

# 2023-2024 OFFICIAL BUDGET

## Pillager Public Schools



*#PullTheSled*



## **School Board**

<b>Sara Nagel</b>	<b>Chairperson</b>
<b>Rebecca Bennett</b>	<b>Vice-Chair</b>
<b>Brian Grimsley</b>	<b>Treasurer</b>
<b>Kassandra Nelson</b>	<b>Clerk</b>
<b>Sarah Smith</b>	<b>Director</b>
<b>Randy Posner</b>	<b>Director</b>

## **Administration Team**

<b>Michael Malmberg</b>	<b>Superintendent</b>
<b>Ryan Krominga</b>	<b>Director of Teaching/Curriculum</b>
<b>Melissa Berry</b>	<b>Business Manager</b>
<b>Stacie Clark</b>	<b>Human Resources Manager</b>
<b>Jason Savage</b>	<b>High School Principal</b>
<b>Matthew Moen</b>	<b>Dean of Students/Athletic Director</b>
<b>Wade Mortenson</b>	<b>Middle School Principal</b>
<b>Josh Smith</b>	<b>Elementary Principal</b>

# Highlights of Official 23-24 Budget

## **General Fund Savings (most-significant adjustments)**

**Projected 4% for Gen Ed Revenue increase**

**Adjusted APU 1388**

## **General Fund Cost Increases (most-significant adjustments)**

**Estimated Health Insurance Increase 16.3%**

**Teacher Salary Roll ups 2%, steps and lane changes**

## **Unassigned Fund Balance**

- ♦ **Actual 2021-2022, 11.95%**
- ♦ **Projected 2023-2024, 15.93%**
- ♦ **Line Item Excess/Deficit, \$50,121.85**
  - (Athletic Complex \$40,000)**
  - (2020 Referendum Project \$30,000)**



# Highlights of Official 2023-24 Budget

## Food Service Fund

- ♦ Updated expenditures and revenues. Breakfast and lunch will be free for all students in the 2023-2024 school year.

## Community Education Fund

- ♦ Updated expenditures and revenues.

## Building/Construction Fund

- ♦ 2020 projects are wrapping up

## Other Funds

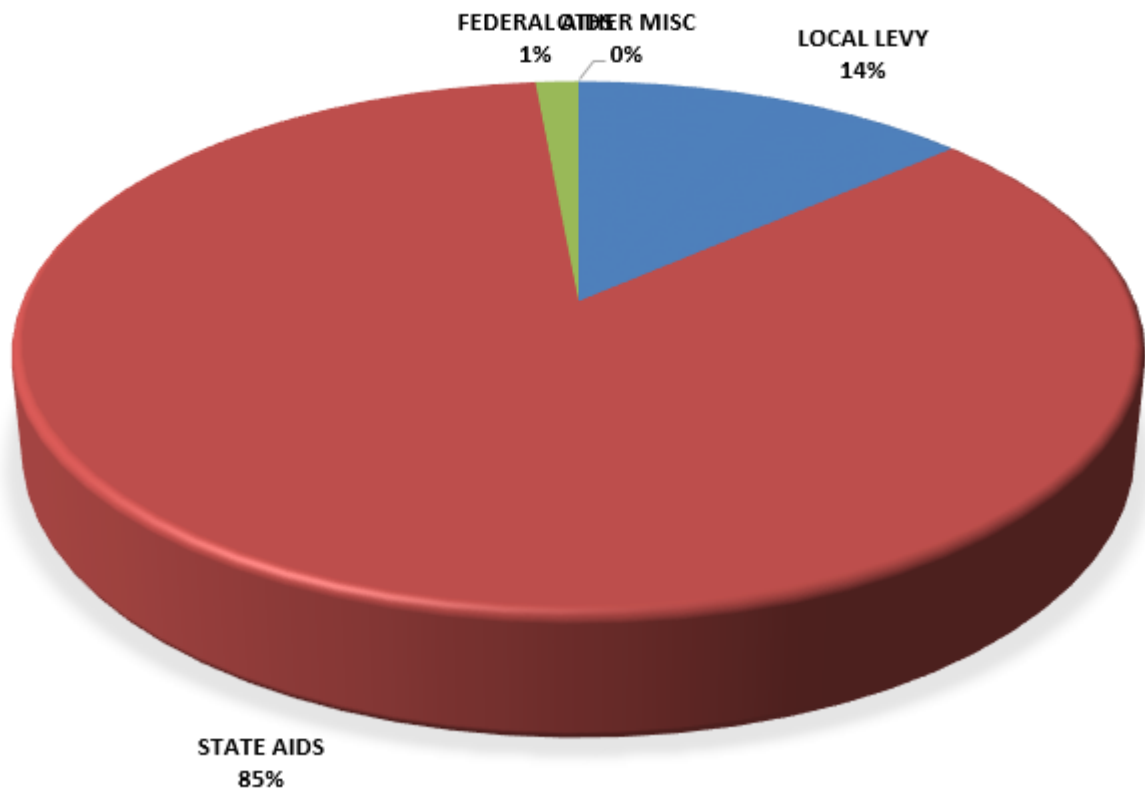
- ♦ No changes



# Official General Fund Revenue

REVENUE SOURCES	GENERAL FUND REVENUE BUDGET	PERCENT
LOCAL LEVY	\$ 2,253,743	13.50%
STATE AIDS	\$ 14,193,744	85.04%
FEDERAL AIDS	\$ 242,445	1.45%
OTHER MISC	\$ -	
<b>TOTAL REVENUE SOURCES</b>	<b>\$ 16,689,933</b>	<b>100.00%</b>

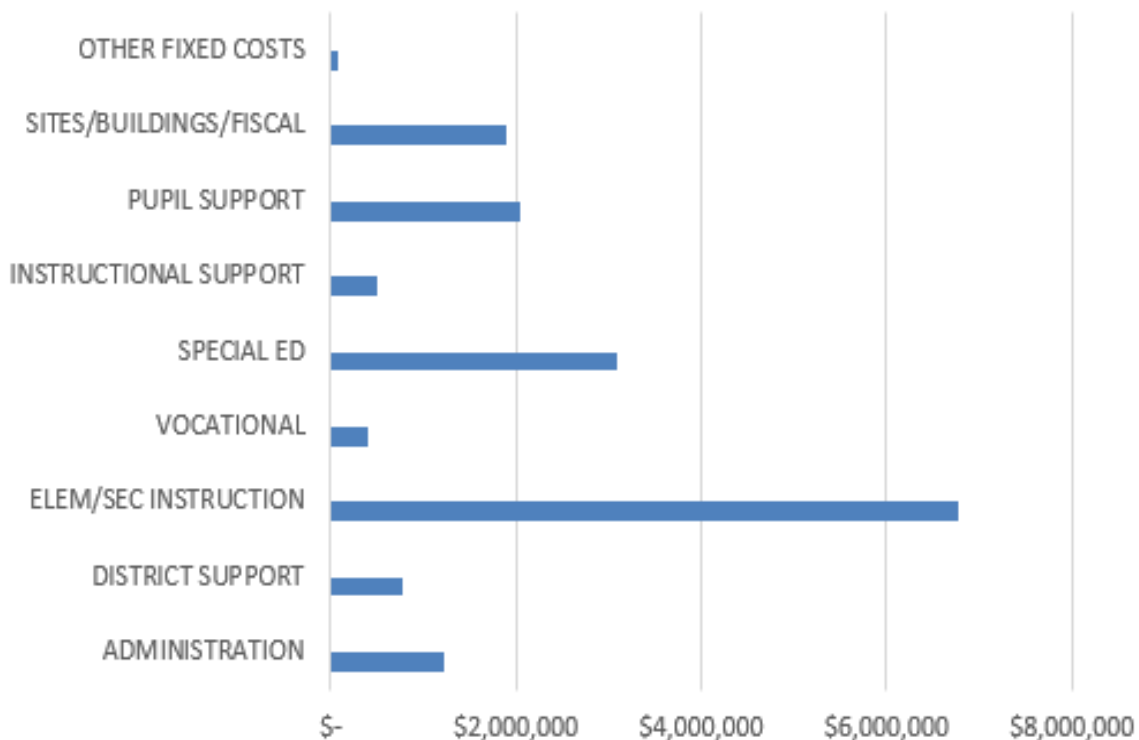
GENERAL FUND REVENUE BUDGET



# Official General Fund Expenditures

PROGRAM EXPENSES	GENERAL FUND EXPENDITURE BUDGET BY PROGRAM	PERCENT
ADMINISTRATION	\$ 1,223,327	7.28%
DISTRICT SUPPORT	\$ 774,378	4.61%
ELEM/SEC INSTRUCTION	\$ 6,766,902	40.29%
VOCATIONAL	\$ 413,307	2.46%
SPECIAL ED	\$ 3,102,017	18.47%
INSTRUCTIONAL SUPPORT	\$ 495,015	2.95%
PUPIL SUPPORT	\$ 2,044,268	12.17%
SITES/BUILDINGS/FISCAL	\$ 1,888,109	11.24%
OTHER FIXED COSTS	\$ 89,589	0.53%
<b>TOTAL PROGRAM EXPENSES</b>	<b>\$ 16,796,911</b>	<b>100.00%</b>

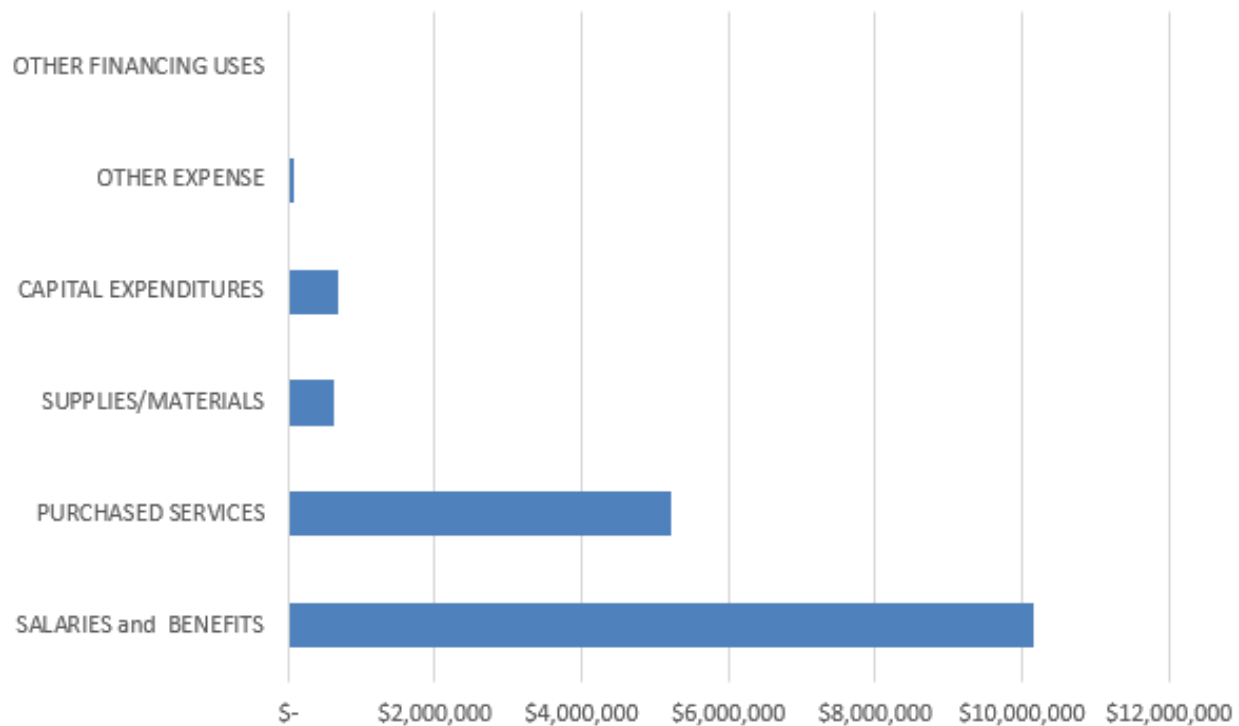
**General Fund Expenditures by Program**



# Official General Fund Expenditures

OBJECT EXPENSES	GENERAL FUND EXP BUD BY OBJ	PERCENT
SALARIES	\$ 7,158,800	42.70%
EMPLOYEE BENEFITS	\$ 3,008,126	17.94%
PURCHASED SERVICES	\$ 5,208,035	31.07%
SUPPLIES/MATERIALS	\$ 623,253	3.72%
CAPITAL EXPENDITURES	\$ 679,239	4.05%
OTHER EXPENSE	\$ 87,209	0.52%
OTHER FINANCING USES	\$ -	0.00%
<b>TOTAL OBJECT EXPENSES</b>	<b>\$ 16,764,661</b>	<b>100.00%</b>

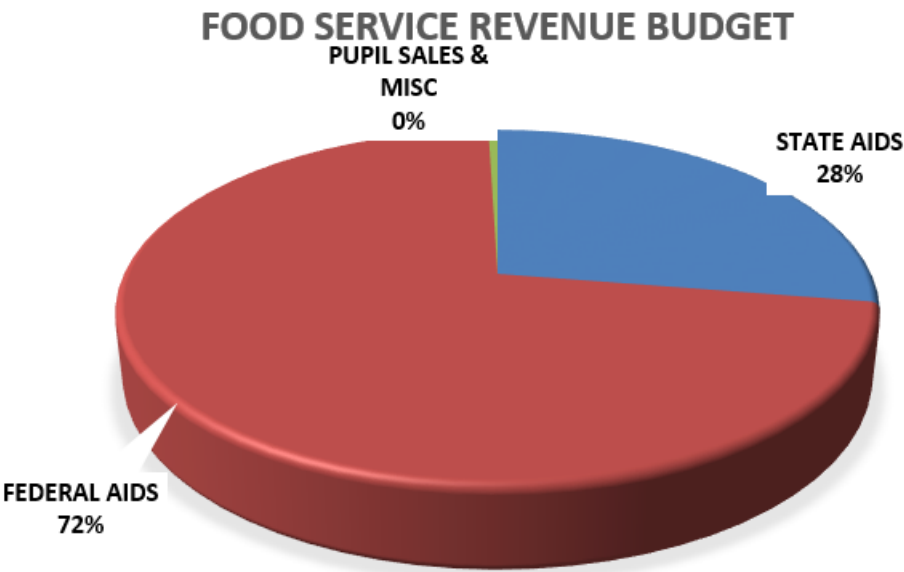
GENERAL FUND EXPENDITURE BUDGET BY OBJECT CODE





# Official Food Service Fund Revenue

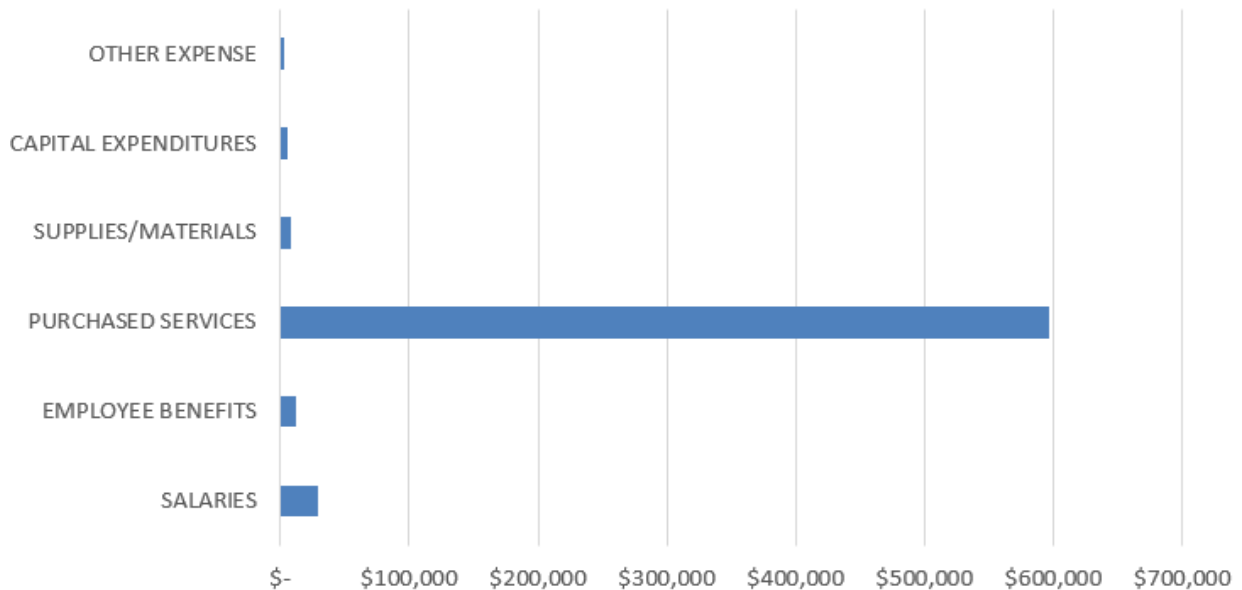
	23-24	
REVENUE SOURCES	FOOD SERVICE REVENUE BUDGET	PERCENT
LOCAL LEVY	\$ -	0.00%
STATE AIDS	\$ 292,458	27.54%
FEDERAL AIDS	\$ 764,493	71.99%
PUPIL SALES & MISC	\$ 4,944	0.47%
TOTAL REVENUE SOURCES	\$ 1,061,895	100.00%



# Official Food Service Fund Expenditures

OBJECT EXPENSES	FOOD SERVICE EXPENDITURE BUDGET BY OBJECT		PERCENT
SALARIES	\$	29,514	4.51%
EMPLOYEE BENEFITS	\$	12,126	1.85%
PURCHASED SERVICES	\$	596,488	91.06%
SUPPLIES/MATERIALS	\$	8,750	1.34%
CAPITAL EXPENDITURES	\$	5,000	0.76%
OTHER EXPENSE	\$	3,200	0.49%
<b>TOTAL OBJECT EXPENSES</b>	<b>\$</b>	<b>655,078</b>	<b>100.00%</b>

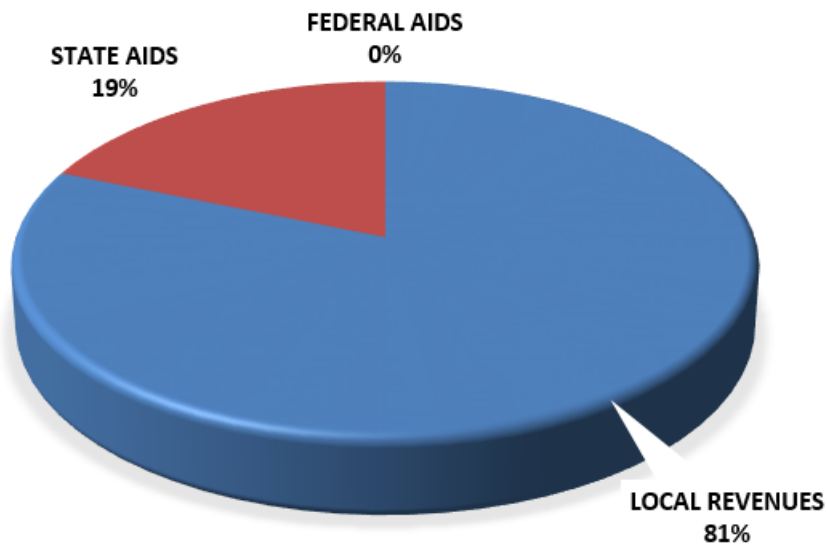
FOOD SERVICE EXPENDITURE BUDGET BY OBJECT CODE



# Official Community Service Fund Revenue

	23-24	
REVENUE SOURCES	COMMUNITY SVC REVENUE BUDGET	PERCENT
LOCAL REVENUES	\$ 329,061	81.26%
STATE AIDS	\$ 75,884	18.74%
FEDERAL AIDS	\$ -	0.00%
<b>TOTAL REVENUE SOURCES</b>	<b>\$ 404,945</b>	<b>100.00%</b>

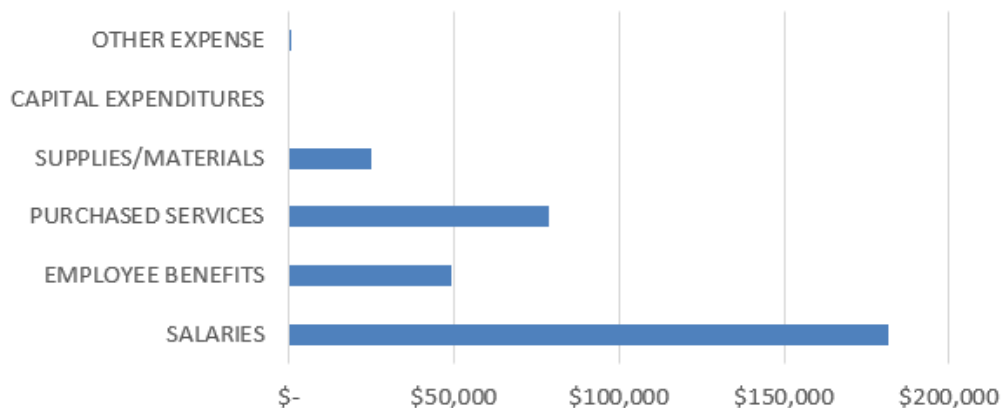
COMMUNITY SERVICE REVENUE BUDGET



# Official Community Service Fund Expenditures

	23-24	
OBJECT EXPENSES	COMMUNITY SVC EXPENDITURE BUDGET BY OBJECT	PERCENT
SALARIES	\$ 181,747	54.30%
EMPLOYEE BENEFITS	\$ 49,080	14.66%
PURCHASED SERVICES	\$ 78,635	23.49%
SUPPLIES/MATERIALS	\$ 24,764	7.40%
CAPITAL EXPENDITURES	\$ -	0.00%
OTHER EXPENSE	\$ 500	0.15%
<b>TOTAL OBJECT EXPENSES</b>	<b>\$ 334,726</b>	<b>100.00%</b>

COMMUNITY SERVICE EXPENDITURE BUDGET  
BY OBJECT CODE





# Factors Impacting ISD 116

Every state funds K-12 education differently, and Minnesota is considered one of the most complex systems. In Pillager 85% of the revenue is generated from the state, 14% from local property taxes and the remaining 1% from the federal government. This breakdown is similar to other districts in the state. For the most part, the state portion is generated by the “basic formula” on a per pupil basis. The legislature increased the basic formula amount for the next year by 4%. However, historically the basic formula increases have fallen far short of the rate of inflation. This prompts the majority of districts in the state to take the local optional levy of \$724. Many Districts have in place a voter-approved operating referendum in addition to the local optional levy to help make up for the revenue shortfall from the state.

As we look to the future, our district faces some challenges. Over the past several years enrollment has risen, but long-range projections show enrollment leveling off. This is due to the fact that the District’s smaller class sizes in the High School are graduating. This trend will substantially impact revenue, so it is imperative that our expenditure budgets also reflect that trend. Our commitment to technology access requires a thoughtful replacement strategy. The state does not provide any additional funding for student devices, so those purchases will need to be part of our budget planning.

Overall, it is apparent that the school board, Mr. Malmberg and the administration have made the decisions necessary to maintain financial stability. I look forward to continuing this tradition while providing our students with outstanding opportunities.

