50th Annual Meeting & Budget Hearing

Monday, September 28, 2026 6:00 PM
Northland Pines Middle & High School Auditorium, 1800 Pleasure Island Road, Eagle River, WI 54521

I. Who Can Vote

II. Opening of Meeting at 6:00 p.m.

II.A. **Call to Order by Board President and Pledge of Allegiance**

III. Discussion/Action Items

III.A. **Elect a Chairperson for the meeting (Motion Required)**

III.B. **Approval of Agenda**

III.C. **Record official minutes of the meeting. (Board Clerk or by district elector appointed by the Chairperson of the meeting.)**

III.D. **Minutes of the 2025 Budget Hearing & Annual Meeting (No Motion required)**

III.E. **Present and discuss 2026-2027 budget and tax levy (No motion required)**

III.F. **Budget Hearing (No Motion Required)**

III.G. **Approval of necessary Tax Levy for support of the 2026-2027 proposed budget (Motion Required)**

III.H. **Approval of School Board salaries for 2026-2027 and Reimbursement for School Board Expenses (Motion required)**

III.I. **Approval to Authorize the Board to Prosecute/Defend any Legal Action or Proceeding in which the School District has an interest (Motion required)**

III.J. **Approval of a lease agreement as outlined by administration between the Northland Pines School District and Family & Child Learning Centers of Northeast, WI, also known as "Head Start" at Eagle River Elementary School (Motion Required)**

III.K. **Approval to Authorize the Board of Education to establish a different date and/or time for the 2027 Annual Meeting & Budget Hearing in accordance with s. 120.08(1) Wis. Stats. (Motion required)**

III.L. **Any Other Business within the Powers of the Annual Meeting**

IV. Adjourn the Meeting (Motion required)

49th Annual Meeting & Budget Hearing
September 29, 2025

The 49th Annual Meeting & Budget Hearing of the Northland Pines School District was called to order by President Jennifer Payne at 6:00 p.m., on Monday, September 29, 2025, at the Northland Pines Middle & High School Auditorium. The Pledge of Allegiance was recited. Note: This meeting was streamed live via the district's YouTube site. Northland Pines School District Board of Education members in attendance were as follows:

Attending:
1. Jennifer Payne, Board President
2. Chris Petreikis, Board Vice President
3. Erica Lane, Board Clerk
4. Nick Seeger, Board Member
5. Paul Uebe, Board Member

Absent/Excused:
1. Becky Nordine, Board Treasurer
2. Chelsea Romaker, Board Deputy Clerk

Also present were the following:
1. Scott Foster, District Administrator
2. Tony Duffek, St. Germain Elementary & Montessori Learning Center Principal
3. Tera Fritz, Business Manager
4. Dr. Daniel Marien, Middle and High School Principal
5. Josh Tilley, Middle and High School Assistant Principal
6. Emily Rhode, Director of Special Education & Pupil Services
7. Gretchen Smart-Hall, Eagle River Elementary Principal
8. Brooke Johnson, Eagle River Elementary Assistant Principal
9. Carie Nordine, Land O'Lakes Elementary & SOAR Middle School Principal
10. Dave Bohnen, Director of Buildings & Grounds
11. Harlan Leusink, Principal and Director of Technology & Learning
12. Ashley Heid, Public Relations & Social Media Specialist
13. Susie Block, Executive Assistant to the District Administrator & Board of Education

There were 23 citizens present including those listed above; however, 3 of them are not eligible electors of the District (they do not reside within the boundaries of NPSD) so those 3 could not vote on the motions.

Nominations were opened for a chairperson of the meeting. Motion by Chris Petreikis to nominate Jennifer Payne as Chairperson of the meeting. Second by Scott Foster. There were no other nominations. Voice vote 20-0. Motion carried. Jennifer Payne is Chairperson.

Open Meeting Verification
It was noted that the meeting has been duly called with meeting notices sent to the following posting locations:
1. Northland Pines High School in Eagle River
2. Northland Pines Middle School in Eagle River
3. The Northland Pines Elementary Schools in Eagle River, Land O'Lakes and St. Germain

4. Vilas County Courthouse - Eagle River
5. Eagle River City Hall
6. Vilas County News Review-Eagle River

Jennifer Payne, Chairperson, appointed Susie Block to record the minutes of the meeting.

A copy of the minutes of the Annual Meeting & Budget Hearing [held September 30, 2024] was provided in the Annual Budget Booklet.

Tera Fritz, Business Manager, presented the 2025-2026 school budget. A discussion of the proposed budget followed. The administration recommended a levy of $20,620,178.00.

Motion by Jennifer Payne to approve the proposed 2025-2026 recommended levy of $20,620,178.00 for the 2025-2026 fiscal year budget. Second by Chris Petreikis. Voice vote 20-0. Motion carried.

Motion by Susie Block to approve setting the School Board salaries for 2025-2026 at $3,600.00 per person annually and to approve reimbursement for school board expenses and mileage when board members travel for their professional duties. Second by Erica Lane. Voice vote 20-0. Motion carried.

Motion by Chris Petreikis to authorize the Board to prosecute/defend any legal action or proceeding in which the school district has an interest. Second by Emily Rhode. Voice vote 20-0. Motion carried.

Motion by Scott Foster to approve a Lease Agreement between Northland Pines School District and Family & Child Learning Centers of Northeast, WI, also known as "Head Start" at the Eagle River Elementary School for 12 installments of $1,740.00 per month; and further, to authorize and direct the Board President to sign a new lease for the 2025-2026 school year and summer. Second by Chris Petreikis. Voice vote 20-0. Motion carried.

Motion by Susie Block to authorize the Board of Education to establish a different date and/or time for the 2026 Budget Hearing and Annual Meeting in accordance with s. 120.08(1) Wis. Stats. Second by Jennifer Payne. Voice vote 20-0. Motion carried.

Any Other Business within the Powers of the Annual Meeting
There was no other business brought forward.

Adjournment
Motion by Erica Lane to adjourn. Second by Nick Seeger. Voice vote 20-0. Motion carried. Meeting adjourned at 6:29 p.m.

Respectfully Submitted,
Susie Block
Executive Assistant to the District Administrator & Board of Education

NORTHLAND PINES
SCHOOL DISTRICT

RIGOR, RELEVANCE, RELATIONSHIPS

2026-2027 Annual Meeting & Budget Proposal

Contents

Budget Proposal Summary

- Fiscal year 2025-26 ended with the district receiving $30,722,863 in revenue while spending $29,729,134.
- Revenues were close to the budgeted amount.
- Expenses were less than anticipated.
  - Specifically, the district spent less than was budgeted for salaries & benefits as well as equipment.
- 2026-27 revenue is projected to be similar to last year: $30,722,756.
- Expense is anticipated to increase by 5% to $31,307,254.
  - The areas with the most significant increases are forecast for technology hardware, site maintenance, busing, and instructional costs.

How is the budget developed?

- First, revenue is projected. Revenue is highly dependent on two things:
  1. The state's revenue limit, which determines the amount of revenue each district in WI can collect from its taxpayers, and
  2. Student enrollment.
- The revenue limit is projected to be $20,603,805, slightly more than last year.
- The revenue limit helps determine the total levy which makes up 72% of the district's total revenue.
- The levy is set to increase slightly, to $20,693,805
- The mill rate is based on the total levy and will be set in October.
- I am projecting the mill rate to decrease by $0.20 to $3.02 per thousand $ of property value.
  - This decrease is due to the levy remaining flat and a projected 7% increase to property value within district boundaries.

More property value = Lower school mill rate.

Introduction to the Annual Meeting

by Tony Duffek, District Administrator

Welcome to the 2026-2027 Budget Hearing and Northland Pines School District Annual Meeting. We value community input and collaboration, and we appreciate you taking interest in the operations of our district. The Board of Education and Administrative team have collaboratively created a budget that provides high-quality educational opportunities for students and recruits and retains staff while being fiscally responsible to our taxpayers. We have also aligned the budget to support our district goals which are:

1. NPSD will increase the percentage of students performing at or above grade-level proficiency in English Language Arts and Mathematics by 5% as measured by state assessments and local benchmark assessments.
2. NPSD will engage families and students to reach an overall attendance rate of 95% or higher.
3. NPSD will review and implement strategies to recruit and retain high-quality staff members.
4. NPSD will use data to consider long-term impacts of enrollment on budget, staffing, and buildings and will develop action plans to proactively improve the district.

These goals were collaboratively established using data and input from staff, as well as feedback from a community survey conducted during the 2025-2026 school year. We have action plans to accomplish these goals which will help us accomplish our mission: "*The Northland Pines community guarantees rigor, relevance, and relationships to prepare all learners for life.*"

This is my first budget hearing as the District Administrator. I am honored and grateful to the Board for trusting me to serve and lead the Northland Pines School District. The Board of Education and Tera Fritz (Business Manager) have done a great job finding a balance between being fiscally responsible and providing high-quality education. I am confident this budget will continue with this reputation.

The district has had a 3-year operating referendum cycle for over two decades. This is the second year of a three-year operating referendum, and we will be asking voters to support another three-year operation referendum in February of 2028. Due to the state funding formula, which provides our district with very little state funding, we rely heavily on this operational referendum to continue operating as we do. The rising costs of health care, inflation, the ever changing federal and state budgets and our declining enrollment are all factors that impact our budget. We monitor these factors closely to build our budget annually.

Today we present the Northland Pines School District preliminary budget. Once student enrollment, grants, state aid, and property valuation changes are finalized, the proposed final budget will be brought before the Board of Education at the October meeting for approval.

The Northland Pines School District's 2026-2027 budget, spanning July 1, 2026, to June 30, 2027, fully complies with state-imposed revenue limits. We invite the community to exercise its legal authority to approve the tax levy for the 2026-2027 school year.

The main focus of this meeting is the 2026-2027 budget. However, I encourage you to learn about the great things happening at Northland Pines School District by visiting our website at www.npsd.k12.wi.us and follow us on social media (Facebook, Instagram, YouTube). I am also happy to give you a tour of buildings to showcase the great learning opportunities we provide our students and community. We sincerely thank our community for your continued support.

Please feel free to contact me at the district office (715-479-6487 Option 3, Ext. 1) or by email at **tduffek@npsd.k12.wi.us** or you may also directly email Tera Fritz, Business Manager, at **tfritz@npsd.k12.wi.us** if you have questions regarding this budget booklet. Thank you for attending this meeting and your continuous support of the Northland Pines School District!

District Goals & Mission

NORTHLAND PINES SCHOOL DISTRICT — DISTRICT GOALS 2026-2027

TEACHING & LEARNING	**NPSD will increase the percentage of students performing at or above grade-level proficiency in English Language Arts and Mathematics by 5% as measured by state assessments and local benchmark assessments.**
FAMILIES & COMMUNITY	**NPSD will engage families and students to reach an overall attendance rate of 95% or higher.**
HUMAN RESOURCES	**NPSD will review and implement strategies to recruit and retain high quality staff members.**
FACILITIES & OPERATIONS	**NPSD will use data to consider long-term impacts of enrollment on budget, staffing, and buildings and will develop action plans to proactively improve the District.**

RIGOR ★ RELEVANCE ★ RELATIONSHIPS

Board Members

Jennifer Payne - President
Appointed September 2016
Date elected: April 2014
Current Term expires: April 2029
Area B: Towns of Conover

Chris Petreikis – Vice President
Date elected: April 2017
Current Term expires: April 2029
Area A: City of Eagle River
Towns of Cloverland, Lincoln, Washington

Erica Lane - Clerk
Date elected: April 2021
Current Term expires: April 2027
Member at Large #1

Chelsea Romaker – Deputy Clerk
Date elected: April 2023
Current Term expires: April 2029
Area E: Towns of St. Germain & Newbold

Becky Nordine – Treasurer
Date elected: April 2018
Current Term expires: April 2027
Area C: Town of Land O' Lakes

Nick Seeger - Member
Date elected: April 2025
Current Term expires: April 2028
Area D: Town of Plum Lake

Paul Uebe - Member
Date elected: April 2025
Current Term expires: April 2028
Member at Large #1

Northland Pines Administrative Team

Tony Duffek
District Administrator
duffek@npsd.k12.wi.us
715-479-6487

Tera Fritz
Business Manager
tfritz@npsd.k12.wi.us
715-479-6487

Emily Rhode
Director of Special Education and Pupil Services
erhode@npsd.k12.wi.us
715-479-8989

Rachel Riske
Director of Teaching and Learning
rariske@npsd.k12.wi.us
715-337-2527

Gretchen Smart-Hall
Principal of Eagle River Elementary School
gsmarthall@npsd.k12.wi.us
715-479-6471

AJ Zayia
Assistant Principal of Eagle River Elementary School
azayia@npsd.k12.wi.us
715-479-6471

Carie Nordine
Principal of Land O' Lakes Elementary School & SOAR Charter Middle School
cbrock@npsd.k12.wi.us
715-547-3619

Harlan Leusink
Principal of SOAR Charter High School & Technology Director
hleusink@npsd.k12.wi.us
715-479-5853

Ed Carlson
Principal of Northland Pines Middle & High School
edcarlson@npsd.k12.wi.us
715-479-4473

Josh Tilley
Assistant Principal of Northland Pines
Middle & High School
jotilley@npsd.k12.wi.us
715-479-4473

Brooke Johnson
Principal of St. Germain Elementary
School & Montessori Learning Center
brjohnson@npsd.k12.wi.us
715-479-6471

Bob Jensen
Director of Building & Grounds
rojensen@npsd.k12.wi.us
715-479-5031

Steve Walsh
Activities and PCWC Director
stwalsh@npsd.k12.wi.us
715-479-4473

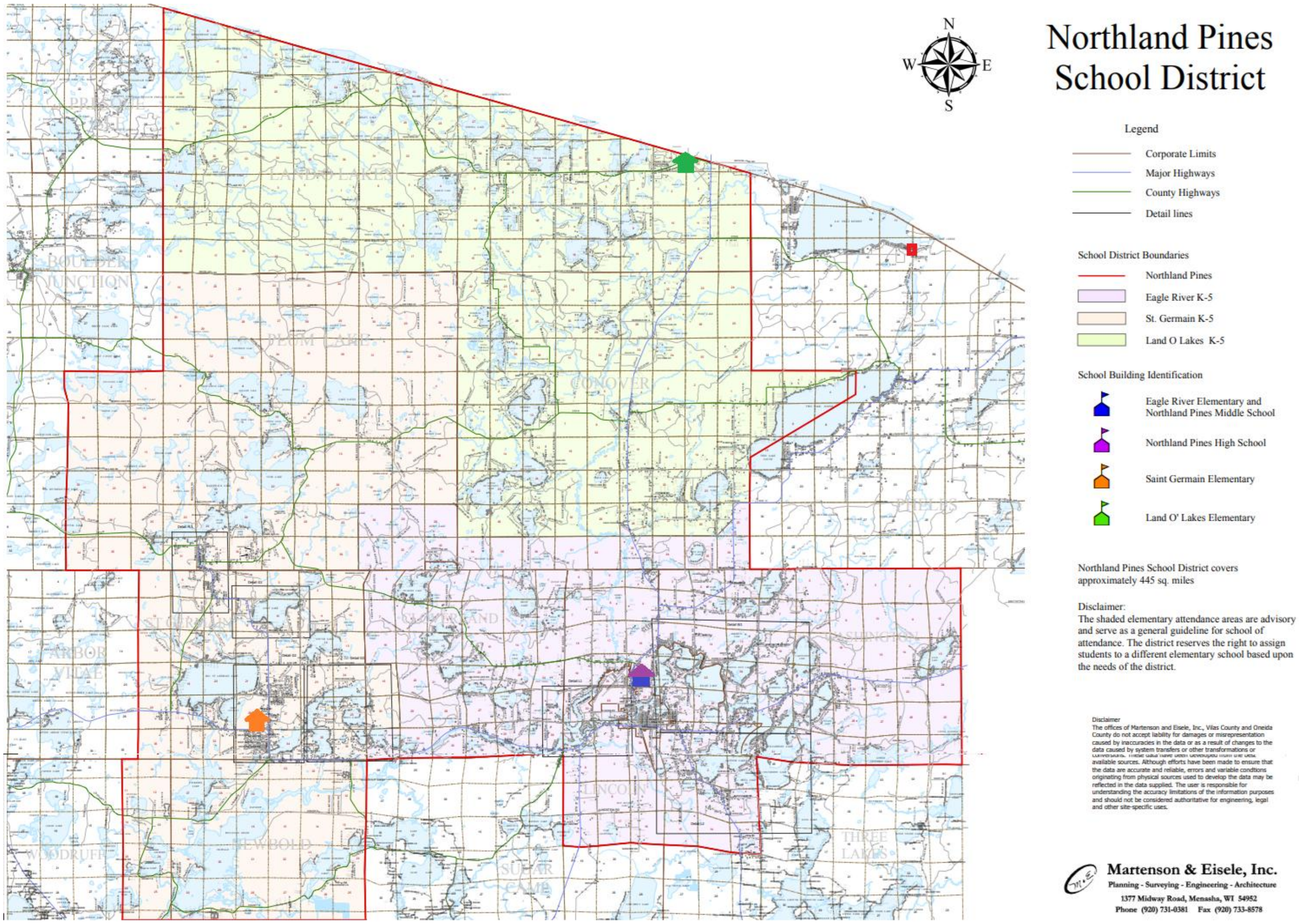
Neal Eklund
Assistant Director of Special Education &
Pupil Services and School Psychologist
neklund@npsd.k12.wi.us
715-479-8989

District Map & Schools

Per state statute, Northland Pines is responsible for transporting every public and private school student to the school of their choice within the district, or within five miles of the district's boundaries.

The Northland Pines School District covers over 474 square miles and includes the City of Eagle River, the townships of Cloverland, Conover, Land O' Lakes, Lincoln, Plum Lake, Saint Germain, and Washington in Vilas County, as well as a small portion of Newbold in Oneida County.

Due to the district's size, Northland Pines' bus drivers put on over 307,400 miles annually across twenty-two daily routes. That is greater than the distance from the Earth to the Moon!



<u>Northland Pines Middle & High School</u>

1800 Pleasure Island Road
Eagle River, WI 54521
2025-26 Fall Enrollment: 486
Grades 7-12
Built in 2006

Eagle River Elementary School
1700 Pleasure Island Road
Eagle River, WI 54521
2025-26 Fall Enrollment: 455
Grades 4K-6
Built in 1993

SOAR Charter High School
1700 Pleasure Island Road
Eagle River, WI 54521
2025-26 Fall Enrollment: 59
Grades 9-12

Land O' Lakes Elementary School
6485 Town Hall Road
Land O' Lakes, WI 54540
2025-26 Fall Enrollment: 47
Grades 4K-4
Built in 1997

SOAR Charter Middle School
6485 Town Hall Road Land O' Lakes, WI 54540
2025-26 Fall Enrollment: 57
Grades 5-8

St. Germain Elementary School
8234 Hwy 70 West
St. Germain, WI 54558
2025-2 Fall Enrollment: 85
Grades 4K-4
Built in 1997

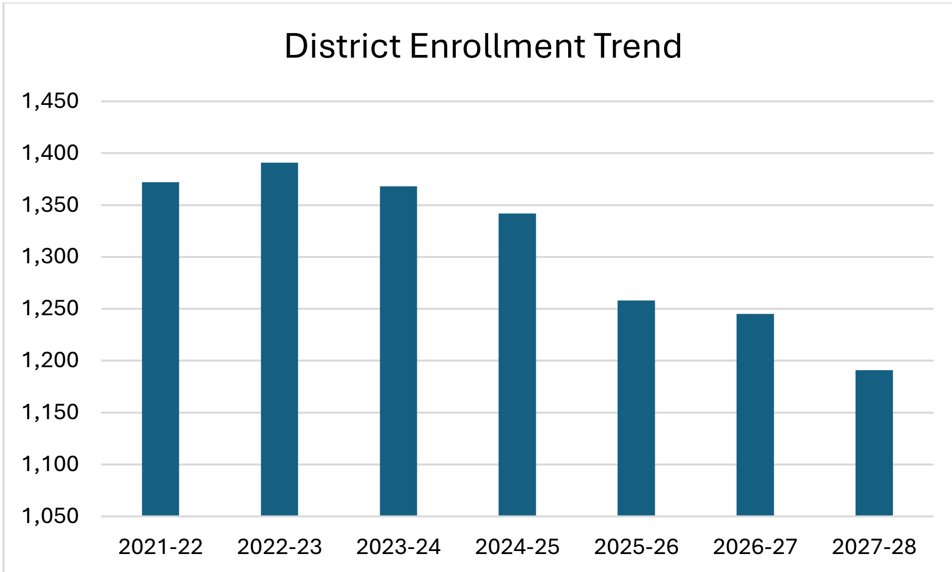
Montessori Learning Center
8234 Hwy 70 West
St. Germain, WI 54558
2025-26 Fall Enrollment: 69
Grades 4K-4

The district also owns and utilizes over one hundred acers of forest. Our school forests are used for educational purposes and are also open for public use. Both are located just north of the Pleasure Island Road campus.

Northland Pines Enrollment Trends

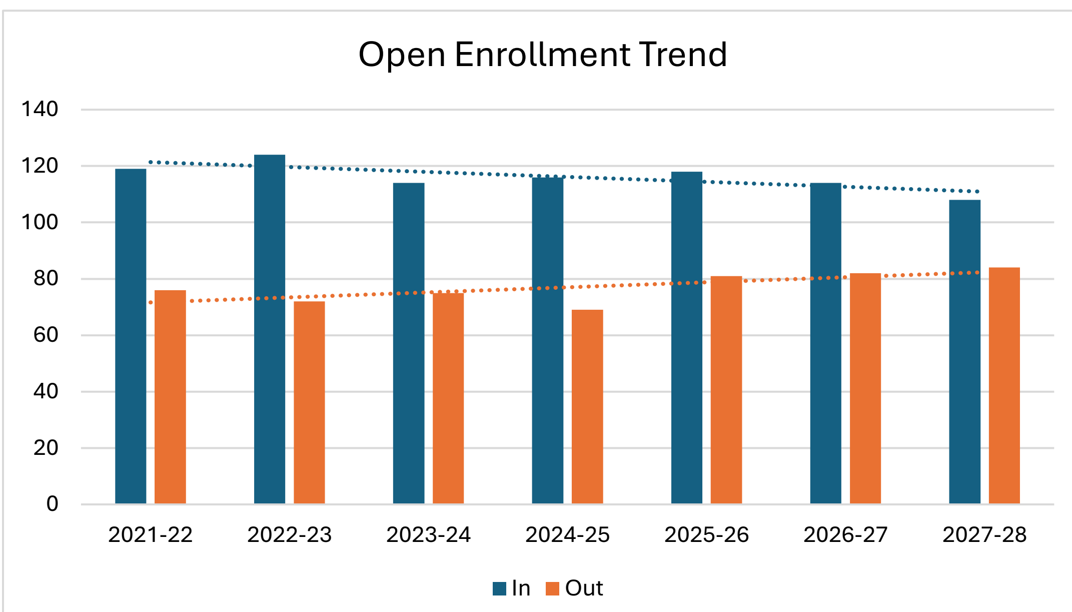
Enrollment by Location

	20-21	21-22	22-23	23-24	24-25	25-26	26-27 Est
Eagle River Elementary	458	474	497	195	484	455	451
Land O Lakes	44	57	55	53	51	47	51
Saint Germain	89	83	90	92	87	85	79
Montessori	71	72	71	70	69	69	71
SOAR MS	52	47	46	41	43	57	43
SOAR HS	31	28	32	72	65	59	63
Middle & High School	575	609	599	539	543	486	487
Total	**1320**	**1370**	**1390**	**1362**	**1342**	**1258**	**1245**



Open Enrollment Trend

	2022-23	2023-24	2024-25	2025-26	2026-27 Est	2027-28 Est
Open Enrolled IN	124	114	116	118	114	108
Open Enrolled OUT	72	75	69	81	82	84

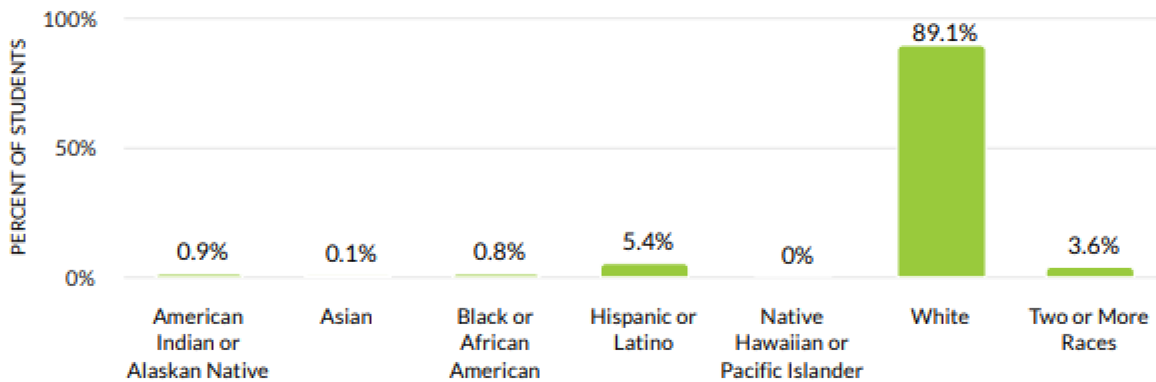


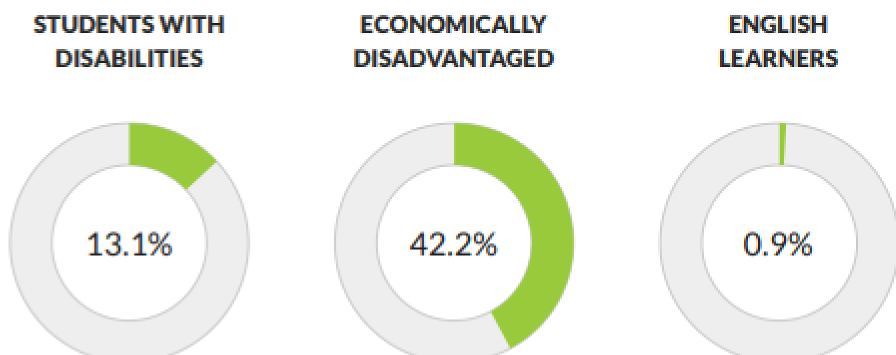
Student Data, as of 2024-25 per the Department of Public Instruction (DPI)

Northland Pines
District Report Card

Report Card, 2024-25
Public report

Student Groups

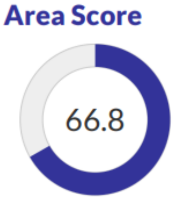




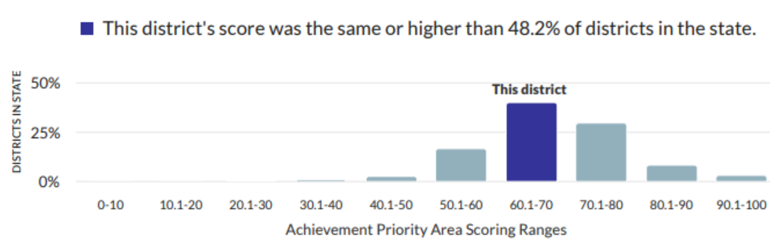
ACHIEVEMENT

This priority area summarizes how this district's students performed on state assessments using a points-based proficiency system that gives partial credit for Approaching performance and extra credit for Advanced performance. The score is a multi-year average of English language arts and mathematics component scores.

Priority Area Score



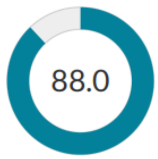
English Language Arts Score: 65.2
Mathematics Score: 68.4

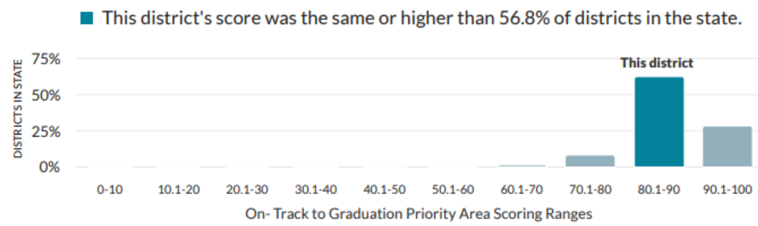


ON-TRACK TO GRADUATION

This priority area indicates how successfully students are progressing toward completing their K-12 education. The score combines component scores for measures of student engagement and achievement.

Priority Area Score





For more information, visit https://dpi.wi.gov/accountability/resources

Northland Pines Staff

121	+	43	+	17	+	14	+	18	+	9	=	222
Educators		Educational Support Staff		Administrative Support Staff		Administrators		Building & Grounds Staff		Wellness Center Staff		NPSD Staff

Student to Teacher Ratio

48% ***of Pines teachers have an advanced degree***

47% ***of Pines teachers have been with the district for 10 or more years***

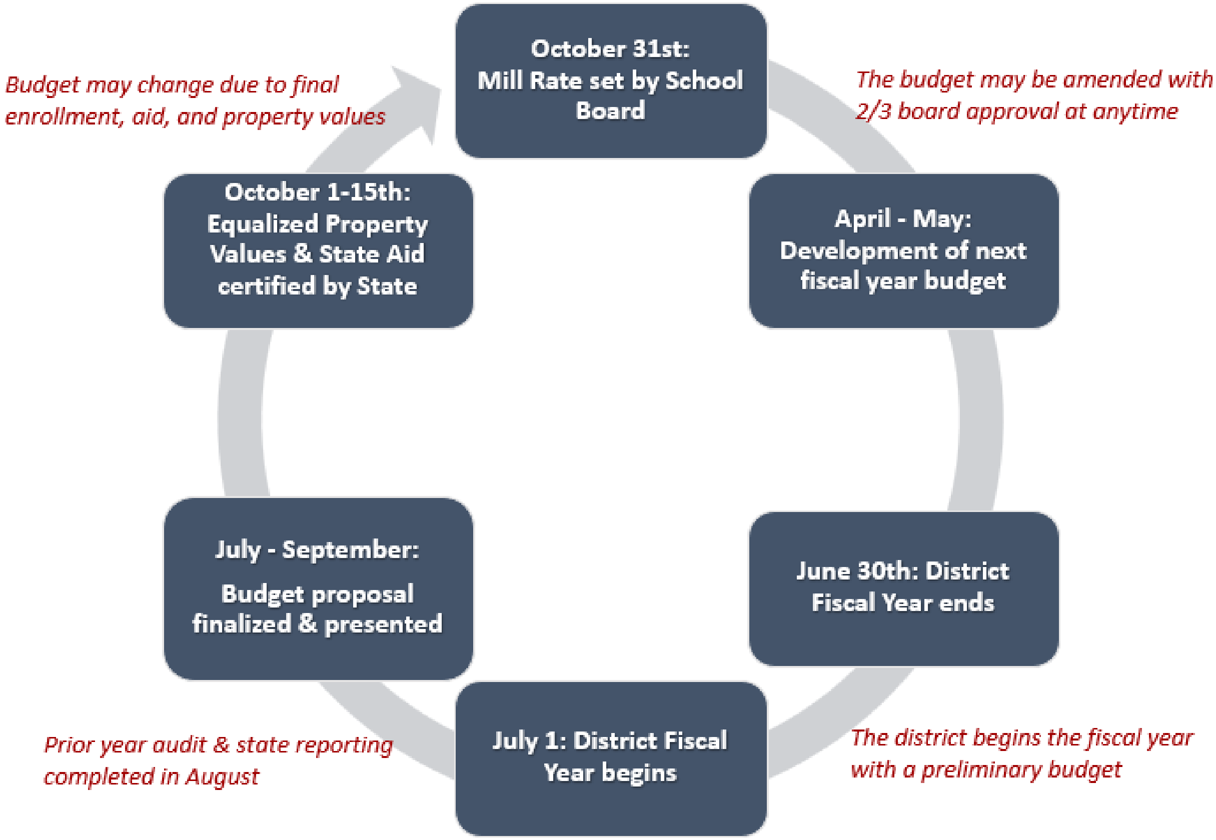
32	55	13	9
Community Member Coaches & Advisors	Guest Staff	Food Service Staff	Wellness Center Class Instructors

Treasurer’s Report & Fund Balances as of June 30, 2026

Bank Balances as of June 30, 2026		
General Checking	$100,299.50	
General Sweep Account	$11,254,899.38	
Food Service Checking	$260,348.92	
Wellness Center Checking	$121,623.84	
Capital Improvement	$783,011.53	
HS/MS Checking	$76,552.29	
Scholarship Checking	$206,980.34	
Sub Total	$12,803,715.80	
Minus Outstanding Items	-$973,902.13	
Corrected Bank Balance		**$11,829,813.67**
Book Balances as of June 30, 2026		
Fund 10 - General	$10,114,072.85	
Fund 21 - Trust	$476,441.84	
Fund 27 - Special Education	-$49,521.72	
Fund 38 - Debt	$5,876.14	
Fund 39 - Debt	$1,695.98	
Fund 46 - Long Term Capital	$761,154.76	
Fund 49 - School Forest	$66,915.13	
Fund 50 - Food Service	$97,636.90	
Fund 60 - Custodial Activities	$165,512.08	
Fund 80 - Community Service	$190,029.71	
		$11,829,813.67
Difference		**$0.00**

Fund	Description	Balance 6/30/2025	Change in Equity	Balance 6/30/2026
10	General Fund	14,513,009	1,017,626	15,530,635
21	Special Revenue Trust	451,000	25,442	476,442
27	Special Education Fund	0	0	0
38	Non-Referendum Debt Service Fund	5,876	0	5,876
39	Referendum Debt Service Fund	1,696	0	1,696
46	Long Term Capital Improvement Fund	752,306	8,849	761,155
49	Other Capital Projects Fund	66,915	0	66,915
50	Food Service Fund	186,528	-78,279	108,249
60	Custodial Fund	135,255	30,257	165,512
80	Community Services Fund	200,195	-10,165	190,030
	All Funds Total	**16,312,780**	**993,730**	**17,306,510**

Budget Development & the Revenue Limit



Each year the Northland Pines School District builds a detailed budget proposal for the community to review and approve. The development of the budget begins in the spring and involves the examination of historical data, an analysis of the district's current and projected financial position, identification of significant capital expenditures, and a projection of revenue.

The revenue projection is heavily influenced by Wisconsin's revenue limit formula. Per state statute, public schools in Wisconsin must use the revenue limit calculation to determine the amount of revenue they can collect from its taxpayers, which in turn helps set the levy. The levy is the amount the district may tax on the property within its boundaries to help cover costs related to running the school district.

The Northland Pines School District receives a sizable portion of its revenue from property tax and little state aid, where other districts receive substantial amounts of state aid and less property tax revenue. This is by design. The revenue limit formula was created to help equalize fiscal differences between school districts with varying property wealth, while also keeping mill rates in check.

The revenue limit for 2026-27 is projected to be $20,603,805. This number is a highly informed estimate and may change between now and October 31. That is because three key pieces of data used to calculate the revenue limit are currently being finalized:

- Fall Enrollment – counted on the third Friday of September,
- Equalized Property Value – determined by the Department of Revenue on Oct 1, and
- State Aid – set by the Department of Public Instruction (DPI) on October 15.

After October 15th, the Department of Public Instruction releases updated Revenue Limit worksheets with finalized numbers for all school districts. These final figures allow districts to determine the final revenue limit, make necessary budget amendments, and set the levy for board approval on or before October 31.

The following numbers are being utilized at this time.

Enrollment & Full Time Equivalents (FTEs)

Enrollment is the number of students attending Northland Pines schools as of the third Friday in September. I am projecting a 2026-27 fall enrollment of **1,245** students.

Enrollment includes students who have open enrolled into the district. Wisconsin families can participate in the open enrollment program, which allows students to attend a public school outside of their home district. When a student from another district attends Northland Pines, they are considered open enrolled in. Conversely, when a Northland Pines student attends school in a different district, they are considered open enrolled out.

Enrollment forecasts, based on prior year data and applications processed by the Central Enrollment office over the summer, as well as the summer school enrollment report are used to calculate the "September & Summer FTE Membership Averages" section of the revenue limit worksheet.

You will note that the revenue limit formula uses Full Time Equivalent or FTE numbers, not enrollment, but enrollment data is used to calculate FTE as shown in the equation below:

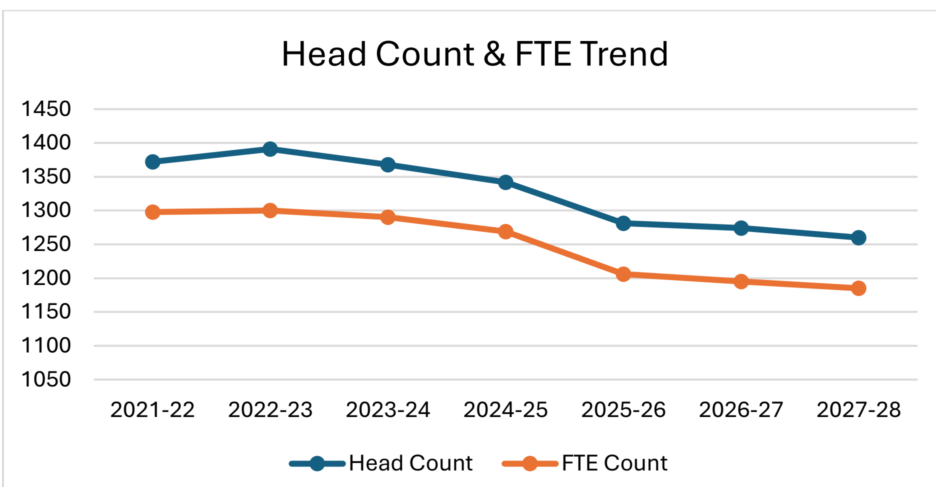
K-12 Enrollment 1,171 − K-12 OE In 107 + K-12 OE Out 77 + 60% of 4K 40 + 50% of PreK 3 = FTE 1,184

Based on the enrollment projection of 1,245 I am estimating the fall 2026-27 FTE to be **1,184.**

The Revenue Limit formula also allows districts to add FTEs for summer school enrollment. In 2026, Pines provided summer learning to 193 students, which works out to seven additional FTEs, bringing the total 2026-27 FTE to 1,191.

To make this math more complicated, the revenue limit formula does not use the current year FTE of 1,191 to determine the revenue limit. Rather, it uses a three-year rolling average of FTE to compute the **Current Membership Average.** Although this seems unnecessarily complicated, it does protect schools from significant revenue gains or losses due to sudden changes in enrollment.

Therefore, in 2026-27 the formula indicates Northland Pines may ask for funding for **1,223** members, as shown on Line 6 of the Revenue Limit Worksheet.



The three-year membership average is multiplied by the district's maximum revenue per member allowed. This number varies by district. For the 2026-27 school year, Northland Pines School District's maximum revenue per student will be $11,975.

Multiplying 1,223 members by $11,975 dollars per member = base revenue limit of $14,645,425

In specific situations, the state allows for a hold harmless dollar amount to districts if their new year base revenue limit falls below the prior year's amount. In 2026-27, Northland Pines falls into this category and will be able to ask for a hold harmless amount of $10,275 bringing the base revenue limit up to what it was last year, $14,655,700.

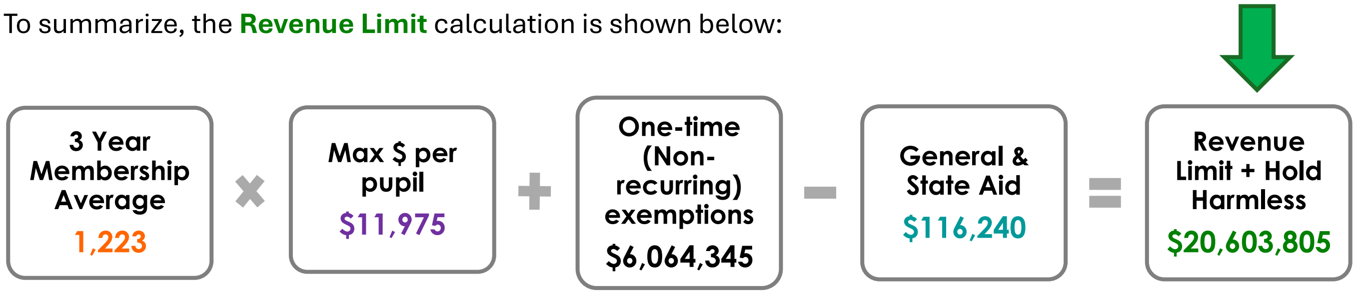
The next part of the revenue limit formula increases the base revenue limit by items called "**Non-Recurring Exemptions**." These exemptions may or may not apply to a district. Northland Pines will add dollars to the revenue limits for the current voter approved non-recurring operational referendum of $5.6 million dollars, $419,125 in declining enrollment funds to help offset projected enrollment losses in 2026-27, and $45,220 to pay for Pines students attending private voucher schools.

State Aid

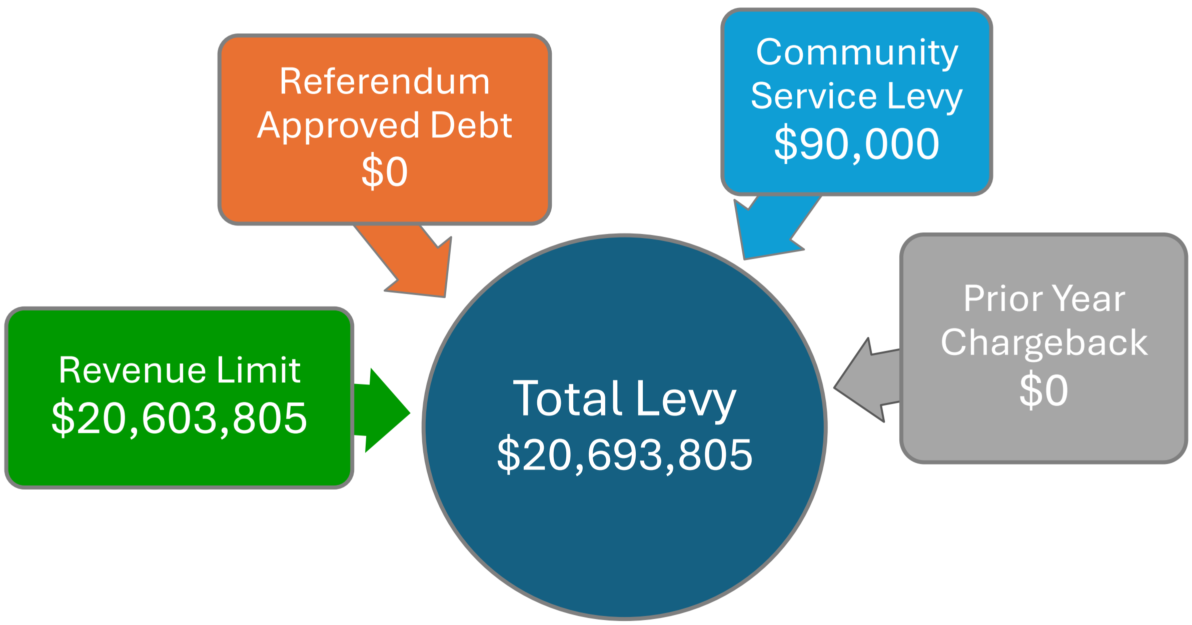
The formula then reduces a district's revenue limit by four potential State Aid amounts. In 2026-27, Northland Pines had three of those four aid amounts totaling **$116,240**.

a. General State Aid = $9,567
    a. General State Aid is provided to equalize fiscal differences between districts with varying property wealth. Because Northland Pines has high property values, the district receives very little general aid.
b. State Aid for Exempt Computers = $6,822
    a. Exempt computer aid is provided to districts to help offset the loss of tax revenue that could have been collected from tax-exempt computers and equipment.
c. State Aid for Exempt Personal Property = $99,851
    a. Similar to exempt computer aid, exempt personal property aid is provided to help offset the loss of tax revenue due to exempt personal property with the district's taxable boundaries.

To summarize, the **Revenue Limit** calculation is shown below:



Finally, the revenue limit, any referendum approved debt, community service levy dollars, and prior year uncollectable tax amounts are added together, resulting in the **Total Levy**.



- Total Revenue $30,722,756 = Total Levy **$20,693,805** + Other Revenue $10,028,951
- Total Expense $31,307,254 =
- Net Negative of -$584,498
  - But the district added ~ $994,000 to its fund balance in June of 2026.

DEPARTMENT OF PUBLIC INSTRUCTION
2026-27 REVENUE LIMIT WORKSHEET

DISTRICT:	Northland Pines	1526
DATA AS OF 6/30/26		

Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 25-26 Revenue Limit

2025-26 General Aid Certification (25-26 Line 12A, src 621)	+	11,255
2025-26 Hi Pov Aid (25-26 Line 12B, Src 628)	+	0
2025-26 Computer Aid Received (25-26 Line 12C, Src 691)	+	6,822
2025-26 Aid for Exempt Personal Property (25-26 Line 12D, Src 691)	+	99,851
2025-26 Fnd 10 Levy Cert (25-26 Line 14A, Levy 10 Src 211)	+	20,545,138
2025-26 Fnd 38 Levy Cert (25-26 Line 14B, Levy 38 Src 211)	+	45,217
2025-26 Fnd 41 Levy Cert (25-26 Line 14C, Levy 41 Src 211)	+	0
2025-26 Aid Penalty for Over Levy (25-26 FINAL Rev Lim, June 2025)	-	0
2025-26 Total Levy for All Levied Non-Recurring Exemptions*	-	6,052,583
NET 2026-27 Base Revenue Built from 2025-26 Data (Line 1)	=	**14,655,700**

*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expends, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

<u>September & Summer FTE Membership Averages</u>

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:((23+.4ss)+(24+.4ss)+(25+.4ss)) / 3 = 1,258

	2023	2024	2025
Summer FTE:	15	18	19
% (40,40,40)	6	7	8
Sept FTE:	1,290	1,269	1,195
New ICS - Independent Charter Schools FTE	0.0	0.0	0.0
Total FTE	1,296	1,276	1,203

Line 6: Curr Avg:((24+.4ss)+(25+.4ss)+(26+.4ss)) / 3 = 1,223

	2024	2025	2026
Summer FTE:	18	19	18
% (40,40,40)	7	8	7
Sept FTE:	1,269	1,195	1,184
New ICS - Independent Charter Schools FTE	0.0	0.0	0.0
Total FTE	1,276	1,203	1,191

Line 6 "Current Average" is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data are entered for 2025:

1,223

Line 10B: Declining Enrollment Exemption =		419,125
Average FTE Loss (Line 2 - Line 6, if > 0)		35
X 1.00	=	35
X (Line 5, Maximum 2026-27 Revenue per Memb) =		11,975.00
Non-Recurring Exemption Amount:		419,125

<u>Fall 2026 Property Values</u>

2026 TIF-Out Tax Apportionment Equalized Valuation	6,852,159,623

CELL COLOR KEY:	Auto-Calc	DPI Data	District-Entered

Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue

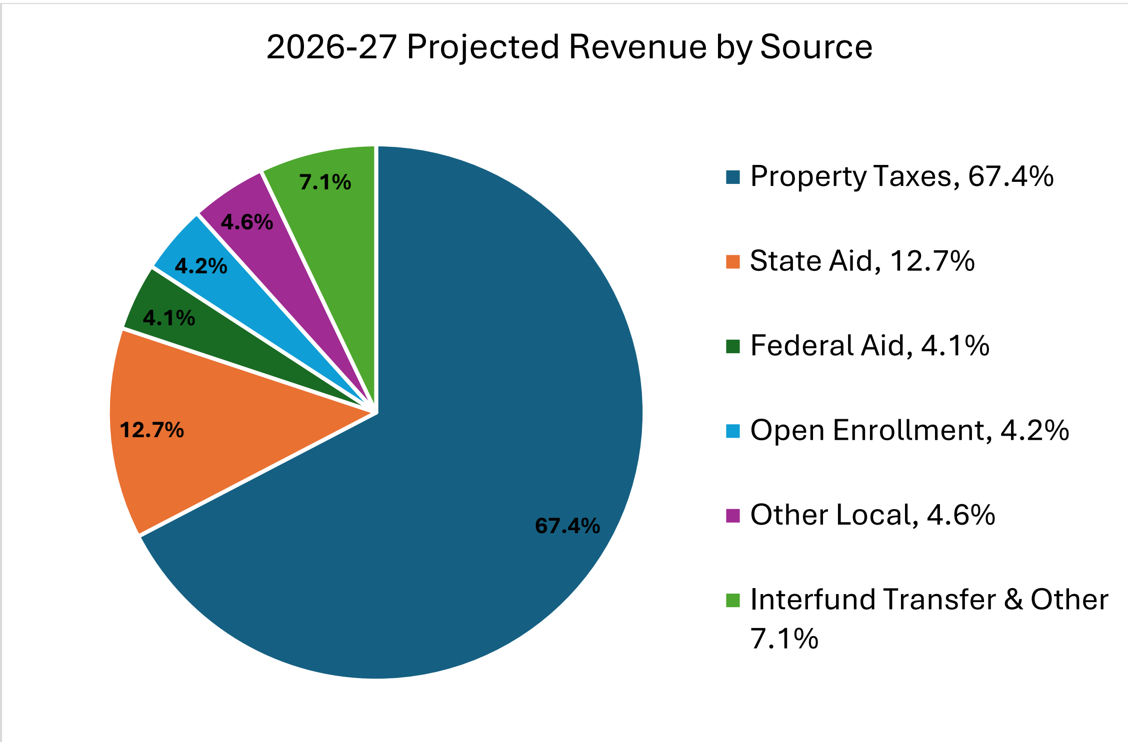
DEPARTMENT OF PUBLIC INSTRUCTION
2026-27 REVENUE LIMIT WORKSHEET

2026-27 Revenue Limit Worksheet			
1. 2026-27 Base Revenue (Funds 10, 38, 41)	(from left)		14,655,700
2. Base Sept Membership Avg (2023+.4ss, 2024+.4ss, 2025+.4ss)/3	(from left)		1,258
3. 2026-27 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)		11,650.00
4. 2026-27 Per Member Change (A+B)			325.00
2026-27 Low Revenue Ceiling per s.121.905(1):		11,000.00	
A. Allowed Per Member Change for 2026-27		325.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		0.00	
C. Value of the CCDEB (2026-27 DPI Computed-CCDEB Dists only)		0.00	
5. 2026-27 Maximum Revenue Per Member (Ln 3 + Ln 4)			11,975.00
6. Current Membership Avg (2024+.4ss, 2025+.4ss, 2026+.4ss)/3	(from left)		1,223
7. 2026-27 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded)		14,655,700
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		14,645,425	
B. Hold Harmless Non-Recurring Exemption		10,275	
8. Total 2026-27 Recurring Exemptions (A+B+C+D+E)	(rounded)		0
A. Prior Year Carryover		0	
B. Transfer of Service		0	
C. Transfer of Territory/Other Reorg (if negative, include sign)		0	
D. Federal Impact Aid Loss (2024-25 to 2025-26)		0	
E. Recurring Referenda to Exceed (If 2026-27 is first year)		0	
9. 2026-27 Limit with Recurring Exemptions (Ln 7 + Ln 8)			14,655,700
10. Total 2026-27 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)			6,064,345
A. Non-Recurring Referenda to Exceed 2026-27 Limit		5,600,000	
B. Declining Enrollment Exemption for 2026-27 (from left)		419,125	
C. Energy Efficiency Net Exemption for 2026-27 (see pg 4 for details)		0	
D. Adjustment for Refunded or Rescinded Taxes, 2026-27		0	
E. Prior Year Open Enrollment (uncounted pupil[s])		0	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0	
G. Other Adjustments (Fund 39 Bal Transfer, enter as negative)		0	
H. WPCP and RPCP Private School Voucher Aid Deduction		45,220	
I. SNSP Private School Voucher Aid Deduction		0	
11. 2026-27 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			20,720,045
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)			116,240
A. 2026-27 JULY 1 ESTIMATE OF GENERAL AID		9,567	
B. State Aid to High Poverty Districts ($0 per 2023 Act 19)		0	
C. State Aid for Exempt Computers (Source 691)		6,822	
D. State Aid for Exempt Personal Property (Source 691)		99,851	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)			**20,603,805**
14. Total Limited Revenue To Be Used (A+B+C)		Not >line 13	**20,603,805**
Entries Required Below: Enter amnts needed by purpose and fund:			
A. Gen Operations: Fnd 10 Src 211		20,603,805	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211		0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211		0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)			**90,000**
A. Referendum Approved Debt (Fund 39 Debt-Src 211)		0	
B. Community Services (Fund 80 Src 211)		90,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only		0	(to Budget Rpt)
16. Total Fall 2026 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)			**20,693,805**
Line 16 is the total levy to be apportioned in the PI-401.		Levy Rate =	0.00302004

Districts are responsible for the integrity of their revenue limit data & computation.
Data appearing here reflects information submitted to DPI and is unaudited.

Northland Pines Revenue

The total levy amount is an important piece of budget development because it is a significant portion of the district's total revenue. In fact, the district receives about 67% of its total revenue from the levy.



REVENUE BY SOURCE	2025-26 Actual	2026-27 Proposed	% Change
100's Interfund Transfers	$1,993,366	$2,139,798	7%
200's Local Sources	$22,204,486	$22,099,955	0%
300's Interdistrict Payments	$1,222,801	$1,279,406	5%
500's Intermediate Sources	$311,364	$222,460	-29%
600's State Sources	$3,930,312	$3,916,837	0%
700's Federal Sources	$1,024,749	$1,028,900	0%
800's Financing	$0	$0	0%
900's Other Sources	$35,785	$35,400	-1%
	$30,722,863	**$30,722,756**	**0.0%**

Although there are ten revenue source categories per the Wisconsin Uniform Financial Accounting Requirements, Pines' revenue can be categorized into three major sources:

LOCAL SOURCES ● 81.9% This includes revenue from taxes, donations, student activities, student fees, open enrollment, food service fees, interest on investments and sales.

STATE SOURCES ● 13.7% This source includes funds received from the state such as per pupil, special education, Achievement Gap Reduction (AGR), school lunch and high-cost transportation aid.

FEDERAL SOURCES ● 4.4% Revenue from federal sources includes grant funding for programs related to the Elementary & Secondary Education Act (ESEA), such as Title I, II, and IV programs as well as the Individuals with Disabilities Education Act (IDEA). The district also receives federal funding for its school lunch, breakfast and summer school meal programs.

SOURCES OF REVENUE	EXAMPLES
100's Interfund Transfers	Transfers from Fund 10 to other Funds as required or allowed by DPI
200's Local Sources	Taxes, sales, interest on investments, fees, and donations
300's Interdistrict Payments	Funds from other Wisconsin schools; open enrollment, tuition, and co-curricular fees
400's Interdistrict Payments	Funds from schools outside Wisconsin for educational services
500's Intermediate Sources	Funds from other agencies; CESAs, Medicaid and Carl Perkins
600's State Sources	Funds from the State; categorical aid, general aid and state grants
700's Federal Sources	Funds from the federal government; Title, IDEA and federal grants
800's Financing	Equipment or vehicle sales, land or property sales and new leases
900's Other Sources	Dividends, prior year refunds, and other revenue that does not fit elsewhere

Northland Pines' revenue for the 2026-27 school year is projected to remain flat, mainly due to declining enrollment.

Northland Pines Expense

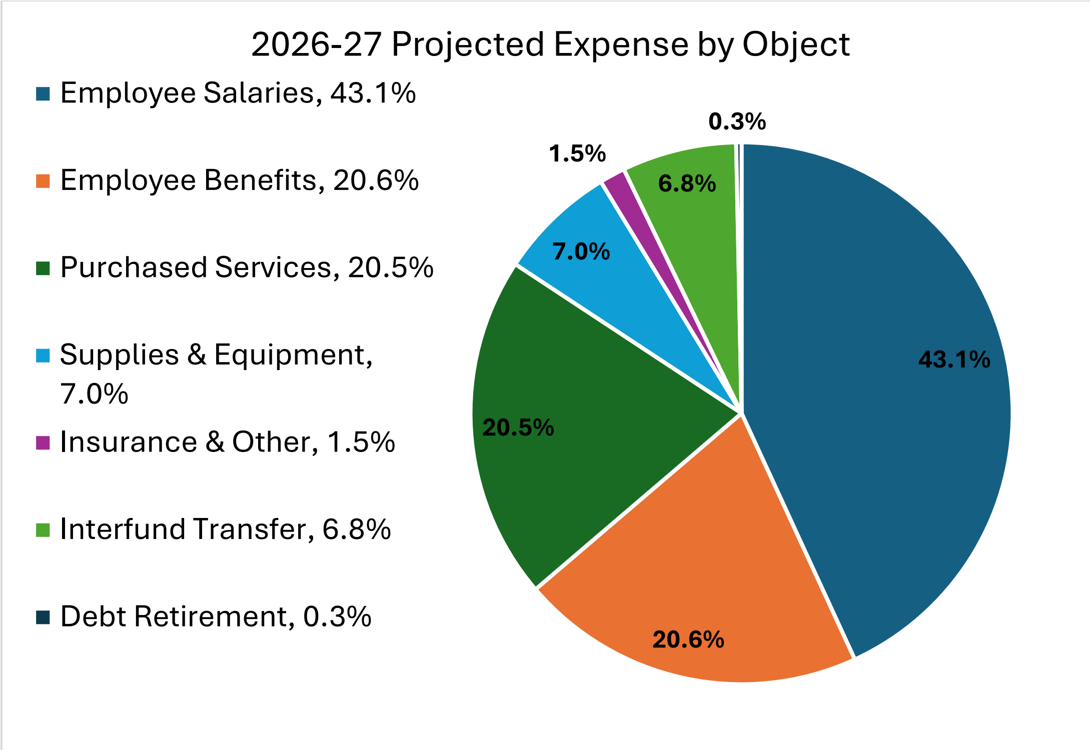
To remain fiscally responsible, the district is continuously discussing and evaluating expenditures for the current and future years. The District Administrator, the Business Manager, department heads, and building principals develop and maintain annual and five-year capital budget plans. These plans allow the district to lay out a conscientious budget that adheres to the district's vision and goals.

For 2026-27, the district is projecting total expense to be $31,307,254 which reflects an increase of 5% over last year's actual spend. The areas with the most significant increases are forecast to be technology hardware, site maintenance, busing, and instructional costs.

Expense account objects are often used to group common expenditures because they broadly define what the expense is for. As with most schools, employee salaries and benefits make up a substantial portion of the expense budget, 64% for 2026-27.

Purchased services make up the next largest expense because this object includes costs related to busing, food service, open enrollment, and site maintenance. In the proposed budget, we are planning for increased costs related to equipment; specifically district wide camera and secure door lock replacement as well as the completion of the track replacement project.

EXPENSE BY OBJECT	2025-26 Actual	2026-27 Proposed	% Change
100's Salaries	$13,397,934	$13,506,387	1%
200's Employee Benefits	$6,275,859	$6,450,237	3%
300's Purchased Services	$6,088,978	$6,428,410	6%
400's Supplies	$878,252	$952,264	8%
500's Equipment	$445,895	$1,250,150	180%
600's Debt Retirement	$136,324	$99,873	-27%
700's Insurance	$189,996	$193,750	2%
800's Interfund Transfers	$1,993,366	$2,139,798	7%
900's Other Objects	$322,530	$286,385	-11%
	$29,729,134	**$31,307,254**	**5%**



Expenditures may also be broken down by function, which is the format used in the official budget proposal. The function identifies the purpose or activity taking place, related to the expense. Looking at expenditures by function shows us we are planning for increased costs in technology, purchased instruction and improvement of instruction.

EXPENSE BY FUNCTION	2025-26 Actual	2026-27 Proposed	% Change
110000, Elementary Curriculum	$4,836,344	$4,801,642	-1%
120000, Regular Curriculum	$3,544,285	$3,706,962	5%
130000, Vocational Curriculum	$624,453	$660,832	6%
140000, Physical Curriculum	$631,998	$629,336	0%
150000, Special Education	$3,147,939	$3,224,000	2%
160000, Co-Curricular	$588,984	$587,753	0%
210000, Pupil Services	$1,205,489	$1,258,368	4%
220000, Instruction Improve	$2,154,645	$2,357,367	9%
230000, General Admin	$556,671	$513,530	-8%
240000, Building Admin	$1,511,213	$1,549,409	3%
250000, Business & Operations	$6,280,196	$6,550,647	4%
260000, Central Services	$161,634	$143,991	-11%

270000, Insurance	$189,996	$193,750	2%
280000, Debt	$136,324	$99,873	-27%
290000, Technology	$753,727	$1,342,349	78%
310000, Adult Programs	$4,180	$3,452	-17%
390000, Community Services	$162,794	$161,647	-1%
410000, Interfund Transfers	$1,993,366	$2,139,798	7%
430000, Purchased Instruction	$1,026,845	$1,179,548	15%
440000, Custodial Transactions	$136,612	$110,000	-19%
450000, Scholarships	$81,439	$93,000	14%
	$29,729,134	**$31,307,254**	**5%**

INSTRUCTIONAL & SUPPORT SERVICES • 76.5% expenditures falling under this function include all costs associated with classroom instruction; pupil services such as guidance, social work, and therapy; student technology, curriculum, software, library functions, athletics, building administration, staff training, and student tuition costs.

BUSINESS, OPERATIONS & MAINTENANCE • 21.4% these expenses are for the staffing of and work related to the board, business office, facilities, operations, maintenance, busing, food service, student enrollment, administrative technology, utilities, district safety and acquisition or remodeling of property.

DISTRICT DEBT & INSURANCE • 0.9% expense related to district leases as well as liability, auto, crime, property, and workers compensation insurance.

COMMUNITY PROGRAMS • 0.5% expenditures related to taxpayer approved community programs, specifically the Pines Community Wellness Center, Fab Lab Community Nights, and Veterans' Day programs.

OTHER EXPENDITURES • 0.7% other expenditures are composed of booster club transactions and scholarship payments made on behalf of donors.

FUNCTION DEFINITIONS

Functions define the purpose of costs. Costs in each function may include salaries, benefits, classroom supplies, textbooks, software, purchased services, travel, and equipment.

110000 Undifferentiated or Elementary Curriculum
Costs related to classrooms that teach multiple subjects, such as an elementary classroom.

120000 Regular Curriculum
Costs related to classrooms that typically teach one subject, such as art, English language, world languages, math, music, science, and social studies.

130000 – Vocational Curriculum
Costs associated with classrooms that teach vocational education, such as business education, marketing, health occupations, family and consumer education, and technology education.

140000 – Physical Curriculum
Costs associated with teaching physical education and health.

150000 – Special Education
Costs related to the instruction of students with special needs or disabilities.

160000 – Co-Curricular Activities
Costs for maintaining district supported athletics and activities.

210000 – Pupil Services
Costs for providing student services. These services may include services provided by the pupil services department, social work, counseling and guidance, school nurse and health aides, school psychologist, speech and language therapy, occupational therapy, and physical therapy.

220000 – Instructional Services
Costs related to the improvement of instruction, school libraries, professional development, and the supervision and coordination of school athletics and activities.

230000 – General Administration
Costs incurred by the school board, legal fees, the district administrator and staff, community relations, staff relations, and charter school administration costs.

240000 – School Building Administration
Costs associated with building principals, assistant principals and their staff.

250000 – Business Administration
Costs associated with the direction of district business, fiscal management, building and site operations, equipment, vehicles, security services, district and building maintenance and repair, and facility acquisition and remodeling. This function also includes all costs for pupil transportation or busing, co-curricular transportation, and food service.

260000 – Central Services
Costs related to supporting the district through informational systems, such as student information systems, student enrollment, hiring services, and postage.

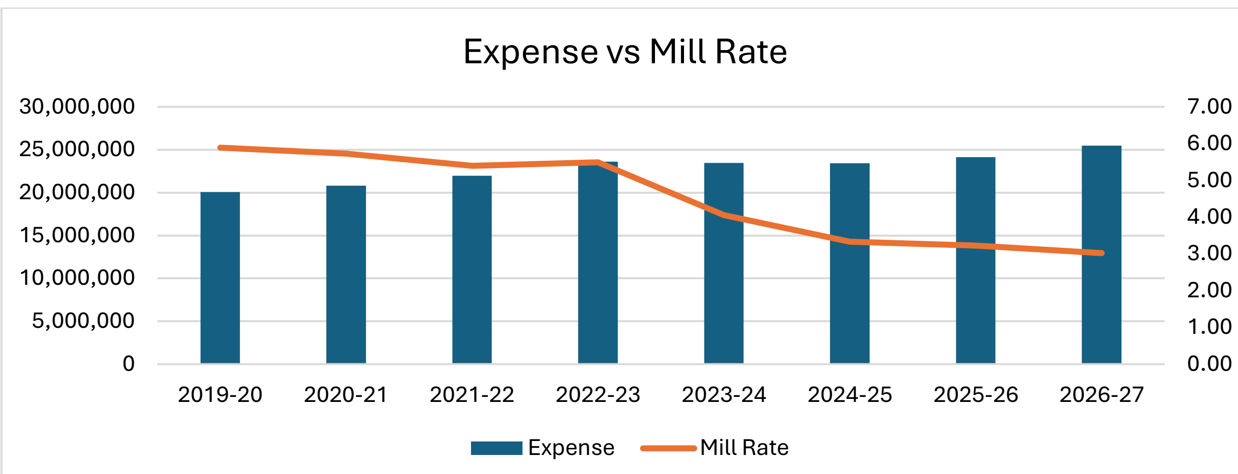
270000 – Insurance and Judgements
Costs related to district insurance, such as unemployment, worker's compensation, liability insurance, automobile, and property insurance.

280000 – Debt Service
Costs related to long-term debt interest and principal payments.

290000 – Other Support Services
Costs for all district technology and retiree benefits.

300000 – Community Services & Adult Programing
Costs associated with running programs or maintaining facilities specifically for use by the community or for adult programing.

400000 – Non-Program Transactions
Costs related to purchased instruction and expenditures accounted for on behalf of custodial parent or activity organizations, and scholarships.



2026-2027 Budget Proposal

The following is the Northland Pines School District 2026-2027 detailed budget proposal in the format recommended by the Wisconsin Department of Public Instruction (DPI). The proposal contains the same information presented earlier but also includes fund balance data by fund as well as 2024-25 audited figures.

Fund 10 General Fund

The General Fund is used to account for all financial transactions relating to the district's day-to-day operations, except for those required to be accounted for in other funds.

GENERAL FUND (FUND 10)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance (Account 930 000)	13,977,880.50	14,513,008.86	15,530,635.07
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	14,513,008.86	15,530,635.07	15,203,101.07
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**14,513,008.86**	**15,530,635.07**	**15,203,101.07**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources 210 Taxes	19,240,795.82	20,567,583.29	20,616,530.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	5,582.49	5,024.08	5,600.00
270 School Activity Income	23,926.06	37,513.40	24,000.00
280 Interest on Investments	507,505.06	445,089.85	400,000.00
290 Other Revenue, Local Sources	90,600.37	73,430.85	71,500.00
Subtotal Local Sources	19,868,409.80	21,128,641.47	21,117,630.00
Other School Districts Within Wisconsin 310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,147,982.00	1,222,801.00	1,279,406.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	1,147,982.00	1,222,801.00	1,279,406.00
Other School Districts Outside Wisconsin 440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources 510 Transit of Aids	18,351.52	21,971.55	20,500.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	18,351.52	21,971.55	20,500.00

State Sources 610 State Aid -- Categorical	276,446.00	287,091.12	272,500.00
620 State Aid -- General	13,241.00	11,255.00	9,567.00
630 DPI Special Project Grants	61,077.95	88,104.20	71,600.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education	434,087.57	382,121.10	361,081.00
660 Other State Revenue Through Local Units	52,035.93	56,687.00	57,000.00
690 Other Revenue	1,573,465.36	1,601,794.76	1,544,639
Subtotal State Sources	2,410,353.81	2,427,053.18	2,316,387.00
Federal Sources 710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	67,367.54	95,852.14	92,900.00
750 IASA Grants	291,155.20	261,743.00	252,000.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	8,179.78	14,490.83	12,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	366,702.52	372,085.97	356,900.00
Other Financing Sources 850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues 960 Adjustments	35,677.20	29,063.60	28,400.00
970 Refund of Disbursement	111,978.29	300.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	8,777.59	6,421.74	7,000.00
Subtotal Other Revenues	156,433.08	35,785.34	35,400.00
TOTAL REVENUES & OTHER FINANCING SOURCES	**23,968,232.73**	**25,208,338.51**	**25,136,498.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction 110 000 Undifferentiated Curriculum	4,585,372.62	4,771,710.47	4,741,142.00
120 000 Regular Curriculum	3,924,045.40	3,541,239.73	3,706,962.00
130 000 Vocational Curriculum	640,459.37	624,453.21	660,832.00
140 000 Physical Curriculum	601,085.87	631,998.12	629,336.00

160 000 Co-Curricular Activities	443,684.39	465,389.27	457,753.00
170 000 Other Special Needs	94.00	0.00	0.00
Subtotal Instruction	10,194,741.65	10,034,790.80	10,196,025.00
Support Sources 210 000 Pupil Services	718,855.74	694,995.81	716,435.00
220 000 Instructional Staff Services	1,613,510.39	1,935,105.25	2,133,948.00
230 000 General Administration	516,566.94	554,075.27	513,530.00
240 000 School Building Administration	1,589,781.67	1,510,549.52	1,549,409.00
250 000 Business Administration	4,511,069.12	5,244,963.08	5,255,776.00
260 000 Central Services	168,539.43	161,191.12	143,591.00
270 000 Insurance & Judgments	174,874.00	189,996.24	193,750.00
280 000 Debt Services	89,924.40	91,106.40	99,873.00
290 000 Other Support Services	841,972.53	753,727.22	1,342,349.00
Subtotal Support Sources	10,225,094.22	11,135,709.91	11,948,661.00
Non-Program Transactions 410 000 Inter-fund Transfers	2,206,937.89	1,993,366.13	2,139,798.00
430 000 Instructional Service Payments	806,330.61	1,026,845.46	1,179,548.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	3,013,268.50	3,020,211.59	3,319,346.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**23,433,104.37**	**24,190,712.30**	**25,464,032.00**

Fund 21, 23 & 29 Special Revenue Funds

Northland Pines utilizes Fund 21 to account for donations and gifts given to the district. These funds are often used for donor specified purposes and may have a fund balance.
Fund 23 is for TEACH grant funds awarded by the TEACH Wisconsin Board prior to 2012. This fund does not apply to Northland Pines nor does Fund 29, which may be used for other special revenues, as applicable.

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
900 000 Beginning Fund Balance	412,215.38	450,999.78	476,441.84
900 000 Ending Fund Balance	450,999.78	476,441.84	478,741.84
REVENUES & OTHER FINANCING SOURCES	**390,133.38**	**319,105.42**	**285,800.00**
100 000 Instruction	252,180.00	191,274.17	190,500.00
200 000 Support Services	15,168.98	20,950.25	0.00
400 000 Non-Program Transactions	84,000.00	81,438.94	93,000.00
TOTAL EXPENDTURES & OTHER FINANCING USES	**351,348.98**	**293,663.36**	**283,500.00**

Fund 27 Special Education

Fund 27 is used to account for the excess cost of providing special education and related services to students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this fund. No balance or deficit can exist in this fund.

SPECIAL EDUCATION FUND (FUND 27)	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,206,937.89	1,993,366.13	2,076,941.00
Local Sources 240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin 310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
Other School Districts Outside Wisconsin 440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources 510 Transit of Aids	3,593.51	2,626.25	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	221,275.87	286,766.17	201,960.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	224,869.38	289,392.42	201,960.00
State Sources 610 State Aid -- Categorical	1,108,561.00	1,399,895.00	1,503,030.00
620 State Aid -- General	102,605.00	88,155.00	82,420.00

630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	1,211,166.00	1,488,050.00	1,585,450.00
Federal Sources 710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	299,524.21	217,774.88	253,500.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	299,524.21	217,774.88	253,500.00
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues 960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	**3,942,497.48**	**3,988,583.43**	**4,117,851.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction 110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	2,980,378.46	3,147,939.23	3,224,000.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,980,378.46	3,147,939.23	3,224,000.00
Support Sources 210 000 Pupil Services	513,066.27	510,493.00	541,933.00
220 000 Instructional Staff Services	211,054.13	219,539.25	223,418.00

230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	98,568.88	110,493.02	128,500.00
260 000 Central Services	3,792.50	118.93	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	826,481.78	840,644.20	893,851.00
Non-Program Transactions 410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	135,637.24	0.00	0.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	135,637.24	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	**3,942,497.48**	**3,988,583.43**	**4,117,851.00**

Funds 38 & 39 Debt Service

Fund 38 is used for transactions associated with the repayment of debt issues that were either not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. This fund was being used to account for loan payments for past energy efficiency projects.

Fund 39 is used to account for transactions related to the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. Both funds may have a fund balance.

DEBT SERVICE FUND (FUNDS 38, 39)	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
900 000 Beginning Fund Balance	7,572.18	7,572.34	7,572.12
900 000 ENDING FUND BALANCES	7,572.34	7,572.12	7,572.12
TOTAL REVENUES & OTHER FINANCING SOURCES	**73,407.00**	**45,217.00**	**0.00**
281 000 Long-Term Capital Debt	73,406.84	45,217.22	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**73,406.84**	**45,217.22**	**0.00**
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

Funds 41, 46, 48 & 49 Capital Projects

These funds are to be used to account for expenditures financed using bonds, promissory notes, issued per statute 67.12(12), state trust fund loans, land contracts, or an expansion fund tax levy established per statute 120.10(10m). The Northland Pines School District is currently using Funds 46 and 49.

Fund 46 was established by the board and pursuant to provision 120.137 of the state statues in December of 2017. The Department of Public Instruction approved the establishment of the fund in April of 2018. Per statute, the district was prohibited from removing money deposited into Fund 46 for a period of five years. Therefore, the funds were not available for planned capital projects until April of 2023. All funds used must be in line with a board approved capital project plan.

Fund 49 is used to track funds not required to be reported in 41, 46 or 48. This fund is currently being used to account for school forest revenue and forest capital projects.

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
900 000 Beginning Fund Balance	874,983.20	819,221.14	828,069.89
900 000 Ending Fund Balance	819,221.14	828,069.89	613,069.89
TOTAL REVENUES & OTHER FINANCING SOURCES	**40,620.94**	**30,705.52**	**35,000.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	96,383.00	21,856.77	250,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**96,383.00**	**21,856.77**	**250,000.00**

Fund 50 Food Service

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted, however there may not be a deficit.

FOOD SERVICE FUND (FUND 50)	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
900 000 Beginning Fund Balance	274,942.69	186,528.33	108,248.63
900 000 ENDING FUND BALANCE	186,528.33	108,248.63	42,084.03
TOTAL REVENUES & OTHER FINANCING SOURCES	**839,998.72**	**798,823.40**	**842,107.00**
200 000 Support Services	928,413.08	877,103.10	908,271.60
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**928,413.08**	**877,103.10**	**908,271.60**

Fund 80 Community Service

Fund 80 is used for activities which are not related to elementary or secondary education programs but have the primary function of serving the community. Expenditures may include but are not limited to; salaries, benefits, travel, services, and equipment purchased. The district may adopt a separate tax levy for this fund.

PINES COMMUNITY
WELLNESS CENTER

Northland Pines uses this fund for some costs associated with providing public access to the Fab Lab, annual Veteran's Day celebrations, and for the operation of the Pines Community Wellness Center (PCWC).

The Northland Pines School District Technology Education Department hosts free community nights in the Fab Lab throughout the year. Staff and students from the Northland Pines School District are available to demonstrate how to use the equipment, answer your questions and assist as needed.

The updated PCWC is open six days a week providing community access to the district's weight room, which houses various types of cardiovascular machines, free weights, and pin machines. The PCWC also offers a series of classes that change every 8 weeks and may include: Bikes N' Beats, Circuits & Strength, Chair Yoga, HIIT/X-FIT, Powerbeats, Total Body Senior, Strong Bodies, and Yoga Flow.

COMMUNITY SERVICE FUND (FUND 80)	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
900 000 Beginning Fund Balance	190,156.92	200,194.94	190,029.71
900 000 ENDING FUND BALANCE	200,194.94	190,029.71	179,930.71
TOTAL REVENUES & OTHER FINANCING SOURCES	**167,502.87**	**165,221.67**	**163,500.00**
200 000 Support Services	8,020.29	8,413.50	8,500.00
300 000 Community Services	149,444.56	166,973.40	165,099.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**157,464.85**	**175,386.90**	**173,599.00**

Funds 91, 93, & 99 Package and Cooperative Programs

These funds are to be used to account for expenditures made by a host district for programs and services offered to other districts through cooperative agreements, or 66.0301 agreements not required to be reported in Fund 27. Northland Pines is not currently part of any cooperative or 66.0301 agreements.

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

60 & 70 Series Funds

Per DPI, the 60 & 70 series funds are "fiduciary" funds. These funds have been taken out of the adoption format above to agree with GASB 34 requirements. However, for transparency, a summary of the district's holdings on behalf of independent boosters within Fund 60 is presented below. The district is not using Fund 70 at this time.

CUSTODIAL FUND (FUND 60)	2024-2025	2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	127,613.90	135,255.19	165,512.08
900 000 ENDING FUND BALANCE	135,255.19	165,512.08	197,512.08
TOTAL REVENUES & OTHER FINANCING SOURCES	**105,096.37**	**166,868.80**	**142,000.00**
997 000 Custodial Payments	97,455.08	136,611.91	110,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**97,455.08**	**136,611.91**	**110,000.00**

Proposed Tax Levy & Mill Rate

In summary, the Northland Pines School District is proposing the budget as presented with total revenues of $30,722,756, which includes $20,693,805 in total levy dollars from its taxpayers and total expenditures of $31,307,254.

	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
GROSS TOTAL REVENUE - ALL FUNDS	29,527,489	30,722,863	30,722,756
GROSS TOTAL EXPENDITURES -- ALL FUNDS	29,080,073	29,729,135	31,307,254
EXPENDITURE PERCENTAGE INCREASE FROM PRIOR YEAR	-7.97%	2.23%	5.31%
TOTAL LEVY	19,381,052	20,680,355	20,693,805
MILL RATE	3.33435	3.22975	3.02004

Total Levy **$20,693,805** ÷ Equalized Property Value **$6,852,159,632** × **$1,000** of property = Mill Rate **$3.02004**

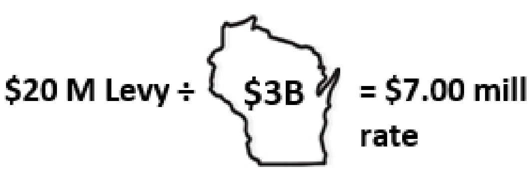
Based on this estimated levy and the assumption that property values will increase by 7.0%, it is estimated taxpayers will pay about $3.02 for every $1,000 of real estate value, as assessed by the local assessor, to the Northland Pines School District for the 2026-27 school year.

Property Value	Est Mill Rate / Thousand	Tax Paid to Northland Pines
$400,000	$3.02004 x 400	$1,208
$200,000	$3.02004 x 200	$604
$100,000	$3.02004 x 100	$302

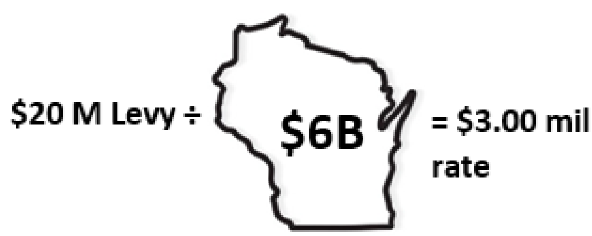
The final mill rate will be set by the Board at the October 26, 2026 regular board meeting after the Department of Revenue provides the final Equalized Property values to school districts. In the meantime, the projected increase to property value should reduce the Northland Pines mill rate. This is because the total levy will be spread out over more taxable property.

2026-27 Property Value and Tax Levy by Municipality Projection

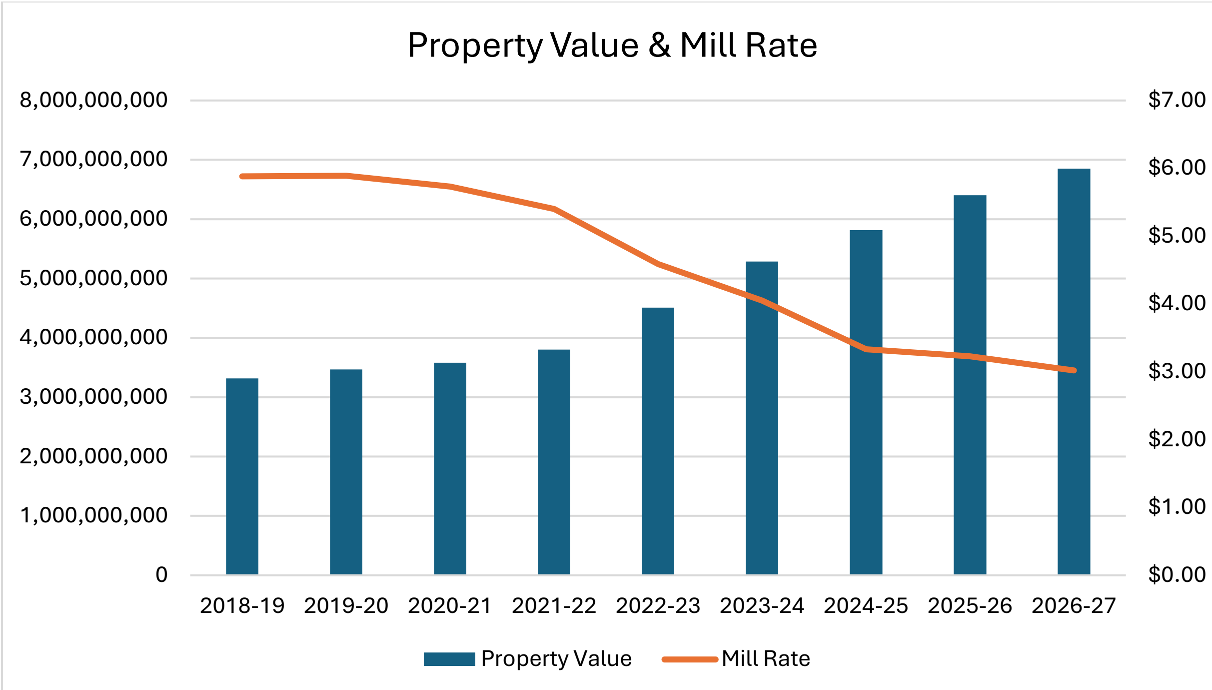
	Property Value	Tax Levy	% of District
T. Newbold	$218,578,423	$660,116	3.2%
C. Eagle River	$324,793,400	$980,889	4.7%
T. Cloverland	$560,975,700	$1,694,170	8.2%
T. Conover	$719,260,200	$2,172,196	10.5%
T. Land O Lakes	$713,618,198	$2,155,156	10.4%
T. Lincoln	$1,245,331,700	$3,760,953	18.2%
T. Phelps	$1,054,302	$3,184	0.0%
T. Plum Lake	$538,656,500	$1,626,765	7.9%
T. Saint Germain	$1,280,782,200	$3,868,015	18.7%
T. Washington	$1,249,109,000	$3,772,361	18.2%
	$6,852,159,623	**$20,693,805**	**100%**



Less Property Value = Higher Mill Rate



Greater Property Value = Lower Mill Rate



School Year	Equalized Property Value	Prop Value Change	Ref Approved Debt	Total Levy	Levy Change	Tax Rate per $1,000	Tax Rate % Change
2012-13*	3,274,032,633	-2.9%	2,705,839	16,702,872	-20.4%	5.10162	-18.1%
2013-14	3,152,747,598	-3.7%	3,059,206	19,951,783	19.5%	6.32838	24.0%
2014-15	3,223,586,254	2.2%	2,600,644	19,086,436	-4.3%	5.92087	-6.4%
2015-16	3,193,224,522	-0.9%	2,482,455	19,050,771	-0.2%	5.96600	0.8%
2016-17	3,213,432,541	0.6%	2,479,605	19,589,183	2.8%	6.09603	2.2%
2017-18	3,240,240,067	0.8%	2,481,328	19,604,015	0.1%	6.05017	-0.8%
2018-19	3,315,932,288	2.3%	2,479,840	19,498,419	-0.5%	5.88022	-2.8%
2019-20	3,465,468,464	4.5%	2,481,223	20,402,910	4.6%	5.88749	0.1%
2020-21	3,583,874,195	3.4%	2,480,683	20,517,716	0.6%	5.72501	-2.8%
2021-22	3,804,308,417	6.2%	2,483,380	20,542,163	0.1%	5.39971	-5.7%
2022-23	4,509,471,513	18.5%	2,479,540	20,678,591	0.7%	4.58559	-15.1%
2023-24	5,285,886,702	17.2%	2,484,300	21,413,506	3.6%	4.05107	-11.7%
2024-25	5,812,541,288	10.0%	0	19,381,052	-9.5%	3.33435	-17.7%
2025-26	6,403,086,583	9.2%	0	20,680,355	6.7%	3.22975	-3.1%
2026-27*	6,852,159,623	7.0%	0	20,693,805	0.0%	3.02004	-6.49

**Estimates as of 8-20-2026*

2025-26 Mill Rate Data as Published by DPI:

Lowest K-12 Districts	2025-26 Mill Rate	Highest K-12 District	2025-26 Mill Rate
Gibraltar Area	$2.31	Gresham	$13.50
Webster	$2.90	Plum City	$12.08
Washington	$3.04	Ithica	$11.16
Northwood	$3.06	Shorewood	$11.00
Drummond	$3.09	Verona Area	$10.66
Phelps	$3.13		
Green Lake	$3.23	State K-12 Ave (368)	$7.09
Northland Pines	$3.23		
Elcho	$3.72		
Wausaukee	$3.85		

NORTHLAND PINES SCHOOL DISTRICT

1800 Pleasure Island Road

Eagle River, WI 54521

npsd.k12.wi.us

HEAD START LEASE AGREEMENT WITH THE NORTHLAND PINES SCHOOL DISTRICT - 2026-27

This lease agreement is made effective as of September 30, 2026, by and between THE NORTHLAND PINES SCHOOL DISTRICT, herein referred to as LESSOR and FAMILY & CHILD LEARNING CENTERS OF NORTHEAST, WI, herein referred to as the LESSEE.

Terms of the lease are as follows:

PROPERTY DESCRIBED
This lease covers renting two spaces at Eagle River Elementary, one classroom (1148 square feet) and one office space (158 square feet). The Lessee is to use the property for Head Start programs in compliance with all federal, state, and local regulations including local building codes. No physical modifications will be made to the leased premises without written approval of the Lessor.

TERM OF LEASE
This lease is hereby entered into for a period of one (1) year commencing on September 30, 2026 and terminating September 29, 2027. It is agreed that if federal or state funding of the Head Start program should be eliminated or significantly reduced, this lease may be terminated with sixty (60) days written notice.

PAYMENTS
It is hereby agreed by the Lessor and Lessee herein respectively that the annual rent under this lease will be payable in 12 equal monthly installments of $1,300 per month ($1,200 for the classroom and utilities and $100 for the office space), due and payable on the fifth (5th) of each month during the term of the lease, all rental payments thereon being made to Northland Pines School District.

Further, it is hereby agreed by the Lessor and Lessee herein respectively that the Lessor's custodial staff will clean the Head Start area daily at a rate of $440.00 per month, due and payable on the fifth (5th) of each month during the term of the lease, all cleaning payments thereon being made to Northland Pines School District.

KEYS
Staff members of the Head Start program will receive keys or Fobs to access the building. Access to the building should be only necessary during hours the Head Start program is open.

INSURANCE
It is hereby agreed by the Lessor that it shall provide fire insurance at its sole expense covering the entire rental property and all improvements thereon against all losses or damages occasioned by a fire.

The Lessee shall provide insurance for any and all personal property and equipment stored in said leased premises by the Lessee. Lessee shall procure and maintain in force at its expense during the term of this lease agreement and any extension of such term, personal liability insurance. Such coverage shall be adequate to protect against liability for damage claims through public use of or arising out of accidents occurring in or around the leased premises, in a minimum amount of $1,000,000.00 for each person injured, $1,000,000.00 for any one accident, and $1,000,000.00 for property damage. The insurance policy(ies) shall name the Lessor as an additional insured and shall provide coverage for contingent liability of Lessor on any claims or losses.

INDEMNIFICATION AND HOLD HARMLESS PROVISION

Lessee Indemnity Except to the extent of the negligence or willful act or omission of Lessor or its employees and agents, Lessee will save and hold Lessor and Lessor's officers, directors, and/or partners harmless from and against any and all losses, damages, liability, or expenses (including reasonable attorneys' fees) resulting from, claimed by or against, or incurred by Lessor, arising from any injury to any person, or loss of or damage to any property, caused by or resulting from: (a) any negligence or willful acts or omissions of Lessee or any officer, agent, contractor, or employee of Lessee in or about the Premises; and (b) any breach or default in performance of any of Lessee's obligations under this Lease.

Lessor Indemnity Except to the extent of the negligence or willful misconduct of Lessee or its employees and agents, Lessor does hereby indemnify and save harmless Lessee and its agents and employees from all claims, actions, demands, costs and expenses and liability whatsoever, including reasonable attorneys' fees, on account of any such real or claimed damage or liability, arising from or caused in whole or in part by: (a) the operation of the Property by Lessor; (b) any defect in or failure of the structure or structural portions of the Premises and the Premises; (c) any negligent or intentionally wrongful act or omission of Lessor, its agents, contractors, servants, employees, or invitees; and (c) any breach or default in performance of any of Lessor's obligations under this Lease.

REPAIRS AND MAINTENANCE TO PREMISES

Lessor's Repairs Lessor shall, at its sole cost and expense, keep the structural portions of the Premises, including the foundation, exterior walls, existing interior walls (except interior painting or other interior treatment of exterior and interior walls), existing windows, existing doors, existing hardware, and roof of the Premises in good repair, except that Lessor shall not be required to make any repairs occasioned by the negligence of Lessee, its employees, sub-Lessees, licensees, and concessionaires. In the event that the Premises should become in need of repairs required to be made by Lessor hereunder and such repairs are known to Lessee, Lessee shall give immediate written notice thereof to Lessor, and following receipt of such notice, Lessor shall promptly commence and complete such repairs. In the event any repairs are required to be made by Lessor, Lessee shall reasonably cooperate with Lessor's efforts to make such repairs. In the event Lessor fails in its obligations as set forth in this Section, Lessee shall provide written notice to Lessor stating in such notice Lessor's failure to meet its maintenance obligations, with reasonable specificity. In the event Lessor does not commence and continue to diligently cure such failure within ten (10) days of Lessee's written notice to Lessor, Lessee shall have the right to take all reasonable actions to cure such failure. Lessor shall pay all costs reasonably expended by Lessee to cure such failure within thirty (30) days of Lessee's submission to Lessor of an itemized invoice detailing all such costs and such invoiced costs shall accrue interest at the prime rate set forth by The Wall Street Journal plus two percent (2%) after said thirty (30) day period, until paid.

Lessee's Repairs Except for repairs occasioned by the negligence of the Lessor, its employees or agents, Lessee shall keep the Premises in good, clean condition and shall, at Lessee's sole cost and expense, make all needed interior, non-structural repairs and maintenance to items exclusively utilized by Lessee that are within the Premises. Lessee will not make any repairs or alterations to the premises, including structural changes or painting the premises without the prior written consent of the Landlord. Lessee shall return premises to original design prior to occupancy if vacating and terminating lease. In the event Lessee fails in its obligations as set forth in this Section, Lessor shall provide written notice to Lessee stating in such notice Lessee's failure to meet its maintenance obligations, with reasonable specificity. In the event Lessee does not commence and continue to diligently cure such failure within ten (10) days of Lessor's written notice to Lessee, Lessor shall have the right to take all reasonable actions to cure such failure. Lessee shall pay all costs reasonably expended by Lessor to cure such failure within thirty (30) days of Lessor's submission to Lessee of an itemized invoice detailing all such costs and such invoiced costs shall accrue interest at the prime rate set forth by The Wall Street Journal plus two percent (2%) after said thirty (30) day period, until paid.

DAMAGE TO THE PREMISES

In the event the Premises are wholly or partially destroyed by fire or other casualty rendering it untenantable or unfit for the conduct of Lessee's business, as reasonably determined by Lessee, the Lessor shall rebuild, repair or restore the Premises to substantially the same condition as when the same were furnished to the Lessee and the Lease shall remain in effect during such period. The rent shall abate pro rata from the date of casualty and such abatement shall continue through the period of reconstruction, based on the percentage of the Premises untenantable or unfit for occupancy during the period of reconstruction. In the event, however, that the Premises or surrounding Common Areas are damaged or destroyed to the extent of more than 25% of its replacement costs or if such repair takes more than 180 days to substantially complete, the Lessor or Lessee may elect to terminate this Lease. In no event shall the Lessor be required to repair or replace Lessee's trade fixtures, furniture, furnishings, floor coverings, signs and any other equipment installed by Lessee except to the extent such items were included in any original buildout allowances. If Lessor is required or elects to repair the Premises as herein provided and Lessee does not elect to terminate the lease provided herein, Lessee shall repair or replace its trade fixtures, furniture, floor and wall coverings, special equipment and other items in a manner and to at least a condition equal to that prior to its damage or destruction.

NON-ASSIGNABLE CLAUSE
It is hereby agreed by the Lessee that the provisions of this lease are non-assignable without the express written approval of the Lessor or its successors or assigns, and that the terms and provisions of the lease are personal as and between the respective parties hereto, and that the Lessor is under no obligation to approve of any assignment which in its sole discretion would not be in the best interest of the Lessor by virtue of the then existing business circumstances.

It is further expressly agreed that no portion of the leased premises may be sublet by the Lessee, nor in any way used or utilized by any other party without the express written approval of the Lessor, with said approval to be in the sole discretion of the Lessor.

LESSEE'S POSSESSION AND ACCESS BY LESSOR
Lessee shall be entitled to possession on the Commencement Date, and shall yield possession to Lessor on the Expiration Date or, if extended, on the last day of the Extended Term, unless otherwise agreed by both parties.

Lessee agrees that Lessor, its agents, employees and servants and any other person authorized by Lessor may, upon reasonable notice and without disruption of Lessee's business (except for emergencies), enter the Premises for the purpose of inspecting and making such repairs (structural or otherwise), additions, improvements, changes or alterations to the Premises as may be required under the Lease or as Lessor may elect, or to show the Premises to prospective buyers, mortgagees or Lessees.

QUIET ENJOYMENT
Lessee, upon fully complying with and promptly performing all of the terms, covenants, and conditions of this Lease on its part to be performed, and upon the prompt and timely payment of all sums due hereunder, shall have and quietly enjoy the Premises and enjoy all rights herein granted without interference for the Term.

ENTIRE AGREEMENT/AMENDMENT
This Lease contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written, or made contemporaneously herewith. This Lease may be modified or amended in writing, if the writing is signed by both Lessor and Lessee.

SEVERABILITY
If any portion of this Lease shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this lease is invalid or unenforceable, but that by limiting such provision, it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

WAIVER

The failure of either party to enforce any provisions of this Lease shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every other provision of this Lease.

CUMULATIVE RIGHTS
The rights of the parties under this lease are cumulative, and shall not be construed as exclusive unless otherwise required by law.

GOVERNING LAW
This Lease shall be construed in accordance with the Laws of the State of Wisconsin.

REAL ESTATE TAXES
Lessor shall be responsible for all real estate taxes and assessments against the land and the buildings comprising the leased premises.

NOTICE
Notices under this Lease shall not be deemed valid unless given or served in writing and forwarded by certified mail, return receipt requested, postage prepaid, addressed as follows:

LESSOR: Northland Pines School District
1800 Pleasure Island Road
Eagle River, WI 54521

LESSEE: Family and Child Learning Centers of Northeast Wisconsin, Inc.
P.O. Box 459
Rhinelander, WI 54501

DEFAULT CONDITIONS
It is agreed by the parties that in the event the Lessee breaches any of the terms or provisions set forth within the lease, that said violation shall constitute a default of the terms of the lease, extending to the Lessor the right to cancel and terminate the lease and to make claim for any and all damages arising from said termination of the lease.

The Lessee shall be in default in the event that it fails to comply with any term or provision of the lease or in the event of the existence of any failure to comply with any term or performance as set forth within the lease, including the failure to make rental payments on or before the dates due. In witness, each party to this lease agreement has caused it to be executed on the date indicated below.

Dated this _____________ day of ____________________, 2026

Lessor: NORTHLAND PINES SCHOOL DISTRICT

____

Jennifer Payne
Board President

Dated this _____________ day of ____________________, 2026

Lessee: FAMILY AND CHILD LEARNING CENTERS OF NORTHEAST WISCONSIN, INC.

____
Carol Jackomino
Executive Director

HEAD START LEASE AGREEMENT WITH THE NORTHLAND PINES SCHOOL DISTRICT - 2025-26

This lease agreement is made effective as of September 30, 2025, by and between THE NORTHLAND PINES SCHOOL DISTRICT, herein referred to as LESSOR and FAMILY & CHILD LEARNING CENTERS OF NORTHEAST, WI, herein referred to as the LESSEE.

<u>Terms of the lease are as follows:</u>

PROPERTY DESCRIBED

This lease covers renting of two spaces at Eagle River Elementary, one classroom (1148 square feet) and one office space (158 square feet). The Lessee is to use the property for Head Start programs in compliance with all federal, state, and local regulations including local building codes. No physical modifications will be made to the leased premises without written approval of the Lessor.

TERM OF LEASE

This lease is hereby entered into for a period of one (1) year commencing on September 30, 2025 and terminating September 29, 2026. It is agreed that if federal or state funding of the Head Start program should be eliminated or significantly reduced, this lease may be terminated with sixty (60) days written notice.

PAYMENTS

It is hereby agreed by the Lessor and Lessee herein respectively that the annual rent under this lease will be payable in 12 equal monthly installments of $1,300 per month ($1,200 for the classroom and utilities and $100 for the office space), due and payable on the fifth (5^{th}) of each month during the term of the lease, all rental payments thereon being made to Northland Pines School District.

Further, it is hereby agreed by the Lessor and Lessee herein respectively that the Lessor's custodial staff will clean the Head Start area daily at a rate of $440.00 per month, due and payable on the fifth (5^{th}) of each month during the term of the lease, all cleaning payments thereon being made to Northland Pines School District.

KEYS

Staff members of the Head Start program will receive keys or Fobs to access the building. Access to the building should be only necessary during hours the Head Start program is open.

INSURANCE

It is hereby agreed by the Lessor that it shall provide fire insurance at its sole expense covering the entire rental property and all improvements thereon against all losses or damages occasioned by a fire.

The Lessee shall provide insurance for any and all personal property and equipment stored in said leased premises by the Lessee. Lessee shall procure and maintain in force at its expense during the term of this lease agreement and any extension of such term, personal liability insurance. Such coverage shall be adequate to protect against liability for damage claims through public use of or arising out of accidents occurring in or around the leased premises, in a minimum amount of $1,000,000.00 for each person injured, $1,000,000.00 for any one accident, and $1,000,000.00 for property damage. The insurance policy(ies) shall name the Lessor as an additional insured and shall provide coverage for contingent liability of Lessor on any claims or losses.

INDEMNIFICATION AND HOLD HARMLESS PROVISION

Lessee Indemnity Except to the extent of the negligence or willful act or omission of Lessor or its employees and agents, Lessee will save and hold Lessor and Lessor's officers, directors, and/or partners harmless from and against any and all losses, damages, liability, or expenses (including reasonable attorneys' fees) resulting from, claimed by or against, or incurred by Lessor, arising from any injury to any person, or loss of or damage to any property, caused by or resulting from: (a) any negligence or willful acts or omissions of Lessee or any officer, agent, contractor, or employee of Lessee in or about the Premises; and (b) any breach or default in performance of any of Lessee's obligations under this Lease.

Lessor Indemnity Except to the extent of the negligence or willful misconduct of Lessee or its employees and agents, Lessor does hereby indemnify and save harmless Lessee and its agents and employees from all claims, actions, demands, costs and expenses and liability whatsoever, including reasonable attorneys' fees, on account of any such real or claimed damage or liability, arising from or caused in whole or in part by: (a) the operation of the Property by Lessor; (b) any defect in or failure of the structure or structural portions of the Premises and the Premises; (c) any negligent or intentionally wrongful act or omission of Lessor, its agents, contractors, servants, employees, or invitees; and (c) any breach or default in performance of any of Lessor's obligations under this Lease.

REPAIRS AND MAINTENANCE TO PREMISES

Lessor's Repairs Lessor shall, at its sole cost and expense, keep the structural portions of the Premises, including the foundation, exterior walls, existing interior walls (except interior painting or other interior treatment of exterior and interior walls), existing windows, existing doors, existing hardware, and roof of the Premises in good repair, except that Lessor shall not be required to make any repairs occasioned by the negligence of Lessee, its employees, sub-Lessees, licensees, and concessionaires. In the event that the Premises should become in need of repairs required to be made by Lessor hereunder and such repairs are known to Lessee, Lessee shall give immediate written notice thereof to Lessor, and following receipt of such notice, Lessor shall promptly commence and complete such repairs. In the event any repairs are required to be made by Lessor, Lessee shall reasonably cooperate with Lessor's efforts to make such repairs. In the event Lessor fails in its obligations as set forth in this Section, Lessee shall provide written notice to Lessor stating in such notice Lessor's failure to meet its maintenance obligations, with reasonable specificity. In the event Lessor does not commence and continue to diligently cure such failure within ten (10) days of Lessee's written notice to Lessor, Lessee shall have the right to take all reasonable actions to cure such failure. Lessor shall pay all costs reasonably expended by Lessee to cure such failure within thirty (30) days of Lessee's submission to Lessor of an itemized invoice detailing all such costs and such invoiced costs shall accrue interest at the prime rate set forth by The Wall Street Journal plus two percent (2%) after said thirty (30) day period, until paid.

Lessee's Repairs Except for repairs occasioned by the negligence of the Lessor, its employees or agents, Lessee shall keep the Premises in good, clean condition and shall, at Lessee's sole cost and expense, make all needed interior, non-structural repairs and maintenance to items exclusively utilized by Lessee that are within the Premises. Lessee will not make any repairs or alterations to the premises, including structural changes or painting the premises without the prior written consent of Landlord. Lessee shall return premises to original design prior to occupancy if vacating and terminating lease. In the event Lessee fails in its obligations as set forth in this Section, Lessor shall provide written notice to Lessee stating in such notice Lessee's failure to meet its maintenance obligations, with reasonable specificity. In the event Lessee does not commence and continue to diligently cure such failure within ten (10) days of Lessor's written notice to Lessee, Lessor shall have the right to take all reasonable actions to cure such failure. Lessee shall pay all costs reasonably expended by Lessor to cure such failure within thirty (30) days of Lessor's submission to Lessee of an itemized invoice detailing all such costs and such invoiced costs shall accrue interest at the prime rate set forth by The Wall Street Journal plus two percent (2%) after said thirty (30) day period, until paid.

DAMAGE TO THE PREMISES

In the event the Premises are wholly or partially destroyed by fire or other casualty rendering it untenantable or unfit for the conduct of Lessee's business, as reasonably determined by Lessee, the Lessor shall rebuild, repair or restore the Premises to substantially the same condition as when the same were furnished to the Lessee and the Lease shall remain in effect during such period. The rent shall abate pro rata from the date of casualty and such abatement shall continue through the period of reconstruction, based on the percentage of the Premises untenantable or unfit for occupancy during the period of reconstruction. In the event, however, that the Premises or surrounding Common Areas are damaged or destroyed to the extent of more than 25% of its replacement costs or if such repair takes more than 180 days to substantially complete, the Lessor or Lessee may elect to terminate this Lease. In no event shall the Lessor be required to repair or replace Lessee's trade fixtures, furniture, furnishings, floor coverings, signs and any other equipment installed by Lessee except to the extent such items were included in any original buildout allowances. If Lessor is required or elects to repair the Premises as herein provided and Lessee does not elect to terminate the lease provided herein, Lessee shall repair or replace its trade fixtures, furniture, floor and wall coverings, special equipment and other items in a manner and to at least a condition equal to that prior to its damage or destruction.

NON-ASSIGNABLE CLAUSE

It is hereby agreed by the Lessee that the provisions of this lease are non-assignable without the express written approval of the Lessor or its successors or assigns, and that the terms and provisions of the lease are personal as and between the respective parties hereto, and that the Lessor is under no obligation to approve of any assignment which in its sole discretion would not be in the best interest of the Lessor by virtue of the then existing business circumstances.

It is further expressly agreed that no portion of the leased premises may be sublet by the Lessee, nor in any way used or utilized by any other party without the express written approval of the Lessor, with said approval to be in the sole discretion of the Lessor.

LESSEE'S POSSESSION AND ACCESS BY LESSOR

Lessee shall be entitled to possession on the Commencement Date, and shall yield possession to Lessor on the Expiration Date or, if extended, on the last day of the Extended Term, unless otherwise agreed by both parties.

Lessee agrees that Lessor, its agents, employees and servants and any other person authorized by Lessor may, upon reasonable notice and without disruption of Lessee's business (except for emergencies), enter the Premises for the purpose of inspecting and making such repairs (structural or otherwise), additions, improvements, changes or alterations to the Premises as may be required under the Lease or as Lessor may elect, or to show the Premises to prospective buyers, mortgagees or Lessees.

QUIET ENJOYMENT

Lessee, upon fully complying with and promptly performing all of the terms, covenants, and conditions of this Lease on its part to be performed, and upon the prompt and timely payment of all sums due hereunder, shall have and quietly enjoy the Premises and enjoy all rights herein granted without interference for the Term.

ENTIRE AGREEMENT/AMENDMENT

This Lease contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written, or made contemporaneously herewith. This Lease may be modified or amended in writing, if the writing is signed by both Lessor and Lessee.

SEVERABILITY

If any portion of this Lease shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this lease is invalid or unenforceable, but that by limiting such provision, it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

WAIVER

The failure of either party to enforce any provisions of this Lease shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every other provision of this Lease.

CUMULATIVE RIGHTS

The rights of the parties under this lease are cumulative, and shall not be construed as exclusive unless otherwise required by law.

GOVERNING LAW
This Lease shall be construed in accordance with the Laws of the State of Wisconsin.

REAL ESTATE TAXES
Lessor shall be responsible for all real estate taxes and assessments against the land and the buildings comprising the leased premises.

NOTICE
Notices under this Lease shall not be deemed valid unless given or served in writing and forwarded by certified mail, return receipt requested, postage prepaid, addressed as follows:

LESSOR: Northland Pines School District
1800 Pleasure Island Road
Eagle River, WI 54521

LESSEE: Family and Child Learning Centers of Northeast Wisconsin, Inc.
P.O. Box 459
Rhinelander, WI 54501

DEFAULT CONDITIONS
It is agreed by the parties that in the event the Lessee breaches any of the terms or provisions set forth within the lease, that said violation shall constitute a default of the terms of the lease, extending to the Lessor the right to cancel and terminate the lease and to make claim for any and all damages arising from said termination of the lease.

The Lessee shall be in default in the event that it fails to comply with any term or provision of the lease or in the event of the existence of any failure to comply with any term or performance as set forth within the lease, including the failure to make rental payments on or before the dates due. In witness, each party to this lease agreement has caused it to be executed on the date indicated below.

Dated this 29th day of September, 2025

Lessor: NORTHLAND PINES SCHOOL DISTRICT

Jennifer Payne

Jennifer Payne
Board President

Dated this 6th day of October, 2025

Lessee: FAMILY AND CHILD LEARNING CENTERS OF NORTHEAST WISCONSIN, INC.

Carol Jackomino

Carol Jackomino
Executive Director