

# 2020 Preliminary Budget

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*Winona Area Public Schools  
Independent School District No. 861*



First Presentation – June 6, 2019  
Planned Approval – June 18, 2019  
Budget Code: 20ADP

# Winona Area Public Schools

## 2020 DISTRICT ADMINISTRATION

Superintendent of Schools .....	Annette Freiheit
Director of Finance .....	Sarah Slaby
Director of Learning & Teaching.....	Maurella Cunningham
Director of Human Resources .....	Emily Solheid
Director of Special Education .....	Sarah Knudsen
Director of Information Systems .....	Kevin Flies
Director of Community Education .....	Ann Riebel
Director of Buildings & Grounds .....	Mike Mcardle
Director of School Nutrition .....	Jennifer Walters

## 2020 BUILDING ADMINISTRATION

Winona Senior High School Principal .....	Mark Anderson
Winona Senior High School Assistant Principal .....	Chai Lee
Athletics and Activities Director .....	Casey Indra
Winona Area Learning Center Principal .....	Emily Casselius
Winona Middle School Principal .....	Mark Winter
Winona Middle School Assistant Principal .....	Jolene Danca
Goodview Elementary Principal .....	Emily Casselius
Jefferson Elementary Principal .....	Vacant
Washington-Kosciusko Elementary Principal .....	Dawn Lueck

# Winona Area Public Schools 2020 Preliminary Budget

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# Winona Area Public Schools 2020 Preliminary Budget

## I. Budget Process

Compiling the annual budget is a process that takes several months and collects input from several different sources. When reading this budget document, it is important to have a general understanding of how and when data is gathered, how projects are prioritized, and how the general fiscal cycle works. Below is a brief timeline of the budget process as it relates to the 2019-2020 budget.

- February 9, 2019 – School Board held work session regarding the budget
- February 21, 2019 – School Board took action approving the budget assumptions (see pages 5 - 7 of this document, timeline, and process for determining reductions for 2020)
- March 28, 2019 – School Board took action approving the budget reduction goal of \$2,225,000 for fiscal year 2020
- March 28, 2019 – Principals and Directors provided presentation to the School Board regarding most important educational needs, potential efficiencies and reductions, and feedback regarding the budget reduction process
- April 1, 2019 – A Community Listening Session regarding budget reductions was held at Winona Middle School
- April 18, 2019 – School Board took action approving the budget reductions for 2020 totaling \$2,202,569.94 (see pages 8 – 11 of this document)
- April 2019– May 2019 – final preparation of 2019 budget based on input received through budget reduction process
- June 2019 – presentation of final budget update for the 2019 fiscal year
- June 2019 – presentation of preliminary budget for 2020 fiscal year
- July 2019 – September 2019 - prepare for annual audit of 2019 financials
- November 2019 - annual audit results for 2019 presented by audit firm and accepted by the School Board
- December 2019 – impact of 2019 audit results on 2020 projected fund balance reviewed
- December 2019 – line by line review of the 2020 budget completed in preparation for a formal update to the School Board
- January 2020 – Updated budget presented to School Board and approved
- June 2020 – Final budget update presented to School Board

## II. Summary of Changes

From the time the school board approves the preliminary budget, additional information becomes available which has an impact on the budget. Specifically, there are new grants awarded which need to be accounted for, staffing specifics become known, contract settlements become known, medical insurance rates become known, and enrollment becomes known. All of these impacts are tracked on an ongoing basis and are presented as part of a revised budget. Since this is the preliminary budget for the 2020 fiscal year, there are not a lot of changes to report. However, in future budget updates for 2020 and a few places within this document, items which are changed will be noted with **red** font for additions and ~~strikethrough~~ for removals. The tables indicate the percentage change between the final budget revision for 2019 (19REV2) and this preliminary budget for 2020 (20ADP).

### III. General Fund

The general Fund of all school districts in the State of Minnesota is used to account for an array of initiatives including regular K-12 instruction, special education, transportation, district administration, capital, maintenance, staff development, media centers, athletics, and the majority of all school district functions. Examples of items that are NOT included in the general fund include:

- School Nutrition
- Community Education
- Building construction projects (Referendum projects) which are funded through selling bonds or capital loans
- Debt service
- Agency transactions
- Other Post Employment Benefit (OPEB) trust and debt service transactions

Transactions which are accounted for outside of the general fund will be discussed in other sections of this document.

Within the general fund are several requirements to reserve funds for a particular purpose. These reserve requirements are put in place by the State Legislature and compliance is required of all school districts. Examples of required reserves within the general fund include:

- ~~Health & Safety (no longer exists)~~
- Operating Capital
- ~~Deferred Maintenance (no longer exists)~~
- Long-Term Facilities Maintenance (LTFM)
- Staff Development
- Safe Schools
- Basic Skills
- Learning & Development
- Vocational Education (Career & Technical)
- Gifted & Talented
- Area Learning Centers
- **Nonspendable**

These reserves are accounted for separately on the District's books, as required. However, because several of the reserves have expenditures that surpass by far the revenue required to be reserved for them, and no reserve fund balance exists at the end of any given fiscal year for these reserves, they are included in the undesignated/unreserved portion of the general fund budget presentation. Specifically, this includes basic skills, learning and development, gifted and talented, learning center, and vocational education. This point should be kept in mind while reading the general fund budget pages.

#### A. Budget Assumptions

When generating the 2019 Revised Budget, several assumptions were used and are listed below:

1. **General Education Formula Increase**  
A 2% increase in the general education formula was used for calculating this revenue as provided in the Minnesota Department of Education 2019 "what-if" spreadsheet.
2. **Medical Insurance**  
A 7.3% increase in medical insurance costs was assumed when generating benefit expenses.

**3. Levy Revenue**

Levy revenue is based on the 18PAY19 levy limitation and certification, which was certified by the school board in December 2018.

**4. Salary Adjustments**

An increase of 2% in total salary costs (steps and schedule adjustments) was assumed for all bargaining groups as all contracts/policies are due for renegotiation at this time.

**5. Transportation Contracts**

The contract with *First Student* calls for a 2% annual increase. This cost increase was used when calculating the transportation contract portion of the budget.

**6. Utilities**

Utilities is an area of the budget which can fluctuate dramatically from year to year depending on the severity of the winter season and the market rate for utilities. Administration reviewed the 5-year trend for each utility, by site. The proposed % increases are specific to site and utility type. In cases where there were large fluctuations skewing the five-year trend data, the three-year average was used.

**7. Flat Special Education State Funding**

The Special Education funding formula has a \$40 increase per ADM served for fiscal year 2020. If the number of ADM served holds stable, this could mean an increase in funding. However, at the time of the development of the preliminary budget, it is not known if the state will be prorating special education aid or fully funding the formula. Given this uncertainty, flat funding was used for determining this portion of revenue.

**8. 2.3% Decrease in Federal Funding**

Given the reduction in Federal Funding over the course of the last several years and the advice provided by staff at the Minnesota Department of Education, it is reasonable to assume a decrease in funding for 2020. This is an area which will be monitored and adjusted as actual allocations are determined and communicated by the State.

**9. Enrollment**

Student Enrollment is extremely important as it not only drives staffing decisions, but is also the key factor of the general education revenue funding formula. For this reason student enrollment projections in and of themselves require many hours of analysis before they are relied upon for making decisions.

Enrollment projections are determined using separate methods depending on the grade level being projected. Kindergarten projections are based on birth rate data. The gross birth figures are then modified based on historical trends in capture rates in the district to project the number of kindergarteners expected to enroll. Projections for the remaining grade levels are determined using a process based on historical cycles.

The table on the following page provides actual enrollment data from the 2017-2018 school year and projected enrollment data for the 2018-2019 and 2019-2020 school years.

		19REV2	20ADP	
	2017 - 2018	2018 - 2019	2019 - 2020	
Grade Level	Actual	Final Projection	Preliminary Projection	Change
Early Childhood	50.00	50.00	50.00	-
H Kindergarten	32.00	37.56	35.70	(1.86)
Kindergarten	169.63	138.44	131.60	(6.84)
Grades 1 - 3	578.01	523.55	515.96	(7.59)
Grades 4 - 6	675.75	637.33	588.19	(49.14)
Grades 7 - 12	1,467.02	1,406.55	1,354.93	(51.62)
<b>Total</b>	<b>2,972.41</b>	<b>2,793.43</b>	<b>2,676.38</b>	<b>(117.05)</b>

## B. 2020 Board Approved Budget Reductions

In order to balance the 2020 budget and have a slight fund balance growth, the board took action on April 18, 2019 regarding \$2,202,569.94 of budget reductions for the 2020 fiscal year. A list of these items follows and have been taken into account when generating the 2020 budget.

	<b>2020 Budget Reductions</b>
<b>School Board &amp; Superintendent's Office</b>	
Reduce Professional Services (Meeting Postings, Strategic Plan, Surveys, etc.)	\$ 16,000.00
Reduce Dues/Memberships	3,750.00
Reduce Postage	750.00
Reduce 1 additional day for support staff (now at 4 total days)	256.00
	<b>\$ 20,756.00</b>
<b>Marketing &amp; Communications</b>	
Produce "Making The Grade" in house	\$ 5,000.00
	<b>\$ 5,000.00</b>
<b>Business Office</b>	
Reduce Accounts Payable Clerk by .40 FTE	\$ 26,832.99
Reduce Supply Budget	1,000.00
Reduce 3 additional days for director (now at 6 total days)	1,713.87
Reduce 1 additional day for other full-time staff (now at 4 total days each)	990.46
<i>Funding Shift</i> - Code SMART Finance to Capital and Technology Levy	38,892.00
	<b>\$ 69,429.32</b>
<b>Transportation</b>	
<i>Funding Shift</i> - Code Transfinder to Technology Levy	\$ 10,900.00
Reduce 1 additional day for Coordinator (now at 4 total days)	265.00
	<b>\$ 11,165.00</b>
<b>Information Systems</b>	
Eliminate Mileage Stipends (pay per mile instead)	\$ 5,782.50
Reduce 3 additional days for director (now at 6 total days)	1,472.58
Reduce 1 additional day for other full-time staff (now at 4 total days each)	1,470.04
<i>Funding Shift</i> - Code Technology Staff to Operating Capital	149,000.00
Eliminate/Reduce Paid Summer Internships (Internships For Credit Instead)	3,000.00
	<b>\$ 160,725.12</b>
<b>Maintenance Department</b>	
School Consolidation Costs Eliminated (one time expense)	\$ 54,787.89
Eliminate Mail Services Position	45,133.80
Reduced Hours for Director and Clerical Support Positions	44,582.75
Reduce 3 additional days for director (now at 16 total days)	1,175.37
Reduce 1 additional day for other full-time staff (now at 4 total days each)	4,044.60
<i>Funding Shift</i> - Use LTFM Funds for all eligible repairs	150,000.00
	<b>299,724.41</b>



	<b><u>2020 Budget Reductions</u></b>
<b><u>Special Education (District-Wide Portion)</u></b>	
Reduce 3 additional days for director (now at 6 total days)	\$ 1,720.00
Reduce Extended School Year Services From 16 to 10 days	16,500.00
Reduce Nursing Services for Extended School Year 75%	2,814.00
Do not replace 1 retirement and 1 phased retirement	102,750.00
<i>Funding Shift</i> - Code SPED Forms to Tech Levy	8,371.75
Reduce 6 Educational Assistants Throughout District	144,000.00
	<b><u>\$ 276,155.75</u></b>
<b><u>Learning &amp; Teaching</u></b>	
Reduce 3 additional days for director (now at 6 total days)	\$ 1,321.00
Reduce 1 additional day for testing coordinator (now at 4 total days)	229.00
Eliminate use of NWEA for testing, district-wide	27,000.00
STEM Journals generated in-house	7,159.68
Reduce use of consumables (workbooks, scholastic magazine)	13,856.22
Reduce 1.00 FTE Restructuring instructional supports	68,500.00
<i>Funding Shift</i> - Code Instructional Coach (Technology) to Tech Levy	100,000.00
<i>Funding Shift</i> - Code Instructional Coach (Content Area) to Staff Dev (from Title II)	88,687.00
<i>Funding Shift</i> - Transfer Title II Funding to Title I to Preserve Services	(88,687.00)
	<b><u>\$ 218,065.90</u></b>
<b><u>Human Resources</u></b>	
Reduce 3 additional days for director (now at 42 total days)	\$ 1,315.99
Reduce 1 additional day for administrative assistant (now at 4 total days)	236.26
Elimination of Humanex Ventures (applicant screening tool)	10,577.00
<i>Funding Shift</i> - Code Frontline to Tech Levy	25,468.41
	<b><u>\$ 37,597.66</u></b>
<b><u>District-Wide Health Services</u></b>	
Reduce Up to 1 FTE - Registered Nurse	\$ 68,500.00
	<b><u>\$ 68,500.00</u></b>
<b><u>District-Wide Athletics &amp; Activities</u></b>	
Reduce use of coach busses	\$ 5,500.00
Eliminate Football travel costs to Paul Gield Field from WSHS	625.00
Reduce Robotics Transportation	1,250.00
Reduce Golf Transportation (use district fleet vehicles instead)	2,000.00
Reduce Uniform Budget	9,000.00
Reduce Middle School Athletic Supply Budget	2,250.00
Reduce High School Athletic Supply Budget	8,606.00
Reduce High School Activity Supply Budget	1,550.00
Eliminate Middle School Softball	6,157.00
Eliminate Middle School Baseball	6,846.00
Reduce Trap Supplies	2,000.00
Eliminate Visual Arts Adviser	1,254.00
	<b><u>\$ 47,038.00</u></b>

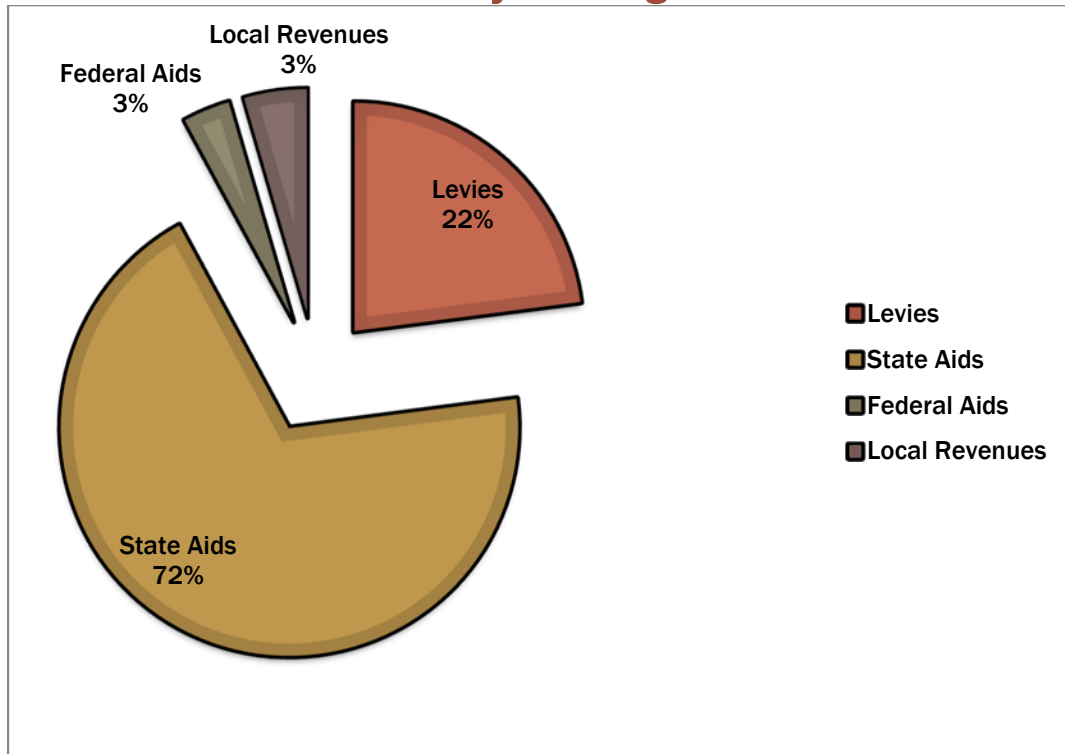
	<b><u>2020 Budget Reductions</u></b>
<b><u>Winona Middle School</u></b>	
1.0 FTE Hot Spot Set Aside	\$ (68,500.00)
1.0 FTE - 5th Grade (RIOS 5/6 combination class for SLA/SS, add intern)	62,600.00
1.20 FTE - Total in Grades 6-8 Core Classes	82,200.00
Eliminate Grade 6 - 8 Math/Reading Intervention classes, replace with building-wide MTSS	
.20 FTE - Reading Intervention class	13,700.00
.20 FTE - Math Intervention class	13,700.00
Elective Reductions	
.20 FTE - Industrial Tech	13,700.00
.40 FTE - Physical Education	27,400.00
.10 FTE - German	6,850.00
.40 FTE - General Music	27,400.00
.20 FTE - Orchestra	13,700.00
.20 FTE - Choir	13,700.00
.20 FTE - Reallocation of AVID Coordinator Duties	13,700.00
Other	
Elimination of Interpreter (retirement, no longer a student need)	37,313.81
Reduce Media Secretary to 7 hours per day	5,917.97
Reduce Supply Budget (Allocate \$94 per student)	4,600.00
	<b>\$ 267,981.78</b>
<b><u>Winona Senior High School</u></b>	
1.0 FTE Hot Spot Set Aside	\$ (68,500.00)
.16 FTE - Art	10,960.00
.72 FTE - Industrial Tech	49,320.00
.34 FTE - Math	23,290.00
.43 FTE - Social Studies	29,455.00
.68 FTE - Science	46,580.00
.20 FTE - Orchestra	13,700.00
.20 FTE - Choir	13,700.00
.50 FTE - PE/Health	34,250.00
.40 FTE - Counselor (ADDED BACK AT BOARD TABLE)	-
Elimination of Spanish Interpreter (From 4 to 2 district-wide)	21,757.00
Reduce Supply Budget (Allocate \$94 per student)	11,800.00
Senior Survey	5,000.00
	<b>\$ 191,312.00</b>
<b><u>Winona Area Learning Center</u></b>	
.50 FTE - PE (shared with WSHS)	\$ 34,250.00
.25 FTE - teaching	17,125.00
<i>Funding Shift</i> - Fund Portion Of Parent Educator through ECFE (fund 04)	8,103.00
Reduce Supply Budget (Allocate \$94 per student)	1,700.00
	<b>\$ 61,178.00</b>

	<b>2020 Budget Reductions</b>
<b>Elementary Schools</b>	
1.0 FTE Hot Spot Set Aside	\$ (68,500.00)
Goodview - Reduce Supply Budget (Allocate \$94 per student)	2,900.00
Reduce Hmong Interpreter (From 4 to 3 district-wide)	31,470.00
Jefferson - Reduce Supply Budget (Allocate \$94 per student)	2,300.00
Reduce Spanish Interpreter (From 4 to 2 district-wide)	34,400.00
Washington-Kosciusko - Reduce Supply Budget (Allocate \$94 per student)	2,500.00
K-4 Reduction From 43 Sections To 39 Sections (Average class size 21.7)	274,000.00
<b>Elementary-Wide Reductions</b>	
0.58 FTE - 4th Grade Orchestra	39,730.00
0.60 FTE - EL Teacher	41,100.00
0.80 FTE - Music (40 minute classes reduced to 30 minutes)	54,800.00
0.50 FTE - Art	34,250.00
4.5 Hours per day Media Secretary	18,991.00
	<u>\$ 467,941.00</u>
<b>Total</b>	<u><u>\$ 2,202,569.94</u></u>

### C. Where Does the Money Come From?

The general fund receives its revenue from three very broad sources: state aids, federal aids, and local revenue. More information on each of these revenue sources can be found below. Much of this information has been obtained from “Financing Education in Minnesota”, a document provided by the Minnesota House of Representatives Fiscal Analysis Department.

#### Revenues By Funding Source



#### 1. State Aids

##### a) **General Education Aid - \$22,071,046.07**

General Education Aid is the largest funding source of the school district. This aid is comprised of several components, each with its own formulas to calculate the amount the district can expect to receive from the Department of Education in a given fiscal year.

- **Basic Formula** – This portion of general education aid is calculated by taking the formula allowance (determined by the State Legislature) times the marginal cost pupil unit (MCPU) and subtracting the county apportionment amount. For the 2019-2020 fiscal year, the formula allowance is \$6,438 per pupil unit and the county apportionment is estimated at \$100,000. The resulting revenue projection related to the basic formula is **\$18,924,806.07** for the 2019-2020 fiscal year.
- **Compensatory** – This portion of general education aid is driven by the number of students eligible to receive either free or reduced lunches based on the financial circumstances of the family. This revenue is required to be used to help students coming from less privilege achieve learning success. The revenue

projection for compensatory revenue is \$1,652,627.08 for the 2019-2020 fiscal year.

- **Transportation Sparsity** – Transportation sparsity revenue is designed to assist school districts that have district boundaries that generate higher transportation costs due to the student population being spread out over several square miles. This fiscal year, Winona Area Public Schools is receiving \$119.50 per adjusted average daily membership pupil unit plus 18.2% of the amount 2019 transportation expenditures exceeded transportation revenue. In total, the projected revenue in this category is \$477,528.42 for the 2019-2020 school year.
- **Referendum** – A portion of general education aid is connected to the voter approved operating referendum. This revenue source is designed to equalize the tax burden for taxpayers between districts. For example, if two districts have equal voter approved operating referendums but one of the districts has a much higher tax base over which the tax burden is spread, the taxpayers in the less wealthy district will have a higher individual tax burden. This revenue source helps pay a portion of the voter-approved levy with dollars from the state in the less wealthy district in this example. For Winona Area Public Schools, the State will pay about 5.4% of the referendum tax bill or \$186,011.50 for the 2019-2020 school year.
- **Operating Capital** – Recognizing the need for school districts to maintain their facilities, the Legislature includes a component in the general education aid to help address these needs. The formula for operating capital includes a per pupil amount as well as an amount based on the age of the district’s buildings. The projected operating capital aid for the 2019-2020 fiscal year is \$324,356.69.
- **Declining Enrollment** – A portion of general education aid comes from a formula designed to help ease the financial strain of districts experiencing declining enrollment. The current formula allows districts to capture 28% of the basic formula revenue that would have been received had enrollment not decreased. For Winona Area Public Schools, \$229,610.82 of general education aid is anticipated from the declining enrollment calculation.
- **Alternative Attendance Adjustment** – Winona Area Public Schools provides transportation to public, charter, and non-public students alike. However, general education aid is received only for those students who actually attend Winona Area Public Schools. The alternative attendance adjustment is the method used to help fund the cost of transporting charter school students who do not attend Winona Area Public Schools. The total amount anticipated for the 2019-2020 fiscal year is \$118,778.60.
- **Gifted and Talented** – Winona Area Public Schools will receive \$13.00 per adjusted pupil unit to be used to identify gifted and talented students and provide programming for those students. In addition, the funds can be used to provide staff development to those serving the district’s gifted and talented population. The projected gifted and talented aid for 2019-2020 is \$38,414.61.
- **Limited English Proficiency** – A portion of the general education aid is generated based on the number of students, which are not proficient in English. Whether a student is considered proficient in English is determined by testing standards set by the Minnesota Department of Education. The Legislature has provided for \$704 per reported English learning student be allocated to school districts to assist in the costs associated with serving the needs of these students. The projected LEP revenue for 2019-2020 is \$45,227.50.
- **Extended Time** – The extended time allowance for 2019-2020 is estimated at \$5,117 per adjusted pupil unit for students with an average daily membership exceeding 1.0 (up to a limit of 1.2). This revenue is generated on students

attending summer school or who attend an extended day program. The anticipated revenue for 2019-2020 is \$73,684.80.

b) ***Literacy Incentive Aid - \$150,000.00***

Literacy Incentive Aid is awarded to districts based on two factors:

- Reading levels of the district's current third graders
  - Progress made in reading levels between the third and fourth grade
- Each component of this aid is calculated by multiplying \$530 times the average percentage of students meeting proficiency and growth requirements on the reading portion of the Minnesota Comprehensive Assessment (MCA) and then multiplying that by the number of students in the tested grade level. There is no change in funding expected in 2019-2020.

c) ***Permanent School Fund - \$116,000.00***

In the mid-1800's, lands were granted to the State by the Federal government and were placed in a trust fund called the Permanent School Fund. The State constitution requires that any revenue generated (from timber, mining, or sale of land) be held in this trust and that any interest earnings of the trust be distributed to school districts based on the number of students served. No change in the funding level is expected for 2019-2020.

d) ***Special Education Aid - \$6,400,000.00***

Special Education Aid is provided to districts to help fund the additional costs associated with providing required services to students with disabilities. Winona Area Public Schools serves approximately 700 students with disabilities or special needs.

e) ***Non-Public Pupil Transportation Aid - \$254,000.00***

Just as the Alternative Attendance Adjustment within General Education Aid provides the district with revenue for transporting charter school students, the Non-Public Pupil Transportation Aid provides for the costs associated with transporting non-public students. The formula for calculating this revenue is based on the cost per pupil transported in the base year. (The base year for purposes of calculating the 2019-2020 revenue is 2017-2018.) This cost per student in the base year is then multiplied times the number of non-public students transported in the current year and adjusted for any change in the general education funding allowance.

f) ***Shared Time - \$23,000.00***

From time to time, non-public students will attend Winona Area Public schools for a portion of their day. When this happens, the district receives revenue for the portion of the day the student is being educated in the public school setting.

g) ***Property Tax Relief Aid Payments - \$56,300.00***

The State Legislature appropriates funds intended to reduce the property tax burden of local taxpayers. These aid payments reduce the amount of property tax revenue recorded by the school district.

h) ***Testing Aid - \$12,000.00***

The State of Minnesota reimburses districts for the costs of providing certain tests to student who also receive free or reduced meals.

i) ***AP Exam Revenue - \$8,500.00***

The State of Minnesota provides funding to assist in the cost of administering advanced placement exams.

j) **Support Our Students Grant - \$48,000.00**

This grant provides for funding for a portion of a Social Worker position at Winona Middle School.

## 2. Federal Aids

a) **Federal Special Education - \$775,656.43**

These funds are available to offset the costs of providing special education services to students, aged 3 – 21, that are not covered by State funding sources. The district uses these funds to pay for special education clerical support as well as benefits paid to special education staff.

b) **Federal Early Childhood - \$27,360.97**

Federal early childhood funds are available to provide services to children between the ages of three and five. The district uses these funds to pay for benefits of special education staff serving this age group.

c) **Federal IEIC Revenue - \$41,918.91**

These funds are available to serve the needs of children between birth and the age of two.

d) **Title I - \$504,381.38**

Title I funds are used to serve students who are struggling academically and live in low-income areas. Winona uses these funds to provide additional teachers at identified schools. A portion of these funds are required to be used to serve students attending non-public elementary schools as well.

e) **Title II - \$111,765.00**

Title II funds can be used for professional development purposes or class size reduction. The district has historically used these funds to provide a reading specialist and reduce class size. A portion of these funds are required to be allocated to the non-public schools for approved non-religious professional development of their staff.

f) **Title III - \$20,831.00**

Title III funds can be used for professional development or other initiatives that are deemed to help ensure that students whose primary language is not English are able to attain proficiency in English.

g) **Perkins Revenue - \$5,000.00**

The district receives federal Carl Perkins revenue from Goodhue County Education District (#6051), which is the fiscal host for the funding. This revenue is used for approved vocational instructional initiatives such as field trips, equipment, substitute teacher costs, and instructional supplies.

## 3. Local Revenue

a) **Property Tax Levy - \$8,897,106.91**

The second largest source of revenue for the district is revenue generated from the property tax levy. Much like general education aid, there are several components and calculations related to these funds. The details of these calculations can be found in the 18PAY19 Levy Limitation and Certification report. Property Tax Levy revenue is required to be reserved for several specific purposes as follows:

- Operating Capital – \$45,413.07
- Long-Term Facilities Maintenance - \$1,215,677.45

- Safe Schools - \$111,094.92
  - Career and Technical Education - \$93,227.70
  - Technology Levy - \$1,000,000.00
  - Unreserved General Fund - \$6,431,693.77
- b) **Miscellaneous County Tax Revenues - \$30,000.00**  
Winona and Wabasha counties pay the district for miscellaneous taxes received outside of the district's property tax levy.
- c) **County Apportionment - \$100,000.00**  
Counties are required by state statute to allocate amounts received for power line taxes, liquor licenses, and fines to school districts within their county lines. Winona and Wabasha counties both provide such funding to Winona Area Public Schools. However, this is not extra money. Instead, the amount received reduces the amount of General Education Aid which will be paid by the Department of Education.
- d) **Third Party Billing - \$100,000.00**  
The district provides certain services to special education students that are deemed to be medical in nature. When the proper paperwork is in place, the district is able to request payment from Medical Assistance or insurance companies to offset the costs of providing these services.
- e) **Rental Income - \$102,800.00**  
The district rents facilities and equipment to organizations and individuals providing another source of revenue to fund the operations of the District. Community Education pays rent according to the square footage and utilization percentages of space used in accordance with the formulas set forth in the Uniform Financial Accounting and Reporting Standards provided by the Minnesota Department of Education.
- f) **E-Rate Funding - \$34,074.00**  
The district receives funding for its eligible telecommunication, technology and internet costs at a rate dependent on the total state appropriation.
- g) **Athletic and Activity Participation Fees - \$144,303.00**  
Students are charged a fee to participate in athletics and activities. These fees are intended to help offset the costs associated with providing coaching staff for the given sport or activity. The current participation fee schedule divides available sports and activities into three categories, each with its own participation fee. For families who are eligible for free or reduced lunches, participation fees are also lowered.
- h) **Other Fees - \$18,490.00**  
The district charges fees, when allowable, for parking permits, lost library books, lost textbooks, class fees, use of musical instruments and copies of transcripts.
- i) **Interest Earnings - \$7,500.00**  
Given the current market, the district has been able to secure a better interest rate in a general checking account than was available through other allowable investments such as certificates of deposit. As market conditions fluctuate, the district monitors the best financial instrument to use for any excess cash balance maintained in the general fund.



- j) ***Athletic and Activity Gate Receipts - \$68,221.50***  
Revenue is collected from individuals attending athletic contests as well as musicals and plays. In addition, season tickets are also sold.
- k) ***Teacher On Special Assignment (TOSA) - \$100,713.00***  
Winona State University (WSU) contracts with the district for one teacher full-time equivalent to provide services as requested by WSU. The university pays the district a flat contracted amount for these services.
- l) ***Academic Mentoring Program - \$328,258.80***  
A private donor makes considerable donations to the Foundation for Winona Area Public Schools each year for the purpose of continuing the mentoring program in the district. The amount listed here is not based on any formal commitment. Rather, it is the amount needed to continue funding the program as it was in the prior year. This amount is subject to change based on future discussions between the donor and program coordinator.
- m) ***ALC Childcare State Aid - \$25,000.00***
- n) ***ALC Childcare Local Revenue - \$48,000.00***
- o) ***American Indian Aid - \$23,222.00***
- p) ***W-K Safety Grant - \$316,477.00***
- q) ***Other Revenue - \$99,857.98***  
The district collects revenue from several local sources in the form of grants, fees for services, athletic cooperative charges, charter school sponsorships fees, and advertising sales. Some of the larger revenue sources within this category are:
  - Athletic Cooperative Revenue
  - Tuition
  - Charter School Sponsor Fees
  - Phy Ed Uniform Sales
  - Student Teacher Revenue

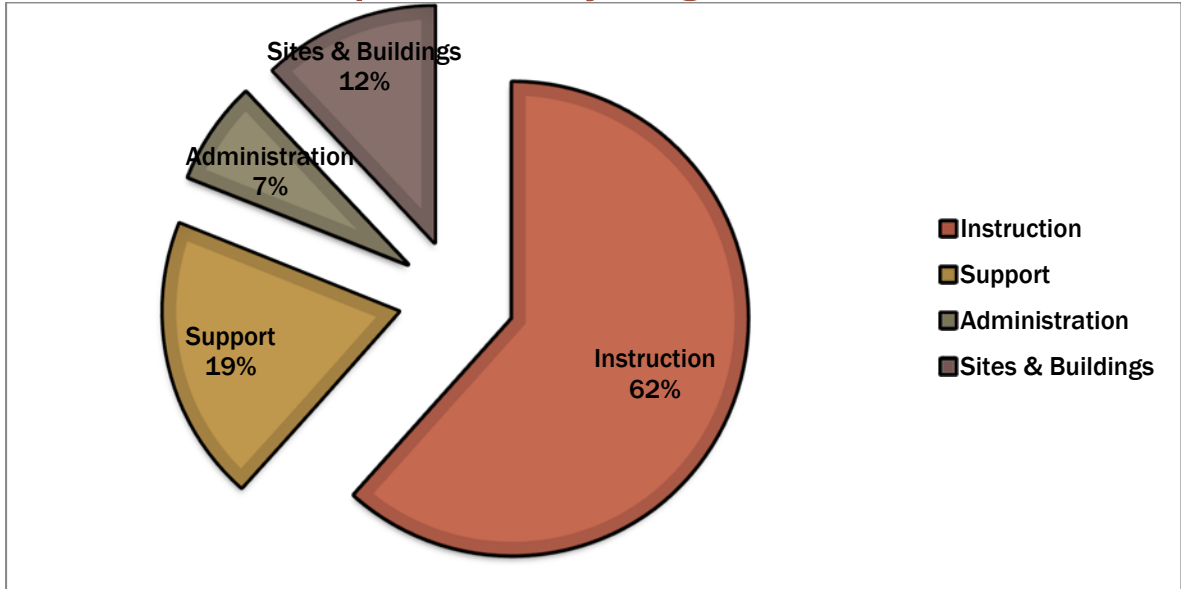
### C. Where Does the Money Get Spent?

There are several types of expenditures made by the school district, which can be categorized in six general categories. These categories are specified within the Uniform Financial Accounting and Reporting Standards (UFARS) used by all school districts in the State of Minnesota. The largest expense for any school district is salaries and the associated benefits. For Winona Area Public Schools, salaries and benefits make up 74.95% the 2019-2020 general fund budget. The remaining expenditure categories are: services, supplies, equipment & capital improvements, and other. These category types will be referred to regularly in this document making it important for the reader to have a clear understanding of the types of expenditures that are included in each category. To that end, examples of each of the expenditure categories are listed below:

- **Salaries** – Expenditures in this category include salary payments to administrators, teachers, educational assistants, clerical support, maintenance employees, or any individual who is deemed to be an employee of the school district (rather than an independent contractor).
- **Benefits** – Benefit expenditures include employer portions of Federal payroll taxes, retirement contributions, employer paid insurance premiums, and all benefits agreed to within negotiated union contracts and labor policies.
- **Services** – Expenditures in this category include a wide variety of costs. This category includes payments to individuals or organizations for professional services such as auditors, professional speakers, attorneys, contracted service providers, or consultants. This category also includes utilities, professional development registrations, travel costs, operating leases, tuition payments, and transportation contracts.
- **Supplies** – Supply expenditures include supplies purchased for both instructional and non-instructional purposes. This includes everything from toner in the district offices to textbooks used by students. This category also includes items such as standardized tests, media resources, electronic replacements of instructional resources (such as applications for electronic devices), and food.
- **Equipment and Capital Improvements** – Expenditures in this category would include the purchase of land, improvements made to buildings, equipment, and capital leases (such as the copy machine leases the district has with Metro Sales). One thing to keep in mind is that a “capital” improvement does not mean the purchase is necessarily funded with operating capital dollars. Although operating capital can certainly fund this type of expenditure, this is not the only funding source for this type of expenditure.
- **Other** – The UFARS manual provides for a miscellaneous category of expenditure for those items that do not fit neatly within the other categories. Examples of this type of expenditure are dues, memberships, licenses, sales tax and indirect cost allocations.

In order to better explain where the school district spends the dollars it has been entrusted with, a discussion of the eight broad program areas will follow. Keep in mind that within each of these program areas, the revenue that is funding the particular initiative may be coming from state, federal, local, or a combination of funding sources. A brief description of each program area along with a summary of budgeted expenditures is listed below. These summaries include expenditures of the entire general fund, which includes both reserved and unreserved amounts.

## Expenditures By Program Area



### 1. Administration

This program area includes the costs of the School Board, the Superintendent's office, and the principal's office in each of the schools.

	2018 Actual	19REV2	20ADP	% Change
Salaries	\$ 1,228,187.95	\$ 1,100,249.05	\$ 1,071,102.50	-2.65%
Benefits	412,879.96	348,251.05	349,593.58	0.39%
Services	62,399.22	40,707.66	18,775.87	-53.88%
Supplies	11,481.20	5,577.87	1,420.77	-74.53%
Equipment & Capital	-	-	-	0.00%
Other	30,188.50	25,681.26	20,526.00	-20.07%
<b>Total</b>	<b>\$ 1,745,136.83</b>	<b>\$ 1,520,466.89</b>	<b>\$ 1,461,418.72</b>	<b>-3.88%</b>

### 2. District Support Services

The district support services program category includes Human Resources, Information Systems, and the Business Office. In addition, liability and worker's compensation insurance for the entire district is recorded in this program area.

	2018 Actual	19REV2	20ADP	% Change
Salaries	\$ 798,607.74	\$ 781,315.48	\$ 763,800.31	-2.24%
Benefits	165,975.12	138,004.96	10,894.38	-92.11%
Services	250,827.42	253,865.07	257,832.43	1.56%
Supplies	422,607.16	238,865.78	240,861.03	0.84%
Equipment & Capital	56,975.04	58,346.99	12,755.95	-78.14%
Other	(2,641.59)	(1,970.33)	(6,594.85)	234.71%
<b>Total</b>	<b>\$ 1,692,350.89</b>	<b>\$ 1,468,427.95</b>	<b>\$ 1,279,549.25</b>	<b>-12.86%</b>

### 3. Elementary and Secondary Regular Instruction

This program category includes kindergarten, elementary, and secondary regular instruction, which includes Title I, Title II, and Title III. In addition, all athletics and activities are reported in this program area.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
Salaries	\$ 11,117,424.48	\$ 10,134,595.05	\$ 9,595,729.73	-5.32%
Benefits	3,803,056.95	3,446,042.88	3,308,983.50	-3.98%
Services	754,327.67	689,001.92	610,958.26	-11.33%
Supplies	453,367.08	493,981.34	560,828.39	13.53%
Equipment & Capital	83,273.18	22,939.48	13,787.00	-39.90%
Other	127,235.22	9,343.00	9,343.00	0.00%
<b>Total</b>	<b>\$ 16,338,684.58</b>	<b>\$ 14,795,903.67</b>	<b>\$ 14,099,629.88</b>	<b>-4.71%</b>

### 4. Vocational Education Instruction

Vocational and educational instruction includes the cost of providing classes (primarily at the secondary level) involving agriculture, health sciences, business, or anything aiming to teach students about specific career options available to them after completing high school. In addition, this program area has a component for special needs students' participation in vocational activities during the school day.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
Salaries	\$ 311,364.74	\$ 275,486.29	\$ 214,374.00	-22.18%
Benefits	114,289.85	97,078.94	76,960.00	-20.72%
Services	6,495.96	7,233.20	2,000.00	-72.35%
Supplies	3,903.48	1,949.82	-	-100.00%
Equipment & Capital	-	-	-	0.00%
Other	-	-	-	0.00%
<b>Total</b>	<b>\$ 436,054.03</b>	<b>\$ 381,748.25</b>	<b>\$ 293,334.00</b>	<b>-23.16%</b>

### 5. Special Education Instruction

This program category captures the costs involved with providing services to special education students. However, the cost of providing special transportation to these students is not included in this category.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
Salaries	\$ 6,967,850.85	\$ 7,494,143.86	\$ 7,418,368.84	-1.01%
Benefits	2,694,213.37	2,879,990.53	2,822,896.36	-1.98%
Services	660,941.58	693,159.23	687,280.03	-0.85%
Supplies	55,385.60	49,682.70	45,155.21	-9.11%
Equipment & Capital	-	-	-	0.00%
Other	643.75	-	-	0.00%
<b>Total</b>	<b>\$ 10,379,035.15</b>	<b>\$ 11,116,976.32</b>	<b>\$ 10,973,700.44</b>	<b>-1.29%</b>

## 6. Instructional Support Services

The instructional support services category includes costs associated with assistant principals, curriculum office, textbooks, media centers, and staff development.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
Salaries	\$ 1,178,897.97	\$ 1,035,281.10	\$ 941,653.00	-9.04%
Benefits	403,362.86	362,754.82	361,292.33	-0.40%
Services	535,397.40	597,211.77	573,104.36	-4.04%
Supplies	272,429.53	374,979.81	377,760.81	0.74%
Equipment & Capital	49,313.09	76,212.50	-	-100.00%
Other	3,870.77	15,111.30	1,100.00	-92.72%
<b>Total</b>	<b>\$ 2,443,271.62</b>	<b>\$ 2,461,551.30</b>	<b>\$ 2,254,910.50</b>	<b>-8.39%</b>

## 7. Pupil Support Services

This program category captures the cost associated with counseling offices, health services, and psychologists serving regular education students, social workers, transportation of regular and special needs students, and the Miller Academic Mentoring Program.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
Salaries	\$ 1,883,150.25	\$ 1,670,404.54	\$ 1,537,612.60	-7.95%
Benefits	732,239.87	629,648.55	588,527.21	-6.53%
Services	2,958,765.08	3,046,251.07	3,149,969.02	3.40%
Supplies	109,890.45	161,201.50	131,544.49	-18.40%
Equipment & Capital	-	500.00	-	-100.00%
Other	965.69	1,123.69	1,123.69	0.00%
<b>Total</b>	<b>\$ 5,685,011.34</b>	<b>\$ 5,509,129.35</b>	<b>\$ 5,408,777.01</b>	<b>-1.82%</b>

## 8. Sites and Buildings

This program area includes the costs of maintaining the district's buildings and facilities. The salaries and benefits of the buildings and grounds director and clerical support as well as all custodial and maintenance employees are recorded here. In addition, this program category includes expenditures such as electricity, water, sewer, gas, trash removal, snow removal, health & safety projects, and a large portion of the district's capital projects.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
Salaries	\$ 1,045,737.94	\$ 1,037,442.53	\$ 1,028,074.00	-0.90%
Benefits	436,643.09	421,048.84	419,594.00	-0.35%
Services	2,905,685.76	2,910,757.35	2,376,010.27	-18.37%
Supplies	204,003.43	211,248.05	227,469.51	7.68%
Equipment & Capital	536,000.23	550,568.45	884,440.90	60.64%
Other	256.00	364.00	389.00	6.87%
<b>Total</b>	<b>\$ 5,128,326.45</b>	<b>\$ 5,131,429.22</b>	<b>\$ 4,935,977.68</b>	<b>-3.81%</b>

## D. General Fund Budget Summary (Reserved and Unreserved)

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Levies	\$ 9,808,884.83	\$ 9,974,112.04	\$ 8,897,106.91	-10.80%
State Aids	30,236,057.63	29,996,187.20	29,503,545.07	-1.64%
Federal Aids	1,566,360.50	1,483,549.86	1,481,913.69	-0.11%
Local Revenues	1,916,545.16	1,981,646.49	1,187,218.28	-40.09%
<b>Total Revenues</b>	<b>\$ 43,527,848.12</b>	<b>\$ 43,435,495.59</b>	<b>\$ 41,069,783.95</b>	<b>-5.45%</b>
<b>Expenditures</b>				
Salaries	\$ 24,531,221.92	\$ 23,528,917.90	\$ 22,570,714.98	-4.07%
Benefits	8,762,661.07	8,322,820.57	7,938,741.36	-4.61%
Services	8,134,840.09	8,238,187.27	7,675,930.24	-6.83%
Supplies	1,533,067.93	1,537,486.87	1,585,040.21	3.09%
Equipment & Capital	725,561.54	708,567.42	910,983.85	28.57%
Other	160,518.34	49,652.92	25,886.84	-47.86%
<b>Total Expenditures</b>	<b>\$ 43,847,870.89</b>	<b>\$ 42,385,632.95</b>	<b>\$ 40,707,297.48</b>	<b>-3.96%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 2,513,345.78	\$ 2,193,323.01	\$ 3,243,185.65	47.87%
Revenues	43,527,848.12	43,435,495.59	41,069,783.95	-5.45%
Expenditures	(43,847,870.89)	(42,385,632.95)	(40,707,297.48)	-3.96%
<b>Projected Fund Balance</b>	<b>\$ 2,193,323.01</b>	<b>\$ 3,243,185.65</b>	<b>\$ 3,605,672.12</b>	<b>11.18%</b>

## E. General Fund Budget Summary (Unreserved)

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Levies	\$ 6,964,752.81	\$ 7,051,079.96	\$ 6,524,921.47	-7.46%
State Aids	29,362,223.91	29,189,845.49	28,798,692.26	-1.34%
Federal Aids	1,566,360.50	1,483,549.86	1,481,913.69	-0.11%
Local Revenues	1,907,759.51	1,602,604.15	1,187,218.28	-25.92%
<b>Total Revenues</b>	<b>\$ 39,801,096.73</b>	<b>\$ 39,327,079.46</b>	<b>\$ 37,992,745.70</b>	<b>-3.39%</b>
<b>Expenditures</b>				
Salaries	\$ 24,198,666.30	\$ 23,068,707.87	\$ 22,235,523.98	-3.61%
Benefits	8,678,970.80	8,290,030.65	7,904,628.28	-4.65%
Services	6,040,380.38	5,975,370.73	5,901,862.61	-1.23%
Supplies	946,527.06	1,023,309.12	792,824.65	-22.52%
Equipment & Capital	517,550.44	498,818.17	748,139.69	49.98%
Other	159,307.09	36,502.17	25,886.84	-29.08%
<b>Total Expenditures</b>	<b>\$ 40,541,402.07</b>	<b>\$ 38,892,738.71</b>	<b>\$ 37,608,866.05</b>	<b>-3.30%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 2,915,258.27	\$ 1,711,864.19	\$ 1,548,855.83	-9.52%
Revenues	39,801,096.73	39,327,079.46	37,992,745.70	-3.39%
Expenditures	(40,541,402.07)	(38,892,738.71)	(37,608,866.05)	-3.30%
Transfer - Nonspendable	32,972.54	-	-	0.00%
Transfer - Health & Safety	(496,061.28)	(597,349.11)	-	-100.00%
<b>Projected Fund Balance</b>	<b>\$ 1,711,864.19</b>	<b>\$ 1,548,855.83</b>	<b>\$ 1,932,735.48</b>	<b>24.78%</b>
<b>Percent of Expenditures</b>	<b>4.22%</b>	<b>3.98%</b>	<b>5.14%</b>	

#### IV. School Nutrition Fund

The School Nutrition Fund is used to account for the activities related to providing nutrition services to the K-12 academic program as well as catering services provided by the district. The fund operates on the principle of revenues exceeding expenditures on day-to-day operations so that the excess can be used to systematically replace and upgrade kitchen equipment around the district. By operating in this manner, the goal of the School Nutrition program is to be self-sustained and not to pull resources from direct K-12 instructional funds. School Nutrition pays the general fund for certain overhead costs such as payroll, accounts payable, and technology support. A summary of this fund's budget is listed below.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
State Aids	\$ 96,835.05	\$ 89,000.00	\$ 87,500.00	-1.69%
Federal Aids	981,916.46	993,967.00	988,000.00	-0.60%
Local Revenues	717,486.22	677,485.00	680,000.00	0.37%
<b>Total Revenues</b>	<b>\$ 1,796,237.73</b>	<b>\$ 1,760,452.00</b>	<b>\$ 1,755,500.00</b>	<b>-0.28%</b>
<b>Expenditures</b>				
Salaries	\$ 627,589.12	\$ 625,916.90	\$ 622,934.00	-0.48%
Benefits	250,349.06	241,262.94	237,104.40	-1.72%
Services	56,582.32	43,650.00	41,480.00	-4.97%
Supplies	806,227.36	792,552.00	839,300.00	5.90%
Equipment & Capital	42,862.36	40,000.00	45,000.00	12.50%
Other	1,218.25	1,516.00	1,516.00	0.00%
<b>Total Expenditures</b>	<b>\$ 1,784,828.47</b>	<b>\$ 1,744,897.84</b>	<b>\$ 1,787,334.40</b>	<b>2.43%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 230,086.20	\$ 241,495.46	\$ 257,049.62	6.44%
Revenues	1,796,237.73	1,760,452.00	1,755,500.00	-0.28%
Expenditures	(1,784,828.47)	(1,744,897.84)	(1,787,334.40)	2.43%
<b>Projected Fund Balance</b>	<b>\$ 241,495.46</b>	<b>\$ 257,049.62</b>	<b>\$ 225,215.22</b>	<b>-12.38%</b>
<b>Percent of Expenditures</b>	<b>13.53%</b>	<b>14.73%</b>	<b>12.60%</b>	



## V. Community Education Fund

The Community Education Fund accounts for the activities related to providing education services for Pre-Kindergarten and Post-Grade 12 students. The fund operates on a principle of breaking even on a year-to-year basis and maintaining a healthy fund balance that protects future programming. Community Education pays the general fund for space used in the district according to formulas outlined in the Uniform Financial Accounting and Reporting Standards (UFARS) Manual. In addition, Community Education pays the general fund for certain overhead costs such as payroll, accounts payable, and technology support. A summary of the complete Community Education budget is listed below. Within Community Education are several Fund Balance requirements, which will be discussed, in detail on the following pages.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Levies	\$ 506,355.98	\$ 549,548.22	\$ 550,766.36	0.22%
State Aids	694,187.64	708,477.35	728,605.36	2.84%
Federal Aids	-	-	-	0.00%
Local Revenues	904,631.66	753,960.15	739,424.38	-1.93%
<b>Total Revenues</b>	<b>\$ 2,105,175.28</b>	<b>\$ 2,011,985.72</b>	<b>\$ 2,018,796.10</b>	<b>0.34%</b>
<b>Expenditures</b>				
Salaries	\$ 1,344,251.90	\$ 1,194,087.98	\$ 1,224,299.73	2.53%
Benefits	427,134.57	347,021.29	375,613.52	8.24%
Services	219,921.53	264,455.92	219,804.86	-16.88%
Supplies	110,612.89	133,787.97	130,367.99	-2.56%
Equipment & Capital	10,467.80	6,650.84	3,850.00	-42.11%
Other	10,098.81	10,396.33	14,465.85	39.14%
<b>Total Expenditures</b>	<b>\$ 2,122,487.50</b>	<b>\$ 1,956,400.33</b>	<b>\$ 1,968,401.95</b>	<b>0.61%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 310,967.06	\$ 293,654.84	\$ 349,240.23	18.93%
Revenues	2,105,175.28	2,011,985.72	2,018,796.10	0.34%
Expenditures	(2,122,487.50)	(1,956,400.33)	(1,968,401.95)	0.61%
<b>Projected Fund Balance</b>	<b>\$ 293,654.84</b>	<b>\$ 349,240.23</b>	<b>\$ 399,634.38</b>	<b>14.43%</b>
<b>Percent of Expenditures</b>	<b>13.84%</b>	<b>17.85%</b>	<b>20.30%</b>	

## A. Community Education Restricted Fund Balance

There are two general program areas that are required to operate under the Community Education Restricted Fund Balance: Nonpublic Pupil Aid and Early Childhood Screening. A brief discussion of each follows.

### 1. Nonpublic Pupil Aid

The District receives funding from the Minnesota Department of Education to provide services to the nonpublic and home schools within the District. The funding is based on actual enrollment in the nonpublic and home schools and is provided for the purchase of textbooks, school nurse services, and school counselor services. The District receives an overhead fee of 5% of the eligible amount spent to cover the costs of administering this program. This program has a net impact of zero on the fund balance each year as the revenue received is strictly reimbursement based.

### 2. Early Childhood Screening

The district provides a program for mandatory early childhood development screening. Funding for this program comes from state aid which is paid on a per each child screened basis. Funding levels are higher the younger the child is which promotes early screening to detect possible learning deficiencies as early as possible. The state aid covers approximately 50% of the cost of the program. The remaining costs are funded with a transfer from the general Community Education fund balance.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Levies	\$ -	\$ -	\$ -	0.00%
State Aids	202,344.32	254,834.63	285,736.94	12.13%
Federal Aids	-	-	-	0.00%
Local Revenues	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 202,344.32</b>	<b>\$ 254,834.63</b>	<b>\$ 285,736.94</b>	<b>12.13%</b>
<b>Expenditures</b>				
Salaries	\$ 100,006.95	\$ 106,017.82	\$ 125,458.25	18.34%
Benefits	34,664.73	36,551.30	42,979.49	17.59%
Services	2,263.27	38,600.98	41,542.96	7.62%
Supplies	56,442.60	78,524.36	81,303.64	3.54%
Equipment & Capital	-	-	-	0.00%
Other	8,871.81	8,315.33	12,939.85	55.61%
<b>Total Expenditures</b>	<b>\$ 202,249.36</b>	<b>\$ 268,009.79</b>	<b>\$ 304,224.19</b>	<b>13.51%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ (0.00)	\$ 94.96	\$ (0.00)	-100.00%
Revenues	202,344.32	254,834.63	285,736.94	12.13%
Expenditures	(202,249.36)	(268,009.79)	(304,224.19)	13.51%
Transfers in	-	13,080.20	18,487.25	41.34%
<b>Projected Fund Balance</b>	<b>\$ 94.96</b>	<b>\$ (0.00)</b>	<b>\$ -</b>	<b>0.00%</b>

## B. General Community Education Fund Balance

The majority of programs offered by Community Education operate under the General Community Education Fund Balance. These programs are beyond the scope of regular K-12 education enabling learners of all ages to develop skills and abilities. Revenue for the general community education programs come from local levy, state aid, Winona County Family Services Collaborative, Winona County Community Services, various local foundations, and fees from participants. The specific Community Education programs which are included in this category are:

- General Community Education Administration
- Adult Enrichment
- COMPASS
- Youth Enrichment
- Key Kids
- After School Activities

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Levies	\$ 403,214.86	\$ 445,067.43	\$ 439,993.42	-1.14%
State Aids	193,389.70	132,297.16	129,170.00	-2.36%
Federal Aids	-	-	-	0.00%
Local Revenues	620,443.48	483,841.00	496,900.00	2.70%
<b>Total Revenues</b>	<b>\$ 1,217,048.04</b>	<b>\$ 1,061,205.59</b>	<b>\$ 1,066,063.42</b>	<b>0.46%</b>
<b>Expenditures</b>				
Salaries	\$ 765,571.18	\$ 634,259.90	\$ 624,856.90	-1.48%
Benefits	259,307.78	190,990.41	191,518.60	0.28%
Services	192,476.88	149,995.30	147,396.43	-1.73%
Supplies	30,310.73	30,255.00	31,264.35	3.34%
Equipment & Capital	6,069.80	1,650.00	2,250.00	36.36%
Other	837.00	831.00	926.00	11.43%
<b>Total Expenditures</b>	<b>\$ 1,254,573.37</b>	<b>\$ 1,007,981.61</b>	<b>\$ 998,212.28</b>	<b>-0.97%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 200,111.84	\$ 162,586.51	\$ 202,730.29	24.69%
Revenues	1,217,048.04	1,061,205.59	1,066,063.42	0.46%
Expenditures	(1,254,573.37)	(1,007,981.61)	(998,212.28)	-0.97%
Transfers out	-	(13,080.20)	(18,487.25)	41.34%
<b>Projected Fund Balance</b>	<b>\$ 162,586.51</b>	<b>\$ 202,730.29</b>	<b>\$ 252,094.18</b>	<b>24.35%</b>

### C. School Readiness Fund Balance

The School Readiness Fund Balance is used to accumulate all revenues and expenditures related to the district's early childhood education program. This program is provided to assess children's cognitive skills, teach educational programming that will strengthen children's cognitive skills and development, and generally prepare children for entry into kindergarten. In addition, this program provides support in the Community kids preschool and to provide scholarships to students who are not eligible for the early learning scholarships.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Levies	\$ -	\$ -	\$ -	0.00%
State Aids	144,733.74	151,397.00	150,000.00	-0.92%
Federal Aids	-	-	-	0.00%
Local Revenues	66,924.01	69,545.00	52,000.00	-25.23%
<b>Total Revenues</b>	<b>\$ 211,657.75</b>	<b>\$ 220,942.00</b>	<b>\$ 202,000.00</b>	<b>-8.57%</b>
<b>Expenditures</b>				
Salaries	\$ 150,285.52	\$ 143,031.00	\$ 147,397.00	3.05%
Benefits	42,720.97	39,589.93	55,468.81	40.11%
Services	(18,015.68)	36,705.00	(8,975.00)	-124.45%
Supplies	17,135.47	13,000.00	11,000.00	-15.38%
Equipment & Capital	-	500.00	500.00	0.00%
Other	130.00	500.00	200.00	-60.00%
<b>Total Expenditures</b>	<b>\$ 192,256.28</b>	<b>\$ 233,325.93</b>	<b>\$ 205,590.81</b>	<b>-11.89%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 64,030.44	\$ 83,431.91	\$ 71,047.98	-14.84%
Revenues	211,657.75	220,942.00	202,000.00	-8.57%
Expenditures	(192,256.28)	(233,325.93)	(205,590.81)	-11.89%
Transfers in	-	-	-	0.00%
<b>Projected Fund Balance</b>	<b>\$ 83,431.91</b>	<b>\$ 71,047.98</b>	<b>\$ 67,457.17</b>	<b>-5.05%</b>

#### D. Early Childhood Family Education Fund Balance

Programming provided for children aged birth to kindergarten and their caretakers are operated under the Early Childhood Family Education Fund Balance. This program provides classes and resources to expectant parents and caretakers of young children which may help them understand a child's learning and development and as a result be able to help children grow. This program also provides parenthood education in secondary schools and outreach work in the community.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Levies	\$ 103,141.12	\$ 104,480.79	\$ 110,772.94	6.02%
State Aids	153,719.88	169,948.56	163,698.42	-3.68%
Federal Aids	-	-	-	0.00%
Local Revenues	23,742.04	13,300.00	12,000.00	-9.77%
<b>Total Revenues</b>	<b>\$ 280,603.04</b>	<b>\$ 287,729.35</b>	<b>\$ 286,471.36</b>	<b>-0.44%</b>
<b>Expenditures</b>				
Salaries	\$ 173,723.37	\$ 185,757.00	\$ 199,762.00	7.54%
Benefits	59,762.43	55,475.19	58,662.71	5.75%
Services	22,857.70	14,520.51	18,412.69	26.80%
Supplies	2,750.75	3,500.00	3,800.00	8.57%
Equipment & Capital	-	500.00	500.00	0.00%
Other	130.00	250.00	250.00	0.00%
<b>Total Expenditures</b>	<b>\$ 259,224.25</b>	<b>\$ 260,002.70</b>	<b>\$ 281,387.40</b>	<b>8.22%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 2,704.02	\$ 24,082.81	\$ 51,809.46	115.13%
Revenues	280,603.04	287,729.35	286,471.36	-0.44%
Expenditures	(259,224.25)	(260,002.70)	(281,387.40)	8.22%
Transfers in	-	-	-	0.00%
<b>Projected Fund Balance</b>	<b>\$ 24,082.81</b>	<b>\$ 51,809.46</b>	<b>\$ 56,893.42</b>	<b>9.81%</b>

## E. Adult Basic Education Fund Balance

The Adult Basic Education Fund Balance is used to accumulate the revenues and expenditures related to providing basic skills learning opportunities for individuals 16 years of age or older who are not enrolled in an elementary or secondary school. Funding for this program is dependent upon the number of student contact hours. This program provides K-12 level basic skills to allow participants to achieve their individual academic goals up to the level of high school completion. Adult Basic Education also serves adult immigrants with English language classes in order to improve their English skills, including: speaking, reading, writing, and listening. The ultimate goal of the program is to help the functionally illiterate become more employable and productive citizens.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
State Aids	\$ -	\$ -	\$ -	0.00%
Federal Aids	-	-	-	0.00%
Local Revenues	193,522.13	187,274.15	178,524.38	-4.67%
<b>Total Revenues</b>	<b>\$ 193,522.13</b>	<b>\$ 187,274.15</b>	<b>\$ 178,524.38</b>	<b>-4.67%</b>
<b>Expenditures</b>				
Salaries	\$ 154,664.88	\$ 125,022.26	\$ 126,825.58	1.44%
Benefits	30,678.66	24,414.46	26,983.91	10.52%
Services	20,339.36	24,634.13	21,427.78	-13.02%
Supplies	3,973.34	8,508.61	3,000.00	-64.74%
Equipment & Capital	4,398.00	4,000.84	600.00	-85.00%
Other	130.00	500.00	150.00	-70.00%
<b>Total Expenditures</b>	<b>\$ 214,184.24</b>	<b>\$ 187,080.30</b>	<b>\$ 178,987.27</b>	<b>-4.33%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 44,120.76	\$ 23,458.65	\$ 23,652.50	0.83%
Revenues	193,522.13	187,274.15	178,524.38	-4.67%
Expenditures	(214,184.24)	(187,080.30)	(178,987.27)	-4.33%
<b>Projected Fund Balance</b>	<b>\$ 23,458.65</b>	<b>\$ 23,652.50</b>	<b>\$ 23,189.61</b>	<b>-1.96%</b>

## VI. Construction Fund

The Construction Fund accounts for the costs of school construction, addition, and renovation projects which are funded through bonds or certificates of participation (or other specific funding sources). Most recently, this fund has been used to account for the Track Project, One-Day Bond proceeds, and the Energy Projects. When bonds (or certificates of participation) are issued in connection with a building project, the bond proceeds are recorded as revenue in the Construction Fund. The funds are then drawn down as payments are made for work completed on the project(s). The proceeds of bonds can only be used for the purpose for which they were issued.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Local Revenues	\$ 274.43	\$ 55,325.00	\$ 125,000.00	125.94%
Sale of Bonds	-	9,106,644.55	-	-100.00%
<b>Total Revenues</b>	<b>\$ 274.43</b>	<b>\$ 9,161,969.55</b>	<b>\$ 125,000.00</b>	<b>-98.64%</b>
<b>Expenditures</b>				
Services	\$ 21,310.85	\$ 320,071.88	\$ 3,945,911.30	1132.82%
Supplies	-	121.93	-	-100.00%
Equipment & Capital	-	-	-	0.00%
Other	-	1,644.55	-	-100.00%
<b>Total Expenditures</b>	<b>\$ 21,310.85</b>	<b>\$ 321,838.36</b>	<b>\$ 3,945,911.30</b>	<b>1126.05%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 106,942.08	\$ 85,905.66	\$ 8,926,036.85	10290.51%
Revenues	274.43	9,161,969.55	125,000.00	-98.64%
Expenditures	(21,310.85)	(321,838.36)	(3,945,911.30)	1126.05%
<b>Projected Fund Balance</b>	<b>\$ 85,905.66</b>	<b>\$ 8,926,036.85</b>	<b>\$ 5,105,125.55</b>	<b>-42.81%</b>

## VII. Debt Service Fund

The Debt Service Fund exists to record the principle and interest payments on long-term debt issued by the district. Annual levies will provide revenue at a rate of 105% of pending debt service payments for a given fiscal year. This rate is specified in statute to ensure that principal and interest payments can be made as scheduled even if there are late property tax payments or delinquencies that may arise. The Debt Service Fund is also monitored by the Minnesota Department of Education for accumulation of excess fund balance. If the debt service fund balance is deemed to be at a level in excess of what is needed to make debt payments, a levy adjustment is made to reduce revenue and bring the fund balance down to a feasible amount.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Levies	\$ 2,185,424.44	\$ 1,887,093.83	\$ 2,916,596.16	54.55%
State Aids	38,550.88	32,061.32	37,800.00	17.90%
Local Revenues	3,860.41	5,144.55	3,600.00	-30.02%
Sale of Bonds	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 2,227,835.73</b>	<b>\$ 1,924,299.70</b>	<b>\$ 2,957,996.16</b>	<b>53.72%</b>
<b>Expenditures</b>				
Salaries	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	0.00%
Services	-	-	-	0.00%
Supplies	-	-	-	0.00%
Equipment & Capital	-	-	-	0.00%
Other	2,144,570.00	2,156,747.50	2,798,935.00	29.78%
<b>Total Expenditures</b>	<b>\$ 2,144,570.00</b>	<b>\$ 2,156,747.50</b>	<b>\$ 2,798,935.00</b>	<b>29.78%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 579,864.70	\$ 663,130.43	\$ 430,682.63	-35.05%
Revenues	2,227,835.73	1,924,299.70	2,957,996.16	53.72%
Expenditures	(2,144,570.00)	(2,156,747.50)	(2,798,935.00)	29.78%
<b>Projected Fund Balance</b>	<b>\$ 663,130.43</b>	<b>\$ 430,682.63</b>	<b>\$ 589,743.79</b>	<b>36.93%</b>



## VIII. Agency Fund

During fiscal year 2012, Winona Area Public Schools became the fiscal host for the Winona County Collaborative. An Agency Fund is used to account for assets where the school district has a formal agency agreement with another organization. The District simply holds the funds and performs certain duties as directed by the decision makers of the other organization. In the case of the Winona County Collaborative, a board makes the decisions regarding how to expend the dollars. According to Uniform Financial Accounting and Reporting Standards (UFARS), an agency fund is not permitted to carry a fund balance. Instead, any unused funds are carried into the following fiscal year by deferring current year revenue and recognizing it in future fiscal years as expenditures are made.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Local Revenues	\$ 87,023.85	\$ 128,458.45	\$ 126,099.00	-1.84%
<b>Total Revenues</b>	<b>\$ 87,023.85</b>	<b>\$ 128,458.45</b>	<b>\$ 126,099.00</b>	<b>-1.84%</b>
<b>Expenditures</b>				
Salaries	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	0.00%
Services	87,023.85	128,458.45	126,099.00	-1.84%
Supplies	-	-	-	0.00%
Equipment & Capital	-	-	-	0.00%
Other	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 87,023.85</b>	<b>\$ 128,458.45</b>	<b>\$ 126,099.00</b>	<b>-1.84%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ -	\$ -	\$ -	0.00%
Revenues	87,023.85	128,458.45	126,099.00	-1.84%
Expenditures	(87,023.85)	(128,458.45)	(126,099.00)	-1.84%
<b>Projected Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

## IX. OPEB Trust Fund

The Other Post-Employment Benefit (OPEB) Trust Fund was established through the sale of bonds. The proceeds of these bonds were placed in a revocable trust initially managed by the State Board of Investments. During fiscal year 2014, the decision was made to change the trust type from revocable to irrevocable. This does not change the function of the trust but will allow the district to offset the accrued liability related to post-employment benefits against the assets of the trust on the District-wide financial statements at year end. In addition, the funds are currently being managed by PFM and are held by US Bank.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Local Revenues	\$ 353,022.90	\$ 400,000.00	\$ 400,000.00	0.00%
<b>Total Revenues</b>	<b>\$ 353,022.90</b>	<b>\$ 400,000.00</b>	<b>\$ 400,000.00</b>	<b>0.00%</b>
<b>Expenditures</b>				
Benefits	\$ 824,372.88	\$ 712,000.00	\$ 712,000.00	0.00%
Services	25,836.39	25,000.00	25,000.00	0.00%
<b>Total Expenditures</b>	<b>\$ 850,209.27</b>	<b>\$ 737,000.00</b>	<b>\$ 737,000.00</b>	<b>0.00%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 4,624,851.21	\$ 4,127,664.84	\$ 3,790,664.84	-8.16%
Revenues	353,022.90	400,000.00	400,000.00	0.00%
Expenditures	(850,209.27)	(737,000.00)	(737,000.00)	0.00%
<b>Projected Fund Balance</b>	<b>\$ 4,127,664.84</b>	<b>\$ 3,790,664.84</b>	<b>\$ 3,453,664.84</b>	<b>-8.89%</b>

## X. OPEB Debt Fund

The Other Post-Employment Benefit (OPEB) Debt Service Fund is required to be used to record activity related to the levy revenue generated specifically for OPEB debt service and the repayment of the OPEB bonds.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Levies	\$ 335,532.40	\$ 630,269.71	\$ 900,946.41	42.95%
State Aids	5,871.13	10,705.29	10,200.00	-4.72%
Local Revenues	426.67	800.00	200.00	-75.00%
<b>Total Revenues</b>	<b>\$ 341,830.20</b>	<b>\$ 641,775.00</b>	<b>\$ 911,346.41</b>	<b>42.00%</b>
<b>Expenditures</b>				
Other	\$ 756,410.00	\$ 646,200.00	\$ 651,750.00	0.86%
<b>Total Expenditures</b>	<b>\$ 756,410.00</b>	<b>\$ 646,200.00</b>	<b>\$ 651,750.00</b>	<b>0.86%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 156,741.00	\$ (257,838.80)	\$ (262,263.80)	0.00%
Revenues	341,830.20	641,775.00	911,346.41	42.00%
Expenditures	(756,410.00)	(646,200.00)	(651,750.00)	0.86%
<b>Projected Fund Balance</b>	<b>\$ (257,838.80)</b>	<b>\$ (262,263.80)</b>	<b>\$ (2,667.39)</b>	<b>-98.98%</b>

## XI. Student Activity Fund

The student activity accounts of Winona Area Public Schools were brought under board control several years ago. This being the case, the activity of these accounts gets reported to the Minnesota Department of Education simply as additional transactions within the district's General Fund. However, for purposes of managing these funds at the local level, they are accounted for separately. Student activity accounts are funds raised by the kids for the benefit of the kids.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Levies	\$ -	\$ -	\$ -	0.00%
State Aids	-	-	-	0.00%
Federal Aids	-	-	-	0.00%
Local Revenues	339,338.65	350,000.00	350,000.00	0.00%
<b>Total Revenues</b>	<b>\$ 339,338.65</b>	<b>\$ 350,000.00</b>	<b>\$ 350,000.00</b>	<b>0.00%</b>
<b>Expenditures</b>				
Salaries	\$ 150.00	\$ -	\$ -	0.00%
Benefits	11.48	-	-	0.00%
Services	166,224.46	79,600.39	-	-100.00%
Supplies	184,144.62	268,675.65	350,000.00	30.27%
Equipment & Capital	6,199.00	1,643.96	-	-100.00%
Other	65.00	80.00	-	-100.00%
<b>Total Expenditures</b>	<b>\$ 356,794.56</b>	<b>\$ 350,000.00</b>	<b>\$ 350,000.00</b>	<b>0.00%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ 151,553.57	\$ 134,097.66	\$ 134,097.66	0.00%
Revenues	339,338.65	350,000.00	350,000.00	0.00%
Expenditures	(356,794.56)	(350,000.00)	(350,000.00)	0.00%
<b>Projected Fund Balance</b>	<b>\$ 134,097.66</b>	<b>\$ 134,097.66</b>	<b>\$ 134,097.66</b>	<b>0.00%</b>

## XII. Internal Service Fund

The internal service fund is used to account for the self-funded dental insurance activity for Winona Area Public Schools. This was a new endeavor beginning in the 2017 fiscal year (as of January 2017 renewal). Beginning with the 2019 renewal (January 1, 2019), the district has returned to having a fully funded dental plan rather than continuing with self-funding.

	<u>2018 Actual</u>	<u>19REV2</u>	<u>20ADP</u>	<u>% Change</u>
<b>Revenues</b>				
Local Revenues	\$ 289,729.38	\$ 181,896.00	\$ -	-100.00%
<b>Total Revenues</b>	<b>\$ 289,729.38</b>	<b>\$ 181,896.00</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Expenditures</b>				
Benefits	\$ 245,630.69	\$ 139,000.00	\$ -	-100.00%
Services	42,968.52	21,420.00	-	-100.00%
<b>Total Expenditures</b>	<b>\$ 288,599.21</b>	<b>\$ 160,420.00</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Fund Balance Projection</b>				
Beginning	\$ (9,834.39)	\$ (8,704.22)	\$ 12,771.78	0.00%
Revenues	289,729.38	181,896.00	-	-100.00%
Expenditures	(288,599.21)	(160,420.00)	-	-100.00%
<b>Projected Fund Balance</b>	<b>\$ (8,704.22)</b>	<b>\$ 12,771.78</b>	<b>\$ 12,771.78</b>	<b>0.00%</b>

### XIII. Capital Projects Detail

The District can fund capital projects through several sources such as Operating Capital Revenue, voter approved referendum, general operating dollars, bequests, capital lease financing, long-term facilities maintenance revenue, and an array of other options available to school districts. Regardless of the funding source of the planned expenditures, it is important that a big picture approach be used when planning for these expenditures to ensure the district's resources are used as efficiently as possible.

Operating Capital Funds - Aid & Levy			
	Preliminary Capital Budget Approval	20ADP	Difference
<b>Available Funds</b>			
<b>Projected Fiscal 2019 Ending Fund Balance</b>	<b>\$ 255,457.58</b>	<b>\$292,245.08</b>	<b>\$ 36,787.50</b>
Anticipated 2019-2020 Aid Revenue	325,743.86	324,356.69	(1,387.17)
Anticipated 2019-2020 Levy Revenue	45,413.07	45,413.07	-
Proposed 2019-2020 Expenditures (see below)	(526,307.27)	(524,744.83)	1,562.44
<b>Projected Fiscal 2020 Funds Available</b>	<b>\$ 100,307.24</b>	<b>\$ 137,270.01</b>	<b>\$ 36,962.77</b>
<b>Curriculum Requests</b>			
K-4 Math Curriculum Adoption	\$ 70,875.00	\$ 70,875.00	\$ -
Pearson ELA Adoption - Middle School	146,378.27	146,378.27	-
AP Physics Books - Winona Senior High School	5,200.00	5,200.00	-
AP Statistics Books - Winona Senior High School	5,250.00	5,250.00	-
Foss Kit: Trees & Weather	11,000.00	11,000.00	-
Lego Kits	15,000.00	15,000.00	-
EiE: Build a Wall	7,200.00	7,200.00	-
EiE: Plant Package Design	6,400.00	6,400.00	-
Foss Kit: Insects and Plants	9,600.00	9,600.00	-
Foss Kit: Sun, Moon, and Planets	9,600.00	9,600.00	-
	<b>\$ 286,503.27</b>	<b>\$ 286,503.27</b>	<b>\$ -</b>
<b>Winona Middle School Requests</b>			
Three French Horns	\$ 4,787.00	\$ 4,787.00	\$ -
	<b>\$ 4,787.00</b>	<b>\$ 4,787.00</b>	<b>\$ -</b>
<b>Operations</b>			
Business Office - Region V Server (Funding Shift)	\$ 8,640.00	\$ 8,640.00	\$ -
Information Systems Staff (Funding Shift)	149,000.00	149,000.00	-
District Wide - Copier/Printer Lease	35,577.00	35,576.56	(0.44)
	<b>\$ 193,217.00</b>	<b>\$ 193,216.56</b>	<b>\$ (0.44)</b>
<b>Athletics/Activities Requests</b>			
Paul Giel Field - Turf Groomer	\$ 16,000.00	\$ 13,866.00	\$ (2,134.00)
<del>Spare Basketball Backboard - Winona Senior High School</del>	3,000.00	-	(3,000.00)
	<b>\$ 19,000.00</b>	<b>\$ 13,866.00</b>	<b>\$ (5,134.00)</b>

<b>Maintenance</b>			
<del>WMS - Bathroom and Shower Cleaning System</del>	\$ 2,900.00	\$ -	\$ (2,900.00)
<del>WMS - Electric Power Washer</del>	2,900.00	-	(2,900.00)
WMS - Lawn Mower For Fields	12,000.00	12,000.00	-
WMS - Bagger for New Lawn Mower	-	2,500.00	2,500.00
<del>WMS - Utility Lawn Mower</del>	5,000.00	-	(5,000.00)
DW - Dump Trailer	-	6,500.00	6,500.00
DW - Snow Plow	-	5,372.00	5,372.00
	\$ 22,800.00	\$ 26,372.00	\$ 3,572.00
<b>Total Proposed Projects - Operating Capital</b>	<b>\$ 526,307.27</b>	<b>\$ 524,744.83</b>	<b>\$ (1,562.44)</b>

Operating Capital Funds - Building Sale Proceeds			
	Preliminary Capital Budget Approval	20ADP	Difference
<b>Available Funds</b>			
<b>7/1/2018 Beginning Fund Balance</b>	\$ -	\$ -	\$ -
Sales of Buildings	378,675.00	378,675.00	-
Related Legal Fees	(21,483.00)	(21,483.00)	-
<b>Fiscal 2019 Funds Available</b>	<b>\$ 357,192.00</b>	<b>\$ 357,192.00</b>	<b>\$ -</b>
Proposed 2019-2020 Expenditures	(357,192.00)	(239,502.51)	117,689.49
<b>Projected Ending Fiscal 2020 Fund Balance</b>	<b>\$ -</b>	<b>\$ 117,689.49</b>	<b>\$ 117,689.49</b>
<b>Goodview Elementary</b>			
Carpet Replacement throughout classrooms, library, MakerSpace	\$ 98,769.00	\$ 98,769.00	\$ -
	\$ 98,769.00	\$ 98,769.00	\$ -
<b>Jefferson Elementary</b>			
Replace Ceiling Tiles Room 162	\$ 6,000.00	\$ 6,000.00	\$ -
Elevator Repairs - Jefferson	4,831.00	4,831.00	-
Boiler Feed System Repair	13,650.00	13,650.00	-
Replace Blinds	2,025.00	2,025.00	-
Install Drop Ceilings in Lower Level Art Room	-	5,921.00	5,921.00
	\$ 26,506.00	\$ 32,427.00	\$ 5,921.00
<b>Washington-Kosciusko Elementary</b>			
Elevator Repairs	\$ 3,854.00	\$ 3,854.00	\$ -
Replace Blinds	2,025.00	2,025.00	-
	\$ 5,879.00	\$ 5,879.00	\$ -
<b>Winona Senior High School</b>			
6 Lunch Tables	\$ 52,500.00	\$ 16,602.00	\$ (35,898.00)
Industrial Tech Amplification System	10,000.00	10,000.00	-
Diving Board Replacement	11,200.00	-	(11,200.00)
Carpet For Entrance	9,718.00	14,958.00	5,240.00
Carpet For Orchestra Room	8,512.00	8,512.00	-
Replacement of Cafeteria Stools	-	1,080.00	1,080.00
	\$ 91,930.00	\$ 51,152.00	\$ (40,778.00)
<b>Winona Middle School</b>			
Tables/Chairs Lunch Tables	\$ 9,000.00	\$ 27,670.60	\$ 18,670.60
Diving Board Replacement	-	5,354.91	5,354.91
Replacement Cycle - Classroom Student Furniture	17,500.00	17,500.00	-
Carpet Replacement in all Hallways, stairs, media center	106,858.00	-	(106,858.00)
	\$ 133,358.00	\$ 50,525.51	\$ (82,832.49)
<b>Winona Area Learning Center</b>			
Kiln	\$ 750.00	\$ 750.00	\$ -
	\$ 750.00	\$ 750.00	\$ -
<b>Total Proposed Projects - Building Sale Proceeds</b>	<b>\$ 357,192.00</b>	<b>\$ 239,502.51</b>	<b>\$ (117,689.49)</b>



<b>Long-Term Facilities Maintenance (LTFM) Funds</b>			
	<b>Preliminary Capital Budget Approval</b>	<b>20ADP</b>	<b>Difference</b>
<b>Available Funds</b>			
<b>Projected Fiscal 2019 Ending Fund Balance</b>	<b>\$ 847,201.35</b>	<b>\$ 877,363.74</b>	<b>\$ 30,162.39</b>
Anticipated 2019-2020 Aid Revenue - Base	-	-	-
Anticipated 2019-2020 Levy Revenue - Base	1,015,677.45	1,015,677.45	-
Anticipated 2019-2020 Levy Revenue - H&S Project > \$100,000	200,000.00	200,000.00	-
Proposed 2019-2020 Expenditures (see below)	(968,593.36)	(984,895.87)	(16,302.51)
<b>Projected Fiscal 2020 Ending Fund Balance Available</b>	<b>\$ 1,094,285.44</b>	<b>\$ 1,108,145.32</b>	<b>\$ 13,859.88</b>
2018-2019 Adjustment coming - H&S Project > \$100,000	198,438.86	198,438.86	-
2018-2019 Adjustment coming - H&S Project > \$100,000	(213,601.25)	(213,601.25)	-
2018-2019 Adjustment coming - Enrollment Change	(66,217.00)	(66,217.00)	-
2019-2020 Adjustment coming - H&S Project > \$100,000	213,601.25	213,601.25	-
<b>Projected Ending Funds Available</b>	<b>\$ 1,226,507.30</b>	<b>\$ 1,240,367.18</b>	<b>\$ 13,859.88</b>
<b>Asbestos</b>			
Asbestos Removal and Encapsulation	\$ 20,000.00	\$ 20,000.00	\$ -
AHERA Inspections	3,500.00	3,500.00	-
<b>Total Asbestos</b>	<b>\$ 23,500.00</b>	<b>\$ 23,500.00</b>	<b>\$ -</b>
<b>Building Envelope</b>			
WMS - Pool Outside Exit Doors	\$ 6,500.00	\$ 6,500.00	\$ -
<b>Total Building Envelope</b>	<b>\$ 6,500.00</b>	<b>\$ 6,500.00</b>	<b>\$ -</b>
<b>Building Hardware</b>			
General Repairs (Funding Shift)	\$ 50,000.00	\$ 50,000.00	\$ -
<b>Total Building Hardware</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>
<b>Electrical</b>			
General Repairs (Funding Shift)	\$ 20,000.00	\$ 20,000.00	\$ -
WMS - Floor Outlet Replacements	4,800.00	4,800.00	-
<b>Total Electrical</b>	<b>\$ 24,800.00</b>	<b>\$ 24,800.00</b>	<b>\$ -</b>
<b>Fire Safety</b>			
Kitchen Hood Cleaning	\$ 2,000.00	\$ 2,000.00	\$ -
Update Emergency Update Maps	2,500.00	2,500.00	-
Fire Door Inspections	1,500.00	1,500.00	-
Three Year Fire Marshall Inspection	13,300.00	13,300.00	-
Maintenance of Fire Alarm Equipment	20,913.57	20,913.57	-
Fire Extinguisher Inspection and Maintenance	4,000.00	4,000.00	-
Lighting - Emergency or Egress	4,000.00	4,000.00	-
Annual Sprinkler Testing	-	1,190.00	1,190.00
<b>Total Fire Safety</b>	<b>\$ 48,213.57</b>	<b>\$ 49,403.57</b>	<b>\$ 1,190.00</b>
<b>Health &amp; Safety Management</b>			
Health & Safety Environmental Management	\$ 87,000.00	\$ 68,952.00	\$ (18,048.00)
Blood Bourne Pathogen Standard Compliance	2,000.00	2,000.00	-
School Dude Maintenance Request Management System	7,000.00	5,460.51	(1,539.49)
Online MSDS Management	1,000.00	1,000.00	-

Health & Safety Management Assistance	2,300.00	2,300.00	-
Automated External Defibrillators	2,000.00	2,000.00	-
Raptor Visitor Management System	3,570.00	3,570.00	-
Identisys Door Access Control System	959.00	959.00	-
<b>Total Health &amp; Safety Management</b>	<b>\$ 105,829.00</b>	<b>\$ 86,241.51</b>	<b>\$ (19,587.49)</b>
<b>Hazardous Materials</b>			
Hazardous Waste Disposal	\$ 5,000.00	\$ 5,000.00	\$ -
WSHS - Fuel Tank Removal	10,000.00	24,000.00	14,000.00
Backflow Prevention	9,500.00	9,500.00	-
<b>Total Hazardous Materials</b>	<b>\$ 24,500.00</b>	<b>\$ 38,500.00</b>	<b>\$ 14,000.00</b>
<b>Indoor Air Quality</b>			
WSHS - Air Handling Unit/Chiller Replacement Continuation	\$ 213,601.25	\$ 213,601.25	\$ -
WSHS - Tech Wing VAV Replacement	200,000.00	200,000.00	-
Jefferson - IAQ Testing (2 Times)	6,000.00	6,000.00	-
<b>Total Indoor Air Quality</b>	<b>\$ 419,601.25</b>	<b>\$ 419,601.25</b>	<b>\$ -</b>
<b>Interior Surfaces</b>			
General Repairs (Funding Shift)	\$ 15,000.00	\$ 15,000.00	\$ -
WMS - Repair Tile/Grout in Pool and Boys Locker Room	-	6,500.00	6,500.00
WSHS - Replace Stair Treads Inside Building Where Needed	-	8,500.00	8,500.00
<b>Total Interior Surfaces</b>	<b>\$ 15,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 15,000.00</b>
<b>Mechanical Systems</b>			
General Repairs (Funding Shift)	\$ 35,000.00	\$ 35,000.00	\$ -
<b>Total Mechanical Systems</b>	<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ -</b>
<b>Physical Hazards</b>			
Playground Resurfacing	\$ 15,000.00	\$ 15,000.00	\$ -
Annual Boiler Inspections	-	6,000.00	6,000.00
Soft Tile Project	118,479.54	118,479.54	-
Saw Stop - WMS Maintenance Shed	6,000.00	5,000.00	(1,000.00)
MDH Pool Inspection	500.00	500.00	-
Annual Audiograms	1,000.00	1,000.00	-
MDH Kitchen Inspections	4,000.00	4,000.00	-
Arc Flash Study - Jefferson	6,670.00	6,670.00	-
Elevator & Lift Inspections	15,000.00	15,000.00	-
Personal Protective Equipment	18,000.00	18,000.00	-
<b>Total Physical Hazards</b>	<b>\$ 184,649.54</b>	<b>\$ 189,649.54</b>	<b>\$ 5,000.00</b>
<b>Roof</b>			
General Repairs (Funding Shift)	\$ 30,000.00	\$ 30,000.00	\$ -
<b>Total Roof</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>
<b>Site (Grounds) Projects</b>			
Jefferson - <del>Trim</del> Remove Tree By Flag Pole, Grind Stump, Add Plants	\$ 500.00	\$ 1,200.00	\$ 700.00
W-K - Repair Playground Blacktop	500.00	500.00	-
<b>Total Site Projects</b>	<b>\$ 1,000.00</b>	<b>\$ 1,700.00</b>	<b>\$ 700.00</b>
<b>Total Proposed Projects - Long-Term Facilities Maintenance Revenue</b>	<b>\$ 968,593.36</b>	<b>\$ 984,895.87</b>	<b>\$ 16,302.51</b>

<b>Technology Levy Funds</b>			
<b>Available Funds</b>	<b>Preliminary Capital Budget Approval</b>	<b>20ADP</b>	<b>Difference</b>
<b>Projected Fiscal 2019 Ending Fund Balance</b>	<b>\$ 78,585.46</b>	<b>\$ 78,585.46</b>	<b>\$ -</b>
Anticipated 2019-2020 Revenue	1,000,000.00	1,000,000.00	-
Proposed 2019-2020 Expenditures (listed below)	(857,697.18)	(857,697.18)	-
<b>Projected Ending Fiscal 2020 Fund Balance</b>	<b>\$ 220,888.28</b>	<b>\$ 220,888.28</b>	<b>\$ -</b>
Fund Balance Saved For Network Infrastructure Annual Life Cycle Planning	(191,980.95)	(191,980.95)	-
<b>Projected Ending Fiscal 2020 Fund Balance Available</b>	<b>\$ 28,907.33</b>	<b>\$ 28,907.33</b>	<b>\$ -</b>
<b>Proposed Expenditures</b>			
<b>Department Costs</b>			
Information Systems General Supplies	\$ 2,000.00	\$ 2,000.00	\$ -
Information Systems General Services	7,000.00	7,000.00	-
Portion of Instructional Coaching (Technology Focus) Salary & Benefits	100,000.00	100,000.00	-
<b>Total Department Costs</b>	<b>\$ 109,000.00</b>	<b>\$ 109,000.00</b>	<b>\$ -</b>
<b>Annual Maintenance &amp; Licensing Agreements</b>			
Maintenance/Licensing - Firewall & Security Appliance	\$ 8,050.00	\$ 8,050.00	\$ -
Hardware Maintenance Agreements - Servers	2,899.16	2,899.16	-
Mitel Phone System annual fees	18,076.40	18,076.40	-
Aruba WLAN Maintenance	10,202.80	10,202.80	-
Microsoft OVE Agreement	22,800.00	22,800.00	-
Chrome Device Software Licenses	10,625.00	10,625.00	-
District Website Hosting Fees	13,669.00	13,669.00	-
CIMS Data Hosting	4,950.00	4,950.00	-
Email Archiving	580.00	580.00	-
Data Warehouse	16,280.00	16,280.00	-
Infinite Campus Student Information System	49,829.30	49,829.30	-
ShoutPoint VoIP Lines	3,795.00	3,795.00	-
Destiny Library Management System	3,847.35	3,847.35	-
Securly Web Content Filtering for 1:1 Chromebooks	4,180.00	4,180.00	-
Meraki Systems Manager Enterprise (MDM)	5,354.00	5,354.00	-
IT Help Desk Application	1,000.00	1,000.00	-
BoardDocs Paperless Governance Solution	3,000.00	3,000.00	-
Vimeo Video Hosting Fee	59.95	59.95	-
Survey Monkey	336.00	336.00	-
Zoom Video Conferencing	149.90	149.90	-
Firefly Ncomputing labs	1,900.00	1,900.00	-
SMART Finance and SMART HR (Accounting Software)	30,252.00	30,252.00	-
Transfinder (Transportation Routing Software)	10,900.00	10,900.00	-
SPED Forms	8,371.75	8,371.75	-
Frontline Time & Attendance, Absence Management, Applicant Management	25,468.41	25,468.41	-
Schoology Learning Management System	18,900.00	18,900.00	-
Study Island - Reading Eggs	19,677.00	19,677.00	-
Math Seeds	2,800.00	2,800.00	-
Adobe InDesign Creative Cloud	302.42	302.42	-
Adobe Full Product Creative Cloud	638.90	638.90	-
Learning A-Z	6,326.90	6,326.90	-
Apex Learning	4,375.00	4,375.00	-

ALEKS	810.00	810.00	-
Istation	2,755.00	2,755.00	-
Smart Learning Suite	5,940.00	5,940.00	-
WeVideo Video Editor	1,086.00	1,086.00	-
Respondus Lockdown Browser	2,795.00	2,795.00	-
Imagine Learning	900.00	900.00	-
SWIS Suite (WALC, Goodview)	612.49	612.49	-
Reflector3	720.00	720.00	-
Formative Assessment Applications	2,000.00	2,000.00	-
<b>Total Annual Maintenance &amp; Licensing Agreements</b>	<b>\$ 327,214.73</b>	<b>\$ 327,214.73</b>	<b>\$ -</b>
<b>Repairs of Technology Equipment</b>			
Voice Communications Maintenance/Repair	\$ 3,000.00	\$ 3,000.00	\$ -
Data Network Infrastructure Maintenance/Repair	6,000.00	6,000.00	-
Computer Lab Maintenance/Repair	5,000.00	5,000.00	-
CCTV System Maintenance/Repair	2,000.00	2,000.00	-
Two-way Radio Maintenance	2,800.00	2,800.00	-
Projectors & Lamps Repair	4,048.05	4,048.05	-
General Computer Workstation Repairs	1,000.00	1,000.00	-
iPad Repair	1,000.00	1,000.00	-
<b>Total Repairs of Technology Equipment</b>	<b>\$ 24,848.05</b>	<b>\$ 24,848.05</b>	<b>\$ -</b>
<b>Life Cycle Equipment Replacement</b>			
Staff 1:1 Notebook Computers - Lease Payment	\$ 107,330.52	\$ 107,330.52	\$ -
Student 1:1 Chromebook Devices - Lease Payment	166,643.88	166,643.88	-
Elementary iPads	900.00	900.00	-
Special Education Devices	650.00	650.00	-
Spare iPads and Cases	3,340.00	3,340.00	-
WSHS Business Ed Lab - desktops	22,720.00	22,720.00	-
WSHS Steamboat Lab - desktops	11,360.00	11,360.00	-
WMS North Lab - desktops	11,360.00	11,360.00	-
Laptop Docking Stations	750.00	750.00	-
Off Lease Laptop Purchases - Life Cycle Needs	9,750.00	9,750.00	-
Off Lease Chromebook Purchases - Life Cycle Needs	5,000.00	5,000.00	-
Monitors	750.00	750.00	-
Classroom Projectors/TV's	13,000.00	13,000.00	-
Computer Peripherals	2,400.00	2,400.00	-
Chromebook Protective Covers	10,000.00	10,000.00	-
Replace WSHS Auditorium Projection & Screen	25,000.00	25,000.00	-
<b>Total Life Cycle Equipment Replacement</b>	<b>\$ 390,954.40</b>	<b>\$ 390,954.40</b>	<b>\$ -</b>
<b>Building Requested Technology Equipment</b>			
Jefferson - headphones	\$ 640.00	\$ 640.00	\$ -
W-K - headphones	640.00	640.00	-
Goodview - headphones	400.00	400.00	-
WSHS - 5 Classrooms Wireless Device Mirroring	4,000.00	4,000.00	-
<b>Total Building Requested Technology Equipment</b>	<b>\$ 5,680.00</b>	<b>\$ 5,680.00</b>	<b>\$ -</b>
<b>Total Proposed Projects - Capital Projects Levy For Technology</b>	<b>\$ 857,697.18</b>	<b>\$ 857,697.18</b>	<b>\$ -</b>

In order to plan for future technology replacements, administration recommends the following setaside within the Technology Levy for fiscal year 2019-2020:			
<b>Network Infrastructure Annual Life Cycle Planning</b>			
Wireless LAN (Planned Replacement 2021-22)	\$ 60,933.33	\$ 60,933.33	\$ -
Network Switches and UPS (Planned Replacement 2021-22)	65,333.33	65,333.33	-
Data/Systems Backups (Planned Replacement 2020-21)	9,000.00	9,000.00	-
Security Systems (Planned Replacement 2020-21)	7,500.00	7,500.00	-
Voice Systems (Planned Replacement 2024-25)	35,714.29	35,714.29	-
Servers (Planned Replacement 2020-21)	13,500.00	13,500.00	-
	\$ 191,980.95	\$ 191,980.95	\$ -

<b>Referendum Funds</b>	
<b>Available Funds</b>	
<b>2/14/2019 Bond Sale - Par Value</b>	<b>\$ 8,460,000.00</b>
Net Sale Premium	646,644.55
Issuance Costs	(63,264.00)
Accrued Interest Transfer to Fund 07	(1,644.55)
2019 Projected Expenditures	(238,275.16)
2019 Projected Interest Earnings	55,125.00
<b>Projected Fiscal 2020 Funds Available</b>	<b>\$ 8,858,585.84</b>
Proposed 2019-2020 Interest Revenue	125,000.00
Proposed 2019-2020 Expenditures (listed below)	(3,945,911.30)
<b>Projected Ending 2020 Fund Balance</b>	<b>\$ 5,037,674.54</b>
<b>Jefferson Elementary</b>	
Security Projects	\$ 387,000.00
Replace 3 Single and 4 Double Exterior Doors	57,330.00
Fire Alarm Replacement	79,240.00
Reconstruct Hard Surfaces and Restripe	178,788.00
Exterior Ramp Work	47,775.00
Less: Planned Completion as of 6/30/2019	(56,454.17)
<b>Total Jefferson Elementary</b>	<b>\$ 693,678.83</b>
<b>Goodview Elementary</b>	
Security Projects	\$ 234,000.00
Rooftop Unit - Early Childhood	178,500.00
Asbestos Work	20,000.00
Resealing Hard Surfaces Parking/Play Areas and Restripe	28,000.00
Accessibility Projects	233,557.00
Fire Alarm Replacement	36,474.00
Lighting	46,800.00
Replace 3 Exterior and 9 Egress Doors	49,140.00
Roofing	136,500.00
Less: Planned Completion as of 6/30/2019	(41,074.71)
<b>Total Goodview Elementary</b>	<b>\$ 921,896.29</b>
<b>Washington-Kosciusko Elementary</b>	
Security Projects (net of MDE Safety Grant)	\$ 29,553.00
Accessibility Work	100,000.00
Less: Planned Completion as of 6/30/2019	(28,306.49)
<b>Total Washington-Kosciusko Elementary</b>	<b>\$ 101,246.51</b>
<b>Winona Middle School</b>	
Security Projects	\$ 176,000.00
<b>Total Winona Middle School</b>	<b>\$ 176,000.00</b>

<b>Winona Senior High School</b>	
Security Projects	\$ 203,000.00
Replace 4 Exterior Doors	32,760.00
Reconstruction of Parking Lot and Curbs, Sidewalks	781,121.00
Fire Alarm Replacement	210,158.00
Install Grease Interceptor in Kitchen	31,500.00
Locker Replacement	245,700.00
Accessibility Projects	542,588.00
Less: Planned Completion as of 6/30/2019	(110,737.33)
<b>Total Winona Senior High School</b>	<b>\$ 1,936,089.67</b>
<b>Winona Area Learning Center</b>	
Security Projects	\$ 117,000.00
<b>Total Winona Area Learning Center</b>	<b>\$ 117,000.00</b>
<b>Total 2020 Planned Projects</b>	
	<b>\$ 3,945,911.30</b>

<b>MDE Safety Grant</b>	
<b>Available Funds</b>	
<b>7/1/2019 Beginning Funds Available</b>	<b>\$ 316,447.00</b>
Proposed 2019-2020 Expenditures (listed below)	(316,447.00)
<b>Projected Ending Fiscal 2020 Funds Available</b>	<b>\$ -</b>
<b>Washington-Kosciusko Elementary</b>	
Access Control Panel	\$ 6,500.00
Card Readers	10,500.00
Controlled Doors	12,250.00
Card Reader/Door System Interfacing	3,000.00
Lockdown Button	3,000.00
Exterior Strobes	6,250.00
Loud Area Strobes	3,750.00
Electrify Interior Doors	28,000.00
Add Door To Office	6,000.00
Exterior Ramp	50,000.00
Renovation to Office for Flow	186,000.00
Emergency Notification System	1,197.00
<b>Total Washington-Kosciusko Elementary</b>	<b>\$ 316,447.00</b>
<b>Total 2020 Planned Projects</b>	<b>\$ 316,447.00</b>



## XIV. 2019 District Budget and Fund Balance Projection Summary

Fund	2018		19REV/2				Percent of Expenditures
	Audited Balance June 30, 2018	Revenues	Expenditures	Transfers	Reserve Impact	Revised Budget June 30, 2019	
<b>General</b>							
Unreserved							
Unassigned **	1,711,864.19	36,348,676.03	35,914,335.28	(597,349.11)	(163,008.36)	1,548,855.83	4.31%
Basic Skills	-	1,715,728.25	1,715,728.25	-	-	-	
Learning & Development	-	574,237.48	574,237.48	-	-	-	
Career & Technical	-	69,749.08	69,749.08	-	-	-	
Area Learning Center	-	578,600.00	578,600.00	-	-	-	
Gifted & Talented	-	40,088.62	40,088.62	-	-	-	
Total Unreserved	1,711,864.19	39,327,079.46	38,892,738.71	(597,349.11)	(163,008.36)	1,548,855.83	3.98%
Restricted/Reserved							
Health & Safety	(775,072.51)	177,723.40	-	597,349.11	775,072.51	-	
Operating Capital	337,611.57	706,055.94	394,230.43	-	311,825.51	649,437.08	
LTFM	653,083.29	1,718,937.12	1,494,656.67	-	224,280.45	877,363.74	
Technology Levy	70,225.91	1,000,000.00	991,640.45	-	8,359.55	78,585.46	
Nonspendable	88,943.54	-	-	-	-	88,943.54	
Staff Development	30,860.91	389,291.34	420,152.25	-	(30,860.91)	0.00	
Safe Schools	-	116,354.16	116,354.16	-	-	-	
Kolter Estate	75,806.11	54.17	75,860.28	-	(75,806.11)	-	
Student Activities	134,097.66	350,000.00	350,000.00	-	-	134,097.66	
Total Reserved	615,556.48	4,458,416.13	3,842,894.24	597,349.11	1,212,871.00	1,828,427.48	
<b>Total General</b>	<b>2,327,420.67</b>	<b>43,785,495.59</b>	<b>42,735,632.95</b>	<b>-</b>	<b>1,049,862.64</b>	<b>3,377,283.31</b>	

Fund	2018			Revised Budget			19REV2		
	Audited Balance June 30, 2018	Revenues	Expenditures	Transfers	Reserve Impact	Revised Budget June 30, 2019	Percent of Expenditures		
<b>School Nutrition</b>	241,495.46	1,760,452.00	1,744,897.84	-	15,554.16	257,049.62	14.73%		
<b>Community Education</b>									
Restricted	94.96	254,834.63	268,009.79	13,080.20	(94.96)	0.00			
Reserved									
General Community Ed	162,586.51	1,061,205.59	1,007,981.61	(13,080.20)	40,143.78	202,730.29			
School Readiness	83,431.91	220,942.00	233,325.93	-	(12,383.93)	71,047.98			
ECFE	24,082.81	287,729.35	260,002.70	-	27,726.65	51,809.46			
Adult Basic Ed	23,458.65	187,274.15	187,080.30	-	193.85	23,652.50			
<b>Total Community Education</b>	<b>293,654.84</b>	<b>2,011,985.72</b>	<b>1,956,400.33</b>	<b>-</b>	<b>55,585.39</b>	<b>349,240.23</b>	<b>17.85%</b>		
<b>Building Construction</b>									
Restricted/Reserved									
Capital Facility Bonds	85,905.66	200.00	18,654.65	-	(18,454.65)	67,451.01			
Referendum Bonds	-	9,161,769.55	303,183.71	-	8,858,585.84	8,858,585.84			
<b>Total Building Construction</b>	<b>85,905.66</b>	<b>9,161,969.55</b>	<b>321,838.36</b>	<b>-</b>	<b>8,840,131.19</b>	<b>8,926,036.85</b>			
<b>Debt Service</b>	<b>663,130.43</b>	<b>1,924,299.70</b>	<b>2,156,747.50</b>	<b>-</b>	<b>(232,447.80)</b>	<b>430,682.63</b>			
<b>OPEB Trust</b>	<b>4,127,664.84</b>	<b>400,000.00</b>	<b>737,000.00</b>	<b>-</b>	<b>(337,000.00)</b>	<b>3,790,664.84</b>			
<b>OPEB Debt Redemption</b>	<b>(257,838.80)</b>	<b>641,775.00</b>	<b>646,200.00</b>	<b>-</b>	<b>(4,425.00)</b>	<b>(262,263.80)</b>			
<b>Internal Service Fund - Dental</b>	<b>(8,704.22)</b>	<b>181,896.00</b>	<b>160,420.00</b>	<b>-</b>	<b>21,476.00</b>	<b>12,771.78</b>			
<b>Agency Fund - Collaborative</b>	<b>-</b>	<b>128,458.45</b>	<b>128,458.45</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Total All Funds</b>	<b>7,472,728.88</b>	<b>59,996,332.01</b>	<b>50,587,595.43</b>	<b>-</b>	<b>9,408,736.58</b>	<b>16,881,465.46</b>			

## XV. 2020 District Budget and Fund Balance Projection Summary

Fund	19REV2		Preliminary Budget				20ADP	
	Revised Budget June 30, 2019	Revenues	Expenditures	Transfers	Reserve Impact	Prelim Budget June 30, 2020	Percent of Expenditures	
<b>General</b>								
Unreserved								
Unassigned **	1,548,855.83	34,944,651.70	34,560,772.05	-	383,879.65	1,932,735.48	5.59%	
Basic Skills	-	1,697,854.58	1,697,854.58	-	-	-		
Learning & Development	-	545,597.11	545,597.11	-	-	-		
Career & Technical	-	93,227.70	93,227.70	-	-	-		
Area Learning Center	-	673,000.00	673,000.00	-	-	-		
Gifted & Talented	-	38,414.61	38,414.61	-	-	-		
Total Unreserved	1,548,855.83	37,992,745.70	37,608,866.05	-	383,879.65	1,932,735.48	5.14%	
Restricted/Reserved								
Health & Safety	-	-	-	-	-	-		
Operating Capital	649,437.08	369,769.76	764,247.34	-	(394,477.58)	254,959.50		
LTFM	877,363.74	1,215,677.45	984,895.87	-	230,781.58	1,108,145.32		
Technology Levy	78,585.46	1,000,000.00	857,697.18	-	142,302.82	220,888.28		
Nonspendable	88,943.54	-	-	-	-	88,943.54		
Staff Development	0.00	380,496.12	380,496.12	-	-	0.00		
Safe Schools	-	111,094.92	111,094.92	-	-	-		
Kolter Estate	-	-	-	-	-	-		
Student Activities	134,097.66	350,000.00	350,000.00	-	-	134,097.66		
Total Reserved	1,828,427.48	3,427,038.25	3,448,431.43	-	(21,393.18)	1,807,034.30		
<b>Total General</b>	<b>3,377,283.31</b>	<b>41,419,783.95</b>	<b>41,057,297.48</b>	<b>-</b>	<b>362,486.47</b>	<b>3,739,769.78</b>		

Fund	19REV2		Preliminary Budget				20ADP		Percent of Expenditures
	Revised Budget June 30, 2019	Revenues	Expenditures	Transfers	Reserve Impact	Revised Budget June 30, 2020	Reserve Impact		
<b>School Nutrition</b>	257,049.62	1,755,500.00	1,787,334.40	-	(31,834.40)	225,215.22		12.60%	
<b>Community Education</b>									
Restricted	0.00	285,736.94	304,224.19	18,487.25	-	0.00			
Reserved									
General Community Ed	202,730.29	1,066,063.42	998,212.28	(18,487.25)	49,363.89	252,094.18			
School Readiness	71,047.98	202,000.00	205,590.81	-	(3,590.81)	67,457.17			
ECFE	51,809.46	286,471.36	281,387.40	-	5,083.96	56,893.42			
Adult Basic Ed	23,652.50	178,524.38	178,987.27	-	(462.89)	23,189.61			
<b>Total Community Education</b>	<b>349,240.23</b>	<b>2,018,796.10</b>	<b>1,968,401.95</b>	<b>-</b>	<b>50,394.15</b>	<b>399,634.38</b>		<b>20.30%</b>	
<b>Building Construction</b>									
Restricted/Reserved									
Capital Facility Bonds	67,451.01	-	-	-	-	67,451.01			
Referendum Bonds	8,858,585.84	125,000.00	3,945,911.30	-	(3,820,911.30)	5,037,674.54			
<b>Total Building Construction</b>	<b>8,926,036.85</b>	<b>125,000.00</b>	<b>3,945,911.30</b>	<b>-</b>	<b>(3,820,911.30)</b>	<b>5,105,125.55</b>			
<b>Debt Service</b>	430,682.63	2,957,996.16	2,798,935.00	-	159,061.16	589,743.79			
<b>OPEB Trust</b>	3,790,664.84	400,000.00	737,000.00	-	(337,000.00)	3,453,664.84			
<b>OPEB Debt Redemption</b>	(262,263.80)	911,346.41	651,750.00	-	259,596.41	(2,667.39)			
<b>Internal Service Fund - Dental</b>	12,771.78	-	-	-	-	12,771.78			
<b>Agency Fund - Collaborative</b>	-	126,099.00	126,099.00	-	-	-			
<b>Total All Funds</b>	<b>16,881,465.46</b>	<b>49,714,521.62</b>	<b>53,072,729.13</b>	<b>-</b>	<b>(3,358,207.51)</b>	<b>13,523,257.95</b>			