitrator shall issue a written decision and order including findings of fact that shall be based upon substantial and competent evidence presented at the hearing. All witnesses shall be sworn upon oath by the arbitrator.

Subd. 6. Expenses: Each party shall bear its own expenses in connection with arbitration, including expenses relating to the party's representatives, witnesses, and any other expenses the party incurs in connection with presenting its case in arbitration. A transcript or recording of the hearing shall be made at the request of either party. The parties shall share equally the fees and expenses of the arbitrator, the cost of the transcript or recording if requested by either or both parties, and any other expenses the parties mutually agree are necessary for the conduct of the arbitration. However, the party ordering a copy of such transcript shall pay for such copy.

Subd. 7. Jurisdiction: The arbitrator shall have jurisdiction over disputes or disagreements relating to grievances properly before the arbitrator pursuant to the terms of this procedure. The jurisdiction of the arbitrator shall not extend to proposed changes in terms and conditions of employment contained in this Master Agreement; nor shall an arbitrator have jurisdiction over any grievance that has not been submitted to arbitration in compliance with the terms of the grievance and arbitration procedure as outlined in this Article; nor shall the jurisdiction of the arbitrator extend to matters of inherent managerial policy, that shall include, but are not limited to, such areas of discretion or policy as the functions and programs of the School District, its overall budget, utilization of technology, the organizational structure, selection of personnel, and direction of personnel. In considering any issue in dispute, the arbitrator's order shall give due consideration to the statutory rights and obligations of the School Board to efficiently manage and conduct its operation within the legal limitations surrounding the financing of such operations.

Section 9. Election of Remedies and Waiver: A party instituting any action, proceeding, or complaint in a federal or state court of law or before an administrative tribunal, federal agency, state agency, or seeking relief through any statutory process for which relief may be granted, the subject matter of which may constitute a grievance under this Master Agreement, shall immediately thereupon waive any and all rights to pursue a grievance under this Article. Upon instituting a proceeding in another forum as outlined in this Master Agreement, the principal shall waive the right to initiate a grievance pursuant to this Article, or, if the grievance is pending in the grievance procedure, the right to pursue it further shall be immediately waived. This Section shall not apply to actions to compel arbitration as provided in this Master Agreement or to enforce the award of an arbitrator.

ARTICLE XII PROGRESSIVE DISCIPLINE

Section 1. Discipline: Discipline shall consist of oral reprimand, written reprimand, suspension with pay, suspension without pay, and discharge. However, the School District reserves the right to impose discipline at any level it determines based upon the circumstances surrounding the

action. A conference between the principal and the principal's supervisor(s) shall be held prior to the imposition of a written reprimand, suspension, or discharge.

Section 2. Grounds for Disciplinary Action: The imposition of an oral reprimand shall not be subject to the grievance procedure. A principal may challenge the contents of any written materials in the principal's individual personnel file pursuant to the provisions of Minnesota Statutes, section 122A.40. A principal shall be suspended without pay only for just cause, and such action shall be subject to the grievance procedure. A principal who is the subject of a discharge shall be governed by Minnesota Statutes, section 122A.40, and such action shall not be subject to the provisions of this Article.

Section 3. Opportunity to Meet: Suspension with or without pay shall be imposed only by the Superintendent of Schools or designee. If a suspension without pay is to be considered pursuant to Section 1. above, the principal shall be afforded an opportunity to meet with the School Board Chair or designee, and the principal may elect to have a representative in attendance at any such meeting.

Section 4. Subject to Arbitration: Suspension without pay shall take effect only after written notification from the Superintendent of Schools or designee to the principal stating the grounds for suspension without pay. The principal shall have the right to invoke the grievance procedure set forth in this Master Agreement for an unpaid suspension or discharge at the arbitration level, provided written notification requesting arbitration is sent to the Superintendent of Schools or designee within five (5) working days after receipt of the written notice of suspension without pay. The arbitrator's authority shall include a review of whether the suspension without pay and length of the suspension were appropriate considering the circumstances surrounding the action.

Section 5. Removal from Duty for Investigation: This Article shall not apply to a principal who is removed from duty on unpaid or paid suspension pursuant to Minnesota Statutes, section 122A.40, subdivision 13.

ARTICLE XIII UNREQUESTED LEAVE OF ABSENCE (ULA) AND SENIORITY AGREEMENT

Section 1. Purpose: Unrequested leaves of absence (ULA) without pay or fringe benefits may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of school districts, per Minnesota Statutes, section 122A.40, subdivision 10.

Section 2. Definitions: For purposes of this Article, the terms defined shall have the meanings respectively ascribed to them.

Subd. 1. Principal: "Principal" shall mean those members of the unit as defined by PELRA and this Master Agreement.

Subd. 2. Qualified: "Qualified" shall mean a principal who, in addition to the state license, has, as solely determined by the School District, has successfully had experience as a principal in the School District in such position and grade level assignment within the past five (5) years and has completed the probationary period.

Subd. 3. Seniority: For purposes of this Article, "seniority" commences with the first day of continuous administrative service as a principal in the School District.

Section 3. ULA:

Subd. 1. Terms: The School Board may place on ULA such principals as may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes. Such leave of absence may continue for a period of five (5) years, at which time the right to reinstatement shall terminate. The principal's right to reinstatement shall also terminate if the principal fails to file with the Human Resource Director, by April 1st of each year, a written statement requesting reinstatement. Such leave shall be effective no later than the close of the school year or at such earlier time as mutually agreed upon by the principal and the School Board.

Subd. 2. Notice: Principals placed on such leave shall receive notice by June 30th of the school year prior to the commencement of such leave with reasons for said placement.

Subd. 3. Placement: Principals shall be placed on ULA in inverse order of seniority in the position and grade level assignment employed with the following exceptions:

- (1.) No principal shall be placed on ULA if any qualified principal employed in the same position and grade level assignment has a final disposition of disciplinary action within the past three (3) years;
- (2.) No principal shall be placed on ULA if the principal received specialized training at the School District's request or expense if any other qualified principal did not receive such training.

Subd. 4. Tie-Breaker: In the event a reduction in the number of principals creates a situation requiring a choice be made among principals who have equal seniority, the selection of the principal(s) for purposes of reduction shall be at the discretion of the School District based on criteria including performance, training, experience, skills in special assignments, and other relevant factors.

Subd. 6. Years of Service: Any principal placed on such leave may engage in administrative work or any other occupation during such period and may be eligible for re-employment insurance if otherwise eligible for such compensation under that law, and such leave will not result in a loss of credit for years of service in the School District earned prior to the commencement of such leave.

Section 4. Realignment: For purposes of placement on ULA or reinstatement from ULA, nothing in this Article shall require the School District to reassign a senior principal to a different position for which the principal is not qualified, as defined in Section 2 above, to accommodate the seniority claims of a junior principal.

Section 5. Reinstatement:

Subd. 1. Process: No new principal shall be employed by the School District while any qualified principal is on ULA. Principals placed on ULA shall be reinstated to the positions from which they have been placed on ULA or any other available positions in the School District in which they are qualified as such positions become available. The order of reinstatement shall be in inverse order in which principals were placed on ULA.

Subd. 2. Notices: When placed on ULA, a principal must file their name and address, to which any notice of reinstatement or availability of position shall be mailed, with the Human Resource Director. Proof of service by the person in the School District depositing

such notice to the principal at the last known address shall be sufficient. The principal on ULA shall be responsible to provide an address for forwarding of mail or for address changes. Failure of a notice to reach a principal shall not be the responsibility of the School District if any notice has been mailed as provided in this Section.

Subd. 3. Acceptance of Re-employment: If a position becomes available for a qualified principal on ULA, the School District shall mail the notice to such principal, who shall have ten (10) days from the date of such notice to accept the re-employment. Failure to accept re-employment, in writing, within such ten (10)-day period shall constitute a waiver on the part of the principal to any further rights of employment or reinstatement, and that principal shall forfeit any future reinstatement or employment rights.

Subd. 4. Reinstatement Rights: Reinstatement rights shall automatically cease five (5) years from the date ULA was commenced, and no further rights to reinstatement shall exist unless extended by written mutual consent of the School Board and the qualified principal.

Section 6. Establishment of Seniority List:

Subd. 1. Preparation: The School Board shall annually cause a seniority list (by name, date of employment, qualification, position, and grade level assignment) to be prepared from its records. This list shall be posted by January 20th.

Subd. 2. Request for Change: Any principal whose name appears on such list and who may disagree with the order of seniority in said list shall have ten (10) days from the date of posting to supply written documentation, proof, and request for seniority change to the Human Resource Director.

Subd. 3. Final List: Within ten (10) days from the date of posting, the Human Resource Director shall evaluate any and all such written communications regarding the order of seniority contained in said list and may make such changes the School District deems warranted. A final seniority list shall then be prepared by the School District, which list, as revised, shall be binding on the School District and any principal.

Section 7. Filing of Licenses: In any year that a reduction of principal positions is occurring and the School Board is placing principals on ULA, only those licenses actually received in the District Office for filing as of January 15th of such year shall be considered for purposes of determining ULA within areas of licensure for the following school year. A license filed after January 15th shall be considered for purposes of reinstatement but not for the current reduction.

Section 8. Effect: This Article shall be effective at the beginning date of this Master Agreement and shall be governed by its duration clause. This Article shall govern all principals, as defined in Section 2, subdivision 1 above, and shall not be construed to limit the rights of any other licensed employee not covered by the Master Agreement or other Master Agreement affecting such licensed employee.

Section 9. Procedure: Any challenge by a principal who is proposed for placement on ULA or reinstatement therefrom shall be subject to the hearing and review procedures, as provided in Minnesota Statutes, section 122A.40, subdivision 14, and, therefore, shall not be subject to the grievance procedure.

ARTICLE XIV
DURATION

Section 1. Terms and Reopening Negotiations: This Master Agreement shall remain in full force and effect for a period commencing upon the date of its full ratification through June 30, 2028 and thereafter as provided by PELRA. In the event a successor Master Agreement is not entered into prior to the expiration date of this Master Agreement, a principal shall be compensated according to the previous year's compensation until such time that a successor Master Agreement is ratified. If the Exclusive Representative desires to modify or amend this Master Agreement commencing on July 1, 2028, it shall give written notice of such intent pursuant to PELRA no later than May 1, 2028. If such notice is not timely served, the School District shall not be required to negotiate any terms of employment for the following school year. Unless otherwise mutually agreed, the parties shall not commence negotiations more than ninety (90) days prior to the expiration of this Master Agreement.

Section 2. Effect: This Master Agreement constitutes the full and complete Agreement between the School District and the Exclusive Representative. The provisions of this Master Agreement relating to terms and conditions of employment supersede any and all prior Master Agreements, resolutions, practices, and School District policies, rules, and regulations concerning terms and conditions of employment inconsistent with these provisions. Nothing in this Master Agreement shall be construed to obligate the School District to continue or discontinue existing or past practices or prohibit the School District from exercising all management rights, functions, and prerogatives, except insofar as this exercise would be in express violation of any term or terms of this Master Agreement.

Section 3. Severability: The provisions of this Master Agreement shall be severable, and if any such provision or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this Master Agreement or the application of any provision.

For the Pine River-Backus Principals Association:

For the School District:

High School Principal

School Board Chair

Middle School Principal

School Board Clerk

Elementary School Principal

Dated

Dated



January 22, 2026

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated May 3, 2023, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and ISD #2174 Pine River Backus School District ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2026.

Mary Reedy is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the governmental activities and each major fund, which collectively comprise the basic financial statements of ISD #2174 Pine River Backus School District, and the related notes to the financial statements as of and for the year ended June 30, 2026.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The RSI will be subjected to certain limited procedures, but will not be audited.

We will also evaluate and report on the presentation of the supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of data collection form
- Preparation of your financial statements and the related notes.
- Preparation of the required supplementary information (RSI).
- Preparation of the supplementary information.
- Preparation of schedule of expenditures of federal awards.
- Preparation of adjusting journal entries, if necessary.

- Preparation of GASB 87/96 tools, if necessary

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports.

We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or compliance are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

As part of our audit, we will also perform the procedures and provide the report required by the Minnesota Legal Compliance Audit Guide for Political Subdivisions.

It is our understanding that our auditors' report will be included in your annual report which is comprised of the financial statements and that your annual report will be issued December 31, 2026. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS, the standards for financial audits contained in

Government Auditing Standards, and the Uniform Guidance.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of the entity and its environment, including the system of internal control, relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition
- Limited segregation of duties

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect

auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material

effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the preparation and fair presentation of financial

statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also

agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of CLA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulator. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could

impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Audit of financial statements	\$27,000.00
Single audit, if more than one program	\$4,000.00

We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of ISD #2174 Pine River Backus School District.

CLA

CLA

SIGN: Mary Reedy
Mary Reedy, Principal

DATE: May 6, 2026

Client

ISD #2174 Pine River Backus School District

SIGN: _____
Board Member

DATE: _____

ISD #2174 Pine River Backus School District

SIGN: _____
Superintendent

DATE: _____