Finance Committee Meeting

Tuesday, November 10, 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. **Maintenance Report update & utilities**

III.D. **Notice of School Board Election - April 6, 2027**

III.E. **Resolution Disignating Public Depositories for 2026-2027 Fiscal Year**

III.F. **Invoice from CESA #6 for Educator Effectiveness for the 2026-2027 fiscal year**

III.G. **First Review: 2027-2028 School Calendar**

III.H. **Microsoft Licensing Annual Renewal**

III.I. **November School Referenda Results**

III.J. **2026-2027 School Calendar Potential Adjustment**

IV. Adjournment

Finance Committee, Business Manager Report

Northland Pines School District – November 2026

- Monthly Bank Reconciliation
  - October's books are in balance with the bank.

- 2026-27 Budget and Activity
  - All funds revenue = $599,347, 2.0% of budgeted revenue.
    - 2025-26 = 1.7%
    - 2024-25 = 2.3%
    - 2023-24 = 1.9%
  - All funds expense = $7,622,599, 24.3% of budgeted expense.
    - 2025-26 = 22.5%
    - 2024-25= 20.6%
    - 2023-24 = 20.0%

- Fund 50 Food Service Budget and Activity
  - Revenue = $140,134, 16.6% of budgeted revenue.
  - Expense = $132,219, 14.5% of budgeted expense.
  - Meal Information

Jul - Sep

	2021-22 Free Meals	2022-23	2023-24	2024-25	2025-26	2026-27
Breakfasts Served	9,040	7,665	7,553	7,197	7,042	5,783
Lunches Served	16,227	15,856	15,615	15,401	14,289	13,354
Total Meals	**25,267**	**23,521**	**23,168**	**22,598**	**21,331**	**19,137**
Days of Service	21	35	34	35	36	36
Ave Meals / Day	1,203	672	681	646	593	532
Fall Enrollment	1371	1389	1362	1345	1258	1228
Meals per Kid	**18.4**	**16.9**	**17.0**	**16.8**	**17.0**	**15.6**

- Negative Food Account Balances
  - Total unpaid meal balance as of 10/31/2026 = $54,135.06.
    - $9,033.09 more than September
    - That is about 2,500 unpaid lunches or 13% of meals served.
  - Unpaid balance of $100+ = 92 (up 45)
  - Unpaid balance of $500+ = 35 (up 4)

- Levy & Mill Rate Estimates vs Actuals

Fiscal Year	Annual Meeting Est Levy	Actual Levy	Actual vs Est	Annual Meeting Est Mill Rate	Actual Mill Rate	Actual vs Est
2021-22	$20,706,173	$20,542,163	($164,010)	$5.44	$5.40	($0.04)
2022-23	$20,740,243	$20,678,591	($61,652)	$4.60	$4.59	($0.01)
2023-24	$21,480,895	$21,413,506	($67,389)	$4.06	$4.05	($0.01)
2024-25	$19,367,023	$19,381,052	$14,029	$3.33	$3.33	$0.00
2025-26	$20,620,178	$20,680,355	$60,177	$3.22	$3.23	$0.01
2026-27	$20,693,805	$20,842,193	$148,388	$3.02	$3.04	$0.02

- Update on Food Service Contract Bidding Process
  - Per State and Federal rules, schools with meal programs supported by the National School Lunch program must go out for contract bids at least once every five years.
  - Northland Pines must begin this process, for a new contract that will begin in July of 2027.
  - Timeline:
    - November - Select contract type, Cost Reimbursable or Fixed Price
    - December - Draft Request for Proposal (RFP) and then submit it to DPI for approval.
    - January - Send approved RFP to all vendors on DPIs mandated list.
    - February - Site visits and answer any bidder questions.
    - March - Evaluate proposals received and select a vendor.
    - March - DPI must approve the vendor selected.
    - April - Board approval of contract & vendor.
    - May - Sign contract.
    - July - Begin new contract year with the selected Food Service Management Company.

October, 2026

Skyward Cash Acct		Description	Balance
10 A	711000	GENERAL FUND	10,563,225.62
10 A	711400	ACTIVITIES GENERAL	(981,718.95)
21 A	711000	TRUST	184,686.66
21 A	711400	ACTIVITIES TRUST	275,379.75
27 A	711000	SPED	(693,791.69)
38 A	711000	DEBT	5,876.14
39 A	711000	DEBT	1,695.98
46 A	711000	CAPITAL	770,978.41
49 A	711000	FOREST	66,915.13
50 A	711000	FOOD SERVICE	115,824.16
60 A	711000	ACTIVITIES CASH	(48,306.29)
60 A	711400	ACTIVITIES CUSTODIAL	235,924.13
80 A	711000	PCWC	193,196.71
80 A	711400	ACTIVITIES PCWC	(27,930.53)
			10,661,955.23

Outstanding Items

Gen Chk - Checks		189,535.77
Gen Chk - ACH		969.38
Gen Chk - Wires		231,821.56
HS Chk - Checks		15,425.14
HS Chk - ACH		-
Scholarship Checks		-
		437,751.85
	Corrected Book Balance	**11,099,707.08**

Bank Accounts		Balance
General Checking		100,321.78
Sweep		9,534,544.56
Food		180,515.06
PCWC		135,102.03
Capital		792,835.18
HS Checking		161,880.44
Scholarship		194,508.03
		11,099,707.08
	Corrected Bank Balance	**11,099,707.08**
	Books vs Bank	**0.00**

Interest Rate, 3.86%

Northland Pines Finance YTD Activity
All Funds

	Revenue by Fund	2023-24 Actual	2024-25 Actual	2025-26 Actual	2026-27 Original Budget	2026-27 Revised Budget	2026-27 YTD Activity**
10	General	23,974,776	23,968,233	25,208,339	25,136,498	25,275,148	262,545
21	Special Revenue	286,155	390,133	319,105	285,800	315,800	81,524
27	Special Education	3,932,910	3,942,497	3,988,583	4,117,851	4,028,303	1,000
38	Non-Referendum Debt	75,516	73,407	45,217	-	-	-
39	Referendum Approved Debt	2,484,300	-	-	-	-	-
46	Capital Improvement	45,083	40,621	30,706	35,000	35,000	9,824
49	School Forest Capital Proj	-	-	-	-	-	-
50	Food Service	966,797	839,999	798,823	842,107	843,657	140,135
60	Custodial*	123,073	105,096	166,868	142,000	142,000	76,565
80	Community Service	167,796	167,503	165,222	163,500	163,500	27,755
	All Funds Revenue	**32,056,406**	**29,527,490**	**30,722,863**	**30,722,756**	**30,803,408**	**599,347**

	Expenditures by Fund	2023-24 Actual	2024-25 Actual	2025-26 Actual	2026-27 Original Budget	2026-27 Revised Budget	2026-27 YTD Activity**
10	General	23,444,687	23,433,334	24,190,712	25,464,032	25,489,139	6,426,326
21	Special Revenue	316,551	351,349	293,663	283,500	283,500	97,899
27	Special Education	3,932,910	3,942,497	3,988,583	4,117,851	4,028,303	859,177
38	Non-Referendum Debt	75,516	73,407	45,217	-	-	-
39	Referendum Approved Debt	2,518,600	-	-	-	-	-
46	Capital Improvement	55,570	96,383	21,857	250,000	250,000	-
49	School Forest Capital Proj	-	-	-	-	-	-
50	Food Service	1,010,085	928,413	877,103	908,272	909,822	132,219
60	Custodial*	99,898	97,455	136,612	110,000	125,000	54,460
80	Community Service	146,016	157,465	175,387	173,599	174,800	52,519
	All Funds Expenditure	**31,599,832**	**29,080,303**	**29,729,135**	**31,307,254**	**31,260,564**	**7,622,599**
	All Funds Net	456,574	447,187	993,728	(584,498)	(457,156)	(7,023,252)

** non-district funds*

*** as of date report run*

Northland Pines Finance Committee

All Funds Monthly Activity, 2026-27

** Updated 11/6/26*

REVENUE	Original Budget	Revised Budget	Jul '26	Aug '26	Sep '26	Oct '26	Nov '26	Dec '26	Jan '27	Feb '27	Mar '27	Apr '27	May '27	Jun '27	Total	% of Budget, YTD
100's Interfund Transfer	2,139,798	1,995,930	-												-	0.00%
200's From Local Sources	22,099,955	22,279,343	71,277	84,782	172,906	137,076									466,043	2.09%
300's Interdistrict Transfers In	1,279,406	1,315,822	100		540	1,230									1,870	0.14%
500's From Intermediate Source	222,460	270,500													-	0.00%
600's From State	3,916,837	3,911,997													-	0.00%
700's From Fed	1,028,900	994,416		11,666		85,202									96,867	9.74%
800's Non-Revenue/Loans	-	-													-	0.00%
900's - Other Revenue	35,400	35,400	5,679	1,264	255	27,369									34,567	97.65%
Total Revenue	**30,722,756**	**30,803,408**	**77,056**	**97,712**	**173,701**	**250,877**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**599,347**	**1.95%**
			0.3%	*0.6%*	*1.1%*	*2.0%*	*2.0%*	*2.0%*	*2.0%*	*2.0%*	*2.0%*	*2.0%*	*2.0%*	*2.0%*	*2.0%*	

EXPENSE	Original Budget	Revised Budget	Jul '26	Aug '26	Sep '26	Oct '26	Nov '26	Dec '26	Jan '27	Feb '27	Mar '27	Apr '27	May '27	Jun '27	Total	% of Budget, YTD
100's - Salaries	13,506,387	13,641,815	287,483	245,852	1,083,180	1,685,100									3,301,615	24.20%
200's - Benefits	6,450,237	6,476,011	134,063	114,028	477,296	709,125									1,434,512	22.15%
300's - Purch Services	6,428,410	6,586,425	247,948	389,365	320,933	554,937									1,513,184	22.97%
400's - Supplies & Non-Cap Equip	952,264	984,178	101,627	105,239	94,868	69,808									371,541	37.75%
500's - Cap Equipment	1,250,150	1,000,150	576,234	82,533	27,402	8,867									695,037	69.49%
600's - Debt	99,873	91,905	-	-	-	-									-	0.00%
700's - District Insurance	193,750	185,800	31,888	1,299	29,397	85,770									148,354	79.85%
800's - Interfund Transfers	2,139,798	1,995,930	-	-	-	-									-	0.00%
900's - Other Expense	286,385	298,350	52,866	21,445	24,290	59,756									158,357	53.08%
Total Expense	**31,307,254**	**31,260,564**	**1,432,108**	**959,762**	**2,057,367**	**3,173,362**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**7,622,599**	**24.38%**
			4.6%	*7.6%*	*14.2%*	*24.3%*	*24.3%*	*24.3%*	*24.3%*	*24.3%*	*24.3%*	*24.3%*	*24.3%*	*24.3%*	*24.3%*	
														0.0%		
NET	**(584,498)**	**(457,156)**	(1,355,052)	(862,049)	(1,883,665)	(2,922,485)	0	0	0	0	0	0	0	0	**(7,023,252)**	
	6/30/2026															
Fund 10 fund balance (Q)	*15,530,635*		*14,216,554*	*13,403,782*	*11,748,083*	*9,366,854*										

Northland Pines Finance Committee
Food Service- Fund 50 Monthly Activity, 2026-27

* Updated 11/6/26

REVENUE	Description	Revised Budget	Jul' 26	Aug '26	Sep '26	Oct '26	Nov '26	Dec '26	Jan '27	Feb '27	Mar '27	Apr '27	May '27	Jun '27	Total
50 R 800 110 411000 000	INTERFUND TRANSFER	51,907													0.00
50 R 800 251 257220	PUPIL LUNCH FEES	292,000	2,392.59	5,350.02	42,670.20	25,464.55									75,877.36
50 R 800 251 257250	A LA CARTE	10,000			854.05	905.60									1,759.65
50 R 800 259 257000	CATERING	27,000				3,632.00									3,632.00
50 R 800 259 257250	VENDING	10,000	255.50	408.95	404.70	1,524.32									2,593.47
50 R 800 280 500000	BANK INTEREST	7,750	813.46	822.88	539.04	561.70									2,737.08
50 R 800 617 500000 542	STATE LUNCH AID	6,100													0.00
50 R 800 617 500000 543	STATE BREAKFAST AID	4,100													0.00
50 R 800 617 500000 544	STATE MILK AID	4,800													0.00
50 R 800 715 500000 001	COMMODITIES/HANDLING FEE	57,000				-725.56									-725.56
50 R 800 717 500000 546	FED BREAKFAST AID	90,000				9,596.18									9,596.18
50 R 800 717 500000 547	FED LUNCH AID	270,000				32,998.40									32,998.40
50 R 800 730 500000 552	FED GRANTS	-													0.00
50 R 800 714 500000 586	FED SUMMER COMMODITIES	-													0.00
50 R 800 717 500000 586	FED SUMMER AID	12,000		11,665.79											11,665.79
		842,657.00	**3,461.55**	**18,247.64**	**44,467.99**	**73,957.19**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**140,134.37**
		YTD %	0.4%	2.6%	7.9%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%	16.6%

EXPENSE	Description	Revised Budget	Jul' 26	Aug '26	Sep '26	Oct '26	Nov '26	Dec '26	Jan '27	Feb '27	Mar '27	Apr '27	May '27	Jun '27	Total
50 E 800 310 257000 000	A'VIANDS FEES	835,000.00		16,893.00		110,231.14									**127,124.14**
50 E 800 324 254500 000	VEHICLE MAINT	500.00													**0.00**
50 E 800 348 254500 000	VEHICLE FUEL	400.00				40.00									**40.00**
50 E 800 353 263300 000	POSTAGE	400.00	46.00	24.00	14.00	18.00									**102.00**
50 E 800 386 257000 000	PYMTS TO CESA	1,300.00													**0.00**
50 E 800 387 257000 000	COMMODITY HANDLING FEES	1,600.00													**0.00**
50 E 800 410 254500 000	VEHICLE SUPPLIES	0.00													**0.00**
50 E XXX 410 257000 000	SUPPLIES	10,000.00			420.74	1,230.75									**1,651.49**
50 E 800 415 257000 000	FOOD	57,000.00		106.36	47.20	510.00									**663.56**
50 E 800 415 257000 586	SUMMER FOOD	0.00													**0.00**
50 E 800 417 257000 000	PAPER	122.00		121.95											**121.95**
50 E 800 440 257000 000	NON-CAP EQUIP (> $5,000)	0.00													**0.00**
50 E 800 480 257000 000	TECHNOLOGY EQUIP	3,500.00	2,516.00												**2,516.00**
50 E 800 551 253000 000	EQUIPMENT ($5,000+ per item)	0.00													**0.00**
		909,822.00	**2,562.00**	**17,145.31**	**481.94**	**112,029.89**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**132,219.14**
		YTD %	0.3%	2.2%	2.2%	14.5%	14.5%	14.5%	14.5%	14.5%	14.5%	14.5%	14.5%	14.5%	14.5%
	NET	**(67,165.00)**	**899.55**	**1,102.33**	**43,986.05**	**(38,072.70)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**7,915.23**
	Running Patron Balance	*-52,536.68*		*-41,874.32*	*-45,101.97*	*-54,135.06*									

RESOLUTION DESIGNATING PUBLIC DEPOSITORIES FOR FISCAL YEAR 2026-2027

WHEREAS, the Northland Pines School District Board of Education is required by 120.12(7), Wisconsin Statutes, to designate, by resolution, one or more public depositories.

NOW, THEREFORE, BE IT RESOLVED by the School Board that the following depositories may be used by the District for time deposits, demand deposits, and saving deposits:

Peoples State Bank, Wausau

Adopted and recorded by the Northland Pines Board of Education at the Regular Board Meeting of November 16, 2026.

_____
Jennifer Payne, President
Northland Pines Board of Education

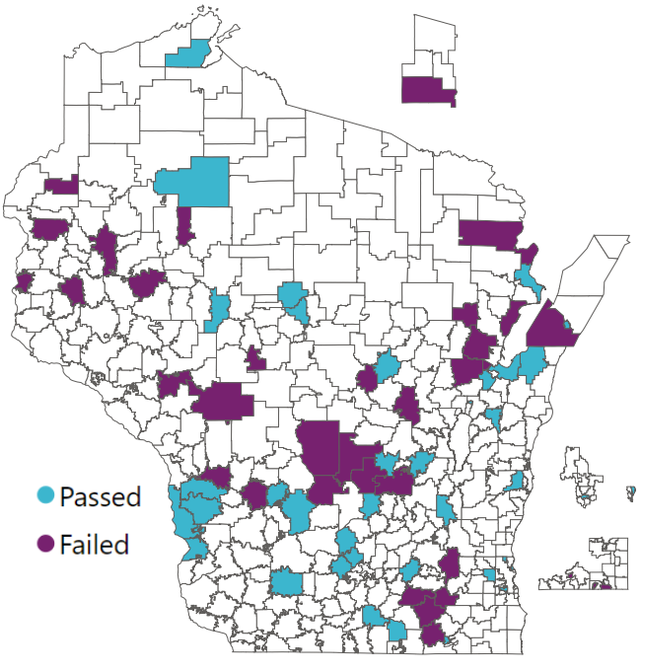
_____
Erica Lane, Clerk
Northland Pines Board of Education

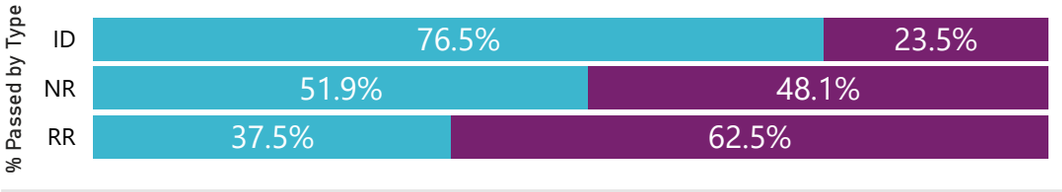
Wisconsin School Referenda Results

Tuesday, November 03, 2026*

A total of:	Asked:	A total of:	Passed:
72	79	38	44
Districts	Questions	Districts	Questions

Type		Passed	Failed	**Total**
Issue Debt	# of ?s	13	4	**17**
	Total	$625.0M	$177.3M	**$802.2M**
Non-Recurring	# of ?s	28	26	**54**
	Total	$606.4M	$170.3M	**$776.7M**
Recurring	# of ?s	3	5	**8**
	Total	$15.4M	$25.2M	**$40.6M**
Total	**# of ?s**	**44**	**35**	**79**
	Total	**$1,246.8M**	**$372.7M**	**$1,619.5M**

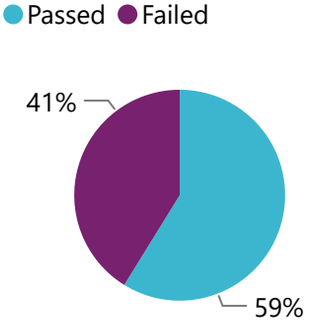






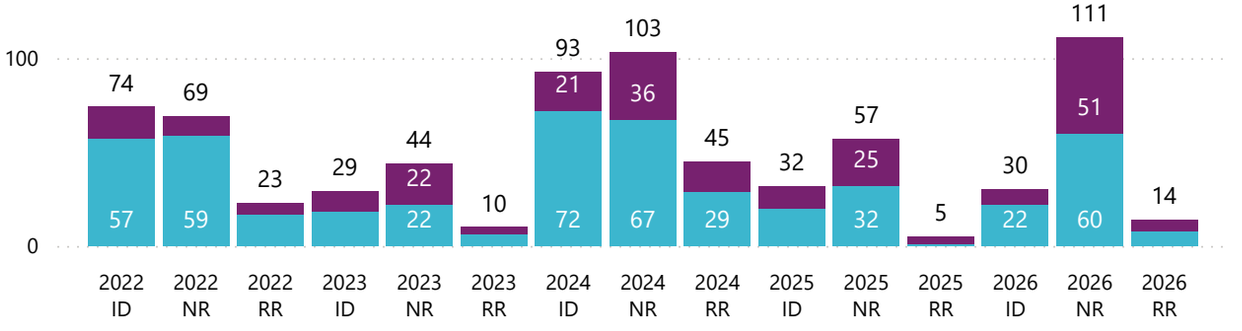
56%
of Questions Passed this Election

Results 1990 - Present



Historical Referenda Results**

ID - Issue Debt; NR - Non-Recurring; RR - Recurring



School Finance Team
Brian Brewer – Debby Brunett
Michel Clark
Jordan Masnica – Kevin Mullen
BairdPublicFinance@rwbaird.com

Election	2027	2028	2029	2030	2031
Spring Primary	02/16/2027	02/15/2028	02/20/2029	02/19/2030	02/18/2031
Spring General	04/06/2027	04/04/2028	04/03/2029	04/02/2030	04/01/2031
Fall Primary		08/08/2028		08/13/2030	
Fall General		11/07/2028		11/05/2030	

School Business Solutions Team
Mary Blaha
Marquez Guzmán
Todd Hajewski – Elise Murn
SchoolBusinessSolutions@rwbaird.com

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*Results are preliminary; data gathered from various news outlets and DPI.

**2026 Results reflect year-to-date data as of 11/3/2026.

Visuals Powered by
Baird School Analytics

NORTHLAND PINES
SCHOOL DISTRICT

2026 - 27 SCHOOL YEAR CALENDAR

All Staff believe in All Students

SCHOOL DAY TIMES

Student Day:
8:20am - 3:30pm
Employee Day:
7:30am - 3:45pm

AUGUST

S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER

S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER

S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER

S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JANUARY

S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY

S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH

S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL

S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY

S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE

S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Pupil Contact Days: 173
Inservice Days: 12
P/T Conference: 1

No make-up of inclement weather days unless we have more than two (2) days.

AUGUST
17-19 New Staff In-service
20-27 Staff In-service Days

SEPTEMBER
1 First Day of School
7 No School - Labor Day

OCTOBER
2 No School for Staff/Students
12 Staff In-service Day
22 All P/T Conferences 4-7pm
23 No School - All P/T Conferences
7:30am - 12pm

NOVEMBER
20 End of 1st Trimester for all schools
23*- Staff In-Service Day (K-6 Optional Day)
24- Staff In-service Day
25-27 No School - Thanksgiving Break

DECEMBER
23-31 No School - Winter Break

JANUARY
1 No School - Winter Break
28 MS/HS Only P/T Conferences 4-7pm
29 Staff In-service Day

FEBRUARY
18 ELEM only P/T Conferences 4-7pm

MARCH
4 End of Trimester 2 for all schools
5* Staff In-service Day (K-6 Optional Day)
22-26 No School - Spring Break

APRIL
22 MS/HS only P/T Conferences 4-7pm
23 Staff In-service Day

MAY
31 No School - Memorial Day

JUNE
4 Last Day of School
6 Graduation Ceremony

2026- 2027 Optional Days:

November 23, 2026

March 5, 2027

Elementary students through 6th grade will have the OPTION to attend their school their school for enrichment activities at no charge and busses will run.

Board Approved: 12/15/2025