

2025-26 Proposed Budget Revision #2

2026-27 Preliminary Budget Assumptions

Board Meeting • 06/08/2026



2025-26 Proposed Budget Revision #2

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

2025-26 Proposed Revision #2 Budget Assumptions - Revenue

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

2025-26 Proposed Revision #2

Budget Assumptions - Expenditures

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

2025-26 Projected Budget Revision Summary

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

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

2026-27 Proposed Budget

2025-26 Preliminary Budget Revision #2

Carryforward Impact on 2026-27 Budget

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

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

2026-27 Expenditure Increases/Revenue Decreases

Decreases to General Fund	Most Likely
Health insurance (MESSA 1/2 yr +8%/est 10%, WMHIP +12.85%)*	542,155
ISD Special Education Funding, formula change	200,000
Teacher division advancement (15,18,21)	153,540
Negotiations est, steps+on/off, OEA subject to finalized negotiations	1,189,831
Safety & Security Grant Expire (Director/Software Fees)	233,650
Add'l Para & Overage assignments, +.50 HS/+.51 CMS	166,730
Transportation, Temp Cornell (1,2,3)	79,700
Athletic Uniforms	17,000
All Other	13,432
	\$2,596,038

2026-27 Revenue Increases/Expenditure Decreases

Increases to General Fund

Most Likely

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

2026-27 Projected Impact on General Fund Budget

	Most Likely		
Expenditure Increases/Revenue Decreases	(\$2,596,038)		
Revenue Increases/Expenditures Decreases	2,471,225		
Net Impact on General Fund Balance	(\$124,813)	Structural	(\$1,340,667)
Carryforward effect on GF Budget (6/30/27)	(1,555,854)	Non-Structural	(\$340,000)
Total Impact on General Fund Balance	(\$1,680,667)		<hr/> (\$1,680,667)
Beginning Fund Balance	\$8,249,037		
Ending Fund Balance	\$6,568,370		
Fund Balance as a % of Expenditures	9.1%		

5/26/26 Board Work Session Outcome

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

5/26/26 Board Work Session Outcome

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

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

	Most Likely	Most Likely w/Level 1's
Expenditure Increases/Revenue Decreases	(\$2,596,038)	(\$1,413,958)
Revenue Increases/Expenditures Decreases	2,471,225	2,471,225
Net Impact on General Fund Balance	(\$124,813)	\$1,057,267
Carryforward effect on GF Budget (6/30/27)	(1,555,854)	(1,555,854)
Total Impact on General Fund Balance	(\$1,680,667)	(\$498,587)
Beginning Fund Balance	\$8,249,037	\$8,249,037
Ending Fund Balance	\$6,568,370	\$7,750,450
Fund Balance as a % of Expenditures	9.1%	10.9%

Non-structural = (\$340,000)