

2024-2025 OFFICIAL BUDGET

Pillager Public Schools



#PullTheSled

School Board

Sara Nagel	Chairperson
Rebecca Bennett	Vice-Chair
Brian Grimsley	Treasurer
Kassandra Nelson	Clerk
Sarah Smith	Director
Bridgette Brown	Director

Administration Team

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

Highlights of Official 24-25 Budget

General Fund Savings (most significant adjustments)

Projected 2% for Gen Ed Revenue Increase

Adjusted APU 1412

General Fund Cost Increases (most significant adjustments)

Teacher Salary Roll Ups 2%, steps and lane changes

Transportation Contract

Literacy Coach

Increased substitute costs (Teachers On Call)

Increased PSEO costs

Unassigned Fund Balance

- ◆ Actual 2022-2023, 7.9%
- ◆ Projected 2023-2024, 8.05%
- ◆ Line Item Excess/Deficit, \$30,144.33

Highlights of Official 2024-25 Budget

Food Service Fund

- ◆ Updated expenditures and revenues. Breakfast and lunch will be free for all students in the 2024-2025 school year.
- ◆ The District is working on spending down the fund balance within the MDE guidelines of 6 months worth of operating expenses.

Community Education Fund

- ◆ Updated expenditures and revenues.

Building/Construction Fund

- None

Other Funds

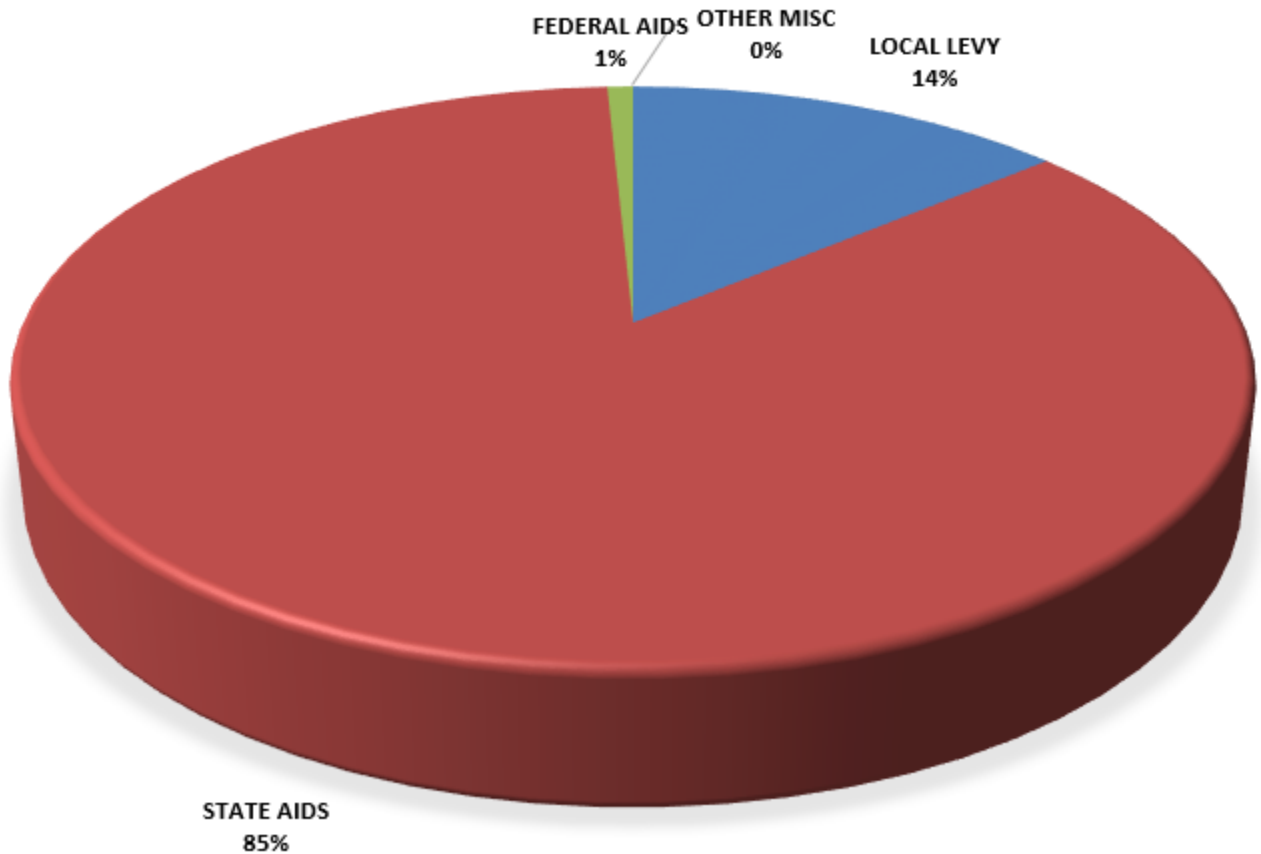
- ◆ No changes



Official General Fund Revenue

REVENUE SOURCES	GENERAL FUND REVENUE BUDGET	PERCENT
LOCAL LEVY	2,434,343	13.79%
STATE AIDS	15,079,061	85.41%
FEDERAL AIDS	141,155	0.80%
OTHER MISC	\$ -	
TOTAL REVENUE SOURCES	\$ 17,654,559	100.00%

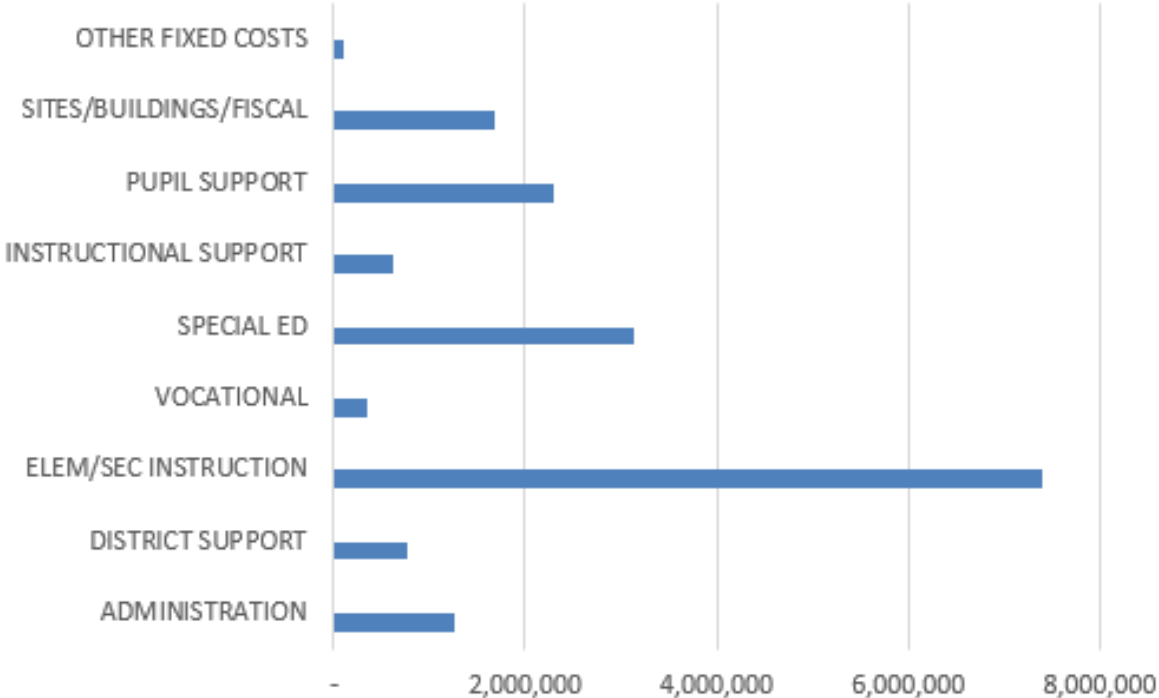
GENERAL FUND REVENUE BUDGET



Official General Fund Expenditures

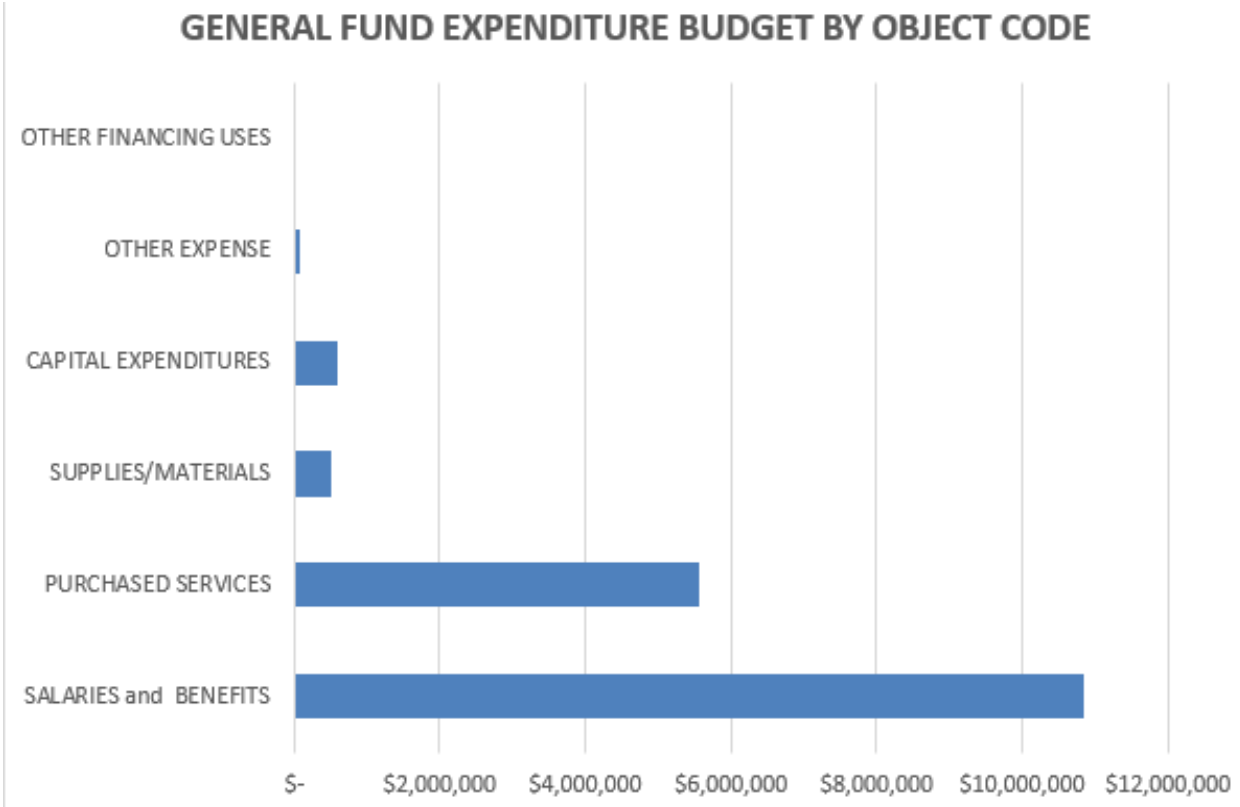
PROGRAM EXPENSES	GENERAL FUND EXPENDITURE BUDGET BY PROGRAM	PERCENT
ADMINISTRATION	1,260,200	7.15%
DISTRICT SUPPORT	767,017	4.35%
ELEM/SEC INSTRUCTION	7,411,622	42.05%
VOCATIONAL	362,281	2.06%
SPECIAL ED	3,126,070	17.74%
INSTRUCTIONAL SUPPORT	612,710	3.48%
PUPIL SUPPORT	2,288,266	12.98%
SITES/BUILDINGS/FISCAL	1,684,392	9.56%
OTHER FIXED COSTS	111,858	0.63%
TOTAL PROGRAM EXPENSES	\$ 17,624,415	100.00%

General Fund Expenditures by Program



Official General Fund Expenditures

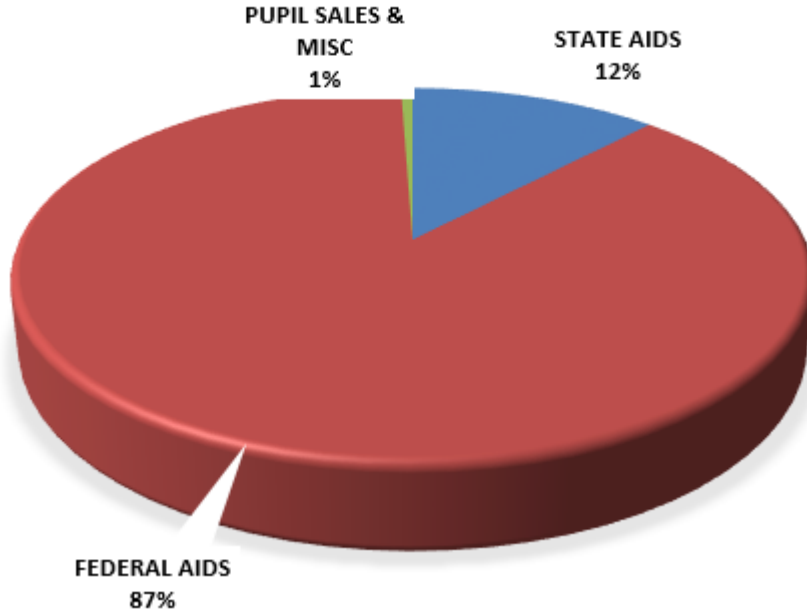
OBJECT EXPENSES	GENERAL FUND EXP BUD BY OBJ	PERCENT
SALARIES	\$ 7,618,634	43.31%
EMPLOYEE BENEFITS	\$ 3,232,273	18.37%
PURCHASED SERVICES	\$ 5,575,624	31.69%
SUPPLIES/MATERIALS	\$ 507,353	2.88%
CAPITAL EXPENDITURES	\$ 584,471	3.32%
OTHER EXPENSE	\$ 73,809	0.42%
OTHER FINANCING USES	\$ -	0.00%
TOTAL OBJECT EXPENSES	\$ 17,592,165	100.00%



Official Food Service Fund Revenue

REVENUE SOURCES	FOOD SERVICE REVENUE BUDGET	PERCENT
LOCAL LEVY	\$ -	0.00%
STATE AIDS	\$ 104,374	12.07%
FEDERAL AIDS	\$ 755,275	87.36%
PUPIL SALES & MISC	\$ 4,859	0.56%
TOTAL REVENUE SOURCES	\$ 864,509	100.00%

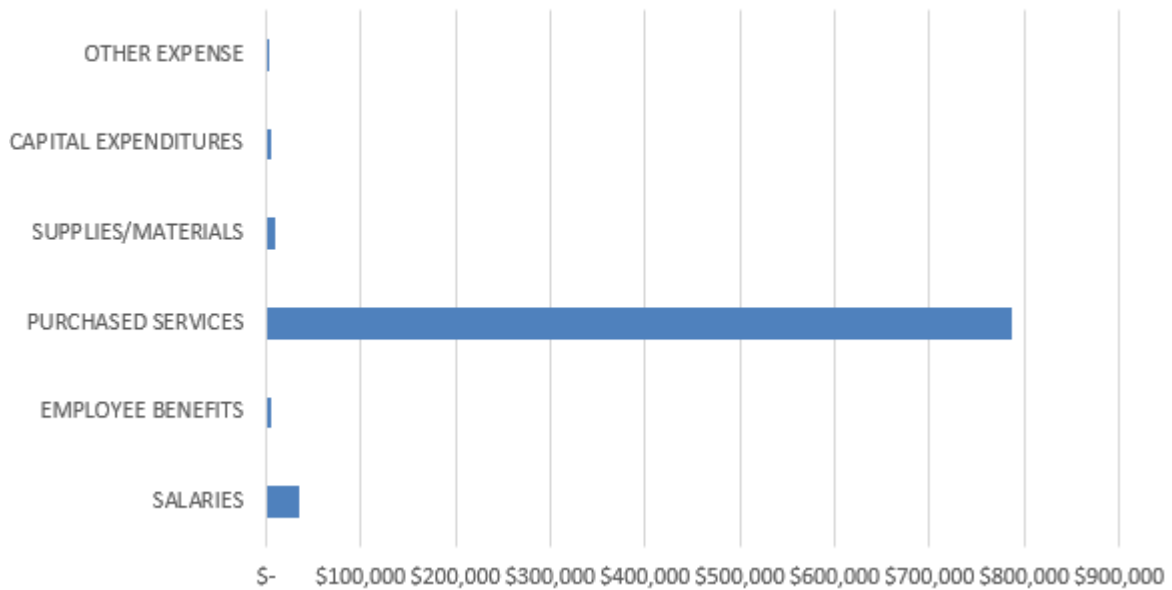
FOOD SERVICE REVENUE BUDGET



Official Food Service Fund Expenditures

OBJECT EXPENSES	FOOD SERVICE EXPENDITURE BUDGET BY OBJECT	PERCENT
SALARIES	\$ 35,597	4.21%
EMPLOYEE BENEFITS	\$ 5,795	0.68%
PURCHASED SERVICES	\$ 786,829	92.99%
SUPPLIES/MATERIALS	\$ 9,729	1.15%
CAPITAL EXPENDITURES	\$ 5,000	0.59%
OTHER EXPENSE	\$ 3,200	0.38%
TOTAL OBJECT EXPENSES	\$ 846,149	100.00%

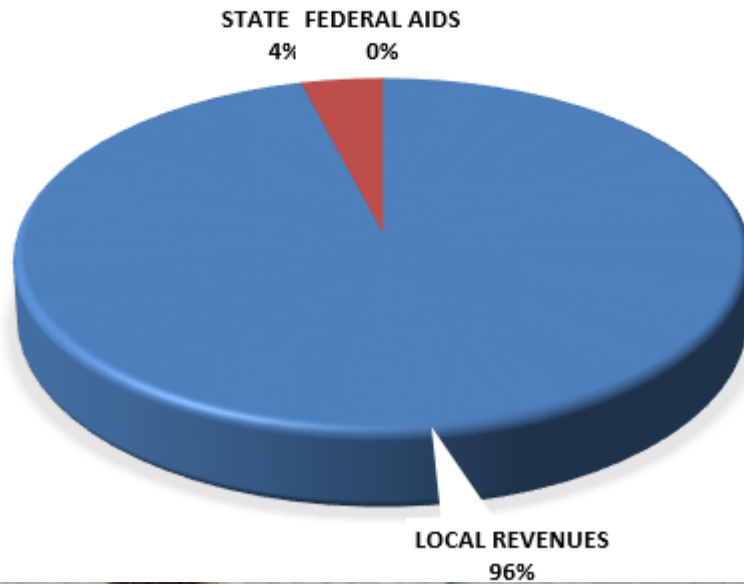
FOOD SERVICE EXPENDITURE BUDGET BY OBJECT CODE



Official Community Service Fund Revenue

REVENUE SOURCES	COMMUNITY SVC REVENUE BUDGET	PERCENT
LOCAL REVENUES	\$ 392,742	95.95%
STATE AIDS	\$ 16,587	4.05%
FEDERAL AIDS	\$ -	0.00%
TOTAL REVENUE SOURCES	\$ 409,328	100.00%

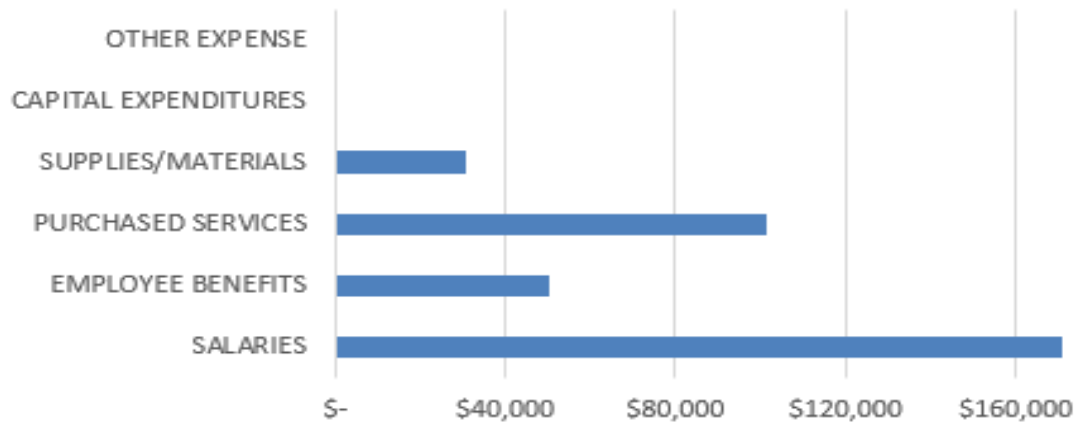
COMMUNITY SERVICE REVENUE BUDGET



Official Community Service Fund Expenditures

OBJECT EXPENSES	COMMUNITY SVC EXPENDITURE BUDGET BY OBJECT	PERCENT
SALARIES	\$ 171,158	48.26%
EMPLOYEE BENEFITS	\$ 50,641	14.28%
PURCHASED SERVICES	\$ 101,574	28.64%
SUPPLIES/MATERIALS	\$ 30,764	8.67%
CAPITAL EXPENDITURES	\$ -	0.00%
OTHER EXPENSE	\$ 500	0.14%
TOTAL OBJECT EXPENSES	\$ 354,637	100.00%

**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 2%. 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 per pupil, which Pillager School does not take. 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.

