



## DETROIT LAKES PUBLIC SCHOOLS

### AGENDA WORK SESSION

Tuesday, February 17, 2026 - 9:00 AM

Laker Transitions Building, 1104 West River Road, Detroit Lakes, MN 56501

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*The mission of the Detroit Lakes Public schools is to fill our sails with Laker PRIDE.*

District Office ~ 702 Lake Avenue, Detroit Lakes, MN 56501 ~ 218.847.9271 ~ Website: [www.dlschools.net](http://www.dlschools.net)  
Superintendent: Mark Jenson Director of Finance & Operations: Jason Kuehn Education Director: Renee Kerzman

#### BOARD MEMBERS:

**Julie Smith-Yliniemi, Clerk**  
25961 Brolin Beach Rd  
Detroit Lakes, MN 56501  
218.204.0420

**Michael Walther**  
28030 County Hwy 34  
Callaway, MN 56521  
218.841.3709

**Michelle Okeson, Treasurer**  
24842 County Rd 113  
Detroit Lakes, MN 56501  
218.841.6065

**Mary Rotter, Vice Chair**  
23625 Pebble Beach LN  
Detroit Lakes, MN 56501  
651.335.0396

**John Steffl, Chair**  
22370 Steffl Road  
Callaway, MN 56521  
218.850.5060

**Sanford Nelson**  
28633 North Buffalo Lake Rd  
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218.847.8360

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**Student Representative: Marian Martin [26martimari@detlakes.k12.mn.us](mailto:26martimari@detlakes.k12.mn.us), Hayden Wilson [27wilsohayd@detlakes.k12.mn.us](mailto:27wilsohayd@detlakes.k12.mn.us)**

**I. CALL TO ORDER**

Presenter: Steffl, Board Chair

**II. ROLL CALL**

Presenter: Steffl, Board Chair

**III. PLEDGE OF ALLEGIANCE**

Presenter: Steffl, Board Chair

**IV. APPROVAL OF AGENDA**

Presenter: Steffl, Board Chair

**V. DISCUSSION ITEMS**

Presenter: Steffl, Board Chair

A. 2025-26 Revised Budget

B. 2026-27 Preliminary Budget

C. Long Term Financial Planning

D. Strategic Planning Update

E. February 23rd Regular Board Meeting Agenda Topics (This is included as there will not be any Bridge Meetings)

**VI. MEETING ADJOURNED**

Presenter: Steffl, Board Chair

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

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## 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

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## 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
<b>General Fund</b>			
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)
<b>Food Service</b>			
Original Budget	2,572,403	2,572,312	91
Revised Budget	2,572,403	2,572,312	91
Change	-	-	-
<b>Community Education</b>			
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
<b>Debt Service</b>			
Original Budget	4,770,779	4,711,031	59,748
Revised Budget	4,770,779	4,711,031	59,748
Change	-	-	-
<b>Custodial Account</b>			
Original Budget	10,000	10,000	-
Revised Budget	10,000	10,000	-
Change	-	-	-
<b>Student Activities</b>			
Original Budget	220,450	220,950	(500)
Revised Budget	220,450	220,450	-
Change	-	(500)	500
<b>TOTAL ALL FUNDS</b>			
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

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



## 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