

Finance Committee

Tuesday, October 20, 2026 2:00 PM

Pines Community Meeting Room, 1700 Pleasure Island Road, Eagle River, WI 54521

I. Goals of the Committee

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.

II. Opening of Meeting

II.A. Call to Order and Roll Call, Establish a Quorum, Open Meeting Verification

II.B. Action Item: Approval of Agenda

III. Discussion/Action Items

III.A. Food Service monthly school nutrition services report and financial status report

III.B. Business Manager's reports

III.C. Approval of Budget Amendments for 2026-2027

III.D. Maintenance Report update & utilities

III.E. Approval of Health Insurance Plan

III.F. Approval of Dental Insurance Renewal

III.G. Approval of Vision Insurance Renewal

III.H. Approval of Life Insurance Renewal

III.I. Approval of Long Term Disability Renewal

III.J. First review of the preliminary plan of building a classroom on the School Forest land

III.K. Approval of the possibility of football conference changes

III.L. Wisconsin Association of School Boards (WASB) 2027 Wisconsin State Education Convention January 20-22, 2027

III.M. Second Review of Superintendent Evaluation Process

IV. Adjournment

* Updated 10/6/26

[illegible][illegible]

Running Patron Balance	-52,536.68	-41,874.32	-45,101.97
-------------------------------	-------------------	-------------------	-------------------

[illegible]

* Updated 10/6/26

[illegible]

Northland Pines Finance YTD Activity

All Funds

		2023-24	2024-25	2025-26	2026-27	2026-27
<u>Revenue by Fund</u>		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>YTD Activity**</u>
10	General	23,974,776	23,968,233	25,208,339	25,136,498	144,616
21	Special Revenue	286,155	390,133	319,105	285,800	64,066
27	Special Education	3,932,910	3,942,497	3,988,583	4,117,851	-
38	Non-Referendum Debt	75,516	73,407	45,217	-	-
39	Referendum Approved	2,484,300	-	-	-	-
46	Capital Improvement	45,083	40,621	30,706	35,000	7,281
49	School Forest Capital Proj	-	-	-	-	-
50	Food Service	966,797	839,999	798,823	842,107	66,177
60	Custodial*	123,073	105,096	166,868	142,000	44,068
80	Community Service	167,796	167,503	165,222	163,500	22,262
All Funds Revenue		32,056,406	29,527,490	30,722,863	30,722,756	348,470
		2023-24	2024-25	2025-26	2026-27	2026-27
<u>Expenditures by Fund</u>		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>YTD Activity**</u>
10	General	23,444,687	23,433,334	24,190,712	25,464,032	3,927,168
21	Special Revenue	316,551	351,349	293,663	283,500	77,694
27	Special Education	3,932,910	3,942,497	3,988,583	4,117,851	366,904
38	Non-Referendum Debt	75,516	73,407	45,217	-	-
39	Referendum Approved	2,518,600	-	-	-	-
46	Capital Improvement	55,570	96,383	21,857	250,000	-
49	School Forest Capital Proj	-	-	-	-	-
50	Food Service	1,010,085	928,413	877,103	908,272	20,189
60	Custodial*	99,898	97,455	136,612	110,000	19,932
80	Community Service	146,016	157,465	175,387	173,599	37,350
All Funds Expenditure		31,599,832	29,080,303	29,729,135	31,307,254	4,449,237
All Funds Net		456,574	447,187	993,728	(584,498)	(4,100,767)

* non-district funds

** as of date report run

September, 2026

Skyward Cash Acct		Description	Balance
10 A	711000	GENERAL FUND	12,549,627.97
10 A	711400	ACTIVITIES GENERAL	(970,096.32)
21 A	711000	TRUST	189,368.73
21 A	711400	ACTIVITIES TRUST	273,445.77
27 A	711000	SPED	(306,794.16)
38 A	711000	DEBT	5,876.14
39 A	711000	DEBT	1,695.98
46 A	711000	CAPITAL	768,435.41
49 A	711000	FOREST	66,915.13
50 A	711000	FOOD SERVICE	153,836.56
60 A	711000	ACTIVITIES CASH	(48,306.29)
60 A	711400	ACTIVITIES CUSTODIAL	237,954.61
80 A	711000	PCWC	202,871.94
80 A	711400	ACTIVITIES PCWC	(27,930.53)
			13,096,900.94

Outstanding Items

Gen Chk - Checks		361,071.29
Gen Chk - ACH		-
Gen Chk - Wires		152,721.60
HS Chk - Checks		19,365.14
HS Chk - ACH		842.33
Scholarship Checks		-
		534,000.36

Corrected Book Balance 13,630,901.30

Bank Accounts		Balance
General Checking		100,303.72
Sweep		12,066,081.79
Food		170,155.99
PCWC		132,100.75
Capital		790,292.18
HS Checking		178,381.92
Scholarship		193,584.95
		13,630,901.30

Corrected Bank Balance 13,630,901.30

Books vs Bank 0.00

Interest Rate, 3.76%



Finance Committee, Business Manager Report

Northland Pines School District – October 2026

- Monthly Bank Reconciliation
 - September's books are in balance with the bank.
- 2026-27 Budget and Activity
 - All funds revenue = \$348,470, 1.1% of budgeted revenue.
 - 2025-26 = 1.0%
 - 2024-25 = 1.3%
 - 2023-24 = 1.2%
 - All funds expense = \$4,449,237, 14.2% of budgeted expense.
 - 2025-26 = 12.8%
 - 2024-25 = 13.5%
 - 2023-24 = 15.3%
- Fund 50 Food Service Budget and Activity
 - Budgeted 26-27 Revenue = \$842,657
 - This amount is higher than 2025-26 revenue of \$798,823, but only because it includes a \$52,000 transfer from Fund 10 to meet the budgeted expense.
 - Budgeted Expense = \$909,822
 - This is \$43,361 less than 2025-26 expense
 - Negative Food Account Balances
 - Total unpaid meal balance as of 09/30/2026 = \$-45,101.97
 - \$8,435 less than June
 - Unpaid balance of \$100+ = 49 (down from 62 in June)
 - Unpaid balance of \$500+ = 29 (down from 35 in June)

BUILDING FOR OUR COMMUNITY

PROPOSED SCHOOL FOREST CLASSROOM



Northland Pines School District, with support of the **Northland Pines Community Foundation**, is exploring for a new, year-round School Forest classroom designed to support student learning, district programming, and community use.

INITIAL CONCEPT OF PLAN



PROJECT HIGHLIGHTS



Approximately
2,400 sq.ft.



Space for approximately
100 people



Open-concept
School Forest Classroom



Serving kitchen with
fridge, sink, and microwave



Bathrooms



Designed for students,
families, and community



Project goal:
approximately \$400,000

A COMMUNITY PROJECT

This vision is being developed through collaboration between CornerStone Custom Builders, Northland Pines School District, and the Northland Pines Community Foundation, with the goal of creating a lasting space for learning, gathering, and connecting at Northland Pines School Forest.

IN PARTNERSHIP WITH

CORNERSTONE
CUSTOM BUILDERS, INC.



NORTHLAND PINES
COMMUNITY FOUNDATION

Scan to donate
to the Special
Programs Fund.



QUESTIONS OR DONATIONS?



Contact the Northland
Pines Community
Foundation:

Scott Preisler
sapries@yahoo.com

MATCHING FUNDS

A generous community member has pledged to match all donations **up to \$100,000 through December 31, 2026**. This is an on-going fundraising initiative, and efforts will continue until we reach our goal.

Every dollar raised directly doubles our impact – if we raise \$100,000, we will receive an additional \$100,000.

Please consider donating today and help us reach our goal!



EXPLORE



LEARN



BUILD

BUILDING FOR OUR SCHOOL FOREST

Northland Pines Building Trades students will put their skills to work by constructing a new classroom at the Northland Pines School Forest. The project will provide students with valuable hands-on experience while creating a learning space that will benefit students across the district for years to come.

Northland Pines thanks CornerStone Custom Builders for their continued partnership with the Building Trades program since 2008 and their commitment to providing real-world learning opportunities for our students.



Current			
Key	Great Northern	Northwoods	Central Wisconsin
Great Northern	Antigo - 647	Clintonville - 387	Amherst - 320
Northwoods	Lakeland - 713	Coleman - 206	Colby - 299
Central Wisconsin	Medford - 667	Crandon - 226	Marathon - 279
	Merrill - 727	Crivitz - 220	Spencer/Columbus Cath. - 339
	Mosinee - 556	Manawa - 190	Stratford - 277
	Rhineland - 718	Northland Pines - 404	Weyauwega-Fremont - 257
	Tomahawk - 372	Shiocton - 208	Wittenberg-Birnamwood - 336
	Wausau East - 945	Crossover w/ Central Wisconsin	Crossover w/ Northwoods
Proposed			
Key	Great Northern	Northwoods	Central Wisconsin
Great Northern	Antigo - 647	Clintonville - 387	Amherst - 320
Northwoods	Lakeland - 713	Coleman - 206	Colby - 299
Central Wisconsin	Medford - 667	Crandon - 226	Marathon - 279
	Merrill - 727	Crivitz - 220	Spencer/Columbus Cath. - 339
	Mosinee - 556	Manawa - 190	Stratford - 277
	Rhineland - 718	Shiocton - 208	Wittenberg-Birnamwood - 336
	Wausau East - 945	Weyauwega-Fremont - 257	Tomahawk - 372
	Northland Pines/Three Lakes - 550	Crossover w/ Central Wisconsin	Crossover w/ Northwoods

[illegible]

Proposed 2028										
Great Northern	Antigo	Lakeland	Medford	Merrill	Mosinee	Rhineland	Wausau East	Northland Pines/Three Lake	Avg. Minutes One-Way	Avg. Minutes Round Trip
Antigo		81	75	32	57	57	38	77	59.57	119.14
Lakeland	81		95	53	82	36	73	38	65.43	130.86
Medford	75	95		45	63	90	60	119	78.14	156.29
Merrill	32	53	45		37	47	27	77	45.43	90.86
Mosinee	57	82	63	37		76	25	106	63.71	127.43
Rhineland	57	36	90	47	76		66	32	57.71	115.43
Wausau East (Thom Field)	38	73	60	27	25	66		85	53.43	106.86
Northland Pines/Three Lake	77	38	119	77	106	32	85		76.29	152.57
								Avg. Minutes	62.46	124.93
Proposed 2028										
Northwoods Conference	Clintonville	Coleman	Crandon	Crivitz	Manawa	Shiocton	Weyauwega-Fremont	*Crossover w/Central Wis	Avg. Minutes One-Way	Avg. Minutes Round Trip
Clintonville		75	100	86	29	29	40		59.83	119.67
Coleman	75		84	17	94	69	90		71.50	143.00
Crandon	100	84		85	114	117	128		104.67	209.33
Crivitz	86	17	85		105	80	101		79.00	158.00
Manawa	29	94	114	105		26	20		64.67	129.33
Shiocton	29	69	117	80	26		29		58.33	116.67
Weyauwega-Fremont	40	90	128	101	20	29			68.00	136.00
*Crossover w/Central Wis										
								Avg. Minutes	72.29	144.57
Proposed 2028										
Central Wisconsin	Amherst	Colby	Marathon	Spencer/Columb	Stratford	Wittenberg-Birnamwood	Tomahawk	*Crossover w/Northwoods	Avg. Minutes One-Way	Avg. Minutes Round Trip
Amherst		80	56	66	61	39	82		64.00	128.00
Colby	80		29	16	25	60	70		46.67	93.33
Marathon	56	29		41	25	37	46		39.00	78.00
Spencer/Columbus Cath.	66	16	41		17	70	81		48.50	97.00
Stratford	61	25	25	17		53	65		41.00	82.00
Wittenberg-Birnamwood	39	60	37	70	53		61		53.33	106.67
Tomahawk	82	70	46	81	65	61			67.50	135.00
*Crossover w/Northwoods										
								Avg. Minutes	51.43	102.86

DA Evaluation Timeline

- **July - Committees and Board Review District Goals**
 - DA presents first review of District Goals
- **August- Committees and Board Review District Goals**
 - DA presents second review of District Goals and Board approves
- **September- Committees Review DA Evaluation Process**
 - DA presents first review of DA Evaluation
- **October - Committees and Board Review DA Evaluation Process**
 - Committees second review of DA Evaluation
 - Board approves DA evaluation process at board meeting
- **February - Personnel Committee**
 - DA shares mid year update in closed or open session
- **February - Board Meeting**
 - DA shares update on District Goals in open session
 - DA shares mid year update in closed session
 - Written summary or notes
- **May - Board Meeting**
 - DA shares update on District Goals in open session might need to be June if data not available yet
 - DA shares end of year update in closed session and board meets on evaluation
- **June - Board Meeting**
 - Full Board Shares evaluation with DA in closed session