

# **2025-26 Proposed Budget Revision #2**

## **2026-27 Preliminary Budget Assumptions**

Board Meeting • 06/08/2026



# 2025-26 Proposed Budget Revision #2

- **Part of our annual budget process**
- **Opportunity to review the year**
  - **Make necessary adjustments for recurring patterns**
  - **Account for unexpected expenses**
- **Informs next budget year**

# 2025-26 Proposed Revision #2 Budget Assumptions - Revenue

	<b>Budget Impact</b>
Grants, w/offsetting expenditures	1,014,635
Insurance Reimbursements, w/offsetting expenditures	185,605
ISD SE Funding, (24-25 final & 25-26 est)	457,000
State Aid, several sections	(69,605)
Community Education	(72,900)
Interest Income	(71,400)
All Other	13,740
<b>Total Revenue Revisions</b>	<b>1,457,075</b>

# 2025-26 Proposed Revision #2

## Budget Assumptions - Expenditures

	<b>Budget Impact</b>
Grants,with offsetting revenues	(1,014,635)
Equipment/Property Repairs w/offsetting insurance	(185,605)
Negotiations Est, 1-time & structural	(1,418,865)
Utilities	(270,500)
Operations Contracted Services & Supplies, net	(175,000)
Alternative Programming, secondary	(55,650)
Curriculum	120,000
General Fund Expenditures, Offset by Grant	55,745
Mid-Year Staff Turnover	49,650
All Other (comm ed, fuel, fees, insurance, etc.)	(95,150)
<b>Total Expenditure Revisions</b>	<b>(\$2,990,010)</b>

# 2025-26 Projected Budget Revision Summary

	Current Adopted Budget	Net Impact of Proposed Revisions	Proposed, Revised Budget
<b>Operational Surplus/(Deficit)</b>			
Total Revenues	71,364,917	1,457,075	72,821,992
Total Expenditures	(70,808,645)	(2,990,010)	(73,798,655)
<b>Preliminary Effect of Fund Balance</b>	\$556,272	(\$1,532,935)	<b>(\$976,663)*</b>
<b>Beginning Fund Balance</b>	<b>9,225,700</b>		<b>9,225,700</b>
<b>Ending Fund Balance</b>	<b>\$9,781,972</b>		<b>\$8,249,037</b>
<b><i>Fund Balance as a % of Expenditures</i></b>	<b>13.8%</b>		<b>11.2%</b>

*	
Structural	(\$1,555,854)
Non-Structural	\$579,191
	<u>(\$976,663)</u>

# 2026-27 Proposed Budget

# 2025-26 Preliminary Budget Revision #2

## Carryforward Impact on 2026-27 Budget

### 2025-26 One-Time Sources/Uses Impact on 2026-07 Budget

	<b>Budget Impact</b>
Environmental remediation	300,000
Curriculum/New textbooks	(270,000)
Retirement Revenues, Health Subsidy & 147a(2) Cost Offset	(634,000)
ISD SE Funding, addl received for 24-25 final	(330,000)
Legal Services	100,000
Operations Contracted Services	83,400
Utilities (gas)	86,000
Staffing Related Expenses	85,409
<b>Net Impact of Changes</b>	<b>(\$579,191)</b>

# 2026-27 Expenditure Increases/Revenue Decreases

Decreases to General Fund	Most Likely
Health insurance (MESSA 1/2 yr +8%/est 10%, WMHIP +12.85%)*	542,155
ISD Special Education Funding, formula change	200,000
Teacher division advancement (15,18,21)	153,540
Negotiations est, steps+on/off, OEA subject to finalized negotiations	1,189,831
Safety & Security Grant Expire (Director/Software Fees)	233,650
<b>Add'l Para &amp; Overage assignments, +.50 HS/+.51 CMS</b>	<b>166,730</b>
Transportation, Temp Cornell (1,2,3)	79,700
<b>District Vehicle/Plow Truck Replacements</b>	<b>179,000</b>
<b>Athletic Uniforms</b>	<b>17,000</b>
<b>All Other</b>	<b>13,432</b>
<b>\$2,775,038</b>	<b>\$2,775,038</b>

# 2026-27 Revenue Increases/Expenditure Decreases

## Increases to General Fund

### Most Likely

Increase in Foundation Allowance (\$250)	1,173,200
Enrollment (Oct 26: +30, +10, -10) Blend 10/90	88,720
MPSERS rate decrease (-2.4 pts to 27.51%)	815,000
Reduction in Sections (2.4, 1.4, 1.4)	127,360
Savings from OEA retirements (7)	266,945
	<b>\$2,471,225</b>

# 2026-27 Projected Impact on General Fund Budget

	<b>Most Likely</b>		
Expenditure Increases/Revenue Decreases	(\$2,775,038)		
Revenue Increases/Expenditures Decreases	2,471,225		
Net Impact on General Fund Balance	<b>(\$303,813)</b>	Structural	(\$1,340,667)
Carryforward effect on GF Budget (6/30/27)	(1,555,854)	Non-Structural	(\$519,000)
<b>Total Impact on General Fund Balance</b>	<b>(\$1,859,667)</b>		<hr/> (\$1,859,667)
<b>Beginning Fund Balance</b>	<b>\$8,249,037</b>		
<b>Ending Fund Balance</b>	<b>\$6,389,370</b>		
<b>Fund Balance as a % of Expenditures</b>	<b>8.8%</b>		

# 5/26/26 Board Work Session Outcome

	Department/ Building	Budget Impact	Superintendent Recommendation	Board Average Ranking
<b>Board Consensus</b>				
Restructure Reading Interventionists	Kinawa, Chippewa	\$146,000	1	1.0
Eliminate Building Substitutes	K-12	\$106,750	1	1.0
Reduce 3 MTSS Coaches & reconfigure remaining position	Elementary	\$322,050	1	1.1
Reduce 1 MTSS Coach & reconfigure remaining position	Kinawa, Chippewa	\$107,350	1	1.0
Reduce 1 Clerk per building to 1 shared amongst 2 buildings	Kinawa, Chippewa	\$38,900	1	1.0
Reduce 1 Administrative Assistant	High School	\$49,430	1	1.0
Eliminate Lead Student Supervisor	High School	\$96,600	1	1.1
Eliminate Communications Specialist Position	Central Office	\$92,000	1	1.0
Share .50 Director of Safety & Security	District	\$86,750	1	1.1
Raise athletic fees by 15%	Athletics	\$27,000	1	1.0
Reduce operations expenditures by \$50,000	Operations	\$50,000	1	1.3
Eliminate Infants, Toddlers 1 & 2 day care programs, effective Jan 1, 27	Community Education	\$59,250	1	1.3
		<b>\$1,182,080</b>		

# 5/26/26 Board Work Session Outcome

	Department/ Building	Budget Impact	Superintendent Recommendation	Board Average Ranking
<b>Board Consensus</b>				
Reduce Nurse by 25%	District	\$34,250	2	1.4
Reduce Instructional Technology Coach, replace with building leads	K-12	\$60,000	2	1.7
Reduce 1 Counselor to 3 shared amongst 2 buildings	Kinawa, Chippewa	\$107,350	2	2.0
Reduce from 3 to 2 Student Supervisors	High School	\$25,860	2	2.0
Restore 25 Club Stipends (current district funded = 18, if restored = 43)^	K-12	(29,900)	Board Addition	2.1
Eliminate Gifted & Talented Coordinator	K-12	\$107,350	2	2.1
Reduce 2 student support advisors		\$214,700	3	2.9
Additional .25 reduction of nurse		\$34,250	3	2.6
Remaining level 3's		\$347,150	3	3.0

# 2026-27 Projected Impact on General Fund Budget if Level 1's Implemented

	<b>Most Likely</b>	<b>Most Likely w/Level 1's</b>
Expenditure Increases/Revenue Decreases	(\$2,775,038)	(\$1,592,958)
Revenue Increases/Expenditures Decreases	2,471,225	2,471,225
Net Impact on General Fund Balance	<b>(\$303,813)</b>	<b>\$878,267</b>
Carryforward effect on GF Budget (6/30/27)	(1,555,854)	(1,555,854)
<b>Total Impact on General Fund Balance</b>	<b>(\$1,859,667)</b>	<b>(\$677,587)</b>
<b>Beginning Fund Balance</b>	<b>\$8,249,037</b>	<b>\$8,249,037</b>
<b>Ending Fund Balance</b>	<b>\$6,389,370</b>	<b>\$7,571,450</b>
<b>Fund Balance as a % of Expenditures</b>	<b>8.8%</b>	<b>10.6%</b>

Non-structural = \$519,000