

2024-25 Proposed Budget Revision #2

2025-26 Preliminary Budget Assumptions

Board Meeting • 06/09/2025



Budget Agenda

- **Budget Development Process**
- **Brief Review of 5/27/25 Worksession**
- **Discussion, # of Substitute Days**
- **Current Budget Assumptions**
- **Review Topics w/financial impact not in assumptions**
- **Budget Assumptions, Further Discussion or Support**

Budget Development Process

- **Budget Review & Work with Leadership** Jan-April
- **Board Review w/Updated Assumptions** Feb-May 12
- **Board Work Session- Supt Recommendation** May 19
- **Board Work Session- Board Discussion** May 27
- **Budget Communication sent to Staff & Community** April, May & June
- **Board Review- Updated Assumptions** June 9
- **Board Action** June 16

5/27/25 Board Work Session Outcome

Board Consensus, Item to be Included in Proposed Budget		
Admission Ticket Prices	Athletics	\$15,000
HUDL - Coaching Film	Athletics	\$13,000
Increase Home Athletic Contests	Athletics	\$7,200
Pass Prices	Athletics	\$6,000
Split Hockey Fees with Co-op Schools	Athletics	\$12,000
Eliminate Hotel Expenses	Athletics	\$5,000
Raise athletic fees	Athletics	\$30,000
Reduce Lead Teacher Planning Time	Childcare	\$10,900
Reduce Office Clerk Hours by 2 Hrs/Day	Community Ed	\$11,900
Discontinue Beginnergarten Program (updated to most likely savings)*	Beginnergarten	\$85,460
Reduce # of subs for meetings/events during the day, 500 days	K-12	\$74,100
Building Clerks/Administrative Assistants	K-12	\$34,400
Discontinue Panorama Survey Tool	K-12	\$11,250

5/27/25 Board Work Session Outcome - Support?

Board Consensus, Item to be Included in Proposed Budget can't		
Discontinue Discovery Education Licenses	K-12	\$12,000
Reduce Clubs to 1 per Elem, 2 per Middle School & 10 at High School	K-12	\$29,900
Reduce Library Media Center Specialist Hours by 1 Hrs/Day	K-12	\$43,900
Eliminate Counseling Clerk Position	High School	\$43,100
Reduce Two Student Supervisors	High School	\$52,400
Eliminate Learning Disabled Teacher Consultant at OHS	Special Education	\$86,500
Reduce 1 Utility Position (currently vacant)	Operations	\$58,000
Reduce 1 Grounds Position, Replace w/1 Temp 6 Month Position (currently vacant)	Operations	\$51,400
Convert 3 Building Maintenance Staff to Floating Positions	Operations	\$30,000
Reduce Supplies Budget	Operations	\$80,000
Reduce 1 Desktop Technician	Technology	\$73,000
Reduce 1.0 Student Information System Coordinator	Technology	\$63,700
Delay Hiring DEI Director (attrition)	Central Office	\$191,400
		\$1,131,510

5/27/25 Board Work Session Outcome - Support?

Item Discussed, to be Reviewed Again at 6/9/25 Board Meeting

Reduce # of substitutes required for mtgs/events during day, addl 500 days	K-12	\$74,100
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Items Discussed, Not Moved Forward for Inclusion in Proposed Budget

Eliminate Print Shop Services, to be Studied in Fall 2025	Operations	\$89,100
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Delay Hiring One MTSS Coach	Kinawa, Chippewa	\$121,100
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Eliminate Gifted & Talented Coordinator	K-12	\$121,100
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Reduce Transportation - Saturdays Drop Only	Athletics	\$4,450
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Reduce Library Media Center Specialist Hours by 2 Hrs/Day	K-12	\$87,800
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Delay Hiring One Counselor (attrition)	High School	\$121,100
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Eliminate Communications Specialist Position	Central Office	\$91,200
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Reduce # of substitutes required for mtgs/events during day, addl 500 days

Total Sub Days not Related to Leave Time as of 5/27/25		3,298
	PD/School Improvement, vacant positions, K aides	(679)
Discretionary substitute days		2,619
	Buildings substitutes	(1,255)
	500 day reduction	(500)
Remaining discretionary substitute days		864

Superintendent recommendation:
Further reduction is not supported

2025-26 Expenditure Increases/Revenue Decreases

<u>Decreases to General Fund</u>	<u>Optimistic</u>	<u>Most Likely</u>	<u>Worst Case</u>
Health insurance (MESSA 1/2 yr +16%/10.2%, WMHIP +10.2%)*	641,572	641,572	641,572
MPSERS Cost Offset Revenue (state aid)	1,882,774	1,882,774	1,882,774
ISD Special Education Funding, change in formula	470,000	470,000	470,000
20f Hold Harmless Guarantee	239,545	239,545	239,545
Teacher division advancement (15,18,21)	130,200	156,240	182,280
Cleaning Contract	70,170	70,170	70,170
	\$3,434,261	\$3,460,301	\$3,486,341

Compensation Reference

Steps = \$927,110

1% wages = \$467,935

*- subject to negotiations

2025-26 Revenue Increases/Expenditure Decreases

Increases to General Fund	Optimistic	Most Likely	Worst Case
Increase in Foundation Allowance (\$400,\$300,\$200)	1,854,800	1,391,100	927,400
Enrollment (Feb 25 +40.52; Oct 25: +50,+25,0) Blend 10/90	490,890	263,060	39,720
MPERS Expense rate decrease (-1.45 pts to 29.91%)	498,180	498,180	498,180
MPERS 3% Health Subsidy Reimb, 1-time state aid	485,000	287,000	0
Increased Spec Ed Categorical State Aid	366,525	366,525	366,525
K-8 New Curriculum, 1x savings	150,000	150,000	150,000
Savings from teacher retirements/resignations (10,8)	398,525	316,720	316,720
Savings from revenue enhancements/budget reductions	1,131,510	1,131,510	1,131,510
Interpreter Services	65,110	65,110	65,110
Reduction in Sections (HS 3; Elem/MS 1,0,0)	449,420	329,420	329,420
Childcare Tuition Increase	350,000	350,000	350,000
24-25 Wage/Position adjustments to full year	6,385	6,385	6,385
	\$6,246,345	\$5,155,010	\$4,180,970

2025-26 Projected Impact on General Fund Budget

	<u>Optimistic</u>	<u>Most Likely</u>	<u>Worst Case</u>
Expenditure Increases/Revenue Decreases	(\$3,434,261)	(\$3,460,301)	(\$3,486,341)
Revenue Increases/Expenditures Decreases	6,246,345	5,155,010	4,180,970
Net Impact on General Fund Balance	\$2,812,084	\$1,694,709	\$694,629
Carryforward effect on GF Budget (7/1/25)	(1,684,226)	(1,684,226)	(1,684,226)
Total Impact on General Fund Balance	\$1,127,858	\$10,483	(\$989,597)
<i>Fund Balance as a % of Expenditures</i>	15.8%	13.5%	12.2%

Compensation Reference

Steps = \$927,110

1% wages = \$467,935

Impending Budget Discussion 2025-26

Topics w/financial impact not in assumptions

- **State Aid**
- **Staffing Levels, Contractual Requirements**
- **Negotiations**

Revenue Enhancements/Budget Reductions-Finalize

5/27 Board Consensus, Included in Proposed Budget \$1,131,510

- **Support or Further Discussion?**