

Wrenshall ISD 100 Wrenshall Board of Education Work Session

Monday, May 11, 2026 - 6:00 PM

Wrenshall School Music Room

1. Call to Order
2. Preview of Regular Meeting Agenda for May 14.
 - 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

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

	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	
--------------------------------	--------	--

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

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 389,812

Net increase (decrease) \$ (338,569.00)