

2023 Revised Budget

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



Finance Committee – May 9, 2023
Briefing – May 18, 2023
School Board Approved – June 8, 2023
SMART Finance Budget Code: 23REV1

Winona Area Public Schools

SCHOOL BOARD

Board Chair	Nancy Denzer
Vice Chair	Tina Lehnertz
Treasurer.....	Karl Sonneman
Clerk	Michael Hanratty
Board Member	Jim Schul
Board Member	Pete Watkins
Board Member.....	Stephanie Smith

DISTRICT ADMINISTRATION

Superintendent of Schools	Dr. Annette Freiheit
Director of Finance	Sarah Slaby
Director of Learning & Teaching.....	Kristie O'Brien
Director of Human Resources	Emily Solheid
Director of Special Education	Dr. 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

BUILDING ADMINISTRATION

Winona Senior High School Principal	Heather Fitzloff
Winona Senior High School Assistant Principal	Nathan Warneke
Athletics and Activities/Transportation Director	Casey Indra
Winona Area Learning Center Principal	Jolene Danca
Winona Middle School Principal	David Anderson
Winona Middle School Assistant Principal	Brittany Ignatius
Goodview Elementary Principal	Emily Casselius
Jefferson Elementary Principal	Jay Woller
Washington-Kosciusko Elementary Principal	Justin Hanson

DISTRICT VISION AND STRATEGIC PLAN

Our Vision

A safe and inclusive community of compassionate, curious and resilient lifelong learners.

Our Mission

Inspire curiosity, empower resiliency, engage community.

Our Values

- **Safety:** Everyone's physical and emotional well-being is a priority.
- **Integrity:** Everyone does the right thing and makes positive choices, even if it is difficult.
- **Inclusivity:** Everyone belongs, is valued and is heard.
- **Equity:** Everyone has the opportunities, access, information and support provided in the individual way they need it.
- **Respect:** Everyone's differences are recognized, acknowledged and celebrated.

Our Beliefs

- We believe that public schools should serve and engage students, families, staff and the community.
- We believe learning and teaching is maximized in a safe, respectful and inclusive environment
- We believe every individual's diversity and experience is valued.
- We believe healthy relationships are crucial for the success of our schools.
- We believe that every student can achieve to the best of their ability.
- We believe all decisions should be focused on students and their success.

Winona Area Public Schools 2023 Revised Budget

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Winona Area Public Schools 2023 Revised 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 2022-2023 budget.

- December 9, 2021 – School Board held work session regarding the budget
- December 28, 2021 – 2023 Capital Requests form released via Google to Principals and Directors to collect requests for budget cycle
- January 20, 2022 – School Board discussed the 2023 Budget Assumptions
- February 3 & 17, 2022 – School Board took action approving the budget assumptions and timeline for the 2023 budget cycle (see pages 6 – 8 of this document)
- February 16, 2022 – Supply and Material follow-up with principals
- Month of February – Staffing meetings with Principals and Directors
- March 3, 2022 – School Board takes action on general fund revenue projection and spending target based on fund balance assumption
- March 23, 2022 – School Board is briefed on the Technology Levy, LTFM, and Operating Capital budgets for 2023
- April 7, 2022 – School Board takes action to approve the Technology Levy, LTFM, and Operating Capital budgets for 2023
- April 21, 2022 – Proposed licensed staffing is shared with the School Board
- April 21, 2022 – School Board is briefed on the proposed non-salary portion of the school operating budgets for 2023
- May 5, 2022 – School Board approves the non-salary portion of the school operating budgets for 2023
- May 16, 2022 – Finance Committee receives the proposes 2023 Preliminary Budget
- May 19, 2022 – 1st Briefing
- June 2, 2022 – 2nd Briefing
- June 9, 2022 – Finance Committee meeting to discuss an final thoughts
- June 16, 2022 – School Board approval

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 this revised budget. Items which have been changed since the preliminary board approved budget for 2023 are noted with **red** font for additions and **strikethrough** for removals. The tables indicate the percentage change between the preliminary board approved budget for 2023 (23ADP) and this budget revision for 2023 (budget

code 23REV1). A summary of changes that are included in the revised budget are listed on the following pages as a point of reference for the reader of this document.

General Fund Summary of Budget Revisions							
		<u>Total Budget</u>		<u>Operating</u>		<u>Reserved</u>	
		<u>Revision</u>	<u>%</u>	<u>Budget Portion</u>	<u>%</u>	<u>Budget Portion</u>	<u>%</u>
Revenues							
REF	Levies	\$ 152.80	0.00%	\$ 152.80	0.00%	\$ 0.00	0.00%
(1)	State Aids	817,341.85	3.01%	777,294.86	2.92%	40,046.99	7.17%
(2)	Federal Aids	383,175.54	9.87%	383,175.54	9.87%	-	0.00%
(3)	Local Revenues	321,295.14	30.45%	321,164.17	30.44%	130.97	0.00%
Total Revenues		\$ 1,521,965.33	3.79%	\$ 1,481,787.37	3.99%	\$ 40,177.96	
Expenditures							
(4)	Salaries	\$ 712,590.60	3.08%	\$ 575,063.05	2.53%	\$ 137,527.55	36.04%
(4)	Benefits	129,612.02	1.52%	106,221.07	1.26%	23,390.95	17.83%
(5)	Services	884,587.05	12.66%	312,504.45	5.65%	572,082.60	39.23%
(6)	Supplies	349,860.77	18.52%	328,005.69	27.97%	21,855.08	3.05%
	Equipment & Capital	12,786.25	2.57%	12,786.25	14.09%	-	0.00%
	Other	(3,963.02)	-7.04%	(3,963.02)	-7.04%	-	0.00%
Total Expenditures		\$ 2,085,473.67	5.08%	\$ 1,330,617.49	3.50%	\$ 754,856.18	
Net Revenues (Expenditures)		\$ (563,508.34)		\$ 151,169.88		\$ (714,678.22)	
What Do The Numbers Mean:							
<p>In total, the budget revision reflects expenditures increasing over revenues by \$563,508.34. However, the deficit budget change is all related to the reserved portion of the budget, the Staff Development reserve which will be noted in the explanations below. The operating portion of the budget is actually estimated to improve slightly with this revision reflecting a net increase of revenues over expenditures of \$151,169.88.</p>							
Explanation of Revisions							
(1)	<p>The General Education Aid estimate increased by a total of \$674,553.58 due to an increase in estimated ADM from 2,304.24 to 2,396.51 (see page 9 of this document) based on updated enrollment information. Of this amount, \$634,506.59 pertains to the operating portion of the budget and \$40,046.99 pertains to the reserved portion of the budget</p>						
	<p>Based on an updated aid estimate from the Minnesota Department of Education, the Special Education Aid revenue was increased by \$81,268.62 as compared to the preliminary budget. Since this aid category is based on prior year expenditures, a change to reflect finalization of 2022 reporting would be expected.</p>						
	<p>In addition, during the year the district entered into a Special Education joint powers agreement which generated a funding stream of \$40,555 for fiscal year 2023 which had not been previously budgeted for. This revenue increase resulted in a corresponding expenditure increase as well.</p>						

(2) Several Federal Aids were adjusted from what was previously budgeted or were entirely new. Because of the nature of this funding stream being reimbursement based, corresponding expenditure budget adjustments were also made and are included in explanations (4) - (7).

Grant	Revision Amount						
NonExclusionary Grant	\$ 100,000.00						
ARP IDEAS	17,171.99						
ARP CEIS	5,142.41						
ARP - Fin 150	18,079.06						
ESSER II	495,503.24						
ESSER III	(807,529.62)						
ESSER III - Summer	30,066.00						
ARP Homeless	439.95						
COVID-19 Testing Grant	61,369.56						
Enrollment Loss	168,669.50						
Federal Special Education	95,435.60						
Federal ECSE	2,278.88						
Federal IEIC	7,596.38						
Federal CEIS	40,649.00						
Title I	12,178.16						
Title II	85,865.37						
Title III	20,900.55						
Title IV	29,359.51						
	<u>\$ 383,175.54</u>						

(3) Local grants and donations are typically budgeted at zero for purposes of the preliminary budget. As commitments are received from certain organizations to fund specified "extras", a revenue budget along with the corresponding expenditure budget is set up. During the course of 2023 approximately \$209,000 such grants and donations have been received and have been adjusted for on the revised budget.

In addition, the local revenue budget has been adjusted by \$22,500 for better than anticipated interest earnings on general fund accounts, \$13,525 for higher athletic and activity participation fees, \$8,305 in gate fees.

These items account for the majority of the fluctuation in this revenue category.

(4) Since the approval of the preliminary budget for 2023 the board has settled several contract negotiations with employee groups as well as provided for increases for the district's non-bargained employee groups. While the assumptions related to salary increases for the 2023 preliminary budget called for a .50% to 1.50% increase plus steps, actual settlements were much more than this ranging from 2.50% to 3.50%. Estimated costs over the amount originally budgeted for these contracts were:

<u>Group</u>	<u>Salary & Benefits Revision</u>						
Maintenance	\$ 80,777.69						
Educational Assistants	84,803.14						
Office Professionals	33,582.46						
Non-Affiliated & Directors	153,097.37						
	<u>\$ 352,260.66</u>						

	In addition to the contract settlement costs noted above, there was \$151,760.97 added to the salary and benefit category related to the staff development reserve which is generally budgeted in the services category (travel) at the beginning of the year and not at the full amount as the total amount available for the upcoming year is not known at the time the preliminary budget is approved.
	\$100,000 was added to the salary and benefit expenditure category related to the NonExclusionary grant received for 2023. There was an offsetting revenue adjustment for the same amount.
	Approximately \$109,000 in other salary and benefits were added to the budget when adding and adjusting various federal funding sources to the budget.
	The remaining \$129,000 adjustment to salary and benefits (0.41% of the preliminary salary and benefit budget) is related to a collection of adjustments made on approximately 2,000 general ledger lines which could have related to coding corrections, benefit election changes, variation in estimate vs. actual medical insurance renewal, cost of actual hires differing from beginning of year estimates, etc.
(5)	A large portion of the adjustment to the services category is \$528,604 added for the staff development budgets. As the prior year was closed out and the agreed upon method for distributing current year dollars was communicated, the budgets were revised.
	Approximately \$128,000 of the the adjustment in this category is related to tuition agreements for care and treatment facilities and PSEO tuition that were under budgeted at the time the preliminary budget was set due to.
	A contracted service cost for Special Education was under budgeted by approximately \$152,000 and was adjusted to reflect a more accurate estimate of the cost of services.
	Approximately \$53,000 was added to this category related to local grants and donations noted in (3) above. This is primarily related to transportation contracts and entry fees for field trips being funded by a PTA or the Foundation for
(6)	Amira Reading Remediation was purchased with ESSER III dollars at a cost of \$103,650. This was also adjusted on the corresponding revenue budget.
	Approximately \$188,000 was added to this category related to local grants and donations noted in (3) above. These are "extras" that have been funded through a grant or donation.

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:

- Operating Capital
- 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 2023 Preliminary Budget, several assumptions were used and are listed below. **If changes were made when calculating the 2023 Revised Budget, any change to the assumption is also noted 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 2023 "what-if" spreadsheet. The general allowance per pupil unit for the 2022-2023 fiscal year is \$6,863.

2. Medical Insurance

A 10% increase in medical insurance premiums as of the district's renewal date of January 1, 2023 was assumed when generating benefit expenses. **During the**

course of the medical insurance bidding process the actual increase as of January 1 was 12% which was used for purposes of calculating the budget revision.

3. Dental Insurance

The district renewed dental insurance with Blue Cross Blue Shield as of January 1, 2022. That renewal came with a two year rate guarantee so a 0% increase was assumed for dental insurance.

4. Levy Revenue

Levy revenue is based on the 21PAY22 levy limitation and certification, which was certified by the school board in December 2021.

5. Salary Adjustments

An increase of 0.50% to 1.50% plus steps was assumed for all bargaining groups as all contracts/policies are due for renegotiation at this time. The exception to this is the administrators who reached a tentative agreement during the process of developing the budget so those costs were calculated and teachers who have a settled contract through 2023. Since approval of the preliminary budget there have been contract settlements made which have be calculated as part of the revised budget. The actual 2023 settlement percentages were as follows:

- Maintenance – 3.00%
- Educational Assistants – 3.25%
- Office Professionals – 3.50%
- Non-Affiliated Employees – 2.5%
- Non-Affiliated Managers - \$35 per day
- Directors - \$35 per day

6. Transportation Contracts

The contract with *First Student* calls for a 2.5% annual increase. This cost increase was used when calculating the transportation contract portion of the budget.

7. 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 ½ year trend for each utility to determine an increase percentage assumption to use for each utility type. Given the current economic conditions, this are of the budget will need to be monitored closely to determine if the assumption was adequate.

- Water/Sewer – 14.99%
- Electric – ~~6.60%~~ (5.00%) based on current year trend
- Natural Gas – ~~10.78%~~ 5.00% based on current year trend
- Trash – 11.56%
- Phone – 6.31%
- Internet – 5.45%

8. 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. Enrollment projections for 2023 use an assumption of 37% of the 450 Winona County births for kindergarten and the 5-year cohort survival method using the original 2022 projected ADM numbers for the 2022 data point

The table on the following page provides actual enrollment data from the 2021-2022 school year, initial and final projected enrollment data for the 2022-2023 school year.

	Average Daily Membership			
		23ADP	23REV1	
	2021 - 2022	2022 - 2023	2022 - 2023	
Grade Level	Actual	Initial Projection	Final Projection	Change
Early Childhood	37.85	50.00	41.90	(8.10)
VPK	6.35	7.65	8.10	0.45
H Kindergarten	21.97	30.00	29.58	(0.42)
Kindergarten	114.92	136.00	119.36	(16.64)
Grades 1 - 3	493.85	445.43	463.64	18.21
Grades 4 - 6	458.35	448.62	462.49	13.87
Grades 7 - 12	1,322.22	1,186.54	1,271.44	84.90
Total	2,455.51	2,304.24	2,396.51	92.27

9. Special Education Revenue

State Special Education revenue is assumed to be relatively flat based on prior year spending levels and the funding formula.

10. Federal Funding Levels

Initial estimates were made when the assumptions were set. For purposes of setting the preliminary budget, revenues and expenditures are set equal to each other in federal funding areas as all are reimbursement based. Actual estimated federal funding levels for 2023 are listed below:

- Enrollment Loss Revenue (Fin 171) - \$168,669.50
- ARP (Fin 150) - \$18,079.06
- ESSER II (Fin 155) - \$1,020,560.24
- ESSER III (Fin 160) - \$1,026,341.95
- ESSER III (Fin 161) - \$107,650.00
- Title I (Fin 401) - \$553,280.16
- Title II (Fin 414) - \$136,808.37
- Title III (Fin 417) - \$34,100.55
- Title IV (Fin 433) - \$60,450.73
- Title IV (Fin 633) - \$908.78
- ARP Homeless (Fin 159) - \$439.95
- Federal IEIC (Fin 422) - \$35,113.38
- Federal ECSE (Fin 420) - \$29,278.88
- Federal Special Ed (Fin 419) - \$795,435.60
- ARP IDEAS (Fin 140) - \$17,171.99
- Federal CEIS (Fin 425) - \$95,000.00
- ARP CEIS (Fin 143) - \$5,142.41

- Non-Exclusionary Grant (Fin 499) - \$100,000
- COVID-19 Testing Grant (Fin 170) - \$61,369.56

11. Compensatory Revenue

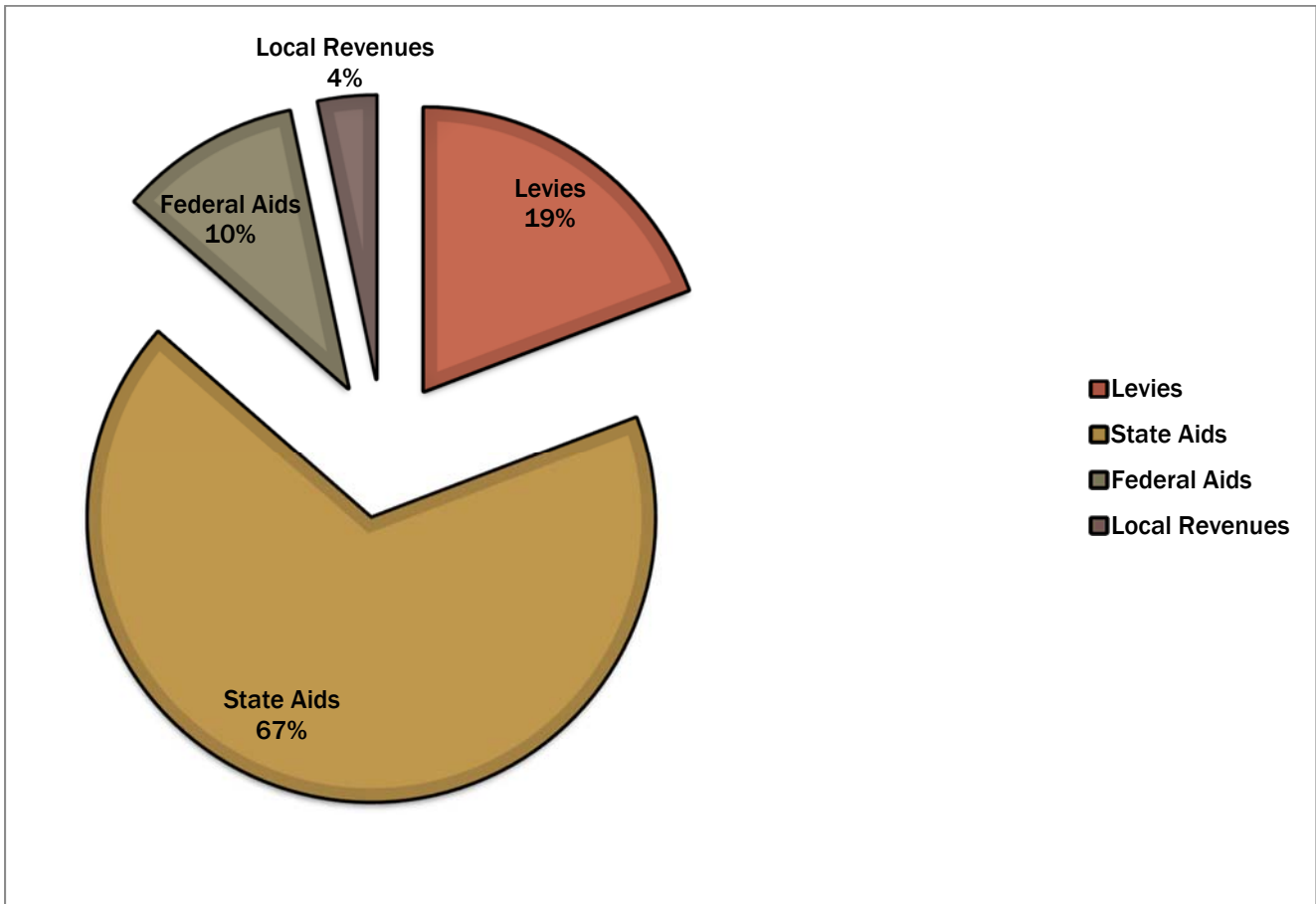
The level of Compensatory Revenue is known as it is based on October 1, 2021 free and reduced lunch counts. These funds must be spent in the school they are earned in on allowable expenditures as outlined in Statute 126C.15 subdivision 1. Specifically, these funds are used to provide health services, psychologists, counseling, social work, and guidance services but would be eligible to fund other services as well. At the beginning of the budgeting cycle the estimated revenues for this revenue category are made available by the Minnesota Department of Education. However, just like most funding sources for schools, these beginning of the year estimates are subject to change. The numbers below reflect the most up to date funding report provided and the figures used in the updated 2023 budget.

		<u>2023</u> <u>Preliminary</u> <u>Budget</u>	<u>2023 Revised</u> <u>Budget</u>	<u>Difference</u>
002	Jefferson	\$ 147,768.72	\$ 152,166.24	\$ 4,397.52
003	ECSE	31,324.80	43,252.32	11,927.52
006	WMS	277,164.24	292,224.24	15,060.00
007	WSHS	146,082.00	151,744.56	5,662.56
012	W-K	229,875.84	250,176.72	20,300.88
015	Goodview	49,095.60	55,601.52	6,505.92
019	WALC	59,336.40	65,782.08	6,445.68
061	WOLA - Elem	14,698.56	14,698.56	-
062	WOLA - MS	9,096.24	15,541.92	6,445.68
063	WOLA - HS	23,855.04	27,650.16	3,795.12
		\$ 988,297.44	\$ 1,068,838.32	\$ 80,540.88

B. 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 - \$19,805,927.76 \$20,480,481.34**

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 2022-2023 fiscal year, the formula allowance is \$6,863 per pupil unit and the county apportionment is estimated at \$209,848.15. The resulting revenue

projection related to the basic formula is ~~\$17,424,874.66~~ **\$18,191,887.09** for the 2022-2023 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 ~~\$988,297.44~~ **\$1,068,838.22** for the 2022-2023 fiscal year. This funding source has fallen over the last couple of years (for context the revenue levels were ~~\$1,096,708.47~~ in 2022, ~~\$1,520,497.60~~ in 2021, ~~\$1,6902,674.04~~ in 2020) due to a decline in the number of families completing the Free and Reduced Lunch Application. This is due to the fact that the Federal government has been paying for all student meals during the recent COVID-19 pandemic thus reducing the significance for families to complete the form in order to receive meal benefits.
- **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 \$139.710 per adjusted average daily membership pupil unit plus 18.2% of the amount 2022 transportation expenditures exceeded transportation revenue. In total, the projected revenue in this category is ~~\$453,476.09~~ **\$429,870.32** for the 2022-2023 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 2022-2023 fiscal year is ~~\$209,504.95~~ **\$234,619.92**.
- **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, ~~\$436,865.64~~ **\$132,900.62** 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 2022-2023 fiscal year is ~~\$140,468.31~~ **\$151,017.15**.
- **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 2022-2023 is ~~\$33,045.87~~ **\$34,460.40**.
- **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 2022-2023 is ~~\$45,710.00~~ **\$73,143.62**.

- **Extended Time** – The extended time allowance for 2022-2023 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 2022-2023 is ~~\$73,684.80~~ **\$163,744.00**.
- b) **Literacy Incentive Aid - ~~\$102,478.10~~ **\$107,343.51****
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.
- c) **Permanent School Fund - ~~\$104,053.72~~ **\$117,922.37****
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.
- d) **Special Education Aid - ~~\$6,615,617.97~~ **\$6,596,886.59****
Special Education Aid is provided to districts to help fund the additional costs associated with providing required services to students with disabilities. There is currently a push at the legislative level to fully fund the cost of providing special education services to students in the State of Minnesota. In the event this legislation is approved, Winona Area Public Schools students would benefit dramatically.
- e) **Non-Public Pupil Transportation Aid - ~~\$548,429.64~~**
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 2022-2023 revenue is 2020-2021.) 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 - ~~\$8,274.42~~**
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 - ~~\$41,000.00~~ **\$42,978.40****
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 - \$3,000.00**
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) **Special Education Joint Powers EQIP Grant - \$40,555.00**
Grant awarded to provided professional development for special education.
- k) **ELL Cross Subsidy - \$2,427.58**

2. Federal Aids

- a) **Federal Special Education - ~~\$700,000.00~~ \$795,435.60**
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, **program director**, as well as benefits paid to special education staff.
- b) **Federal Early Childhood - ~~\$27,000.00~~ \$29,278.88**
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 - ~~\$27,517.00~~ \$35,113.38**
These funds are available to serve the needs of children between birth and the age of two.
- d) **Federal CEIS Revenue - ~~\$54,351.00~~ \$95,000.00**
CEIS stand for Coordinated Early Intervening Services. These are federal special education dollars that can be used for to provide services to students in kindergarten through grade 12 (but with a particular emphasis on students in kindergarten through grade 3) who are not currently identified as needing special education or related services, but who need additional academic and behavioral supports in a general education environment.
- e) **Title I - ~~\$541,102.00~~ \$553,280.16**
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.
- f) **Title II - ~~\$50,943.00~~ \$136,808.37**
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.
- g) **Title III - ~~\$13,200.00~~ \$34,100.55**
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.

h) **Title IV - ~~\$32,000.00~~ \$61,359.51**

Title IV funds can be used to improve academic achievement through the areas of well-rounded education, safe and healthy students and effective use of technology.

i) **Perkins Revenue - ~~\$2,000.00~~ \$12,484.53**

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.

j) **ESSER II - ~~\$525,057.00~~ \$1,020,560.24**

The district is using a portion of its ESSER II allocation to continue funding 1 section of Kindergarten and 1st Grade at each of the elementary schools for the 2022-2023 school year. In addition, given the expiration date of these funds, this bucket is being used to fund a Title I position, elementary science specialist, Special Education Coordinator, and counselor time at the Winona Area Learning Center rather than funding these items with ESSER III dollars which do not expire for another year.

k) **ESSER III - ~~\$1,911,455.57~~ \$1,133,991.95**

The ESSER III general fund budget includes ~~a Science Specialist~~, AVID sections, ~~remediation~~, Student Success department, ~~a Title I position~~, Counselor Time, ELL Support, ~~Special Education Coordinator~~, purchase of textbooks and related supports, PBIS supports, family engagement support, funding of year two of Goalbook for the Special Education department, a part-time social worker at Washington-Kosciusko Elementary, ~~part-time COVID Coordinator~~, .67 FTE AVID Coordinator, ~~MTSS CAREI contract~~, and Amira reading remediation online resource ~~and coordination time of Targeted Services for outside of the school day/year~~. Some expenditures that had been planned for this funding source were moved to ESSER II, COVID-19 Testing and Enrollment loss funding in order to use up the funding sources prior to their respective expiration dates (see items j and l in this list).

l) **Enrollment Loss Revenue - \$168,669.50**

Expenditures that had been planned in ESSER III but were eligible to be funded from this funding source include remediation time at Winona Middle School (which ended up being far less than originally planned for) and coordination time of Targeted Services for outside of the school day/year. In addition, these funds were used to fund professional development time for licensed and non-licensed special education staff as well approximately \$11,000 towards the DESSA contract.

m) **ARP Federal (Finance 150) - \$18,079.06**

The remaining dollars in this funding source have been used to pay for elementary targeted services and a portion of costs related to Winona Area Learning Center credit recovery.

n) **ARP Homeless - \$439.95**

The budget reflects actual expenditures made as of the last time the budget was reviewed. Funds are spent as requests are submitted and have been spent on such items as emergency housing (hotel), transporting students to another district and household needs such as diapers or car seats.

o) **ARP IDEAS - \$17,171.99**

The remainder of this funding source was used to fund the Special Education Coordinator position as it had in previous years. The remaining cost of the position is funded with ESSER II dollars (see j above).

p) **ARP CEIS - \$5,142.41**

The remaining dollars in this funding source are paying for educational assistant time for CEIS.

q) **Non-Exclusionary Grant - \$100,000.00**

This grant was received to fund a 1.0 FTE during the 2022-2023 school year and a .50 FTE during the 2023-2024 school year. The total grant over the two-year period is \$150,000.

r) **COVID-19 Testing Grant - \$61,369.56**

The Minnesota Department of Education opened a second round of COVID-19 Testing grants. The district uses these dollars to fund its part time COVID Coordinator position and will use any remaining dollars to stock up on qualifying supplies as this grant expires at the end of the current fiscal year.

3. **Local Revenue**

a) **Property Tax Levy - ~~\$7,994,514.56~~ \$7,994,667.36**

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 21PAY22 Levy Limitation and Certification report. **Property tax levy revenue is offset by state tax credits. Total revenue is set by the levy but how much is paid by local property owners is determined by the tax credits.** Property Tax Levy revenue is required to be reserved for several specific purposes as follows:

- o Operating Capital - \$393,718.20
- o Long-Term Facilities Maintenance - \$1,053,945.20
- o Safe Schools - \$94,145.76
- o Career and Technical Education - \$94,416.51
- o Technology Levy - \$1,000,000.00
- o Unreserved General Fund - ~~\$5,358,288.89~~ \$5,358,441.69

b) **Miscellaneous County Tax Revenues - \$50,000.00**

Winona and Wabasha counties pay the district for miscellaneous taxes received outside of the district's property tax levy.

c) **County Apportionment - \$209,848.15**

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 - ~~\$40,000.00~~ \$50,000.00**

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 - ~~\$75,000.00~~ \$76,950.00**

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 - \$31,976.00***

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 - ~~\$128,770.00~~ \$142,295.00***

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) ***TL21 Insurance Fees - \$30,400.00***

Families are given the option to purchase insurance related to the district's 1:1 technology device program which offsets costs of repairs needed due to accidents happening while a district device is in the possession of a student.

i) ***Other Fees - ~~\$7,750.00~~ \$13,374.00***

The district charges fees, when allowable, for parking permits, lost library books, lost textbooks, class fees, use of musical instruments and copies of transcripts.

j) ***Interest Earnings - ~~\$7,500.00~~ \$30,000.00***

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.

k) ***Athletic and Activity Gate Receipts - ~~\$75,050.00~~ \$83,355.00***

Revenue is collected from individuals attending athletic contests as well as musicals and plays. In addition, season tickets are also sold.

l) ***Academic Mentoring Program - ~~\$306,904.87~~ \$309,361.92***

A private donor donates 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***

The ALC Childcare receives a portion of its funding from the State of Minnesota to help defray the cost of childcare services for low-income parents.

n) ***ALC Childcare Local Revenue - \$40,000.00***

The ALC Childcare receives funding from the Child Care Resource Referral agency assisting low-income parents in obtaining childcare services.

o) ***American Indian Aid - \$25,012.00***

Districts with at least 20 American Indian students and an operating American Indian education program are eligible for American Indian Education Formula Aid.

The aid guarantees a base funding level of \$20,000 plus \$358 per American Indian Pupil above the qualifying 20 student threshold.

p) **Other Revenue - ~~\$52,143.39~~ \$87,514.97**

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
- Physical Education Uniform Sales
- Student Teacher Revenue
- **Sale of Athletic Coupon Cards**
- **Bookfair Revenue**
- **Unused Section 125 funds**

q) **Local Grants and Donations - \$208,902.59**

The district receives several donations over the course of a fiscal year. These are not budgeted until received or until a letter is received committing the funds. This increase in revenue has an equal increase in offsetting expenditures.

- WAPS Foundation - \$76,932.39
- BK5K - \$11,890.31
- Miller Athletic Foundation - \$48,887.17
- PTAs - \$4,709.10
- Tobacco Settlement Carryover - \$18,863.59
- Other Local Grants/Donations - \$47,620.03

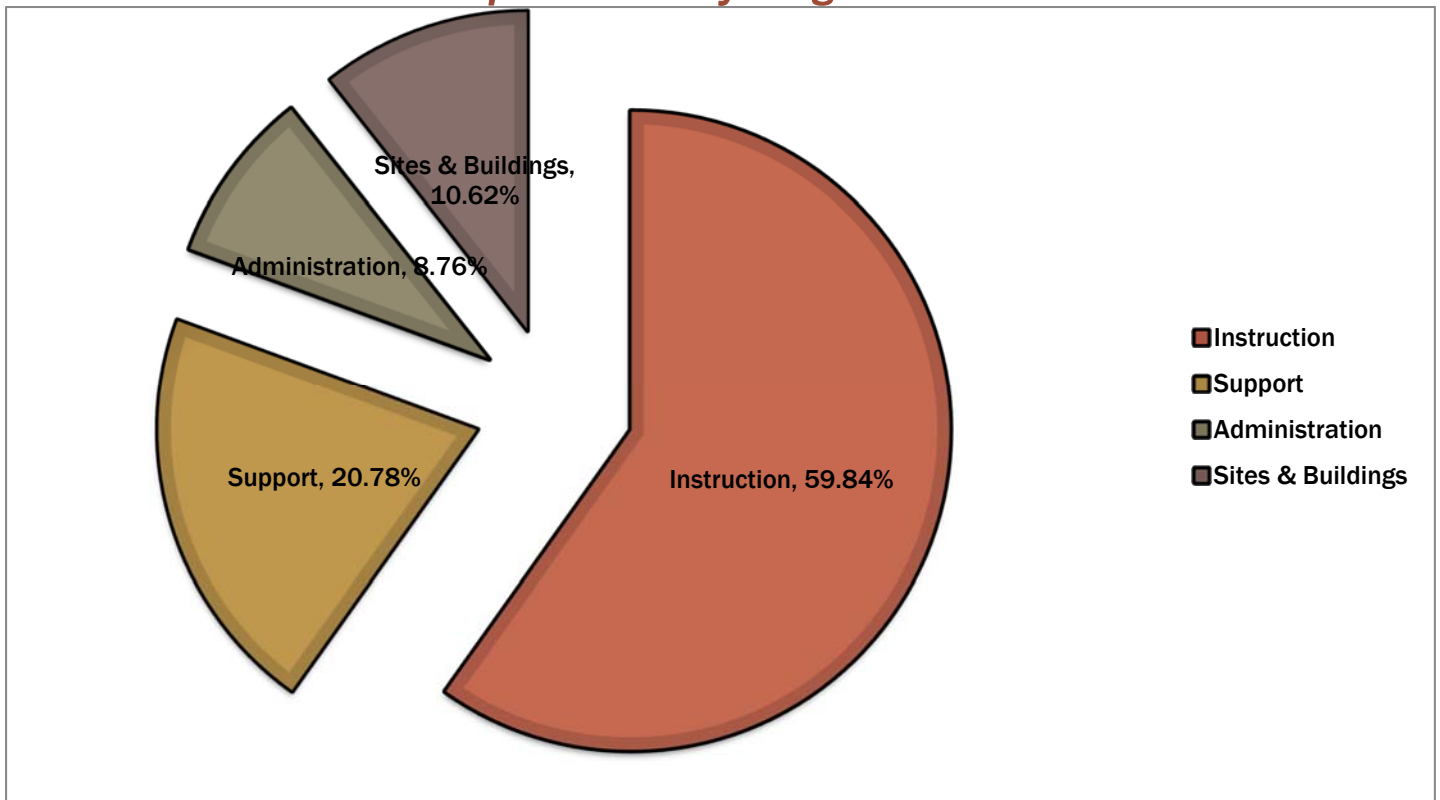
C. Where Does the Money Get Spent?

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 77.26% of the 2022-2023 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.

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Salaries	\$ 1,173,871.96	\$ 1,157,728.75	\$ 1,303,011.85	\$ 1,175,590.00	\$ 1,188,182.92	1.07%
Benefits	360,991.25	378,079.99	406,586.47	390,535.08	394,839.50	1.10%
Services	18,176.37	23,301.44	38,777.49	32,879.00	57,722.00	75.56%
Supplies	9,315.89	25,087.70	7,009.78	7,279.00	12,073.12	65.86%
Equipment & Capital	-	-	-	15,870.37	15,870.37	0.00%
Other	26,012.57	28,004.17	29,742.97	28,000.00	26,804.00	-4.27%
Total	\$ 1,588,368.04	\$ 1,612,202.05	\$ 1,785,128.56	\$ 1,650,153.45	\$ 1,695,491.91	2.75%

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.

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Salaries	\$ 829,946.01	\$ 758,763.21	\$ 818,340.53	\$ 852,101.12	\$ 844,085.46	-0.94%
Benefits	141,019.11	200,964.14	213,357.76	419,242.28	443,460.58	5.78%
Services	299,721.65	383,791.67	369,744.80	387,677.68	405,916.27	4.70%
Supplies	299,219.97	560,258.42	363,056.68	360,707.38	362,832.38	0.59%
Equipment & Capital	14,996.00	11,244.08	16,166.00	40,035.16	40,035.16	0.00%
Other	(8,754.38)	26,376.20	1,604.39	(7,187.05)	(9,954.07)	0.00%
Total	\$ 1,576,148.36	\$ 1,941,397.72	\$ 1,782,270.16	\$ 2,052,576.57	\$ 2,086,375.78	1.65%

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>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Salaries	\$ 9,833,776.96	\$ 10,105,741.78	\$ 10,297,284.96	\$ 9,687,563.15	\$ 10,263,130.87	5.94%
Benefits	3,278,627.38	3,214,764.59	3,404,059.67	3,427,720.63	3,539,119.79	3.25%
Services	483,778.99	349,457.73	553,037.04	459,478.89	735,361.97	60.04%
Supplies	382,498.89	437,590.40	658,838.76	659,345.00	935,160.88	41.83%
Equipment & Capital	16,026.40	69,599.57	116,073.97	146,328.90	152,218.90	4.03%
Other	136,870.50	138,520.93	148,727.68	17,900.00	17,900.00	0.00%
Total	\$ 14,131,579.12	\$ 14,315,675.00	\$ 15,178,022.08	\$ 14,398,336.57	\$ 15,642,892.41	8.64%

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>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Salaries	\$ 315,345.38	\$ 261,372.35	\$ 310,842.89	\$ 195,906.00	\$ 196,438.40	0.27%
Benefits	109,096.87	92,145.28	110,587.28	81,876.00	80,591.76	-1.57%
Services	16,848.25	7,184.96	17,146.77	6,904.00	2,944.00	-57.36%
Supplies	2,782.84	1,244.51	2,790.29	418.00	418.00	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Total	\$ 444,073.34	\$ 361,947.10	\$ 441,367.23	\$ 285,104.00	\$ 280,392.16	-1.65%

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>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Salaries	\$ 7,288,012.14	\$ 6,696,712.40	\$ 6,891,538.87	\$ 6,879,431.70	\$ 6,825,888.97	-0.78%
Benefits	2,718,291.63	2,395,143.27	2,434,962.70	2,569,051.57	2,481,597.63	-3.40%
Services	278,650.43	722,924.09	998,829.54	310,897.85	469,569.11	51.04%
Supplies	49,092.12	195,699.89	96,658.46	117,175.00	94,414.63	-19.42%
Equipment & Capital	3,189.66	5,335.89	8,890.00	23,316.08	30,212.33	29.58%
Other	1,504.00	1,343.00	1,193.00	1,500.00	1,500.00	0.00%
Total	\$ 10,338,739.98	\$ 10,017,158.54	\$ 10,432,072.57	\$ 9,901,372.20	\$ 9,903,182.67	0.02%

6. Instructional Support Services

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

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Salaries	\$ 992,958.14	\$ 936,020.81	\$ 1,103,678.88	\$ 987,021.27	\$ 1,246,353.68	26.27%
Benefits	347,124.36	321,906.68	380,498.26	371,200.08	401,402.10	8.14%
Services	405,268.57	276,810.54	304,238.01	235,138.32	765,142.11	225.40%
Supplies	293,533.27	270,391.74	362,324.90	449,108.40	479,228.27	6.71%
Equipment & Capital	2,547.50	-	3,790.41	5,775.00	5,775.00	0.00%
Other	17,517.42	24,782.00	26,139.50	14,000.00	14,000.00	0.00%
Total	\$ 2,058,949.26	\$ 1,829,911.77	\$ 2,180,669.96	\$ 2,062,243.07	\$ 2,911,901.16	41.20%

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>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Salaries	\$ 1,656,614.51	\$ 1,955,610.28	\$ 2,127,661.71	\$ 2,240,857.65	\$ 2,191,636.99	-2.20%
Benefits	611,653.87	696,497.17	764,813.49	844,150.73	858,794.88	1.73%
Services	3,030,923.60	2,655,384.75	2,692,152.52	2,833,971.00	2,824,812.06	-0.32%
Supplies	130,431.72	82,523.93	111,309.23	90,162.00	138,102.64	53.17%
Equipment & Capital	-	-	35,238.15	40,024.00	40,024.00	0.00%
Other	5,328.39	408.75	1,070.29	1,262.00	1,262.00	0.00%
Total	\$ 5,434,952.09	\$ 5,390,424.88	\$ 5,732,245.39	\$ 6,050,427.38	\$ 6,054,632.57	0.07%

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>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Salaries	\$ 1,091,122.45	\$ 1,162,061.88	\$ 1,071,932.88	\$ 1,087,077.80	\$ 1,062,422.00	-2.27%
Benefits	431,130.92	460,604.84	449,191.12	435,125.34	468,707.49	7.72%
Services	2,684,571.90	2,471,229.79	1,933,622.19	2,720,319.19	2,610,385.46	-4.04%
Supplies	227,276.54	340,269.22	259,500.05	205,317.17	217,142.80	5.76%
Equipment & Capital	748,746.47	455,033.61	502,719.74	225,532.96	225,532.96	0.00%
Other	1,205.15	2,066.45	408.95	850.00	850.00	0.00%
Total	\$ 5,184,053.43	\$ 4,891,265.79	\$ 4,217,374.93	\$ 4,674,222.46	\$ 4,585,040.71	-1.91%

D. Building Budgets

The following several pages will provide individual building information including enrollment (average daily membership), budget, and use of Compensatory Aid. These budgets include all funding sources including operating capital, long-term facilities maintenance, the technology levy, and general operating. Great care is given to provide each building what is needed within the constraints of the fiscal realities.

1. Jefferson Elementary School

Average Daily Membership								
	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Projected</u>	<u>2023</u> <u>Updated</u> <u>Projection</u>	<u>Change</u>
K	59.09	69.56	89.70	56.75	57.05	64.00	68.40	4.40
1	56.51	78.31	61.54	79.58	58.80	53.00	60.97	7.97
2	50.92	64.52	67.23	59.54	74.31	48.00	53.39	5.39
3	74.63	51.51	60.38	62.14	61.58	74.00	67.64	(6.36)
4	67.06	69.61	41.76	50.45	63.68	58.00	58.68	0.68
Total	308.21	333.51	320.61	308.46	315.42	297.00	309.08	12.08
F/R #	132.50	141.00	130.00	116.50	103.00	147.00	147.00	
F/R %	42.99%	42.28%	40.55%	37.77%	32.65%	49.49%	47.56%	

Jefferson Elementary School Overall Budget						
	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change</u> <u>from 23ADP</u>
Salaries	\$ 2,774,930.86	\$ 2,906,191.06	\$ 2,822,656.39	\$ 2,658,095.00	\$ 2,461,212.65	-7.41%
Benefits	964,778.91	1,005,848.50	1,008,747.64	1,051,735.00	884,301.81	-15.92%
Services	829,642.36	148,986.65	192,098.70	146,703.12	171,824.28	17.12%
Supplies	50,690.79	63,893.42	67,508.42	68,398.00	240,925.69	252.24%
Equipment & Capital	1,092.02	5,335.89	25,360.27	28,590.00	28,590.00	0.00%
Other	934.00	1,613.00	924.00	1,000.00	1,000.00	0.00%
Total	\$ 4,622,068.94	\$ 4,131,868.52	\$ 4,117,295.42	\$ 3,954,521.12	\$ 3,787,854.43	-4.21%
Number of Students	321	308	315	297	309	
Spending Per Student	\$ 14,416.48	\$ 13,395.15	\$ 13,053.37	\$ 13,314.89	\$ 12,255.26	

Jefferson Compensatory				
	<u>Preliminary</u> <u>Budget</u>	<u>Preliminary</u> <u>FTE</u>	<u>Revised Budget</u>	<u>Revised FTE</u>
Counseling	\$ 66,865.50	0.90	\$ 97,646.72	0.90
Social Work	-	0.00	-	0.00
Psychologist	-	0.00	-	0.00
ELL	38,969.70	0.60	40,260.12	0.60
Health Services	42,295.72	1.00	50,148.00	1.00
Total	\$ 148,130.92	2.50	\$ 188,054.84	2.50
Compensatory Aid	\$ 147,768.72		\$ 152,166.24	
Difference	\$ 362.20		\$ 35,888.60	

2. Goodview Elementary School

Average Daily Membership								
	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Projected</u>	<u>2023</u> <u>Updated</u> <u>Projection</u>	<u>Change</u>
K	41.18	36.53	55.29	34.17	41.60	45.00	30.86	(14.14)
1	35.92	44.73	36.64	51.81	33.44	37.00	42.45	5.45
2	35.91	40.68	40.65	38.88	43.69	28.00	32.03	4.03
3	33.47	47.05	40.15	36.62	39.23	42.00	49.19	7.19
4	36.44	52.05	46.98	36.35	33.77	36.00	42.99	6.99
Total	182.92	221.04	219.71	197.83	191.73	188.00	197.52	9.52
F/R #	76.00	82.00	65.50	43.00	49.50	88.00	88.00	
F/R %	41.55%	37.10%	29.81%	21.74%	25.82%	46.81%	44.55%	

Goodview Elementary School Overall Budget						
	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change</u> <u>from 23ADP</u>
Salaries	\$ 1,523,438.56	\$ 1,641,054.45	\$ 1,756,774.69	\$ 1,545,087.00	\$ 1,792,743.20	16.03%
Benefits	521,037.71	554,343.85	587,267.03	557,277.00	629,356.01	12.93%
Services	265,012.59	52,568.88	202,103.68	119,625.70	114,966.39	-3.89%
Supplies	41,444.18	43,295.01	43,231.80	39,257.50	131,448.05	234.84%
Equipment & Capital	978.88	90,459.47	80,580.88	18,830.00	18,830.00	0.00%
Other	934.00	934.00	934.00	1,000.00	1,000.00	0.00%
Total	\$ 2,352,845.92	\$ 2,382,655.66	\$ 2,670,892.08	\$ 2,281,077.20	\$ 2,688,343.65	17.85%
Number of Students	220	198	192	188	198	
Spending Per Student	\$ 10,708.87	\$ 12,043.96	\$ 13,930.49	\$ 12,133.39	\$ 13,610.49	

Goodview Compensatory				
	<u>Preliminary</u> <u>Budget</u>	<u>FTE</u>	<u>Revised Budget</u>	<u>Revised FTE</u>
Counseling	\$ 52,244.80	0.60	\$ 53,482.00	0.60
Social Work	96,310.31	0.92	31,876.00	0.30
Psychologist	-	0.00	-	0.00
ELL	-	0.00	-	0.00
Health Services	-	0.00	27,022.67	0.77
Total	\$ 148,555.11	1.52	\$ 112,380.67	1.67
Compensatory Aid	\$ 49,095.60		\$ 55,601.52	
Difference	\$ 99,459.51		\$ 56,779.15	

3. Washington-Kosciusko Elementary School

Average Daily Membership								
	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Projected</u>	<u>2023</u> <u>Updated</u> <u>Projection</u>	<u>Change</u>
K	45.67	69.33	55.20	46.33	36.09	58.00	49.40	(8.60)
1	42.36	57.72	70.12	57.55	52.30	48.00	39.79	(8.21)
2	51.48	64.73	58.62	63.03	61.76	53.00	55.49	2.49
3	45.85	74.10	61.96	55.16	62.07	63.00	63.85	0.85
4	60.01	73.52	67.03	60.97	56.63	55.00	62.96	7.96
Total	245.37	339.40	312.93	283.04	268.85	277.00	271.49	(5.51)
F/R #	124.50	182.00	173.50	134.00	122.50	198.00	198.00	
F/R %	50.74%	53.62%	55.44%	47.34%	45.56%	71.48%	72.93%	

Washington-Kosciusko Elementary School Overall Budget						
	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change</u> <u>from 23ADP</u>
Salaries	\$ 2,893,868.89	\$ 2,946,405.82	\$ 2,830,455.12	\$ 2,577,486.55	\$ 2,912,208.69	12.99%
Benefits	996,389.52	1,051,292.12	997,532.70	973,042.22	1,120,412.79	15.15%
Services	196,758.64	265,542.00	133,386.67	103,187.04	118,292.16	14.64%
Supplies	57,475.02	57,440.19	56,693.26	48,885.00	170,980.88	249.76%
Equipment & Capital	169,633.80	260.94	14,970.64	22,488.90	28,378.90	26.19%
Other	934.00	934.00	934.00	1,000.00	1,000.00	0.00%
Total	\$ 4,315,059.87	\$ 4,321,875.07	\$ 4,033,972.39	\$ 3,726,089.71	\$ 4,351,273.42	16.78%
Number of Students	313	283	269	277	271	
Spending Per Student	\$ 13,789.22	\$ 15,269.49	\$ 15,004.55	\$ 13,451.59	\$ 16,027.38	

Washington-Kosciusko Compensatory				
	<u>Preliminary</u> <u>Budget</u>	<u>FTE</u>	<u>Revised Budget</u>	<u>Revised FTE</u>
Counseling	\$ 94,111.79	0.90	\$ 96,600.00	0.90
Social Work	48,528.77	0.50	10,625.00	0.10
Psychologist	-	0.00	-	0.00
ELL	170,876.33	3.20	143,233.73	3.20
Health Services	41,920.59	1.00	39,378.00	1.00
Total	\$ 355,437.48	5.60	\$ 289,836.73	5.20
Compensatory Aid	\$ 229,875.84		\$ 250,176.72	
Difference	\$ 125,561.64		\$ 39,660.01	

4. Winona Middle School

Average Daily Membership								
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2023 Updated Projection	Change
5	232.77	215.08	186.52	145.48	140.14	149.00	145.19	(3.81)
6	217.43	226.73	213.81	196.21	151.66	152.00	153.86	1.86
7	220.42	200.45	218.04	200.10	174.17	146.00	159.43	13.43
8	254.43	207.64	191.78	210.17	187.57	188.00	179.93	(8.07)
Total	925.05	849.90	810.15	751.96	653.54	635.00	638.41	3.41
F/R #	331.00	314.50	299.00	257.00	205.50	322.00	322.00	
F/R %	35.78%	37.00%	36.91%	34.18%	31.44%	50.71%	50.44%	

Winona Middle School Overall Budget						
	2020 Actual	2021 Actual	2022 Actual	23ADP	23REV1	% Change from 23ADP
Salaries	\$ 5,589,560.49	\$ 5,407,879.06	\$ 5,289,923.76	\$ 5,151,731.00	\$ 5,198,248.48	0.90%
Benefits	1,986,100.44	1,968,064.62	1,900,694.75	1,968,520.19	1,911,714.64	-2.89%
Services	474,667.78	427,874.11	585,967.75	789,412.02	934,320.23	18.36%
Supplies	270,414.62	98,367.74	113,569.73	105,826.00	139,332.17	31.66%
Equipment & Capital	32,112.13	21,157.40	60,225.10	84,756.50	84,842.50	0.10%
Other	1,840.00	2,100.00	1,740.00	2,000.00	2,000.00	0.00%
Total	\$ 8,354,695.46	\$ 7,925,442.93	\$ 7,952,121.09	\$ 8,102,245.71	\$ 8,270,458.02	2.08%
Number of Students	810	752	654	635	638	
Spending Per Student	\$ 10,312.53	\$ 10,539.71	\$ 12,167.76	\$ 12,759.44	\$ 12,954.78	

Winona Middle School Compensatory				
	Preliminary Budget	FTE	Revised Budget	Revised FTE
Counseling	\$ 211,159.39	2.40	\$ 287,890.75	3.40
Social Work	109,725.67	1.37	90,115.99	1.17
Psychologist	-	0.00	-	0.00
ELL	249,505.42	5.00	235,623.52	5.00
Health Services	41,043.52	1.00	44,236.50	1.00
Total	\$ 611,434.00	9.77	\$ 657,866.76	10.57
Compensatory Aid	\$ 277,164.24		\$ 292,224.24	
Difference	\$ 334,269.76		\$ 365,642.52	

5. Winona Senior High School

Average Daily Membership								
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2023 Updated Projection	Change
9	218.05	268.26	214.76	210.76	235.54	211.00	224.08	13.08
10	230.50	201.51	256.01	211.31	208.04	215.00	235.21	20.21
11	246.32	207.94	180.86	226.24	191.45	184.00	203.06	19.06
12	192.82	204.36	185.10	182.35	196.42	202.00	194.93	(7.07)
Total	887.69	882.07	836.73	830.66	831.45	812.00	857.28	45.28
F/R #	254.00	241.50	223.00	175.50	171.50	337.00	337.00	
F/R %	28.61%	27.38%	26.65%	21.13%	20.63%	41.50%	39.31%	

Winona Senior High School Overall Budget						
	2020 Actual	2021 Actual	2022 Actual	23ADP	23REV1	% Change from 23ADP
Salaries	\$ 5,432,343.81	\$ 5,172,947.86	\$ 5,356,722.58	\$ 4,950,193.44	\$ 4,903,249.71	-0.95%
Benefits	1,830,741.07	1,753,065.85	1,809,996.54	1,780,112.54	1,769,054.21	-0.62%
Services	1,136,832.57	1,518,122.45	937,515.42	978,028.63	1,048,388.60	7.19%
Supplies	299,204.97	204,147.78	311,989.09	297,291.00	398,685.48	34.11%
Equipment & Capital	33,971.84	7,629.16	52,740.70	93,434.35	93,863.35	0.46%
Other	16,440.35	19,665.60	27,316.65	25,800.00	25,800.00	0.00%
Total	\$ 8,749,534.61	\$ 8,675,578.70	\$ 8,496,280.98	\$ 8,124,859.96	\$ 8,239,041.35	1.41%
Number of Students	837	831	831	812	857	
Spending Per Student	\$ 10,456.82	\$ 10,444.20	\$ 10,218.63	\$ 10,005.99	\$ 9,610.68	

Winona Senior High School Compensatory				
	Preliminary Budget	FTE	Revised Budget	Revised FTE
Counseling	\$ 352,994.98	4.00	\$ 366,043.00	4.00
Social Work	99,163.58	1.30	60,270.00	0.66
Psychologist	-	0.00	-	0.00
ELL	151,199.36	3.00	176,650.74	3.00
Health Services	48,997.78	1.00	54,542.50	1.00
Total	\$ 652,355.70	9.30	\$ 657,506.24	8.66
Compensatory Aid	\$ 146,082.00		\$ 151,744.56	
Difference	\$ 506,273.70		\$ 505,761.68	

6. Winona Area Learning Center

Average Daily Membership								
	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Projected</u>	<u>2023</u> <u>Updated</u> <u>Projection</u>	<u>Change</u>
5	-	-	-	-	0.15	-	-	-
6	-	-	-	-	0.03	-	-	-
7	-	-	-	2.60	4.61	-	-	-
8	-	-	-	4.66	3.45	-	-	-
9	7.44	3.06	2.87	0.27	0.70	-	2.60	2.60
10	8.97	10.35	9.75	7.42	7.75	8.00	10.36	2.36
11	25.92	12.11	14.00	17.61	14.34	15.00	18.66	3.66
12	41.06	45.70	38.34	31.70	39.09	17.00	42.84	25.84
Total	83.39	71.22	64.96	64.26	70.12	40.00	74.46	34.46
F/R #	54.00	49.00	37.50	24.00	36.00	54.00	54.00	
F/R %	64.76%	68.80%	57.73%	37.35%	51.34%	135.00%	72.52%	

Winona Area Learning Center Overall Budget						
	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change</u> <u>from 23ADP</u>
Salaries	\$ 973,599.68	\$ 977,943.90	\$ 1,091,179.21	\$ 802,353.85	\$ 828,081.73	3.21%
Benefits	317,756.53	334,074.94	366,152.30	306,724.33	299,202.06	-2.45%
Services	44,317.48	20,229.24	19,913.45	31,640.36	35,813.64	13.19%
Supplies	13,216.55	11,780.67	15,141.89	11,841.00	22,407.35	89.24%
Equipment & Capital	241,394.11	241,394.11	269,660.60	14,700.00	14,700.00	0.00%
Other	219.25	-	1,070.00	1,200.00	1,200.00	0.00%
Total	\$ 1,590,503.60	\$ 1,585,422.86	\$ 1,763,117.45	\$ 1,168,459.54	\$ 1,201,404.78	2.82%
Number of Students	64.96	64.26	70.12	40	74.46	
Spending Per Student	\$ 24,484.35	\$ 24,672.00	\$ 25,144.29	\$ 29,211.49	\$ 16,134.90	

Winona Area Learning Center Compensatory				
	<u>Preliminary</u> <u>Budget</u>	<u>FTE</u>	<u>Revised Budget</u>	<u>Revised FTE</u>
Counseling	\$ 103,285.13	1.00	\$ 42,720.00	0.40
Social Work	-	0.00	24,703.06	0.24
Psychologist	-	0.00	-	0.00
ELL	-	0.00	-	0.00
Health Services	-	0.00	-	0.00
Total	\$ 103,285.13	1.00	\$ 67,423.06	0.64
Compensatory Aid	\$ 59,336.40		\$ 65,782.08	
Difference	\$ 43,948.73		\$ 1,640.98	

7. Winona Online Learning

Average Daily Membership								
	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Projected</u>	<u>2023</u> <u>Updated</u> <u>Projection</u>	<u>Change</u>
K	-	-	-	-	1.15	-	-	-
1	-	-	-	-	0.42	-	-	-
2	-	-	-	-	2.29	-	-	-
3	-	-	-	-	2.42	-	-	-
4	-	-	-	-	1.58	-	-	-
5	-	-	-	-	2.83	-	-	-
6	-	-	-	-	3.55	-	-	-
7	-	-	-	-	9.76	-	-	-
8	-	-	-	-	6.65	-	-	-
9	-	-	-	-	10.57	-	-	-
10	-	-	-	-	5.64	-	-	-
11	-	-	-	-	4.21	-	-	-
12	-	-	-	-	16.34	-	-	-
Total	-	-	-	-	67.41	-	-	-
F/R #	n/a	n/a	n/a	n/a	29.00	n/a	n/a	
F/R %	n/a	n/a	n/a	n/a	43.02%	n/a	n/a	

Winona Online Learning Academy Overall Budget							
	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change</u> <u>from 23ADP</u>	
Salaries	\$ -	\$ -	\$ 182,359.00	\$ -	\$ -	0.00%	
Benefits	-	-	53,271.14	-	-	0.00%	
Services	-	-	-	-	-	0.00%	
Supplies	-	-	292,567.56	-	-	0.00%	
Equipment & Capital	-	-	-	-	-	0.00%	
Other	-	-	-	-	-	0.00%	
Total	\$ -	\$ -	\$ 528,197.70	\$ -	\$ -	0.00%	
Number of Students	n/a	n/a	67			-	
Spending Per Student	n/a	n/a	\$ 7,835.60	\$ -	\$ -		

Winona Online Learning Academy Compensatory					
	<u>Preliminary</u> <u>Budget</u>	<u>FTE</u>	<u>Revised Budget</u>	<u>Revised FTE</u>	
Counseling	\$ -	0.00	\$ -	0.00	
Social Work	-	0.00	-	0.00	
Psychologist	-	0.00	-	0.00	
ELL	-	0.00	-	0.00	
Health Services	-	0.00	-	0.00	
Total	\$ -	0.00	\$ -	0.00	
Compensatory Aid	\$ 47,649.84		\$ 57,890.64		
Difference	\$ (47,649.84)		\$ (57,890.64)		

8. Paul Giel Field

Paul Giel Field Overall Budget						
	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	26,932.40	14,276.77	13,022.44	174,953.33	175,143.33	0.11%
Supplies	4,113.89	2,221.51	1,322.25	2,000.00	2,000.00	0.00%
Equipment & Capital	233,984.58	77,538.43	68,023.93	71,723.93	71,723.93	0.00%
Other	-	-	-	-	-	0.00%
Total	\$ 265,030.87	\$ 94,036.71	\$ 82,368.62	\$ 248,677.26	\$ 248,867.26	0.08%
Number of Students	2,638.61	2,486.66	2,455.51	2,304.24	2,396.51	
Spending Per Student	\$ 100.44	\$ 37.82	\$ 33.54	\$ 107.92	\$ 103.85	

E. General Fund Budget Summary (Reserved and Unreserved)

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Revenues						
Levies	\$ 8,997,659.59	\$ 9,112,362.08	\$ 8,145,458.84	\$ 7,994,514.56	\$ 7,994,667.36	0.00%
State Aids	30,125,610.40	29,351,914.43	28,271,971.64	27,189,469.00	28,006,810.85	3.01%
Federal Aids	1,548,777.17	2,630,381.97	3,860,062.52	3,882,625.57	4,265,801.11	9.87%
Local Revenues	1,403,354.98	1,116,981.83	1,389,811.86	1,055,167.02	1,376,462.16	30.45%
Total Revenues	\$ 42,075,402.14	\$ 42,211,640.31	\$ 41,667,304.86	\$ 40,121,776.15	\$ 41,643,741.48	3.79%
Expenditures						
Salaries	\$ 23,181,647.55	\$ 23,034,011.46	\$ 23,924,292.57	\$ 23,105,548.69	\$ 23,818,139.29	3.08%
Benefits	7,997,935.39	7,760,105.96	8,164,056.75	8,538,901.71	8,668,513.73	1.52%
Services	7,217,939.76	6,890,084.97	6,907,548.36	6,987,265.93	7,871,852.98	12.66%
Supplies	1,394,151.24	1,913,065.81	1,861,488.15	1,889,511.95	2,239,372.72	18.52%
Equipment & Capital	785,506.03	541,213.15	682,878.27	496,882.47	509,668.72	2.57%
Other	179,683.65	221,501.50	208,886.78	56,324.95	52,361.93	-7.04%
Total Expenditures	\$ 40,756,863.62	\$ 40,359,982.85	\$ 41,749,150.88	\$ 41,074,435.70	\$ 43,159,909.37	5.08%
Net Revenues (Expenditures)	\$ 1,318,538.52	\$ 1,851,657.46	\$ (81,846.02)	\$ (952,659.55)	\$ (1,516,167.89)	
Fund Balance Projection						
Beginning	\$ 3,984,958.87	\$ 5,303,497.39	\$ 7,155,154.85	\$ 7,073,308.83	\$ 7,073,308.83	0.00%
Revenues	42,075,402.14	42,211,640.31	41,667,304.86	40,121,776.15	41,643,741.48	3.79%
Expenditures	(40,756,863.62)	(40,359,982.85)	(41,749,150.88)	(41,074,435.70)	(43,159,909.37)	0.00%
Projected Fund Balance	\$ 5,303,497.39	\$ 7,155,154.85	\$ 7,073,308.83	\$ 6,120,650.28	\$ 5,557,140.94	-9.21%

F. General Fund Budget Summary (Total Operating)

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Revenues						
Levies	\$ 6,416,622.07	\$ 6,250,468.91	\$ 5,857,289.43	\$ 5,546,851.16	\$ 5,547,003.96	0.00%
State Aids	29,423,563.19	28,659,684.62	27,647,148.05	26,631,211.97	27,408,506.83	2.92%
Federal Aids	1,548,777.17	2,630,381.97	3,860,062.52	3,882,625.57	4,265,801.11	9.87%
Local Revenues	1,402,649.31	1,116,805.22	1,389,151.44	1,055,167.02	1,376,331.19	30.44%
Total Revenues	\$ 38,791,611.74	\$ 38,657,340.72	\$ 38,753,651.44	\$ 37,115,855.72	\$ 38,597,643.09	3.99%
Expenditures						
Salaries	\$ 23,064,940.54	\$ 22,617,721.69	\$ 23,466,674.99	\$ 22,724,001.16	\$ 23,299,064.21	2.53%
Benefits	7,980,671.18	7,631,546.80	8,023,582.21	8,407,705.63	8,513,926.70	1.26%
Services	5,058,463.45	4,958,372.30	5,897,116.10	5,529,005.38	5,841,509.83	5.65%
Supplies	803,228.82	1,387,749.85	1,335,632.47	1,172,697.50	1,500,703.19	27.97%
Equipment & Capital	674,164.73	397,125.34	390,026.33	90,728.93	103,515.18	14.09%
Other	178,773.86	216,589.17	193,528.78	56,324.95	52,361.93	-7.04%
Total Expenditures	\$ 37,760,242.58	\$ 37,209,105.15	\$ 39,306,560.88	\$ 37,980,463.55	\$ 39,311,081.04	3.50%
Net Revenues (Expenditures)	\$ 1,031,369.16	\$ 1,448,235.57	\$ (552,909.44)	\$ (864,607.83)	\$ (713,437.95)	
Fund Balance Projection						
Beginning	\$ 1,561,620.32	\$ 2,729,184.32	\$ 4,220,911.39	\$ 3,605,741.20	\$ 3,605,741.20	0.00%
Revenues	38,791,611.74	38,657,340.72	38,753,651.44	37,115,855.72	38,597,643.09	3.99%
Expenditures	(37,760,242.58)	(37,209,105.15)	(39,306,560.88)	(37,980,463.55)	(39,311,081.04)	0.00%
Transfer - Nonspendable	136,194.84	43,491.50	(62,260.75)	-	-	0.00%
Projected Fund Balance	\$ 2,729,184.32	\$ 4,220,911.39	\$ 3,605,741.20	\$ 2,741,133.37	\$ 2,892,303.25	5.51%
Percent of Expenditures	7.23%	11.34%	9.17%	7.22%	7.36%	0.14%

G. General Fund Budget Summary (Unreserved Only)

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Revenues						
Levies	\$ 6,305,527.15	\$ 6,147,540.23	\$ 5,763,709.59	\$ 5,452,705.40	\$ 5,452,858.20	0.00%
State Aids	26,348,631.00	25,867,883.33	25,428,514.44	24,484,467.91	25,143,854.60	2.69%
Federal Aids	1,548,777.17	2,611,831.97	3,685,043.00	3,882,625.57	4,265,801.11	9.87%
Local Revenues	1,206,645.00	1,053,564.54	1,258,985.39	975,167.02	1,286,331.19	31.91%
Total Revenues	\$ 35,409,580.32	\$ 35,680,820.07	\$ 36,136,252.42	\$ 34,794,965.90	\$ 36,148,845.10	3.89%
Expenditures						
Salaries	\$ 20,852,781.31	\$ 20,506,309.92	\$ 21,679,214.78	\$ 21,082,068.53	\$ 21,615,098.15	2.53%
Benefits	7,155,179.32	6,824,173.42	7,400,898.17	7,538,975.56	7,590,076.77	0.68%
Services	4,936,441.94	4,936,576.39	5,884,152.66	5,513,109.02	5,824,828.83	5.65%
Supplies	789,915.35	1,377,545.97	1,315,704.40	1,157,796.50	1,485,802.19	28.33%
Equipment & Capital	674,164.73	397,125.34	385,226.33	90,728.93	96,618.93	6.49%
Other	178,334.61	216,589.17	192,458.78	55,124.95	51,161.93	-7.19%
Total Expenditures	\$ 34,586,817.26	\$ 34,258,320.21	\$ 36,857,655.12	\$ 35,437,803.49	\$ 36,663,586.80	3.46%
Net Revenues (Expenditures)	\$ 822,763.06	\$ 1,422,499.86	\$ (721,402.70)	\$ (642,837.59)	\$ (514,741.70)	
Fund Balance Projection						
Beginning	\$ 1,545,890.46	\$ 2,504,848.36	\$ 3,970,839.72	\$ 3,187,176.27	\$ 3,187,176.27	0.00%
Revenues	35,409,580.32	35,680,820.07	36,136,252.42	34,794,965.90	36,148,845.10	3.89%
Expenditures	(34,586,817.26)	(34,258,320.21)	(36,857,655.12)	(35,437,803.49)	(36,663,586.80)	0.00%
Transfer - Nonspendable	136,194.84	43,491.50	-	-	-	0.00%
Transfer - Other	-	-	(62,260.75)	(8,131.24)	-	0.00%
Projected Fund Balance	\$ 2,504,848.36	\$ 3,970,839.72	\$ 3,187,176.27	\$ 2,536,207.44	\$ 2,672,434.57	5.37%
Percent of Expenditures	7.24%	11.59%	8.65%	7.16%	7.29%	0.13%

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>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Revenues							
State Aids	\$ 68,002.13	\$ 123,080.28	\$ -	\$ 70,055.61	\$ 71,531.00	\$ 68,961.21	-3.59%
Federal Aids	927,030.10	1,119,890.42	1,624,735.93	2,367,337.31	994,283.00	1,245,285.68	25.24%
Local Revenues	651,349.49	455,561.68	27,641.26	71,551.95	558,783.00	537,260.19	-3.85%
Total Revenues	\$ 1,646,381.72	\$ 1,698,532.38	\$ 1,652,377.19	\$ 2,508,944.87	\$ 1,624,597.00	\$ 1,851,507.08	13.97%
Expenditures							
Salaries	\$ 614,382.09	\$ 592,330.11	\$ 492,251.00	\$ 504,402.48	\$ 518,013.00	\$ 545,396.45	5.29%
Benefits	231,077.37	212,688.93	172,959.56	182,716.19	181,477.33	189,701.22	4.53%
Services	29,783.83	45,684.97	32,864.65	49,187.80	50,805.00	50,865.00	0.12%
Supplies	792,319.83	877,491.88	920,078.79	1,126,293.05	834,246.00	992,302.71	18.95%
Equipment & Capital	75,617.38	71,120.71	4,022.55	21,368.67	10,000.00	48,476.00	384.76%
Other	7,155.08	7,179.37	8,991.00	5,838.00	5,600.00	5,957.16	6.38%
Total Expenditures	\$ 1,750,335.58	\$ 1,806,495.97	\$ 1,631,167.55	\$ 1,889,806.19	\$ 1,600,141.33	\$ 1,832,698.54	14.53%
Net Revenues (Expenditures)	\$ (103,953.86)	\$ (107,963.59)	\$ 21,209.64	\$ 619,138.68	\$ 24,455.67	\$ 18,808.54	
Fund Balance Projection							
Beginning	\$ 241,495.46	\$ 137,541.60	\$ 29,578.01	\$ 50,787.65	\$ 669,926.33	\$ 669,926.33	0.00%
Revenues	1,646,381.72	1,698,532.38	1,652,377.19	2,508,944.87	1,624,597.00	1,851,507.08	13.97%
Expenditures	(1,750,335.58)	(1,806,495.97)	(1,631,167.55)	(1,889,806.19)	(1,600,141.33)	(1,832,698.54)	14.53%
Projected Fund Balance	\$ 137,541.60	\$ 29,578.01	\$ 50,787.65	\$ 669,926.33	\$ 694,382.00	\$ 688,734.87	-0.81%
Percent of Expenditures	7.86%	1.64%	3.11%	35.45%	43.40%	37.58%	-5.81%

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	23ADP	23REV1	% Change from 23ADP
Revenues							
Levies	\$ 549,671.00	\$ 550,706.10	\$ 533,564.47	\$ 509,790.65	\$ 505,285.25	\$ 505,639.40	0.07%
State Aids	672,557.49	756,891.55	668,219.11	744,656.82	776,101.79	825,490.52	6.36%
Federal Aids	-	18,014.20	80,969.37	80,683.34	-	110,906.38	100.00%
Local Revenues	792,496.25	641,801.14	694,898.30	849,639.99	779,544.56	791,098.73	1.48%
Total Revenues	\$ 2,014,724.74	\$ 1,967,412.99	\$ 1,977,651.25	\$ 2,184,770.80	\$ 2,060,931.60	\$ 2,233,135.03	8.36%
Expenditures							
Salaries	\$ 1,221,489.72	\$ 1,151,366.06	\$ 1,252,317.04	\$ 1,281,456.97	\$ 1,210,272.32	\$ 1,217,399.22	0.59%
Benefits	361,314.29	352,487.67	363,731.49	404,555.81	378,354.22	397,857.33	5.15%
Services	189,411.44	192,011.86	107,772.58	161,182.08	220,368.92	239,685.12	8.77%
Supplies	126,460.42	112,409.12	128,724.97	141,474.47	138,074.32	221,875.95	60.69%
Equipment & Capital	6,493.00	8,664.34	12,673.74	23,525.91	5,150.00	70,150.00	1262.14%
Other	10,714.87	14,451.21	11,044.96	4,578.25	14,867.05	17,634.07	18.61%
Total Expenditures	\$ 1,915,883.74	\$ 1,831,390.26	\$ 1,876,264.78	\$ 2,016,773.49	\$ 1,967,086.83	\$ 2,164,601.69	10.04%
Net Revenues (Expenditures)	\$ 98,841.00	\$ 136,022.73	\$ 101,386.47	\$ 167,997.31	\$ 93,844.77	\$ 68,533.34	
Fund Balance Projection							
Beginning	\$ 293,654.84	\$ 392,495.84	\$ 528,518.57	\$ 629,905.04	\$ 797,902.35	\$ 797,902.35	0.00%
Revenues	2,014,724.74	1,967,412.99	1,977,651.25	2,184,770.80	2,060,931.60	2,233,135.03	8.36%
Expenditures	(1,915,883.74)	(1,831,390.26)	(1,876,264.78)	(2,016,773.49)	(1,967,086.83)	(2,164,601.69)	10.04%
Projected Fund Balance	\$ 392,495.84	\$ 528,518.57	\$ 629,905.04	\$ 797,902.35	\$ 891,747.12	\$ 866,435.69	-2.84%
Percent of Expenditures	20.49%	28.86%	33.57%	39.56%	45.33%	40.03%	

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>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Revenues							
Levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
State Aids	213,375.76	295,288.21	111,705.80	198,593.34	279,063.05	337,170.20	20.82%
Federal Aids	-	18,014.20	80,969.37	41,315.24	-	96,026.38	100.00%
Local Revenues	-	-	-	-	-	-	0.00%
Total Revenues	\$ 213,375.76	\$ 313,302.41	\$ 192,675.17	\$ 239,908.58	\$ 279,063.05	\$ 433,196.58	55.23%
Expenditures							
Salaries	\$ 113,996.59	\$ 110,323.09	\$ 138,917.73	\$ 96,532.43	\$ 108,262.69	\$ 112,025.66	3.48%
Benefits	37,688.52	36,643.59	35,755.83	35,724.33	37,764.78	35,481.37	-6.05%
Services	2,165.98	1,060.50	485.55	12,611.92	51,530.00	71,178.94	38.13%
Supplies	72,762.54	70,439.99	83,928.90	95,756.28	80,800.00	145,953.31	80.64%
Equipment & Capital	-	-	-	-	-	65,000.00	100.00%
Other	9,507.47	13,394.36	9,479.51	3,018.67	12,722.05	15,489.07	21.75%
Total Expenditures	\$ 236,121.10	\$ 231,861.53	\$ 268,567.52	\$ 243,643.63	\$ 291,079.52	\$ 445,128.35	52.92%
Net Revenues (Expenditures)	\$ (22,745.34)	\$ 81,440.88	\$ (75,892.35)	\$ (3,735.05)	\$ (12,016.47)	\$ (11,931.77)	
Fund Balance Projection							
Beginning	\$ 94.96	\$ -	\$ 56,690.50	\$ 3,735.05	\$ -	\$ -	0.00%
Revenues	213,375.76	313,302.41	192,675.17	239,908.58	279,063.05	433,196.58	55.23%
Expenditures	(236,121.10)	(231,861.53)	(268,567.52)	(243,643.63)	(291,079.52)	(445,128.35)	52.92%
Transfers in/out	22,650.38	(24,750.38)	22,936.90	-	12,016.47	11,931.77	-0.70%
Projected Fund Balance	\$ -	\$ 56,690.50	\$ 3,735.05	\$ -	\$ 0.00	\$ (0.00)	-166.67%

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

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	23ADP	23REV1	% Change from 23ADP
Revenues							
Levies	\$ 447,683.76	\$ 442,711.16	\$ 432,621.74	\$ 407,892.65	\$ 407,303.70	\$ 407,657.85	0.09%
State Aids	132,293.07	139,692.62	222,511.71	207,025.50	152,731.88	140,025.06	-8.32%
Federal Aids	-	-	-	39,368.10	-	14,880.00	100.00%
Local Revenues	511,085.62	414,790.10	380,289.85	504,667.09	484,840.00	493,224.00	1.73%
Total Revenues	\$ 1,091,062.45	\$ 997,193.88	\$ 1,035,423.30	\$ 1,158,953.34	\$ 1,044,875.58	\$ 1,055,786.91	1.04%
Expenditures							
Salaries	\$ 642,887.44	\$ 579,427.83	\$ 600,467.84	\$ 680,097.19	\$ 623,137.78	\$ 625,812.49	0.43%
Benefits	189,039.62	169,941.18	172,466.01	198,154.47	194,025.56	195,427.72	0.72%
Services	145,029.24	115,312.44	82,316.25	119,837.96	134,810.74	135,178.00	0.27%
Supplies	28,314.82	23,208.26	22,893.85	31,606.18	35,141.00	46,954.23	33.62%
Equipment & Capital	-	2,271.11	394.85	1,030.26	3,900.00	3,900.00	0.00%
Other	721.40	731.60	827.15	651.32	1,035.00	1,035.00	0.00%
Total Expenditures	\$ 1,005,992.52	\$ 890,892.42	\$ 879,365.95	\$ 1,031,377.38	\$ 992,050.08	\$ 1,008,307.44	1.64%
Net Revenues (Expenditures)	\$ 85,069.93	\$ 106,301.46	\$ 156,057.35	\$ 127,575.96	\$ 52,825.50	\$ 47,479.47	
Fund Balance Projection							
Beginning	\$ 162,586.51	\$ 221,811.06	\$ 353,957.90	\$ 488,936.35	\$ 616,754.31	\$ 616,754.31	0.00%
Revenues	1,091,062.45	997,193.88	1,035,423.30	1,158,953.34	1,044,875.58	1,055,786.91	1.04%
Expenditures	(1,005,992.52)	(890,892.42)	(879,365.95)	(1,031,377.38)	(992,050.08)	(1,008,307.44)	1.64%
Transfers out	(25,845.38)	25,845.38	(21,078.90)	242.00	(12,016.47)	(11,931.77)	-0.70%
Projected Fund Balance	\$ 221,811.06	\$ 353,957.90	\$ 488,936.35	\$ 616,754.31	\$ 657,563.34	\$ 652,302.01	-0.80%

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>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Revenues							
Levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
State Aids	151,384.57	150,835.07	144,969.17	142,660.38	144,417.23	144,417.23	0.00%
Federal Aids	-	-	-	-	-	-	0.00%
Local Revenues	85,937.94	45,979.36	104,229.90	121,246.21	97,470.00	97,470.00	0.00%
Total Revenues	\$ 237,322.51	\$ 196,814.43	\$ 249,199.07	\$ 263,906.59	\$ 241,887.23	\$ 241,887.23	0.00%
Expenditures							
Salaries	\$ 144,884.22	\$ 153,307.27	\$ 204,470.23	\$ 170,918.05	\$ 136,096.56	\$ 136,096.56	0.00%
Benefits	50,986.96	56,928.94	64,587.85	62,633.98	43,815.06	48,200.68	10.01%
Services	1,321.01	43,659.92	1,098.77	1,539.00	11,672.22	11,672.22	0.00%
Supplies	14,947.61	10,920.84	5,177.93	1,925.99	17,374.30	17,374.30	0.00%
Equipment & Capital	-	-	-	-	250.00	250.00	0.00%
Other	57.20	58.05	97.85	205.42	250.00	250.00	0.00%
Total Expenditures	\$ 212,197.00	\$ 264,875.02	\$ 275,432.63	\$ 237,222.44	\$ 209,458.14	\$ 213,843.76	2.09%
Net Revenues (Expenditures)	\$ 25,125.51	\$ (68,060.59)	\$ (26,233.56)	\$ 26,684.15	\$ 32,429.09	\$ 28,043.47	
Fund Balance Projection							
Beginning	\$ 83,431.91	\$ 108,557.42	\$ 40,496.83	\$ 14,263.27	\$ 40,947.42	\$ 40,947.42	0.00%
Revenues	237,322.51	196,814.43	249,199.07	263,906.59	241,887.23	241,887.23	0.00%
Expenditures	(212,197.00)	(264,875.02)	(275,432.63)	(237,222.44)	(209,458.14)	(213,843.76)	2.09%
Transfers in	-	-	-	-	-	-	0.00%
Projected Fund Balance	\$ 108,557.42	\$ 40,496.83	\$ 14,263.27	\$ 40,947.42	\$ 73,376.51	\$ 68,990.89	-5.98%

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	23ADP	23REV1	% Change from 23ADP
Revenues							
Levies	\$ 101,987.24	\$ 107,994.94	\$ 100,942.73	\$ 101,898.00	\$ 97,981.55	\$ 97,981.55	0.00%
State Aids	175,504.09	171,075.65	189,032.43	196,377.60	199,889.63	203,878.03	2.00%
Federal Aids	-	-	-	-	-	-	0.00%
Local Revenues	11,592.63	9,607.10	2,599.48	5,408.30	6,996.94	13,132.03	87.68%
Total Revenues	\$ 289,083.96	\$ 288,677.69	\$ 292,574.64	\$ 303,683.90	\$ 304,868.12	\$ 314,991.61	3.32%
Expenditures							
Salaries	\$ 188,876.83	\$ 194,207.44	\$ 184,652.85	\$ 199,596.11	\$ 204,334.35	\$ 204,334.35	0.00%
Benefits	56,460.37	61,219.59	61,697.97	76,874.68	68,313.99	80,519.48	17.87%
Services	13,301.41	11,222.69	7,984.04	10,553.09	9,055.96	8,355.96	-7.73%
Supplies	3,144.46	4,060.61	1,542.85	7,847.75	2,709.02	9,544.11	252.31%
Equipment & Capital	-	-	-	-	500.00	500.00	0.00%
Other	114.40	116.10	195.70	205.42	260.00	260.00	0.00%
Total Expenditures	\$ 261,897.47	\$ 270,826.43	\$ 256,073.41	\$ 295,077.05	\$ 285,173.32	\$ 303,513.90	6.43%
Net Revenues (Expenditures)	\$ 27,186.49	\$ 17,851.26	\$ 36,501.23	\$ 8,606.85	\$ 19,694.80	\$ 11,477.71	
Fund Balance Projection							
Beginning	\$ 24,082.81	\$ 51,269.30	\$ 69,120.56	\$ 105,621.79	\$ 114,228.64	\$ 114,228.64	0.00%
Revenues	289,083.96	288,677.69	292,574.64	303,683.90	304,868.12	314,991.61	3.32%
Expenditures	(261,897.47)	(270,826.43)	(256,073.41)	(295,077.05)	(285,173.32)	(303,513.90)	6.43%
Transfers in	-	-	-	-	-	-	0.00%
Projected Fund Balance	\$ 51,269.30	\$ 69,120.56	\$ 105,621.79	\$ 114,228.64	\$ 133,923.44	\$ 125,706.35	-6.14%

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	23ADP	23REV1	% Change from 23ADP
Revenues							
State Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Federal Aids	-	-	-	-	-	-	0.00%
Local Revenues	183,880.06	171,424.58	207,779.07	218,318.39	190,237.62	187,272.70	-1.56%
Total Revenues	\$ 183,880.06	\$ 171,424.58	\$ 207,779.07	\$ 218,318.39	\$ 190,237.62	\$ 187,272.70	-1.56%
Expenditures							
Salaries	\$ 130,844.64	\$ 114,100.43	\$ 123,808.39	\$ 134,313.19	\$ 138,440.94	\$ 139,130.16	0.50%
Benefits	27,138.82	27,754.37	29,223.83	31,168.35	34,434.83	38,228.08	11.02%
Services	27,593.80	20,756.31	15,887.97	16,640.11	13,300.00	13,300.00	0.00%
Supplies	7,290.99	3,779.42	15,181.44	4,338.27	2,050.00	2,050.00	0.00%
Equipment & Capital	6,493.00	6,393.23	12,278.89	22,495.65	500.00	500.00	0.00%
Other	314.40	151.10	444.75	497.42	600.00	600.00	0.00%
Total Expenditures	\$ 199,675.65	\$ 172,934.86	\$ 196,825.27	\$ 209,452.99	\$ 189,325.77	\$ 193,808.24	2.37%
Net Revenues (Expenditures)	\$ (15,795.59)	\$ (1,510.28)	\$ 10,953.80	\$ 8,865.40	\$ 911.85	\$ (6,535.54)	
Fund Balance Projection							
Beginning	\$ 23,458.65	\$ 7,663.06	\$ 6,152.78	\$ 17,106.58	\$ 25,971.98	\$ 25,971.98	0.00%
Revenues	183,880.06	171,424.58	207,779.07	218,318.39	190,237.62	187,272.70	-1.56%
Expenditures	(199,675.65)	(172,934.86)	(196,825.27)	(209,452.99)	(189,325.77)	(193,808.24)	2.37%
Projected Fund Balance	\$ 7,663.06	\$ 6,152.78	\$ 17,106.58	\$ 25,971.98	\$ 26,883.83	\$ 19,436.44	-27.70%

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 2018 referendum projects and beginning this year, geothermal projects at Washington-Kosciusko and Jefferson Elementary Schools. 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>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Revenues							
Local Revenues	\$ 59,499.88	\$ 68,482.44	\$ 47,426.71	\$ (17,458.17)	\$ 100,000.00	\$ 471,186.29	371.19%
Sale of Bonds	9,123,740.80	-	-	16,692,554.65	-	-	0.00%
Total Revenues	\$ 9,183,240.68	\$ 68,482.44	\$ 47,426.71	\$ 16,675,096.48	\$ 100,000.00	\$ 471,186.29	371.19%
Expenditures							
Services	\$ 591,071.78	\$ 4,600,856.06	\$ 3,085,672.49	\$ 1,856,687.95	\$ 237,428.12	\$ 240,735.40	1.39%
Supplies	121.93	10,087.20	16,815.60	3,465.00	-	-	0.00%
Equipment & Capital	-	7,597.00	-	-	11,527,906.00	11,328,506.00	-1.73%
Transfer to Debt Service	-	-	-	488,009.17	-	-	0.00%
Other	1,644.55	-	-	-	-	-	0.00%
Total Expenditures	\$ 592,838.26	\$ 4,618,540.26	\$ 3,102,488.09	\$ 2,348,162.12	\$ 11,765,334.12	\$ 11,569,241.40	-1.67%
Net Revenues (Expenditures)	\$ 8,590,402.42	\$ (4,550,057.82)	\$ (3,055,061.38)	\$ 14,326,934.36	\$ (11,665,334.12)	\$ (11,098,055.11)	
Fund Balance Projection							
Beginning	\$ 85,905.66	\$ 8,676,308.08	\$ 4,126,250.26	\$ 1,071,188.88	\$ 15,398,123.24	\$ 15,398,123.24	0.00%
Revenues	9,183,240.68	68,482.44	47,426.71	16,675,096.48	100,000.00	471,186.29	371.19%
Expenditures	(592,838.26)	(4,618,540.26)	(3,102,488.09)	(2,348,162.12)	(11,765,334.12)	(11,569,241.40)	-1.67%
Projected Fund Balance	\$ 8,676,308.08	\$ 4,126,250.26	\$ 1,071,188.88	\$ 15,398,123.24	\$ 3,732,789.12	\$ 4,300,068.13	15.20%

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>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Revenues							
Levies	\$ 1,845,127.00	\$ 2,799,266.00	\$ 2,451,988.86	\$ 2,476,351.01	\$ 2,479,226.35	\$ 2,468,313.82	-0.44%
State Aids	99,396.32	147,789.42	161,298.54	165,161.81	160,000.00	170,912.53	6.82%
Local Revenues	4,999.49	3,529.41	2,844.01	6,013.98	4,000.00	15,000.00	275.00%
Transfer From Fund 6	-	-	-	488,009.17	-	-	0.00%
Sale of Bonds	-	-	-	-	-	-	0.00%
Total Revenues	\$ 1,949,522.81	\$ 2,950,584.83	\$ 2,616,131.41	\$ 3,135,535.97	\$ 2,643,226.35	\$ 2,654,226.35	0.42%
Expenditures							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	-	-	-	0.00%
Services	-	-	-	-	-	-	0.00%
Supplies	-	-	-	-	-	-	0.00%
Equipment & Capital	-	-	-	-	-	-	0.00%
Other	2,156,747.50	2,798,314.70	2,610,510.00	2,631,497.50	3,213,107.17	3,213,106.67	0.00%
Total Expenditures	\$ 2,156,747.50	\$ 2,798,314.70	\$ 2,610,510.00	\$ 2,631,497.50	\$ 3,213,107.17	\$ 3,213,106.67	0.00%
Net Revenues (Expenditures)	\$ (207,224.69)	\$ 152,270.13	\$ 5,621.41	\$ 504,038.47	\$ (569,880.82)	\$ (558,880.32)	
Fund Balance Projection							
Beginning	\$ 663,130.43	\$ 455,905.74	\$ 608,175.87	\$ 613,797.28	\$ 1,117,835.75	\$ 1,117,835.75	0.00%
Revenues	1,949,522.81	2,950,584.83	2,616,131.41	3,135,535.97	2,643,226.35	2,654,226.35	0.42%
Expenditures	(2,156,747.50)	(2,798,314.70)	(2,610,510.00)	(2,631,497.50)	(3,213,107.17)	(3,213,106.67)	0.00%
Projected Fund Balance	\$ 455,905.74	\$ 608,175.87	\$ 613,797.28	\$ 1,117,835.75	\$ 547,954.93	\$ 558,955.43	2.01%

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	23ADP	23REV1	% Change from 23ADP
Revenues							
Local Revenues	\$ 130,303.62	\$ 124,913.40	\$ 111,592.10	\$ 116,136.34	\$ 115,000.00	\$ 122,000.00	6.09%
Total Revenues	\$ 130,303.62	\$ 124,913.40	\$ 111,592.10	\$ 116,136.34	\$ 115,000.00	\$ 122,000.00	6.09%
Expenditures							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	-	-	-	0.00%
Services	130,303.62	124,913.40	111,592.10	116,136.34	115,000.00	122,000.00	6.09%
Supplies	-	-	-	-	-	-	0.00%
Equipment & Capital	-	-	-	-	-	-	0.00%
Other	-	-	-	-	-	-	0.00%
Total Expenditures	\$ 130,303.62	\$ 124,913.40	\$ 111,592.10	\$ 116,136.34	\$ 115,000.00	\$ 122,000.00	6.09%
Net Revenues (Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance Projection							
Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Revenues	130,303.62	124,913.40	111,592.10	116,136.34	115,000.00	122,000.00	6.09%
Expenditures	(130,303.62)	(124,913.40)	(111,592.10)	(116,136.34)	(115,000.00)	(122,000.00)	6.09%
Projected Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

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 did not change the function of the trust but did 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. The trust funds are currently being managed by PFM and are held at US Bank.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	23ADP	23REV1	% Change from 23ADP
Revenues							
Local Revenues	\$ 258,744.36	\$ 236,826.05	\$ 849,990.36	\$ (395,283.71)	\$ 50,000.00	\$ 170,000.00	240.00%
Total Revenues	\$ 258,744.36	\$ 236,826.05	\$ 849,990.36	\$ (395,283.71)	\$ 50,000.00	\$ 170,000.00	240.00%
Expenditures							
Benefits	\$ 745,025.13	\$ 587,432.37	\$ 659,598.81	\$ 621,857.51	\$ 275,000.00	\$ 275,000.00	0.00%
Services	23,324.45	20,510.79	21,995.24	20,800.95	25,000.00	25,000.00	0.00%
Total Expenditures	\$ 768,349.58	\$ 607,943.16	\$ 681,594.05	\$ 642,658.46	\$ 300,000.00	\$ 300,000.00	0.00%
Net Revenues (Expenditures)	\$ (509,605.22)	\$ (371,117.11)	\$ 168,396.31	\$ (1,037,942.17)	\$ (250,000.00)	\$ (130,000.00)	
Fund Balance Projection							
Beginning	\$ 4,127,664.84	\$ 3,618,059.62	\$ 3,246,942.51	\$ 3,415,338.82	\$ 2,377,396.65	\$ 2,377,396.65	0.00%
Revenues	258,744.36	236,826.05	849,990.36	(395,283.71)	50,000.00	170,000.00	240.00%
Expenditures	(768,349.58)	(607,943.16)	(681,594.05)	(642,658.46)	(300,000.00)	(300,000.00)	0.00%
Projected Fund Balance	\$ 3,618,059.62	\$ 3,246,942.51	\$ 3,415,338.82	\$ 2,377,396.65	\$ 2,127,396.65	\$ 2,247,396.65	5.64%

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.

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	23ADP	23REV1	% Change from 23ADP
Revenues							
Levies	\$ 631,742.00	\$ 895,068.00	\$ 677,493.80	\$ 681,751.66	\$ 677,884.86	\$ 678,355.57	0.07%
State Aids	10,705.29	13,935.02	10,500.10	10,886.04	11,000.00	10,529.29	-4.28%
Local Revenues	(92.25)	1,249.12	989.24	1,401.34	1,000.00	3,000.00	200.00%
Total Revenues	\$ 642,355.04	\$ 910,252.14	\$ 688,983.14	\$ 694,039.04	\$ 689,884.86	\$ 691,884.86	0.29%
Expenditures							
Other	\$ 646,200.00	\$ 651,300.00	\$ 656,750.00	\$ 657,075.00	\$ 657,000.00	\$ 657,000.00	0.00%
Total Expenditures	\$ 646,200.00	\$ 651,300.00	\$ 656,750.00	\$ 657,075.00	\$ 657,000.00	\$ 657,000.00	0.00%
Net Revenues (Expenditures)	\$ (3,844.96)	\$ 258,952.14	\$ 32,233.14	\$ 36,964.04	\$ 32,884.86	\$ 34,884.86	
Fund Balance Projection							
Beginning	\$ (257,838.80)	\$ (261,683.76)	\$ (2,731.62)	\$ 29,501.52	\$ 66,465.56	\$ 66,465.56	0.00%
Revenues	642,355.04	910,252.14	688,983.14	694,039.04	689,884.86	691,884.86	0.29%
Expenditures	(646,200.00)	(651,300.00)	(656,750.00)	(657,075.00)	(657,000.00)	(657,000.00)	0.00%
Projected Fund Balance	\$ (261,683.76)	\$ (2,731.62)	\$ 29,501.52	\$ 66,465.56	\$ 99,350.42	\$ 101,350.42	2.01%

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 with fund 15. Student activity accounts are funds raised by the kids for the benefit of the kids.

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>23ADP</u>	<u>23REV1</u>	<u>% Change from 23ADP</u>
Revenues							
Levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
State Aids	-	-	-	-	-	-	0.00%
Federal Aids	-	-	-	-	-	-	0.00%
Local Revenues	277,907.19	324,056.41	175,041.09	333,721.57	250,000.00	250,000.00	0.00%
Total Revenues	\$ 277,907.19	\$ 324,056.41	\$ 175,041.09	\$ 333,721.57	\$ 250,000.00	\$ 250,000.00	0.00%
Expenditures							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	-	-	-	0.00%
Services	95,477.11	169,167.57	11,778.70	150,973.93	-	-	0.00%
Supplies	160,477.30	170,053.07	102,112.64	170,767.87	250,000.00	250,000.00	0.00%
Equipment & Capital	2,631.37	-	-	-	-	-	0.00%
Other	80.00	-	-	85.00	-	-	0.00%
Total Expenditures	\$ 258,665.78	\$ 339,220.64	\$ 113,891.34	\$ 321,826.80	\$ 250,000.00	\$ 250,000.00	0.00%
Net Revenues (Expenditures)	\$ 19,241.41	\$ (15,164.23)	\$ 61,149.75	\$ 11,894.77	\$ -	\$ -	
Fund Balance Projection							
Beginning	\$ 134,097.66	\$ 153,339.07	\$ 138,174.84	\$ 199,324.59	\$ 211,219.36	\$ 211,219.36	0.00%
Revenues	277,907.19	324,056.41	175,041.09	333,721.57	250,000.00	250,000.00	0.00%
Expenditures	(258,665.78)	(339,220.64)	(113,891.34)	(321,826.80)	(250,000.00)	(250,000.00)	0.00%
Projected Fund Balance	\$ 153,339.07	\$ 138,174.84	\$ 199,324.59	\$ 211,219.36	\$ 211,219.36	\$ 211,219.36	0.00%

XII. Capital Projects Detail

Winona Area Public Schools currently uses three primary sources of funding to pay for capital needs in the district: Operating Capital, Long-Term Facilities Maintenance (LTFM) Levy, 2018 Voter-Approved Referendum dollars remaining, Technology Levy and an LTFM bond for indoor air quality in the construction fund. The following several pages provide the detail of the planned expenditures to be funded from each of these funding sources for the 2022-2023 school year.

Winona Area Public Schools			
Operating Capital			
	2023 Preliminary Budget	2023 Proposed Budget Update	Difference
Projected Ending 2022 Fund Balance	\$ 1,095,755.18	\$ 1,118,515.36	\$ 22,760.18
Estimated 2022-2023 Aid Revenue	209,504.95	234,619.92	25,114.97
Estimated 2022-2023 Levy Revenue	393,718.20	393,718.20	-
Estimated 2022-2023 Local Revenue	-	130.97	130.97
Planned 2022-2023 Expenditures	(745,756.12)	(765,917.27)	(20,161.15)
Projected Ending 2023 Fund Balance	\$ 953,222.21	\$ 981,067.18	\$ 27,844.97
Planned Expenditures:			
Goodview Elementary School			
Student Chairs	\$ 600.00	\$ 600.00	\$ -
Horseshoe Table	420.00	420.00	-
Desk Chairs for Adults (10 Qty)	910.00	910.00	-
Paper Cutter For Art Room	350.00	350.00	-
Molded Inclusive Swing Seat	500.00	500.00	-
Desk For Health Secretary	350.00	350.00	-
Shelving/Storage Units	15,000.00	15,000.00	-
High Top Chairs For Teacher Workspace	300.00	300.00	-
	\$ 18,430.00	\$ 18,430.00	\$ -
Jefferson Elementary School			
Window Blinds	\$ 5,600.00	\$ 5,600.00	\$ -
Teacher Chairs (Qty 35)	12,250.00	12,250.00	-
Standing Chair	140.00	140.00	-
Student Desk and Chair Replacement	10,000.00	10,000.00	-
	\$ 27,990.00	\$ 27,990.00	\$ -
Washington-Kosciusko Elementary School			
Desk Chairs For Staff (20)	\$ 7,000.00	\$ 7,000.00	\$ -
Protective Floor Pads for Desk Chairs	739.00	739.00	-
Flexible Stools For Bean Tables	669.90	669.90	-
Blinds For 2nd Floor	3,600.00	3,600.00	-
Student Desk and Chair Replacement	10,000.00	10,000.00	-
	\$ 22,008.90	\$ 22,008.90	\$ -
Winona Middle School			
(2) Flutes, Clarinet, Trumpet	\$ 1,852.00	1,938.00	\$ 86.00
Treadmill for Fitness Center	5,000.00	5,000.00	-
Teacher Work Table	300.00	300.00	-
Standing Desks - 2 per classroom	12,000.00	12,000.00	-
Rocking Classroom Student Chairs	800.00	800.00	-

Refrigerator For DCD Program	700.00	700.00	-
Rocker Recliner For DCD Program	500.00	500.00	-
Converter Sofa/Bed For DCD Program	300.00	300.00	-
Pool Cover	31,097.00	31,097.00	-
Table chairs for Autistic Classroom	700.00	700.00	-
Textbooks	-	11,001.00	11,001.00
Arc Trainer for Fitness Center	6,000.00	6,000.00	-
	\$ 59,249.00	\$ 70,336.00	\$ 11,087.00
Winona Senior High School			
Bass Clarinet	\$ 2,001.00	2,001.00	\$ -
(2) Tenor Sax	3,589.00	4,018.00	429.00
Baritone Sax	3,500.00	3,500.00	-
Furniture for LEO Program Move	13,116.08	13,116.08	-
LEO Move - Paint, Cleaning, Changing Doors, Removing Glass Cases	21,440.00	21,440.00	-
Diswasher	15,000.00	15,000.00	-
Graphing Calculators (Qty 40)	5,000.00	5,000.00	-
Wireless Microphone Headset	500.00	500.00	-
Ultimaker S5 3D Printer	6,400.00	6,400.00	-
Turning Lathe Replacements (Qty 2)	3,500.00	3,500.00	-
Lighting in Welding Booths	2,000.00	2,000.00	-
Welding Table Refurbishing	500.00	500.00	-
Welding Torch Set	1,000.00	1,000.00	-
Tables and Chairs for Welding Classroom	2,000.00	2,000.00	-
Plasma Cutter	12,000.00	12,000.00	-
Tig Welder	2,500.00	2,500.00	-
Refurbishing Rolling Carts in CTE Classroom	500.00	500.00	-
Rolling Tool Boxes For CTE Classroom	4,000.00	4,000.00	-
Parts Washer for CTE Classroom	1,000.00	1,000.00	-
Shelving for CTE Classroom	1,000.00	1,000.00	-
Laser Wood Engraver for CTE Classroom	4,000.00	4,000.00	-
Planer for Wood Working in CTE Classroom	2,500.00	2,500.00	-
Desks for CTE Classroom	8,000.00	8,000.00	-
Timesavers Machine Servicing	3,000.00	3,000.00	-
Jointer For CTE Classroom	3,500.00	3,500.00	-
Ovens For FACS Classroom	4,800.00	4,800.00	-
Freezer For FACS Classroom	4,000.00	4,000.00	-
Refrigerator for FACS Classroom	4,000.00	4,000.00	-
Tables and Chairs for Room 158	7,000.00	7,000.00	-
Digital Kiln	5,000.00	5,000.00	-
	\$ 146,346.08	\$ 146,775.08	\$ 429.00
Winona Area Learning Center			
Office Furniture	\$ 2,000.00	\$ 2,000.00	\$ -
Office Chairs	1,500.00	1,500.00	
High Top Tables, Low Top Tables, Chairs for Student Common Area	11,200.00	11,200.00	
	\$ 14,700.00	\$ 14,700.00	\$ -
Early Childhood			
Safety Pad for EC Playground	\$ 17,470.00	\$ 17,470.00	\$ -
Teacher Chairs (Qty 2)	160.00	160.00	\$ -
	\$ 17,630.00	\$ 17,630.00	\$ -

District-Wide			
Information Systems Staff	\$ 294,673.35	\$ 303,833.50	\$ 9,160.15
Copier/Printer Lease	35,000.00	35,000.00	-
Music - Piano Repair, Replacement, Tuning	14,058.00	13,543.00	(515.00)
AED Replacements (21 units)	37,924.00	37,924.00	-
New Program: Setting III EBD	8,000.00	8,000.00	-
Locking Records Storage for Health Offices	2,100.00	2,100.00	-
Proxy Flip-Top Tables and 10 Office Chairs for School Board Meeting Room	15,870.37	15,870.37	-
	\$ 407,625.72	\$ 416,270.87	\$ 8,645.15
Maintenance			
Trimax Snake Mower (Pull Behind)	\$ 31,776.42	\$ 31,776.42	\$ -
	\$ 31,776.42	\$ 31,776.42	\$ -
Total Planned Operating Capital Expenditures	745,756.12	765,917.27	20,161.15

Winona Area Public Schools
LTFM (Long-Term Facilities Maintenance)

	2023 Preliminary Budget	2023 Proposed Budget Update	Difference
Projected Ending 2022 Fund Balance	\$ 725,485.93	\$ 993,890.41	\$ 268,404.48
Estimated 2022-2023 Aid Revenue	-	-	-
Estimated 2022-2023 Levy Revenue	1,053,945.22	1,053,945.20	(0.02)
Planned 2022-2023 Expenditures	(1,265,695.98)	(1,315,997.59)	(50,301.61)
Projected Ending 2023 Fund Balance	\$ 513,735.17	\$ 731,838.02	\$ 218,102.85
(Set aside for remainder of turf replacement in summer 2023: \$450,000)			
Planned Expenditures:			
Asbestos			
Asbestos Removal and Encapsulation	\$ 16,000.00	16,000.00	\$ -
AHERA inspections (biannual)	4,000.00	4,000.00	
	\$ 20,000.00	\$ 20,000.00	\$ -
Building Envelope			
General Repairs	\$ 6,500.00	6,500.00	\$ -
	\$ 6,500.00	\$ 6,500.00	\$ -
Building Hardware			
General Repairs	\$ 60,000.00	60,000.00	\$ -
WSHS Auditorium Repairs	1,250.00	1,250.00	
WMS Auditorium Repairs	1,250.00	1,250.00	
	\$ 62,500.00	\$ 62,500.00	\$ -
Electrical			
General Repairs	\$ 70,000.00	70,000.00	\$ -
	\$ 70,000.00	\$ 70,000.00	\$ -
Fire Safety			
Kitchen hood cleaning	\$ 2,000.00	2,000.00	\$ -
Update emergency evacuation maps	2,500.00	2,500.00	-
Fire door inspections	1,500.00	1,500.00	-
Maintenance of fire alarm equipment	4,000.00	4,000.00	-
Fire extinguisher inspection and maintenance	22,000.00	22,000.00	-
Lighting - emergency or egress	4,000.00	4,000.00	-
Fire suppression system testing, inspection, repair	2,000.00	2,000.00	-
	\$ 38,000.00	\$ 38,000.00	\$ -
Health & Safety Management			
Health & Safety environmental management	\$ 74,394.84	74,394.84	\$ -
School Dude maintenance request management system	7,000.00	7,000.00	-
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	-
Identisys door access control system	959.00	959.00	-
Raptor visitor management system	3,558.17	3,558.17	-
District salaries for Health & Safety management	26,282.26	26,282.26	-
	\$ 117,494.27	\$ 117,494.27	\$ -

Hazardous Materials			
Hazardous waste removal	\$ 5,000.00	5,000.00	\$ -
Backflow prevention	9,500.00	9,500.00	-
	\$ 14,500.00	\$ 14,500.00	\$ -
Indoor Air Quality			
W-K indoor air quality testing	\$ 5,000.00	5,000.00	\$ -
	\$ 5,000.00	\$ 5,000.00	\$ -
Interior Surfaces			
General repairs	\$ 20,000.00	\$ 20,000.00	\$ -
WSHS - Replace Auditorium LED Par Cans	5,000.00	5,000.00	-
WSHS - Replace Auditorium LED Lighting Fixtures	5,000.00	5,000.00	-
WSHS - Replace Auditorium Leg Sets	5,000.00	5,000.00	-
WMS - Replace Auditorium LED Par Cans	15,000.00	15,000.00	-
WMS - Toilet Partitions	23,400.00	23,400.00	-
Goodview - Replace office carpet	14,289.18	14,289.18	-
Goodview - Replace hallway, office, and music carpet	14,009.00	14,009.00	-
Goodview - Replace lighting and ceilings in cafeteria and art room	15,911.00	15,911.00	-
Goodview - Replace carpet in Early Childhood Rooms	5,000.00	5,000.00	-
Jefferson - Paint gym and cafeteria	17,125.00	17,125.00	-
WMS - Carpeting in 6E and 6W	78,556.00	78,556.00	-
WMS - Carpeting Entryway	28,752.00	28,752.00	-
W-K - Carpeting Entryway	5,857.00	5,857.00	-
W-K - Painting Main Corridor, Gym, Cafeteria	13,535.00	13,535.00	-
WSHS - 2nd Floor Hallway Carpeting	24,135.00	24,135.00	-
	\$ 290,569.18	\$ 290,569.18	\$ -
Mechanical Systems			
General repairs	\$ 100,000.00	\$ 150,301.61	\$ 50,301.61
	\$ 100,000.00	\$ 150,301.61	\$ 50,301.61
Physical Hazards			
Playground resurfacing - Goodview	\$ 5,000.00	5,000.00	\$ -
Playground resurfacing - W-K	5,000.00	5,000.00	-
Playground resurfacing - Jefferson	12,000.00	12,000.00	-
MDH pool inspections	500.00	500.00	-
Boiler inspections (annual)	10,000.00	10,000.00	-
Bleacher inspections (every 5 years)	10,000.00	10,000.00	-
Playground inspections (annual)	2,000.00	2,000.00	-
MDH kitchen inspections	5,000.00	5,000.00	-
Audiograms (annual)	1,000.00	1,000.00	-
Elevator & lift inspections (annual)	15,000.00	15,000.00	-
Arc Flash Study - WALC	7,100.00	7,100.00	-
Personal protective equipment	18,000.00	18,000.00	-
Inspection of rigging, curtains, lighting instruments in auditoriums	1,294.20	1,294.20	-
	\$ 91,894.20	\$ 91,894.20	\$ -

Winona Area Public Schools			
LTFM (Long-Term Facilities Maintenance)			
Construction Fund Projects			
	2023 Preliminary Budget	2023 Proposed Budget Update	Difference
Projected Ending 2022 Fund Balance	\$ 12,157,968.93	\$ 15,231,197.24	\$ 3,073,228.31
Interest Earnings	100,000.00	469,000.00	369,000.00
Planned 2022-2023 Expenditures	(11,527,906.00)	(11,527,906.00)	-
Projected Ending 2023 Fund Balance	\$ 730,062.93	\$ 4,172,291.24	\$ 3,442,228.31
Indoor Air Quality			
Jefferson GeoThermal Project	\$ 6,298,156.00	\$ 6,298,156.00	\$ -
WK GeoThermal Project	5,229,750.00	5,229,750.00	-
	\$ 11,527,906.00	\$ 11,527,906.00	\$ -
Total Planned LTFM Expenditures	11,527,906.00	11,527,906.00	-

Winona Area Public Schools			
Technology Levy			
	2023 Preliminary Budget	2023 Proposed Budget Update	Difference
Projected Ending 2022 Fund Balance	\$ 740,707.89	\$ 784,109.32	\$ 43,401.43
Estimated 2022-2023 Aid Revenue	-	-	-
Estimated 2022-2023 Levy Revenue	1,000,000.00	1,000,000.00	-
Planned 2022-2023 Expenditures	(984,839.05)	(984,839.05)	-
Projected Ending 2023 Fund Balance	\$ 755,868.84	\$ 799,270.27	\$ 43,401.43
(Portion Setaside for Future Infrastructure Replacement: \$538,988.57)			
Planned Expenditures:			
Department Costs			
Information Systems General Supplies	\$ 2,000.00	2,000.00	\$ -
Information Systems General Services	8,000.00	8,000.00	-
Instructional Coach - Technology	94,107.00	94,107.00	-
	\$ 104,107.00	\$ 104,107.00	\$ -
Annual Maintenance & Licensing Agreements			
Operational Agreements			
Vmware vSphere 7 Essentials Plus Kit	\$ 1,017.28	\$ 1,017.28	\$ -
Unitrents Backup and Recovery	4,637.34	4,637.34	-
Servers - Hardware Maintenance Agreements	1,801.10	1,801.10	-
Mitel Phone System Support/Maintenance	21,806.40	21,806.40	-
Aruba WLAN Support/Maintenance	11,491.20	11,491.20	-
Volume License Agreement	13,621.20	13,621.20	-
Chrome Management Licenses & Spare Device ADP	17,875.00	17,875.00	-
Google G Suite Enterprise for Education	10,176.00	10,176.00	-
District Website - Hosting Fees, Content Management, Automation & Design	13,920.00	13,920.00	-
District Website - Registration & Scheduling	1,384.00	1,384.00	-
CIMS Data Hosting	4,950.00	4,950.00	-
Email Archiving	520.00	520.00	-
Data Warehouse	7,331.90	7,331.90	-
Keep Certified	2,700.00	2,700.00	-
Student Information System	38,416.75	38,416.75	-
VoIP Lines for Campus Messenger	3,450.00	3,450.00	-
Destiny Library Management System	4,900.00	4,900.00	-
Student 1:1 Device Content Filtering and Classroom Management	12,500.00	12,500.00	-
Cybersecurity Endpoint Discovery & Response	33,597.80	33,597.80	-
Systems Manager Enterprise (MDM)	10,504.00	10,504.00	-
IT Help Desk Application	1,000.00	1,000.00	-
Paperless Governance Solution	3,000.00	3,000.00	-
Video Hosting Fee	84.00	84.00	-
Survey Software	385.00	385.00	-
Virtual Meeting Subscription	899.40	899.40	-
SEMNET Annual Membership	1,375.00	1,375.00	-
SMART Finance and HR	34,981.00	34,981.00	-
Human Resource Information Management Systems	31,517.01	31,517.01	-
Cloud Server Space	200.00	200.00	-

Instructional Agreements			
Schoology Learning Management System	21,672.00	21,672.00	-
Seesaw Learning Management System	3,300.00	3,300.00	-
Study Island and Reading Eggs	15,834.00	15,834.00	-
Math Seeds	4,675.00	4,675.00	-
Adobe InDesign Creative Cloud	389.00	389.00	-
Adobe Full Product Creative Cloud	901.72	901.72	-
Learning A-Z Applications	9,390.00	9,390.00	-
Apple iPad Apps	500.00	500.00	-
Istation	1,701.00	1,701.00	-
Smart Learning Suite	5,940.00	5,940.00	-
WeVideo Video Editor	3,323.75	3,323.75	-
Edgenuity (Imagine Learning)	9,200.00	9,200.00	-
Lockdown Browser	2,995.00	2,995.00	-
Language & Literacy licenses	2,250.00	2,250.00	-
SWIS Suite			
WK	460.00	460.00	-
Jefferson	460.00	460.00	-
Goodview	460.00	460.00	-
Movie & Documentary Database Licensing	1,900.00	1,900.00	-
ScreencastOMatic	1,000.00	1,000.00	-
Formative Assessment Application	2,800.00	2,800.00	-
Plagiarism Checker	1,980.00	1,980.00	-
Elementary Math Application	1,500.00	1,500.00	-
Read&Write	4,741.20	4,741.20	-
Generation Genius	2,700.00	2,700.00	-
Swivl Pro Team Support	300.00	300.00	-
Avant Testing	602.30	602.30	-
Total Annual Maintenance & Licensing Agreements	\$ 391,016.35	\$ 391,016.35	\$ -
Repairs of Technology Equipment			
Infrastructure Repairs			
Voice Communications Maintenance/Repair	\$ 2,500.00	\$ 2,500.00	\$ -
Data Network Infrastructure Maintenance/Repair	5,000.00	5,000.00	-
CCTV System Maintenance/Repair	2,000.00	2,000.00	-
Two-way Radio Maintenance	4,800.00	4,800.00	-
Instructional Repairs			
Computer Lab Maintenance/Repair	5,000.00	5,000.00	-
Projectors & Lamp Repair	3,140.93	3,140.93	-
Computer Workstation Repairs (non-warranty repairs)	1,000.00	1,000.00	-
iPad Repair	1,000.00	1,000.00	-
Total Repairs of Technology Equipment	\$ 24,440.93	\$ 24,440.93	\$ -
Life Cycle Equipment Replacement			
Staff 1:1 Notebook Computers - Lease Payment	\$ 102,344.88	\$ 102,344.88	\$ -
Student 1:1 Chromebook Devices - Lease Payment	141,019.12	141,019.12	-
Elementary iPads	25,920.00	25,920.00	-
Special Education Devices	6,480.00	6,480.00	-
Elementary Headphones	2,100.00	2,100.00	-
Monitors	5,250.00	5,250.00	-
Classroom Flat Panel Displays	86,000.00	86,000.00	-
Computer Peripherals	15,000.00	15,000.00	-
Chromebook Protective Covers	12,760.00	12,760.00	-
Audio/Visual/Auditorium Technology Equipment	6,684.00	6,684.00	-
Total Life Cycle Equipment Replacement	\$ 403,558.00	\$ 403,558.00	\$ -

Building Requested Technology			
WSHS Art - 10.9" iPad Air Wi-Fi 256 GB (15 Qty)	\$ 10,485.00	\$ 10,485.00	\$ -
WSHS Art - Apple Pencil 2nd Generation (17 Qty)	2,023.00	2,023.00	-
WSHS Art - iPad Protective Cases (15 Qty)	300.00	300.00	-
WSHS Art - Procreate iPad Apps (15 Qty)	75.00	75.00	-
Activities - Install Wireless Ethernet and Security Cameras at Paul Giel Field	3,795.00	3,795.00	-
SpEd - OWL meeting room cameras (4 Qty)	4,000.00	4,000.00	-
SpEd - Chromebooks for use with OWL cameras (4 Qty)	800.00	800.00	-
DW - Raptor Visitor Management System Upgrade, 7 Raptor Scanners, 2 Printers	3,743.00	3,743.00	-
WSHS & WMS - Security Camera & Encoder Upgrades	24,415.00	24,415.00	-
WSHS - Multipurpose Room Audio Processor Upgrade for Multiple Audio Sources	12,080.77	12,080.77	-
Total Building Requesting Technology Equipment	\$ 61,716.77	\$ 61,716.77	\$ -
Total Planned Technology Levy Expenditures	984,839.05	984,839.05	-

Winona Area Public Schools
Remaining 2018 Referendum Dollars

	2023 Preliminary Budget	2023 Proposed Budget Update	Difference
Projected Ending 2022 Fund Balance	\$ 237,428.12	\$ 165,420.97	\$ (72,007.15)
Planned 2022-2023 Revenues	-	2,186.29	\$ 2,186.29
Planned 2022-2023 Expenditures	(237,428.12)	(41,335.40)	196,092.72
Projected Ending 2023 Fund Balance	\$ -	\$ 126,271.86	\$ 126,271.86
Projects			
Remainder of district clocks and other eligible projects	\$ 237,428.12	\$ 41,335.40	\$ (196,092.72)
	\$ 237,428.12	\$ 41,335.40	\$ (196,092.72)
Total Planned Expenditures	\$ 237,428.12	\$ 41,335.40	\$ (196,092.72)

XIII. 2022 Final Fund Balance Summary

For the Period July 1, 2021 to June 30, 2022										
Fund	Audited June 30, 2021	Revenues			Actual Transactions			Reserve Impact	Audited June 30, 2022	Percent of Expenditures
		Revenues	Expenditures	Transfers	Expenditures	Transfers				
General										
Operating Fund Balances**										
Unassigned	3,970,839.72	36,136,252.42	36,857,655.12	(62,260.75)	(783,663.45)			3,187,176.27	8.65%	
Basic Skills	-	1,169,856.07	1,169,856.07	-	-			-		
Basic Skills Ext Time	69,111.13	-	-	-	-			69,111.13		
Learning & Development	-	471,430.06	471,430.06	-	-			-		
Medical Assistance	170,227.50	90,050.53	16,015.27	-	74,035.26			244,262.76		
Safe Schools	-	93,579.84	93,579.84	-	-			-		
Summer Programming	10,733.04	94,458.00	-	-	94,458.00			105,191.04		
Area Learning Center	-	662,666.21	662,666.21	-	-			-		
Gifted & Talented	-	35,358.31	35,358.31	-	-			-		
Total Operating	4,220,911.39	38,753,651.44	39,306,560.88	(62,260.75)	(615,170.19)			3,605,741.20	9.17%	
Restricted/Reserved										
Operating Capital	1,076,994.25	612,034.39	570,513.28	-	41,521.11			1,118,515.36		
LTFM	761,372.35	935,684.37	703,166.31	-	232,518.06			993,890.41		
Technology Levy	640,991.85	1,000,000.00	856,882.53	-	143,117.47			784,109.32		
Nonspendable	90,068.51	-	-	62,260.75	62,260.75			152,329.26		
Staff Development	364,593.96	365,824.24	312,027.88	-	53,796.36			418,390.32		
Kolter Estate	222.54	110.42	-	-	110.42			332.96		
Total Reserved	2,934,243.46	2,913,653.42	2,442,590.00	62,260.75	533,324.17			3,467,567.63		
Total General	7,155,154.85	41,667,304.86	41,749,150.88	-	(81,846.02)			7,073,308.83		

For the Period July 1, 2021 to June 30, 2022									
Fund	Audited June 30, 2021	Actual Transactions			Reserve Impact	Audited June 30, 2022	Percent of Expenditures		
		Revenues	Expenditures	Transfers					
School Nutrition									
Nonspendable	50,494.65	-	-	(43,657.45)	(43,657.45)	6,837.20			
Restricted	293.00	2,508,944.87	1,889,806.19	43,657.45	662,796.13	663,089.13			
Total School Nutrition	50,787.65	2,508,944.87	1,889,806.19	-	619,138.68	669,926.33	35.45%		
Community Education									
Restricted	3,735.05	325,305.72	338,287.35	9,246.58	(3,735.05)	(0.00)			
Nonspendable	242.00	-	-	(242.00)	(242.00)	-			
Reserved									
General Community Ed	488,936.35	1,090,473.33	953,650.79	(9,004.58)	127,817.96	616,754.31			
School Readiness	14,263.27	263,906.59	237,222.44	-	26,684.15	40,947.42			
ECFE	105,621.79	303,683.90	295,077.05	-	8,606.85	114,228.64			
Adult Basic Ed	17,106.58	201,401.26	192,535.86	-	8,865.40	25,971.98			
Total Community Education	629,905.04	2,184,770.80	2,016,773.49	-	167,997.31	797,902.35	39.56%		
Building Construction									
Restricted/Reserved									
Energy Project	22,338.76	-	20,833.73	-	(20,833.73)	1,505.03			
Referendum Bond Projects	1,048,850.12	(1,170.83)	882,258.32	-	(883,429.15)	165,420.97			
GeoThermal Bond Projects	-	16,676,267.31	1,445,070.07	-	15,231,197.24	15,231,197.24			
Total Building Construction	1,071,188.88	16,675,096.48	2,348,162.12	-	14,326,934.36	15,398,123.24			
Debt Service	613,797.28	3,135,535.97	2,631,497.50	-	504,038.47	1,117,835.75			
OPEB Trust	3,415,338.82	(395,283.71)	642,658.46	-	(1,037,942.17)	2,377,396.65			
OPEB Debt Redemption	29,501.52	694,039.04	657,075.00	-	36,964.04	66,465.56			
Agency Fund - Collaborative	-	116,136.34	116,136.34	-	-	-			
Student Activities - Fund 15	199,324.59	333,721.57	321,826.80	-	11,894.77	211,219.36			
Total All Funds	13,164,998.63	66,920,266.22	52,373,086.78	-	14,547,179.44	27,712,178.07			

XIV. 2023 Preliminary District Budget and Fund Balance Projection Summary

For the Period July 1, 2022 to June 30, 2023									
Fund	Audited June 30, 2022	Preliminary Adopted Budget			Reserve Impact	23ADP		Percent of Expenditures	
		Revenues	Expenditures	Transfers		Projected June 30, 2023	Expenditures		
General									
Operating Fund Balances**									
Unassigned	3,187,176.27	34,794,965.90	35,437,803.49	(8,131.24)	(650,968.83)	2,536,207.44	7.16%		
Basic Skills	-	1,037,515.74	1,037,515.74	-	-	-			
Basic Skills Ext Time	69,111.13	-	-	-	-	69,111.13			
Learning & Development	-	451,182.45	451,182.45	-	-	-			
Medical Assistance	244,262.76	40,000.00	253,639.00	-	(213,639.00)	30,623.76			
Safe Schools	-	94,145.76	102,277.00	8,131.24	-	-			
Summer Programming	105,191.04	-	-	-	-	105,191.04			
Area Learning Center	-	665,000.00	665,000.00	-	-	-			
Gifted & Talented	-	33,045.87	33,045.87	-	-	-			
Total Operating	3,605,741.20	37,115,855.72	37,980,463.55	-	(864,607.83)	2,741,133.37	7.22%		
Restricted/Reserved									
Operating Capital	1,118,515.36	603,223.15	745,756.12	-	(142,532.97)	975,982.39			
LTFM	993,890.41	1,053,945.20	1,265,695.98	-	(211,750.78)	782,139.63			
Technology Levy	784,109.32	1,000,000.00	984,839.05	-	15,160.95	799,270.27			
Nonspendable	152,329.26	-	-	-	-	152,329.26			
Staff Development	418,390.32	348,752.08	97,681.00	-	251,071.08	669,461.40			
Kolter Estate	332.96	-	-	-	-	332.96			
Total Reserved	3,467,567.63	3,005,920.43	3,093,972.15	-	(88,051.72)	3,379,515.91			
Total General	7,073,308.83	40,121,776.15	41,074,435.70	-	(952,659.55)	6,120,649.28			

For the Period July 1, 2022 to June 30, 2023									
Fund	Audited June 30, 2022	Preliminary Adopted Budget			Reserve Impact	Projected June 30, 2023	Percent of Expenditures		
		Revenues	Expenditures	Transfers					
School Nutrition									
Nonspendable	6,837.20	-	-	-	-	6,837.20			
Restricted	663,089.13	1,624,597.00	1,600,141.33	-	24,455.67	687,544.80			
Total School Nutrition	669,926.33	1,624,597.00	1,600,141.33	-	24,455.67	694,382.00	43.40%		
Community Education									
Restricted	(0.00)	279,063.05	291,079.52	12,016.47	(0.00)	(0.00)			
Nonspendable	-	-	-	-	-	-			
Reserved									
General Community Ed	616,754.31	1,044,875.58	992,050.08	(12,016.47)	40,809.03	657,563.34			
School Readiness	40,947.42	241,887.23	209,458.14	-	32,429.09	73,376.51			
ECFE	114,228.64	304,868.12	285,173.32	-	19,694.80	133,923.44			
Adult Basic Ed	25,971.98	190,237.62	189,325.77	-	911.85	26,883.83			
Total Community Education	797,902.35	2,060,931.60	1,967,086.83	-	93,844.77	891,747.12	45.33%		
Building Construction									
Restricted/Reserved									
Energy Project	1,505.03	-	-	-	-	1,505.03			
Referendum Bond Projects	165,420.97	-	237,428.12	-	(237,428.12)	(72,007.15)			
GeoThermal Bond Projects	15,231,197.24	100,000.00	11,527,906.00	-	(11,427,906.00)	3,803,291.24			
Total Building Construction	15,398,123.24	100,000.00	11,765,334.12	-	(11,665,334.12)	3,732,789.12			
Debt Service	1,117,835.75	2,643,226.35	3,213,107.17	-	(569,880.82)	547,954.93			
OPEB Trust	2,377,396.65	50,000.00	300,000.00	-	(250,000.00)	2,127,396.65			
OPEB Debt Redemption	66,465.56	689,884.86	657,000.00	-	32,884.86	99,350.42			
Agency Fund - Collaborative	-	115,000.00	115,000.00	-	-	-			
Student Activities - Fund 15	211,219.36	250,000.00	250,000.00	-	-	211,219.36			
Total All Funds	27,712,178.07	47,655,415.96	60,942,105.15	-	(13,286,689.19)	14,425,488.88			

XV. 2023 REVISED District Budget and Fund Balance Projection Summary

For the Period July 1, 2022 to June 30, 2023									
Fund	Audited June 30, 2022	Revenues	Updated Budget		Reserve Impact	Projected June 30, 2023	Percent of Expenditures		
			Expenditures	Transfers					
General									
Operating Fund Balances**									
Unassigned	3,187,176.27	36,148,845.10	36,663,586.80	-	(514,741.70)	2,672,434.57	7.29%		
Basic Skills	-	1,144,409.52	1,144,409.52	-	-	-			
Basic Skills Ext Time	69,111.13	-	-	-	-	69,111.13			
Learning & Development	-	460,782.31	460,782.31	-	-	-			
Medical Assistance	244,262.76	50,000.00	248,696.25	-	(198,696.25)	45,566.51			
Safe Schools	-	94,145.76	94,145.76	-	-	-			
Summer Programming	105,191.04	-	-	-	-	105,191.04			
Area Learning Center	-	665,000.00	665,000.00	-	-	-			
Gifted & Talented	-	34,460.40	34,460.40	-	-	-			
Total Operating	3,605,741.20	38,597,643.09	39,311,081.04	-	(713,437.95)	2,892,303.25	7.36%		
Restricted/Reserved									
Operating Capital	1,118,515.36	628,469.09	765,917.27	-	(137,448.18)	981,067.18			
LTFM	993,890.41	1,053,945.20	1,315,997.59	-	(262,052.39)	731,838.02			
Technology Levy	784,109.32	1,000,000.00	984,839.05	-	15,160.95	799,270.27			
Nonspendable	152,329.26	-	-	-	-	152,329.26			
Staff Development	418,390.32	363,684.10	782,074.42	-	(418,390.32)	-			
Kolter Estate	332.96	-	-	-	-	332.96			
Total Reserved	3,467,567.63	3,046,098.39	3,848,828.33	-	(802,729.94)	2,664,837.69			
Total General	7,073,308.83	41,643,741.48	43,159,909.37	-	(1,516,167.89)	5,557,140.94			

For the Period July 1, 2022 to June 30, 2023

Fund	Audited June 30, 2022	Revenues	Updated Budget		Reserve Impact	Projected June 30, 2023	Percent of Expenditures
			Expenditures	Transfers			
School Nutrition							
Nonspendable	6,837.20	-	-	-	-	6,837.20	
Restricted	663,089.13	1,851,507.08	1,832,698.54	-	18,808.54	681,897.67	
Total School Nutrition	<u>669,926.33</u>	<u>1,851,507.08</u>	<u>1,832,698.54</u>	<u>-</u>	<u>18,808.54</u>	<u>688,734.87</u>	37.58%
Community Education							
Restricted	(0.00)	433,196.58	445,128.35	11,931.77	0.00	0.00	
Nonspendable	-	-	-	-	-	-	
Reserved							
General Community Ed	616,754.31	1,055,786.91	1,008,307.44	(11,931.77)	35,547.70	652,302.01	
School Readiness	40,947.42	241,887.23	213,843.76	-	28,043.47	68,990.89	
ECFE	114,228.64	314,991.61	303,513.90	-	11,477.71	125,706.35	
Adult Basic Ed	25,971.98	187,272.70	193,808.24	-	(6,535.54)	19,436.44	
Total Community Education	<u>797,902.35</u>	<u>2,233,135.03</u>	<u>2,164,601.69</u>	<u>-</u>	<u>68,533.34</u>	<u>866,435.69</u>	40.03%
Building Construction							
Restricted/Reserved							
Energy Project	1,505.03	-	-	-	-	1,505.03	
Referendum Bond Projects	165,420.97	2,186.29	41,335.40	-	(39,149.11)	126,271.86	
GeoThermal Bond Projects	15,231,197.24	469,000.00	11,527,906.00	-	(11,058,906.00)	4,172,291.24	
Total Building Construction	<u>15,398,123.24</u>	<u>471,186.29</u>	<u>11,569,241.40</u>	<u>-</u>	<u>(11,098,055.11)</u>	<u>4,300,068.13</u>	
Debt Service	1,117,835.75	2,654,226.35	3,213,106.67	-	(558,880.32)	558,955.43	
OPEB Trust	2,377,396.65	170,000.00	300,000.00	-	(130,000.00)	2,247,396.65	
OPEB Debt Redemption	66,465.56	691,884.86	657,000.00	-	34,884.86	101,350.42	
Agency Fund - Collaborative	-	122,000.00	122,000.00	-	-	-	
Student Activities - Fund 15	211,219.36	250,000.00	250,000.00	-	-	211,219.36	
Total All Funds	<u>27,712,178.07</u>	<u>50,087,681.09</u>	<u>63,268,557.67</u>	<u>-</u>	<u>(13,180,876.58)</u>	<u>14,531,301.49</u>	