

Wrenshall ISD 100 Wrenshall Board of Education Work Session

Monday, April 13, 2026 - 6:00 PM

Wrenshall School Music Room

1. Call to Order
2. Preview of Regular Meeting Agenda for March 16.
 - a. Board Committee Reports
 1. Consolidation
 - a. Building Updates Discussion
3. Strategic Planning
 - a. Budget Update
 1. Budget Timing & Process
 2. Projected Enrollment 2026-2027
 - b. Legislative Policy Updates
4. Adjournment

2026-2027 BUDGET ASSUMPTIONS

WRENSHALL PUBLIC SCHOOL DISTRICT #100

Budget Development Process FY27- Stand Alone District

March:

- Board identifies proposed budget assumptions for FY27
- Administration presents capital outlay recommendations for FY27

April-May:

- Administration Develops preliminary budget proposal for FY27

May-June:

- School board approves final budget for FY27

Budget Assumptions FY27

Revenue:

- Student ADM budgeted at 300 students
- General Ed Formula increase from \$7481 in FY26 to \$7683 in FY27
- Compensatory Revenue- Initial run shows a decrease of \$184,485. This is likely to increase.

Expenses:

- Adjusted per administrative recommendations with a savings of \$480,000
- Projected property and liability insurance premiums = + 10%
- Projected Health Insurance= +9%
- Projected Dental Insurance= +5%
- 0% Salary increase on unsettled contracts
- Shift in budgeting approach by including anticipated expenditures

Updated: 03/2026

	FY 26 Revised			FY 27 Preliminary			
	Revenues	Expenses	Surplus (Deficit)	Revenues	Expenses	Surplus (Deficit)	
General Fund							
Fund 1 General	5,055,837	\$ 5,160,562	(104,725)	4,742,389	4,739,834	2,555	
Fund 3 Transportation	243,351	\$ 427,184	(183,833)	233,651	417,419	(183,768)	
Fund 5 Capital Expenditures	147,187	\$ 215,091	(67,904)	142,118	109,434	32,684	
Total General Fund	5,446,375	\$ 5,802,837	(356,462)	5,118,158	5,266,687	(148,529)	-2.82%
Food Service Fund 2	213,200	\$ 231,077	(17,877)	216,700	233,616	(16,916)	
Community Service Fund 4	208,636	\$ 201,986	6,650	195,436	176,031	19,405	
Debt Service Fund 7	950,217	\$ 947,210	3,007	949,850	947,210	2,640	
	6,818,428	\$ 7,183,110	(364,682)	6,480,144	6,623,544	(143,400)	-2.17%
Net Change in Surplus (Deficit)				(338,284)	(559,566)	221,282	

Changes:

Revenues

Fund 1

001 Levies	\$ 13,158.00	
010 County Apportionment		
021 Tuition from MN Districts	\$ 3,111.00	Telecom Equity Aid
022 Re Fr MN D For Sped Salary		
050 Gate Receipts	\$ 2,264.00	
097 E-Rate	\$ (1,944.00)	
098 Participation Fees	\$ (167.00)	
092 Interest earnings	\$ 15,000.00	Flex investments
201 Endowment Fund		
211 Gen Ed Aid	\$ 233,577.00	
213 Gen Ed Shared Tim	\$ 9,196.00	
227 Abatement	\$ (1.00)	
229 Disparity Reduction	\$ (1.00)	
234 Homestead Market Value		
300 Rev State	\$ 1,947.00	
360 Sped	\$ 31,328.00	
369 Hourly Unemployment	\$ 229.00	
400 Federal SPED	\$ 3,994.00	
401 Title ESEA	\$ 6,202.00	
500 REAP	\$ (4,445.00)	
	\$ 313,448.00	

Fund 2

300 State Lunch		
471 Federal Lunch		
472 Federal F/R		
601 Lunch Sales		
319 State Breakfast		
474 Supply Chain Assistance	(3,500)	Commodity
476 Federal Breakfast		
477 CACFP	\$ (3,500.00)	

Fund 3

211 Gen Ed Aid- Transportation	9,700	
	\$ 9,700.00	

Fund 4

050 Fees	(2,800)	
300 ECFE, SR, Preschool Screening	12,000	
369 Misc State Rev (Wrens Club)	4,000	\$ 13,200.00

Fund 5

099 Misc		
001 Levies		
211 Gen Ed Aid	\$ 5,069.00	\$ 5,069.00

Fund 7

001 Levies			
229 Disparity Reduction			
234 Homestead Market Value			
258 Reduced Assessment			
317 LTFM Aid	367	\$	367.00

Total increase/ (decrease) \$ (338,284.00)

Expenses**Fund 1**

1%,2% Wages & Benefits	\$ (387,487.00)		
303 Fed Subaward <\$25,000	\$ 223.00		
305 Consulting Fees/Services	\$ (63,520.00)	Consolidation Exp, Tech contract	
311 Prof & Tech Services	\$ (1,865.00)	Audit, Legal, Via	
315 Repairs & Maint- Computer/Tex	\$ (12,225.00)		
320 Communications	\$ (66.00)	PJ Subscription	
332 Electricity	\$ 10,000.00		
340 Property Insurance	\$ 4,990.00	10%	
341 Liability Insurance	\$ 1,661.00		
350 Repairs & Maint- Maintenance	\$ 39,785.00	Included anticipated HVAC repairs	
354 Garbage	1,400		
366 Travel	\$ (335.00)	contracted speech	
369 Entry Fees/Student Travel	\$ (100.00)	Art	
377 Social Worker	\$ (16,000.00)		
401 General Supplies	\$ 6,602.00		
406 Instructional Software	\$ (1,962.00)	CTE Software- 1 time purchase	
430 Instructional Supplies	\$ (1,150.00)		
455 Non-Inst Tech Supplies	\$ 278.00		
506 Instructional Tech Hdware	(1,286)	PAES Lab Computers	
530 Equipment	(21)		
820 Dues & Memberships	50		
890 Graduation expense	300		
			\$ (420,728.00)

Fund 2

1%,2% Wages & Benefits	\$ 17,939.00		
305 Fees for Svc	\$ 200.00		
350 Repairs/Maintenance			
495 Milk			
Software			
401 Supplies	\$ 700.00		
530 Equipment	\$ (16,300.00)		
			\$ 2,539.00

Fund 3

1%,2% Wages & Benefits	\$ (12,270.00)		
320 Communication Services			
340 Property Insurance	\$ 1,663.00		
344 Transp. Insurance	\$ 842.00		
359 Physicals/Drug Testing			
532 Bus Equip- Purchased			
580,581 Bus Lease & Interest			\$ (9,765.00)

Fund 4

1%,2% Wages & Benefits	(10,093)		
305 Consutling Fees	150	NOC for Summer Wrens Club	
319 Community Ed Instructor Fee			
329 Postage			
365 Wrens Club Charge Back			
366 Travel	(1,000)		
369 Entry Fees	(600)		
401 Supplies	(500)	ECFE	
405 Non-Instructional Software	(1,012)		
430 Instructional Supplies	(500)	ECFE	

461 Early Childhood Assessments		
490 Food	(12,400)	ECFE & Non Catered Food
820 Dues & Memberships		\$ (25,955.00)

Fund 5

305 Consulting/Contracted Service	(248)	
311 Prof & Tech Services	(1,810)	
350 Repairs & Maintenance	(60,822)	HVAC moved to fund 01
401 Supplies	1,250	
405 Non-Instructional Software	(3,710)	
406 Instructional Software	(58)	
460 Curriculum	351	
465 Non-Instructional Tech Device	(8,575)	
505 Capitalized Non-Instr Tech		
506 Capitalized Tech Software		
522 Building Improvements		
530 Equipment- Operations	(92)	
555 Capitalized Non-Instr Tech	\$ (26,937.00)	
560 Principal Tech Leases	\$ (5,006.00)	
580 Lease Principal		\$ (105,657.00)

Fund 7

710 Bond Redemption		
720 Bond Interest	\$	-

Total Increase	<u><u>(559,566)</u></u>	
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Net increase (decrease)	<u><u>\$ 221,282.00</u></u>	
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Wrenshall School ISD #100
Exp/Rev Summary - Fd
Period Ending April 30, 2026

Sequence: L, Fd

		InProc27
Description		Annual Budget
E	Expenditure	
01	General Fund	4,739,834.00
02	Food Services Fund	233,616.00
03	Transportation (Sub of 01)	417,419.00
04	Community Service	176,031.00
05	Capital Outlay (Sub of 01)	109,434.00
07	Debt Redemption Fund	947,210.00
18	Custodial	0.00
21	Student Activities	0.00
E	Expenditure	6,623,544.00
R	Revenue	
01	General Fund	(4,742,389.00)
02	Food Services Fund	(216,700.00)
03	Transportation (Sub of 01)	(233,651.00)
04	Community Service	(195,436.00)
05	Capital Outlay (Sub of 01)	(142,118.00)
07	Debt Redemption Fund	(949,850.00)
21	Student Activities	0.00
R	Revenue	(6,480,144.00)
Report Totals:		143,400.00