

**OFFICIAL PROCEEDINGS
SCHOOL BOARD OF INDEPENDENT SCHOOL DISTRICT NO. 22
BECKER AND OTTERTAIL COUNTIES, DETROIT LAKES MINNESOTA 56501**

Work Session
Tuesday, February 17, 2026 9:00 AM
Laker Transitions Building, 1104 West River Road, Detroit Lakes, MN 56501

Respectfully submitted,

April Thomas, Clerk

I pledge allegiance to the flag
of the United States of America,
and to the Republic
for which it stands,
one Nation under God,
indivisible,
with Liberty and Justice
for all.





**2025-26 REVISED BUDGET
FEBRUARY 17, 2026**

DETROIT LAKES

LAKERS



GENERAL FUND SUMMARY

	Revenues	Expenditures
Original Budget	\$44,701,193	\$44,999,163
Revised Budget	\$44,396,453	\$44,695,328
Change	\$304,740	\$303,835



GENERAL FUND - REVISIONS

- Adjustments related to finalized bargaining agreements
- General Education and Extended Time Revenue Estimates
 - Decrease in Projected Enrollment
- Increases in Operational Expenses
- Capital and Long-Term Facilities Adjustments
 - Rossman Roofing Project
 - Math Curriculum Project

DETROIT LAKES

LAKERS



FOOD SERVICE FUND SUMMARY

	Revenues	Expenditures
Original Budget	\$2,372,400	\$2,382,191
Revised Budget	\$2,589,243	\$2,606,584
Change	\$216,843	\$224,393

**Detroit Lakes Public Schools
Independent School District #22**

2025-26 Revenue and Expenditure Budget Summary by Fund

	2025-26 Revenue	2025-26 Expenditures	Difference
General Fund			
Original Budget	44,701,193	44,999,163	(297,970)
Revised Budget	44,396,453	44,695,328	(298,875)
Change	(304,740)	(303,835)	(905)
Food Service			
Original Budget	2,572,403	2,572,312	91
Revised Budget	2,572,403	2,572,312	91
Change	-	-	-
Community Education			
Original Budget	1,439,653	1,440,841	(1,188)
Revised Budget	1,430,303	1,421,740	8,563
Change	(9,350)	(19,101)	9,751
Debt Service			
Original Budget	4,770,779	4,711,031	59,748
Revised Budget	4,770,779	4,711,031	59,748
Change	-	-	-
Custodial Account			
Original Budget	10,000	10,000	-
Revised Budget	10,000	10,000	-
Change	-	-	-
Student Activities			
Original Budget	220,450	220,950	(500)
Revised Budget	220,450	220,450	-
Change	-	(500)	500
TOTAL ALL FUNDS			
Original Budget	\$ 53,714,478	\$ 53,954,297	\$ (239,819)
Revised Budget	\$ 53,400,388	\$ 53,630,861	\$ (230,473)
Change	\$ (314,090)	\$ (323,436)	\$ 9,346



Fund Balance Projections

- Unrestricted Fund Balance - \$6,800,000 (estimate)
 - 19.0% Fund
- Committed Fund Balance (Severance) -
 - \$2,071,414
- Reserved Fund Balance (Construction/Capital Needs)
 - \$2,044,140



**2026-27 PRELIMINARY BUDGET
FEBRUARY 17, 2026**

DETROIT LAKES

LAKERS



FY27 GENERAL FUND PROJECTION

	Revenues	Expenditures
Estimated Budget	\$43,800,000	\$44,600,00
Budget Shortfall - \$800,000		
Projected Enrollment - 2,635 Students		



FY27 GENERAL FUND - REVENUE ASSUMPTIONS

- Projected Enrollment - 2,635 students (2,894 PUs)
 - Kindergarten Enrollment - 170 students
- Increase of 2.69 % on the General Education Formula
- Projected Federal Allocations
- Increases to Special Education
- Expiration of Unemployment Reimbursement



FY27 GENERAL FUND - EXPENDITURE ASSUMPTIONS

- Contract Settlements (1.5-3% Salary Increases)
- Expiration of Unemployment Aid
- Inflationary Increases for Supplies, Services & Utilities
- Adjustments related to current contracts, leases, and agreements