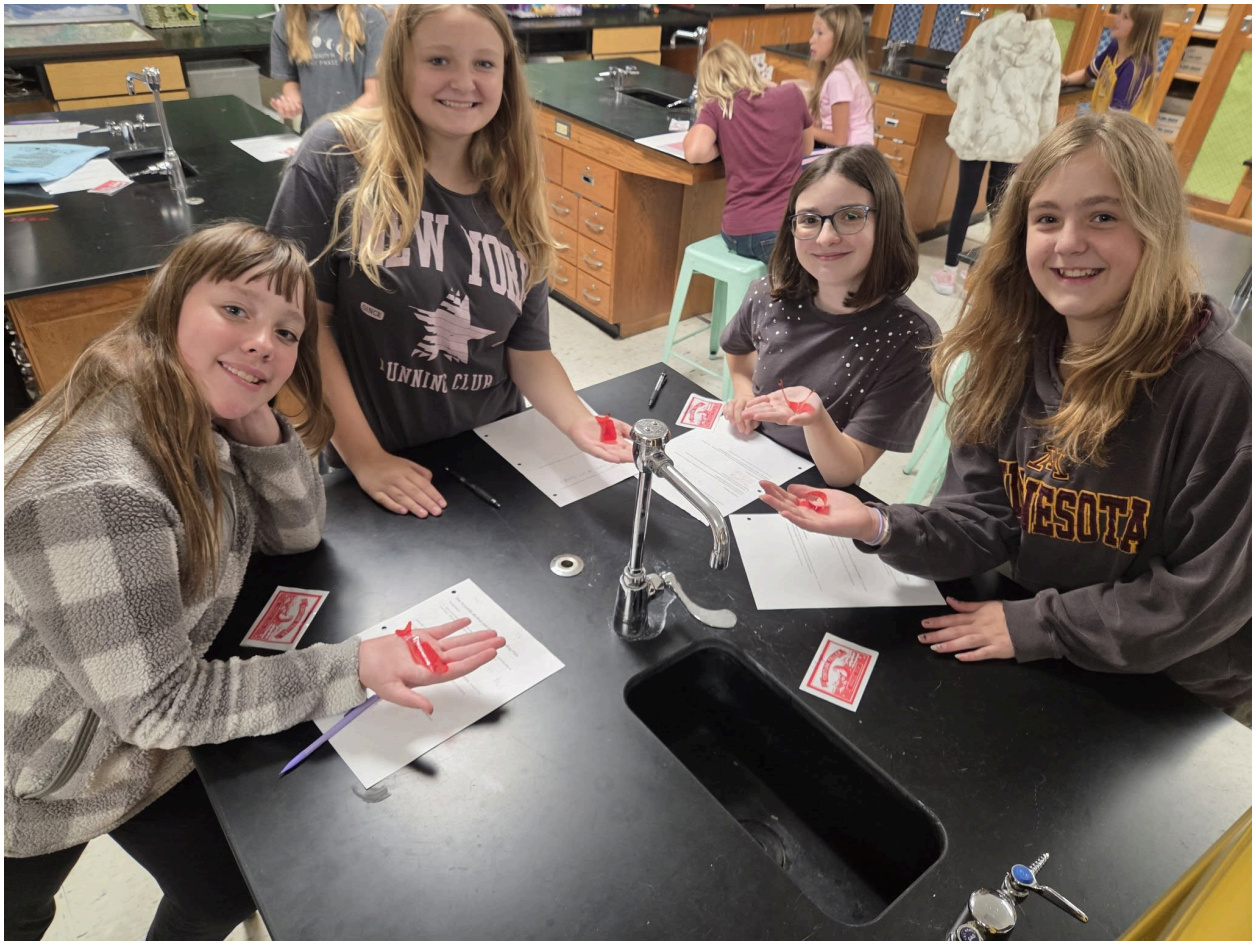
2026-2027 1st Budget Revision

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

Ryan Krominga	Superintendent
Rachel Johnson	Director of Teaching/Curriculum
Melissa Berry	Business Manager
Stacie Clark	Human Resources Manager
David Reeves	High School Principal
Matthew Moen	Dean of Students/Athletic Director
Wade Mortenson	Middle School Principal
Josh Smith	Elementary Principal

Highlights of 1st Revision 26-27 Budget

General Fund Savings (most significant adjustments)

- Teacher Replacements $49,938

General Fund Cost Increases (most significant adjustments)

- Long Term Subs for upcoming leaves (estimated) $72,728
- Property and Auto Insurance $8,411
- Police Liaison $15,633
- Additional Bus Route $85,936

Unassigned Fund Balance

- **Actual 2025-2026 15.4%**
- **Projected 2026-2027 14.65%**
- **Line Item Excess/Deficit, -$1,047,792**

Highlights of 1st Revision 2026-2027

Food Service Fund

- No updates to date

Community Education Fund

- Updated expenditures and revenues.

Building/Construction Fund

- None (Weight Room project included in general fund)

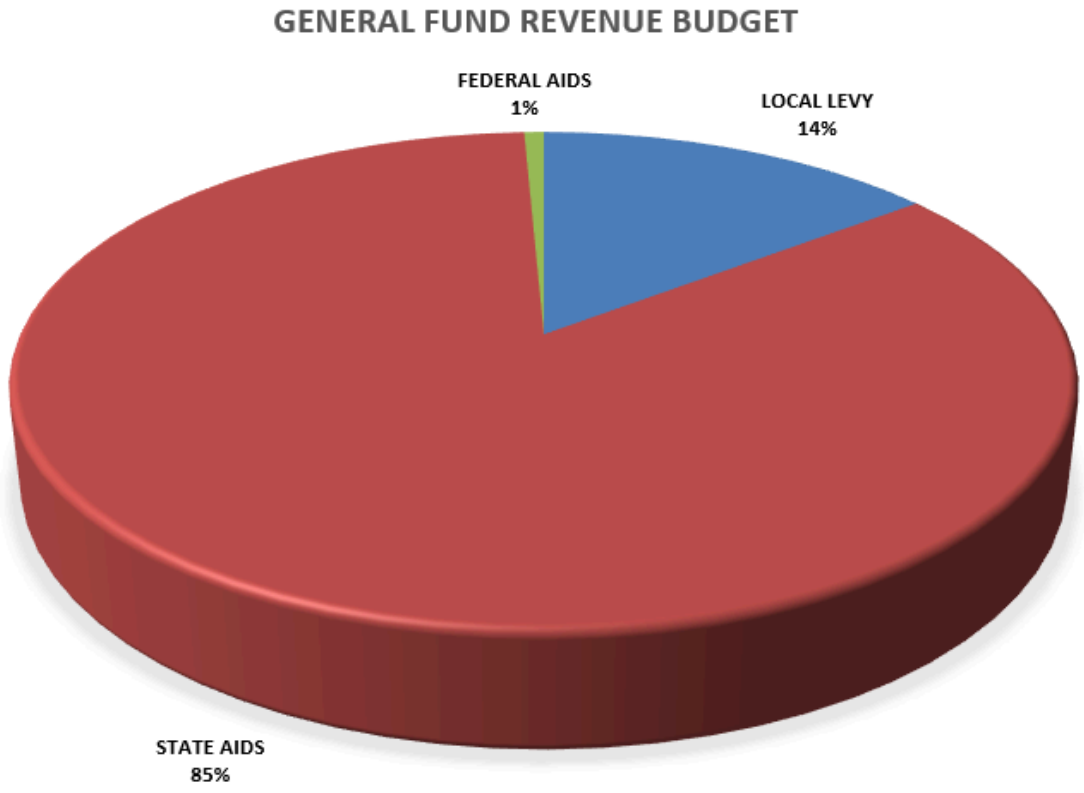
Other Funds

- No changes



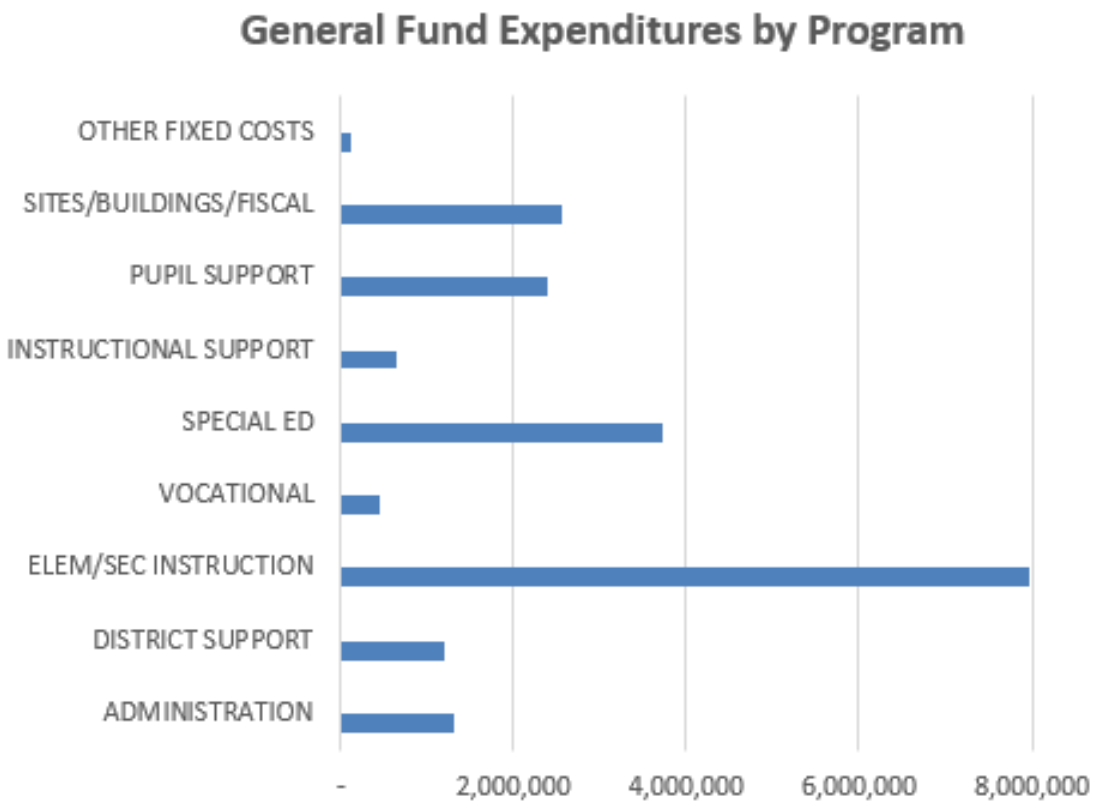
1st Revision General Fund Revenue

REVENUE SOURCES	GENERAL FUND REVENUE BUDGET	PERCENT
LOCAL LEVY	2,795,516.71	14.61%
STATE AIDS	16,205,327.61	84.68%
FEDERAL AIDS	136,489.39	0.71%
OTHER MISC		
TOTAL REVENUE SOURCES	$ 19,137,334	100.00%



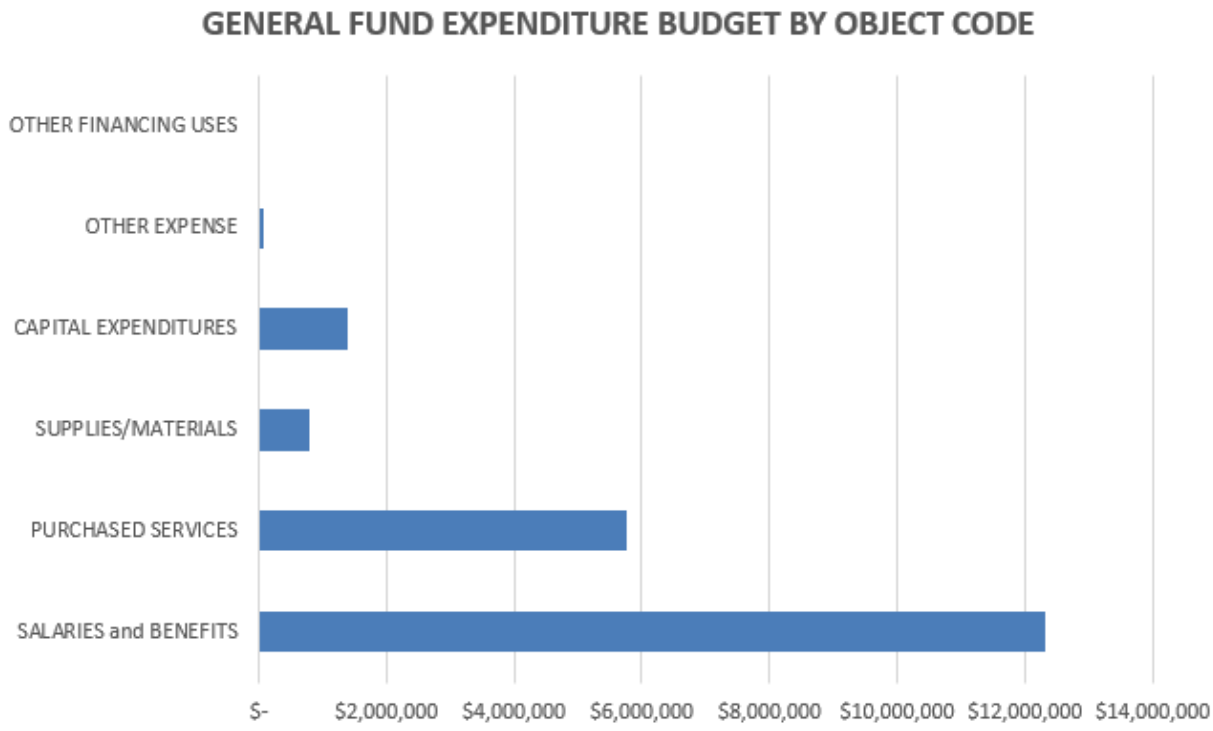
1st Revision General Fund Expenditures

PROGRAM EXPENSES	GENERAL FUND EXPENDITURE BUDGET BY PROGRAM	PERCENT
ADMINISTRATION	1,309,381	6.43%
DISTRICT SUPPORT	1,197,121	5.88%
ELEM/SEC INSTRUCTION	7,971,805	39.14%
VOCATIONAL	445,496	2.19%
SPECIAL ED	3,719,791	18.26%
INSTRUCTIONAL SUPPORT	651,686	3.20%
PUPIL SUPPORT	2,398,417	11.78%
SITES/BUILDINGS/FISCAL	2,550,987	12.52%
OTHER FIXED COSTS	123,441	0.61%
TOTAL PROGRAM EXPENSES	$ 20,368,125	100.00%



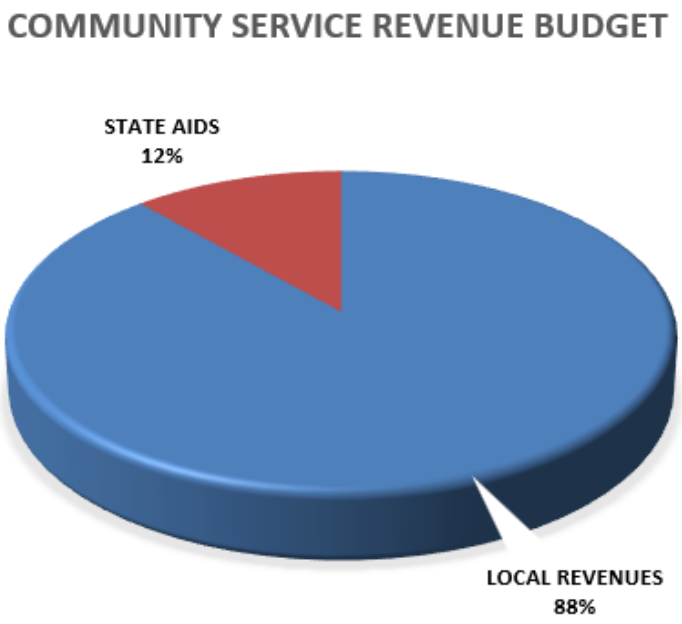
1st Revision General Fund Expenditures

OBJECT EXPENSES	GENERAL FUND EXP BUD BY OBJ	PERCENT
SALARIES	8,692,512	42.71%
EMPLOYEE BENEFITS	3,621,187	17.79%
PURCHASED SERVICES	5,756,553	28.29%
SUPPLIES/MATERIALS	785,093	3.86%
CAPITAL EXPENDITURES	1,407,221	6.92%
OTHER EXPENSE	87,559	0.43%
OTHER FINANCING USES	-	0.00%
TOTAL OBJECT EXPENSES	$ 20,350,125	100.00%



1st Revision Community Service Fund Revenue

	26-27	
REVENUE SOURCES	COMMUNITY SVC REVENUE BUDGET	PERCENT
LOCAL REVENUES	452,618	88.48%
STATE AIDS	58,954	11.52%
FEDERAL AIDS	-	0.00%
TOTAL REVENUE SOURCES	$ 511,571	100.00%



1st Revision Community Service Fund Expenditures

	26-27	
OBJECT EXPENSES	COMMUNITY SVC EXPENDITURE BUDGET BY OBJECT	PERCENT
SALARIES	303,965	55.43%
EMPLOYEE BENEFITS	96,209	17.54%
PURCHASED SERVICES	95,255	17.37%
SUPPLIES/MATERIALS	52,470	9.57%
CAPITAL EXPENDITURES	-	0.00%
OTHER EXPENSE	500	0.09%
TOTAL OBJECT EXPENSES	$ 548,400	100.00%

