

Wrenshall Board of Education Work Session

Monday, May 11, 2026 6:00 PM

Wrenshall School Music Room, 207 Pioneer Drive, Wrenshall, MN 55797

I. Call to Order

II. Preview of Regular Meeting Agenda for May 14.

II.A. Board Committee Reports

II.A.1. Consolidation

II.A.1.a. Building Updates Discussion

III. Strategic Planning

III.A. Budget Update

III.A.1. Budget Timing & Process

III.A.2. Projected Enrollment 2026-2027

III.B. Legislative Policy Updates

IV. Adjournment

EXPECTED FUND BALANCE PROJECTION FY26:

01 GENERAL FUND		30-Jun-25	Revenue	Expenditure	30-Jun-26
Operating Capital	\$	14,451.00	\$ 81,081.00	\$ 96,733.00	\$ (1,201.00)
LTFM	\$	0.91	66,106.00	66,106.00	\$ 0.91
Medical Assistance	\$	40,511.02	30,000.00	2,125.00	\$ 68,386.02
Gifted & Talented	\$	-	3,778.00	3,778.00	\$ -
Learning & Development	\$	-	74,371.00	74,371.00	\$ -
Student Activities	\$	19,235.00			\$ 19,235.00
Safe Schools	\$	-	13,334.00	13,334.00	\$ -
Staff Development	\$	39,437.21	17,397.00	21,730.00	\$ 35,104.21
Basic Skills	\$	-	413,363.00	413,363.00	\$ -
Literacy Incentive Aid	\$	25,513.17	16,491.00	2,258.00	\$ 39,746.17
Literacy Aid	\$	4,656.14			\$ 4,656.14
Student Support Personnel	\$	1,139.62	40,000.00	41,139.62	\$ -
Q-Comp	\$	1,291.00	87,523.00	88,375.70	\$ 438.30
Non-spendable	\$	36,445.30	-		\$ 36,445.30
Assigned	\$	667.85	-	-	\$ 667.85
Unassigned	\$	236,183.75	4,644,611.00	5,003,535.68	\$ (122,740.93)
Total General Fund		419,531.97	5,453,055.00	5,826,849.00	80,737.97

02 FOOD SERVICE		30-Jun-25	Revenue	Expenditure	30-Jun-26
Non Spendable	\$	8,257.53	-	-	\$ 8,257.53
Restricted	\$	83,358.23	213,200.00	214,777.00	\$ 73,523.70
Total Food Service		91,615.76	213,200.00	214,777.00	81,781.23

04 COMMUNITY SERVICE		30-Jun-25	Revenue	Expenditure	30-Jun-26
Community Education		(14,863.25)	16,818.00	20,208.00	(23,151.25)
Wrens Club			75,700.00	80,598.00	(4,898.00)
ECFE		44,676.23	27,447.00	3,889.00	68,234.23
School Readiness		1,863.40	80,050.00	84,669.00	(2,755.60)
Restricted		2,456.03			2,456.03
Total Community Services	\$	34,132.41	\$ 208,636.00	\$ 198,724.00	\$ 39,885.41

07 DEBT SERVICE		30-Jun-25	Revenue	Expenditure	30-Jun-26
Bond Refunding	\$	-			
Restricted		192,859.59	950,217.00	947,210.00	195,866.59
Total Debt Service	\$	192,859.59	950,217.00	947,210.00	195,866.59

Updated: 05/2026

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	FY 26 Adopted				FY 26 Revised			
	Revenues	Expenses	Surplus (Deficit)		Revenues	Expenses	Surplus (Deficit)	
General Fund								
Fund 1 General	4,999,462	4,857,681	141,781		5,062,517	5,236,826	(174,309)	
Fund 3 Transportation	253,307	432,272	(178,965)		243,351	427,184	(183,833)	
Fund 5 Capital Expenditures	149,909	155,196	(5,287)		147,187	162,839	(15,652)	
Total General Fund	5,402,678	\$ 5,445,149	(42,471)		5,453,055	5,826,849	(373,794)	-6.42%
Food Service Fund 2	216,700	215,346	1,354		213,200	214,777	(1,577)	
Community Service Fund 4	188,427	190,043	(1,616)		208,636	198,724	9,912	
Debt Service Fund 7	966,060	947,210	18,850		950,217	947,210	3,007	
	6,773,865	\$ 6,797,748	(23,883)	-0.35%	6,825,108	7,187,560	(362,452)	-5.04%
Net Change in Surplus (Deficit)					51,243	389,812	(338,569)	

Changes:

Revenues

Fund 1

001 Levies	\$ 1,472.00	
010 County Apportionment	\$ (7,270.00)	
021 Tuition from MN Districts	\$ (53,961.00)	Raptors, Tuition Agreements
022 Re Fr MN D For Sped Salary		
050 Gate Receipts	\$ (18,764.00)	Raptors
097 E-Rate	\$ (8,056.00)	
098 Participation Fees	\$ (15,358.00)	Raptors
092 Interest earnings	\$ 8,000.00	
096 Misc. Rev, Donations		
099 Local Grant Revenue		
201 Endowment Fund	\$ (2,245.00)	
211 Gen Ed Aid	\$ (82,581.00)	Updated Rev. Projection Model for 320 students
229 Disparity Reduction		
234 Homestead Market Value		
300 Rev State	\$ 13,598.00	American Indian Education Aid + 2,000 Reduction in School Library Aid- Increase in Q-Comp Aid (\$1859)
360 Sped	\$ 118,672.00	Due decrease in Tuition Agreements and FY25 transportation expenses
369 Hourly Unemployment	\$ (20,269.00)	Summer unemployment- fully funded
400 Federal SPED	\$ 4,627.00	Reduction in Federal Sped funds
401 Title ESEA	\$ 7,969.00	Reduction in Title Funds
		(54,166)

Fund 2

300 State Lunch	
471 Federal Lunch	
472 Federal F/R	
601 Lunch Sales	
319 State Breakfast	
471 Supply Chain Assistance	
476 Federal Breakfast	
477 CACFP	0

Fund 3

211 Gen Ed Aid- Transportation	10,547
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Fund 4

050 Fees	864	
300 ECFE, SR, Preschool Screening	(19,389)	Pathways & Updated Rev. Projection Model
369 Misc State Rev (Wrens Club)	(1,200)	(19,725)

Fund 5

099 Misc		
001 Levies		
211 Gen Ed Aid	\$ 2,722.00	2,722 Op Cap

Fund 7

001 Levies		
229 Disparity Reduction		
234 Homestead Market Value		
258 Reduced Assessment		
317 LTFM Aid	15,844	15,844 Rev Proj Model went from 29464 to 13620

Total increase/ (decrease)	\$ 51,243.00
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Expenses

Fund 1

1%,2%	Wages & Benefits	\$ 249,747.00	Updated payroll budget with ARCC- includes Sports
303	Fed Subaward <\$25,000	\$ 2,447.00	SPED Coop Budget
305	Consulting Fees/Services	\$ 39,743.00	American Indian Education Expenses & Hillyard Gym Floor, Rising Tides, ICS, Ehlers, Citon Increase, Election Costs
311	Prof & Tech Services	\$ 8,037.00	SPED Coop Budget, Board Book, Audit GASB 101- Legal Fees
315	Repairs & Maint- Computer/Te	\$ 12,225.00	Category 2- switch work- Citon
335	Short Term Lease	\$ 4,037.00	Hillyard Equipment Lease
340	Property Insurance	\$ 3,197.00	
341	Liability Insurance	\$ 990.00	
350	Repairs & Maint- Maintenance	\$ 52,500.00	Moved LTFM expenses here
365	American Ind Ed Travel Staff D	(600)	
363	Snow Removal	\$ (5,400.00)	
366	Travel	\$ (365.00)	Summer Speech
369	Entry Fees/Student Travel	\$ 6,475.00	Raptors
377	Social Worker	\$ 1,247.00	
391	Reimbursement to MN District	\$ (45,000.00)	Raptors
394	To Non-Ed Agency	\$ (10,000.00)	School Psych
396,397	Sped Sal Pur From Other Distr	\$ (15,957.00)	SPED Coop Budget
401	General Supplies	\$ 24,181.00	SPED Coop Budget, Raptors, Maintenance
405	Non-Instructional Software	\$ (484.00)	SPED Coop Budget, decrease Beanstack, MAP testing
406	Instructional Software	\$ 6,552.00	Great Minds Math, Reflex math, CTE
433	Individual Instruction	\$ (300.00)	Moved Speech to Supplies
440	Fuel for Buildings	\$ 5,000.00	
455	Non-Inst Tech Supplies	\$ (278.00)	
490	Food	\$ 1,775.00	American Indian Ed
506	Instructional Tech Hdware	1,286	PAES Computers
530	Equipment	4,321	Snow equipment
556	Instructional Tech Hdware		
570	Land Leases	\$ 74.00	SPED Coop Budget
826	Officiating Expense	23,550	Raptors
890	Graduation Expenses	\$1,000.00	Higher Academic Class- more medals, etc. 370,000

Fund 2

1%,2%	Wages & Benefits	\$ (2,463.00)	
350	Repairs/Maintenance		
495	Milk		
	Software	\$ 3,694.00	For lunch menu
401	Supplies		
530	Equipment	\$ (16,300.00)	Not purchasing dishwasher \$ (15,069.00)

Fund 3

1%,2%	Wages & Benefits	\$ (6,411.00)	Adjusted SPED van routes
305	Consulting		
320	Communication Services		
340	Property Insurance	\$ 1,065.00	
344	Transp. Insurance	\$ 258.00	
359	Physicals/Drug Testing		
532	Bus Equip- Purchased		
580,581	Bus Lease & Interest		(5,088)

Fund 4

1%,2%	Wages & Benefits	9,943	Revised School Readiness & Wrens Club Budgets
	ECFE	(4,041)	YTD Expenses
490	Food	2,000	Wrens Club Summer Meals
820	Dues & Memberships	7,902	

Fund 5

305	Consulting/Contracted Service	0	
311	Prof & Tech Services	5,127	Expenses to date
350	Repairs & Maintenance	(5,127)	Moved Expenses to General Fund
401	Supplies		
405	Non-Instructional Software	(500)	Chrome Licenses
406	Instructional Software	8,358	
460	Curriculum	10,901	
465	Non-Instructional Tech Device	8,575	Chromebook 6500, 2074 Credit Card
505	Capitalized Non-Instr Tech	(8,500)	Incorrect Code In Tech Budget

506 Capitalized Tech Software	(30,200)	Incorrect Code In Tech Budget
522 Building Improvements		
530 Equipment- Operations	(6,508)	Hillyard Lease
555 Capitalized Non-Instr Tech	\$ 26,937.00	Computers
580 Lease Principal	\$ 1,664.00	Metro Lease
		\$ 10,727.00

Fund 7

710 Bond Redemption	
720 Bond Interest	0

Total Increase	<u>389,812</u>
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Net increase (decrease)	<u>\$ (338,569.00)</u>
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