

2024 Revised Budget

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



Eight
Sixty
**One
Winhawk**

Inspiring curiosity, empowering resiliency, engaging community

Briefing – January 18, 2024
Planned Approval – February 1, 2024
SMART Finance Budget Code: 24REV1

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	Brad Berzinski
Director of Finance	Sarah Slaby
Director of Learning & Teaching.....	Kristie O'Brien
Director of Human Resources	Emily Solheid
Director of Special Education	Wendy Harward
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	Luke Madsen
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 2024 Revised Budget

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Winona Area Public Schools 2024 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 2023-2024 budget.

- December 8, 2022 – School Board held work session regarding the budget
- December 13, 2022 – 2024 Capital Requests form released via Google to Principals and Directors to collect requests for budget cycle
- December 15, 2022 – School Board took action to move forward with a budget assumption of a 3% increase on general education aid formula allowance
- December 15, 2022 – School Board approved the 2024 budget development timeline
- January 5, 2023 – School Board discussed the 2024 Budget Assumptions as well as the 2024 general fund revenue projection and expenditure target
- January 19, 2023 – School Board took action approving the 2024 budget assumptions
- January 19, 2023 – School Board is provided with an estimate of revenue allocation by site
- February 16, 2023 – School Board is provided with an estimate of funds available for staffing and the estimated budget shortfall of \$2,678,422.83 based on current funding estimates
- Month of February – Staffing meetings with Principals and Directors
- March 23, 2023 – School Board is briefed on the Technology Levy, LTFM, Operating Capital and Remaining Referendum budgets for 2024
- March 23, 2023 – School Board is briefed on Site Supplies/Materials Budget Allocation
- April 6, 2023 – School Board takes action to approve the Technology Levy budget for 2024
- April 6, 2023 – School Board takes action to approve the Site Supplies/Materials Budget Allocation budget for 2024
- April 6, 2023 – School Board takes action to revise the enrollment projection assumption for 2024 to 2,291.60 ADM (K-12)
- April 20, 2023 – School Board takes action to approve the LTFM, Operating Capital and Remaining Referendum budgets
- May 5, 2023 – School Board is provided with an update on how administration plans to cover the projected budget shortfall
- May 17, 2023 – House and Senate agree on education bill and pass it along to the Governor for signing
- May 18, 2023 – Proposed licensed staffing changes are shared with the School Board
- May 18, 2023 - 1st Briefing
- June 8, 2023 – 2nd Briefing
- June 20, 2023 – Finance Committee meeting to discuss any final thoughts
- June 22, 2023 – School Board approval
- November 2023 – Audited financials completed for 2023
- December and January 2023 – Budget review work completed
- January 2024 – Formal budget update provided to School Board

II. Summary of Changes

From the time the school board approves the preliminary budget, additional information becomes available which has an impact on the budget. Specifically, there are new grants awarded which need to be accounted for, staffing specifics become known, contract settlements become known, medical insurance rates become known, and enrollment becomes known. For purposes of future budget revisions to the 2024 budget, these items will be noted with red font for additions and ~~strikethrough~~ for removals. The tables indicate the percentage change between the final board approved budget for preliminary 2024 (24ADP) and this revised budget for 2024 (budget code 24REV1).

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 Center
- 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. **Adjustments to the preliminary assumptions are noted in red.**

1. General Education Formula Increase

A 4% increase in the general education formula was used for calculating this revenue as provided by action taken by the Minnesota State Legislature prior to the final development of the budget. The general allowance per pupil unit for the 2023-2024 fiscal year is \$7,138.

2. Medical Insurance

A 9.5% increase in medical insurance premiums as of the district's renewal date of January 1, 2024 was assumed when calculating benefit expenses.

3. Dental Insurance

A ~~12%~~ 0% increase in dental insurance premiums as of the district's renewal date of January 1, 2024 was assumed when calculating benefit expenses.

4. Levy Revenue

Levy revenue is based on the 22PAY23 levy limitation and certification, which was certified by the school board in December 2022.

5. Salary Adjustments

Several employee groups have board approved increases which were previously negotiated and were used for purposes of calculating the 2024 budget. This includes the following:

- Maintenance – 3.00%
- School Nutrition – 3.00%
- Office Professionals – 3.00%
- Education Assistants – 4.00%

An increase of 2.00% plus steps was assumed for all remaining bargaining groups.

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 4-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 – 2.13%
- Electric – 18.28%
- Natural Gas – 31.18%
- Trash – 10.32%
- Phone – 3.62%
- Internet – 1.87%

For the budget update, utility accounts were reviewed for year to date activity posted through December 2023 in comparison to the budgeted amounts. Adjustments to the budget were made where appropriate, given the late onset of winter weather in the region.

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. **Preliminary eEnrollment projections for 2024 used an assumption of 35% of the 473 Winona County births for kindergarten and the 3-year cohort survival method using the original March 2023 projected ADM numbers for the base 2023 data point. The updated projection is based on the monthly enrollment reports for the year, converted to an estimated average daily membership (ADM) figure.**

The following table provides actual enrollment data from the ~~2021-2022~~ **2022-2023** school year, ~~final preliminary~~ **projected enrollment data for the 2022-2023** ~~2023-2024~~ school year as well as ~~board-approved enrollment projections for 2024~~ **updated enrollment projections for the 2023-2024 school year.** (The board took action on preliminary enrollment estimates in December 2022 and then updated the estimates in April 2023. **The board also discussed the recalculated 2024 enrollment projections when preparing for the 2025 budget cycle in December 2023.**)

Grade Level	Average Daily Membership			
		24ADP	24REV1	
	2022 - 2023	2023 - 2024	2023 - 2024	
	Actual	Initial Projection	Updated Projection	Difference
Early Childhood	32.64	41.90	42.00	0.10
VPK	8.10	8.10	8.10	-
H Kindergarten	31.74	30.00	30.00	-
Kindergarten	117.52	135.55	110.31	(25.24)
Grades 1 - 3	463.56	427.76	429.31	1.55
Grades 4 - 6	466.73	484.91	487.95	3.04
Grades 7 - 12	1,250.03	1,213.38	1,243.56	30.18
Total	2,370.32	2,341.60	2,351.23	9.63

9. Special Education Revenue

State Special Education revenue is assumed to see an increase of approximately \$1,068,000 due to action taken by the Minnesota State Legislature to increase the Cross-Subsidy Reduction Aid portion of the revenue from 6.43% to 44%.

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. Estimated federal funding levels for 2024 are listed below:

- ESSER III (Fin 160) - \$450,920.28
- ESSER III (Fin 161) - \$633,377.03
- ARP Homeless (Fin 159) - \$6,982.16
- Title I (Fin 401) - \$575,000
- Title II (Fin 414) - \$100,000
- Title III (Fin 417) - \$17,000
- Title IV (Fin 433) - \$35,000
- Federal IEIC (Fin 422) - \$35,000
- Federal ECSE (Fin 420) - \$30,000
- Federal Special Ed (Fin 419) - \$725,000
- Federal CEIS (Fin 425) - \$95,000

11. Compensatory Revenue

The level of Compensatory Revenue is ~~known as it is~~ based on October 1, 2022 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. **The funding levels are subject to change. Revised funding levels are noted on the individual school budget sheets on pages 21-27 of this document.**

	Site	2023 Revenue	2024 Revenue	Difference
002	Jefferson	\$ 147,768.72	\$ 261,742.80	\$ 113,974.08
003	ECSE	31,324.80	85,601.04	54,276.24
006	WMS	277,164.24	609,327.60	332,163.36
007	WSHS	146,082.00	467,281.68	321,199.68
012	W-K	229,875.84	544,509.36	314,633.52
015	Goodview	49,095.60	139,154.40	90,058.80
019	WALC	59,336.40	167,768.40	108,432.00
061	WOLA - Elem	14,698.56	-	(14,698.56)
062	WOLA - MS	9,096.24	-	(9,096.24)
063	WOLA - HS	23,855.04	-	(23,855.04)
		\$ 988,297.44	\$ 2,275,385.28	\$ 1,287,087.84

12. Elementary Class Size Targets

The school board approved the following elementary class size targets and ranges at the 2/3/2022 school board meeting:

Grade Level	Target	Range
K	19	17 - 22
1	21	19 - 24
2	23	20 - 25
3	25	23 - 26
4	25	23 - 26
Rios, all	25	17 - 26

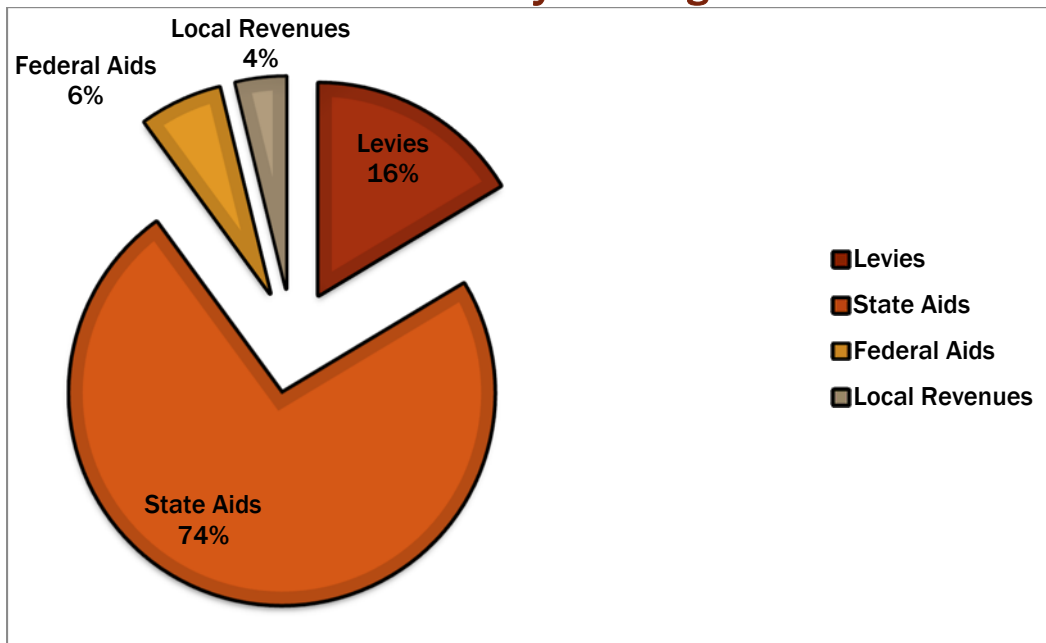
13. Fund Balance Goal

The discussion of the board at the budget work session was to have a balanced budget and work towards the higher end of the fund balance goal of 8 – 10%.

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. (The document has not been released in a new version since the closing of the 2023 legislative session.)

Revenues By Funding Source



1. State Aids

a) General Education Aid - ~~\$22,149,611.19~~ \$22,181,922.47

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 2023-2024 fiscal year, the formula allowance is \$7,138 per pupil unit and the county apportionment is estimated at \$200,000.00. The resulting revenue projection related to the basic formula is ~~\$18,440,955.53~~ \$18,558,371.72 for the 2023-2024 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 ~~\$2,275,385.28~~ \$2,412,139.06 for the

2023-2024 fiscal year. This funding source increased substantially for the 2023-2024 fiscal year due to the direct certification process for free and reduced lunches. Because of the universal free meals legislation, this funding source will be on watch in future fiscal years.

- **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 ~~\$139.71~~ **\$143.38** per adjusted average daily membership pupil unit plus ~~18.2%~~ **35%** of the amount 2023 transportation expenditures exceeded transportation revenue. In total, the projected revenue in this category is ~~\$438,299.55~~ **\$533,469.21** for the 2023-2024 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 2023-2024 fiscal year is ~~\$220,360.39~~ **\$201,066.59**.
- **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, ~~\$275,172.76~~ **\$3,877.36** 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 2023-2024 fiscal year is ~~\$157,532.76~~ **\$175,171.68**.
- **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 2023-2024 is ~~\$33,595.64~~ **\$33,799.22**.
- **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 \$1,228 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 2023-2024 is ~~\$113,120.00~~ **\$123,586.92**.
- **Extended Time** – The extended time allowance for 2023-2024 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 2023-2024 is ~~\$163,744.00~~ **\$73,684.80**.
- **2003 Under Accrual** – ~~The most recent 2023 calculations for general education aid have been compared to the estimates used for the 2023 audit. This comparison shows an under accrual in 2023 which will result in additional revenue of approximately \$43,237.00 being recorded in 2024.~~

- b) **Literacy Incentive Aid - ~~\$105,000~~ \$105,645.69**
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 - ~~\$110,000~~ \$136,174.46**
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 - ~~\$7,918,500~~ \$7,071,880.00**
Special Education Aid is provided to districts to help fund the additional costs associated with providing required services to students with disabilities. ~~This amount includes an increase in cross-subsidy reduction aid as well as using \$350,000 if federal special education dollars to offset tuition costs and therefore increase state special education revenue by \$350,000.~~ The updated budget has been reduced by \$350,000 for Federal special education dollars which will be received as direct federal funding rather than as an offset of tuition expenses on the State special education formula. In addition, the updated budget has been reduced by \$216,056 related to an estimated over accrual of 2023 receivables estimated for the 2023 audit. The remaining \$280,564 reduction in the revenue budget is based on the most recent 2024 funding estimates provided by the Minnesota Department of Education.
- e) **Non-Public Pupil Transportation Aid - ~~\$500,000~~ \$550,000.00**
Just as the Alternative Attendance Adjustment within General Education Aid provides the district with revenue for transporting charter school students, the Non-Public Pupil Transportation Aid provides for the costs associated with transporting non-public students. The formula for calculating this revenue is based on the cost per pupil transported in the base year. (The base year for purposes of calculating the 2023-2024 revenue is 2021-2022.) 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 - \$8,000**
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 - ~~\$42,900~~ \$36,325.96**
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~~ \$3,066.75**
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 - \$6,000.00**
The State of Minnesota provides funding to assist in the cost of administering advanced placement exams.
- j) **Special Education Joint Powers EQIP Grant - \$22,615.00**
Grant awarded to provided professional development for special education.
- k) **ELL Cross Subsidy - \$2,433.86**
- l) **Concurrent Enrollment - \$5,000.00**

2. Federal Aids

- a) **Federal Special Education - ~~\$375,000.00~~ \$757,999.00**
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. **The updated budget reflect recorded all Federal special education aid directly rather than applying any of the funds to offset tuition billing costs in the State special education formula.**
- b) **Federal Early Childhood - \$30,000.00**
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 - \$38,035.56**
These funds are available to serve the needs of children between birth and the age of two.
- d) **Federal CEIS Revenue - \$68,092.69**
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 - \$630,131.21**
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 - \$75,905.95**
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 - \$36,461.21**
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 - \$35,000.00**

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 - ~~\$0.00~~ \$11,225.55**

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. Until the official allocation is received for the year, revenues and expenditures are set at zero.

j) **ESSER III - ~~\$906,630.85~~ \$843,808.75**

The ESSER III general fund budget includes a Science Specialist, AVID coordinator, Student Success department, Special Education Coordinator, 2.0 FTE building licensed staff, CTE classroom equipment, MTSS services with the University of Minnesota, Goalbook for Special Education department, and Family Engagement expenditures.

k) **ARP Homeless - ~~\$3,000.00~~ \$2,749.71**

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. Budget reflects estimated remaining funds available.

l) **Non-Exclusionary Grant - ~~\$50,000.00~~ \$54,856.48**

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.

m) **TRA/PERA Special Funding Revenue - \$130,000.00**

The revenue side of a noncash journal entry recorded at year end to record the district's portion of additional funding received by TRA (Teacher's Retirement Association) and PERA (Public Employee Retirement Association).

n) **Unemployment Aid - \$112,433.61**

Funds received through the Minnesota Department of Education related to new legislation allowing certain hourly employees to receive unemployment benefits during the summer months. Funding was set aside at the State level to hold districts harmless.

o) **Student Support Personnel Aid - \$40,000.00**

Funds available through new legislation to fund NEW student support positions in districts.

p) **School Library Aid - \$41,639.52**

Funds available through new legislation to fund costs of district libraries.

3. Local Revenue

a) **Property Tax Levy - ~~\$6,780,520.08~~ \$6,785,428.49**

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 22PAY23 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:

- Operating Capital - \$405,500.35
- Long-Term Facilities Maintenance - \$1,010,832.46
- Safe Schools - \$83,465.64
- Career and Technical Education - \$94,200.79
- Technology Levy - \$1,000,000.00
- Unreserved General Fund - ~~\$4,186,520.84~~ **\$4,191,429.25**

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 - \$200,000.00**

Counties are required by state statute to allocate amounts received for power line taxes, liquor licenses, and fines to school districts within their county lines. Winona and Wabasha counties both provide such funding to Winona Area Public Schools. However, this is not extra money. Instead, the amount received reduces the amount of General Education Aid which will be paid by the Department of Education.

d) **Third Party Billing - ~~\$40,000.00~~ \$150,000.00**

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 - ~~\$74,000.00~~ \$64,000.00**

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 - \$252,453.09**

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 - ~~\$127,550.00~~ \$142,690.00**

Students are charged a fee to participate in athletics and activities. These fees are intended to help offset the costs associated with providing coaching staff for the given sport or activity. The current participation fee schedule divides available sports and activities into three categories, each with its own participation fee. For families who are eligible for free or reduced lunches, participation fees are also lowered.

h) **Other Fees - ~~\$10,000.00~~ \$47,934.05**

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

i) **Interest Earnings - ~~\$40,000.00~~ \$70,100.00**

As market conditions fluctuate, the district monitors the best financial instrument to use for any excess cash balance maintained in the general fund.

- j) **Athletic and Activity Gate Receipts - ~~\$63,400.00~~ \$60,932.00**
 Revenue is collected from individuals attending athletic contests as well as musicals and plays. In addition, season tickets are also sold.
- k) **Academic Mentoring Program - ~~\$166,256.00~~ \$160,212.68**
 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 is a reduction from previous years. The program will be back-funded for 2023-2024 with ESSER III (Finance 161) dollars.
- l) **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.
- m) **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.
- n) **American Indian Aid - \$47,500.00**
 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 a dollar amount per American Indian Pupil above the qualifying 20 student threshold.
- o) **Other Revenue - ~~\$29,000.00~~ \$337,837.72**
 The district collects revenue from several local sources in the form of grants, fees for services, athletic cooperative charges, and advertising sales. Some of the larger revenue sources within this category are:
- Student Teacher Revenue
 - Unused Section 125 funds
 - **Foundation for Winona Area Public Schools grants**
 - **PTA grants and donations**
 - **Miller athletic donations**
 - **Carryover tobacco settlement dollars**
 - **BK5K Grants**

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

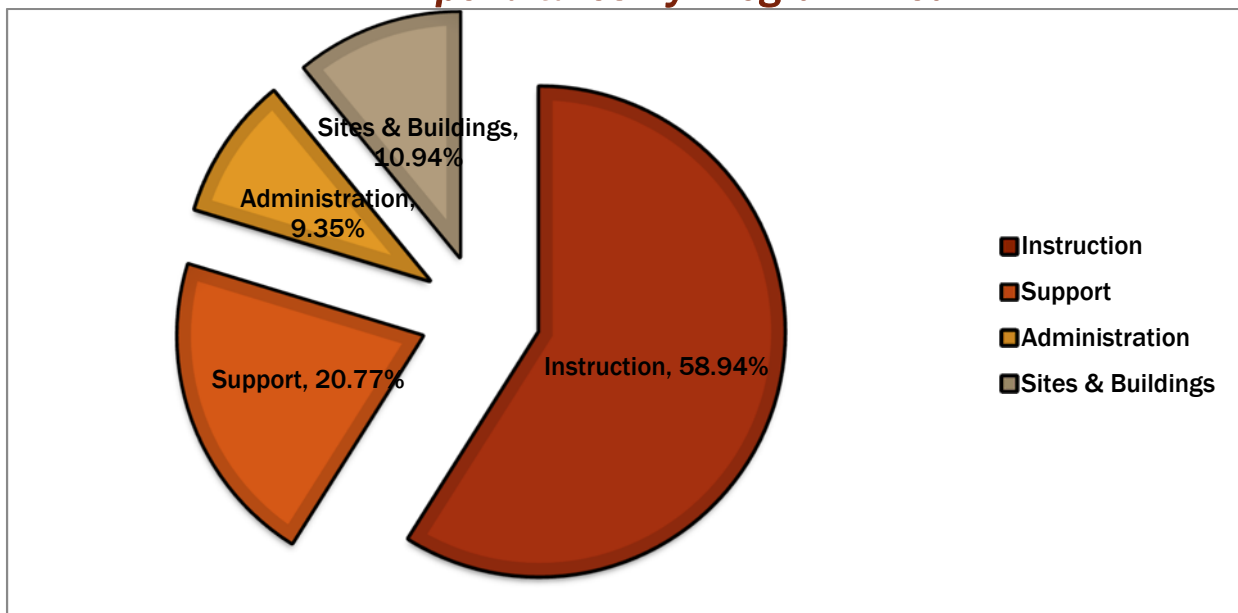
There are several types of expenditures made by the school district, which can be categorized in six general categories. These categories are specified within the Uniform Financial Accounting and Reporting Standards (UFARS) used by all school districts in the State of Minnesota. The largest expense for any school district is salaries and the associated benefits. For Winona Area Public Schools, salaries and benefits make up ~~77.53%~~ **76.51%** of the 2023-2024 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.

	2021 Actual	2022 Actual	2023 Actual	24ADP	24REV1	% Change from 24ADP
Salaries	\$ 1,157,728.75	\$ 1,303,011.85	\$ 1,218,719.05	\$ 1,235,418.50	\$ 1,240,134.28	0.38%
Benefits	378,079.99	406,586.47	401,948.77	423,195.42	427,679.83	1.06%
Services	23,301.44	38,777.49	77,154.88	11,680.00	17,730.00	51.80%
Supplies	25,087.70	7,009.78	19,691.80	6,400.00	9,290.77	45.17%
Equipment & Capital	-	-	16,288.35	7,533.86	7,533.86	0.00%
Other	28,004.17	29,742.97	19,362.00	28,000.00	28,000.00	0.00%
Total	\$ 1,612,202.05	\$ 1,785,128.56	\$ 1,753,164.85	\$ 1,712,227.78	\$ 1,730,368.74	1.06%

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.

	2021 Actual	2022 Actual	2023 Actual	24ADP	24REV1	% Change from 24ADP
Salaries	\$ 758,763.21	\$ 818,340.53	\$ 849,735.39	\$ 787,974.57	\$ 804,754.57	2.13%
Benefits	200,964.14	213,357.76	243,233.10	268,714.06	358,856.26	33.55%
Services	383,791.67	369,744.80	353,506.89	416,162.00	432,198.61	3.85%
Supplies	560,258.42	363,056.68	371,910.53	331,590.50	334,180.50	0.78%
Equipment & Capital	11,244.08	16,166.00	1,371.99	370,755.15	370,755.15	0.00%
Other	26,376.20	1,604.39	(8,105.30)	(1,220.56)	(12,437.94)	0.00%
Total	\$ 1,941,397.72	\$ 1,782,270.16	\$ 1,811,652.60	\$ 2,173,975.72	\$ 2,288,307.15	5.26%

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.

	2021 Actual	2022 Actual	2023 Actual	24ADP	24REV1	% Change from 24ADP
Salaries	\$ 10,105,741.78	\$ 10,297,284.96	\$ 10,341,936.52	\$ 9,808,353.82	\$ 10,331,948.18	5.34%
Benefits	3,214,764.59	3,404,059.67	3,484,007.75	3,444,526.87	3,567,524.66	3.57%
Services	349,457.73	553,037.04	842,853.57	433,286.00	557,156.32	28.59%
Supplies	437,590.40	658,838.76	858,473.87	269,918.52	391,034.73	44.87%
Equipment & Capital	69,599.57	116,073.97	102,235.22	127,794.44	112,964.44	-11.60%
Other	138,520.93	148,727.68	141,031.74	18,000.00	147,534.34	719.64%
Total	\$ 14,315,675.00	\$ 15,178,022.08	\$ 15,770,538.67	\$ 14,101,879.65	\$ 15,108,162.67	7.14%

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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Salaries	\$ 261,372.35	\$ 310,842.89	\$ 198,648.31	\$ 201,458.54	\$ 202,514.94	0.52%
Benefits	92,145.28	110,587.28	79,775.37	86,726.59	87,187.75	0.53%
Services	7,184.96	17,146.77	13,073.58	950.00	2,210.00	132.63%
Supplies	1,244.51	2,790.29	2,360.90	2,200.00	3,200.00	45.45%
Equipment & Capital	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Total	\$ 361,947.10	\$ 441,367.23	\$ 293,858.16	\$ 291,335.13	\$ 295,112.69	1.30%

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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Salaries	\$ 6,696,712.40	\$ 6,891,538.87	\$ 6,958,451.20	\$ 7,014,330.24	\$ 6,875,085.14	-1.99%
Benefits	2,395,143.27	2,434,962.70	2,468,121.57	2,530,398.46	2,458,105.67	-2.86%
Services	722,924.09	998,829.54	565,498.83	210,060.00	465,377.48	121.55%
Supplies	195,699.89	96,658.46	64,044.44	108,008.22	114,736.12	6.23%
Equipment & Capital	5,335.89	8,890.00	23,685.48	14,934.00	23,764.00	59.13%
Other	1,343.00	1,193.00	1,197.00	1,200.00	1,326.00	10.50%
Total	\$ 10,017,158.54	\$ 10,432,072.57	\$ 10,080,998.52	\$ 9,878,930.92	\$ 9,938,394.41	0.60%

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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Salaries	\$ 936,020.81	\$ 1,103,678.88	\$ 1,266,711.66	\$ 1,305,741.57	\$ 1,366,863.75	4.68%
Benefits	321,906.68	380,498.26	402,565.02	440,181.94	434,643.58	-1.26%
Services	276,810.54	304,238.01	384,778.39	421,793.16	743,384.47	76.24%
Supplies	270,391.74	362,324.90	374,015.51	387,004.83	482,455.88	24.66%
Equipment & Capital	-	3,790.41	2,645.07	-	-	0.00%
Other	24,782.00	26,139.50	11,441.32	2,000.00	6,169.00	208.45%
Total	\$ 1,829,911.77	\$ 2,180,669.96	\$ 2,442,156.97	\$ 2,556,721.50	\$ 3,033,516.68	18.65%

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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Salaries	\$ 1,955,610.28	\$ 2,127,661.71	\$ 2,199,635.88	\$ 2,244,730.41	\$ 2,234,272.16	-0.47%
Benefits	696,497.17	764,813.49	866,579.98	933,882.05	906,304.94	-2.95%
Services	2,655,384.75	2,692,152.52	2,878,102.55	2,666,275.00	2,671,617.78	0.20%
Supplies	82,523.93	111,309.23	68,555.84	58,894.00	78,686.20	33.61%
Equipment & Capital	-	35,238.15	38,436.63	3,751.00	3,751.00	0.00%
Other	408.75	1,070.29	1,034.00	1,230.00	1,230.00	0.00%
Total	\$ 5,390,424.88	\$ 5,732,245.39	\$ 6,052,344.88	\$ 5,908,762.46	\$ 5,895,862.08	-0.22%

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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Salaries	\$ 1,162,061.88	\$ 1,071,932.88	\$ 1,078,074.45	\$ 1,154,693.43	\$ 1,118,454.50	-3.14%
Benefits	460,604.84	449,191.12	462,702.42	506,795.72	481,121.73	-5.07%
Services	2,471,229.79	1,933,622.19	2,493,128.51	2,868,327.08	2,484,809.08	-13.37%
Supplies	340,269.22	259,500.05	281,467.11	220,329.33	220,329.33	0.00%
Equipment & Capital	455,033.61	502,719.74	278,398.19	397,794.24	397,794.24	0.00%
Other	2,066.45	408.95	675.00	1,000.00	1,000.00	0.00%
Total	\$ 4,891,265.79	\$ 4,217,374.93	\$ 4,594,445.68	\$ 5,148,939.80	\$ 4,703,508.88	-8.65%

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.

At the time the preliminary budget was developed, the allocation of compensatory services was still under discussion with building leadership. Given the funding levels, some staff will need to be reassigned to match needs and the funding level of each building. The current budget reflects a baseline to work representing total cost of the district's current staff, regardless of which building they are ultimately assigned to in the fall.

1. Jefferson Elementary School

Average Daily Membership								
	<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>Actual</u>	<u>2024 Initial</u> <u>Projection</u>	<u>2024</u> <u>Updated</u> <u>Projection</u>	<u>Change</u>
K	69.56	89.70	56.75	57.05	68.43	66.22	64.33	(1.89)
1	78.31	61.54	79.58	58.80	61.51	60.40	60.57	0.17
2	64.52	67.23	59.54	74.31	53.35	55.28	55.45	0.17
3	51.51	60.38	62.14	61.58	67.93	55.42	55.59	0.17
4	69.61	41.76	50.45	63.68	58.15	70.26	70.60	0.34
Total	333.51	320.61	308.46	315.42	309.37	307.58	306.53	(1.06)
F/R #	141.00	130.00	116.50	103.00	133.00	140.00	140.00	
F/R %	42.28%	40.55%	37.77%	32.65%	42.99%	45.52%	45.67%	

Jefferson Elementary School Overall Budget						
	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change</u> <u>from 24ADP</u>
Salaries	\$ 2,906,191.06	\$ 2,822,656.39	\$ 2,521,545.47	\$ 2,507,533.64	\$ 2,772,269.93	10.56%
Benefits	1,005,848.50	1,008,747.64	887,692.93	924,774.43	979,257.34	5.89%
Services	148,986.65	192,098.70	189,801.32	273,407.00	121,804.75	-55.45%
Supplies	63,893.42	67,508.42	196,718.55	37,262.00	85,431.25	129.27%
Equipment & Capital	5,335.89	25,360.27	16,115.36	71,493.37	71,493.37	0.00%
Other	1,613.00	924.00	1,005.00	1,000.00	1,000.00	0.00%
Total	\$ 4,131,868.52	\$ 4,117,295.42	\$ 3,812,878.63	\$ 3,815,470.44	\$ 4,031,256.64	5.66%
Students (ADM)	308.46	315.42	309.37	307.58	306.53	
Spending Per ADM	\$ 13,395.15	\$ 13,053.37	\$ 12,324.66	\$ 12,404.65	\$ 13,151.32	

Jefferson Compensatory				
	<u>24ADP</u>	<u>FTE</u>	<u>24REV1</u>	<u>Revised FTE</u>
Counseling	\$ 100,235.21	0.90	\$ 94,600.21	0.90
Social Work	61,307.42	0.60	48,948.57	0.48
Psychologist	-	0.00	-	0.00
ELL	41,513.58	0.60	80,767.86	0.96
Health Services	50,353.38	1.00	54,700.33	1.00
Total Budgeted	\$ 253,409.59	3.10	\$ 279,016.97	3.34
Compensatory Aid	\$ 261,742.80		\$ 270,416.07	
Difference	\$ (8,333.21)		\$ 8,600.90	

2. Goodview Elementary School

Average Daily Membership								
	<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>Actual</u>	<u>2024 Initial</u> <u>Projection</u>	<u>2024</u> <u>Updated</u> <u>Projection</u>	<u>Change</u>
K	36.53	55.29	34.17	41.60	31.00	41.39	29.14	(12.25)
1	44.73	36.64	51.81	33.44	42.71	37.75	37.92	0.17
2	40.68	40.65	38.88	43.69	32.03	34.55	34.72	0.17
3	47.05	40.15	36.62	39.23	49.20	34.64	34.80	0.17
4	52.05	46.98	36.35	33.77	42.98	43.91	44.25	0.34
Total	221.04	219.71	197.83	191.73	197.92	192.24	180.83	(11.41)
F/R #	82.00	65.50	43.00	49.50	80.00	74.50	74.50	
F/R %	37.10%	29.81%	21.74%	25.82%	40.42%	38.75%	41.20%	

Goodview Elementary School Overall Budget						
	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change</u> <u>from 24ADP</u>
Salaries	\$ 1,641,054.45	\$ 1,756,774.69	\$ 1,895,225.40	\$ 1,811,357.43	\$ 2,001,300.69	10.49%
Benefits	554,343.85	587,267.03	644,474.21	659,211.65	718,303.28	8.96%
Services	52,568.88	202,103.68	151,954.72	55,870.00	48,373.42	-13.42%
Supplies	43,295.01	43,231.80	131,617.94	32,202.00	70,921.19	120.24%
Equipment & Capital	90,459.47	80,580.88	27,856.73	65,248.00	65,248.00	0.00%
Other	934.00	934.00	965.00	1,000.00	1,000.00	0.00%
Total	\$ 2,382,655.66	\$ 2,670,892.08	\$ 2,852,094.00	\$ 2,624,889.08	\$ 2,905,146.58	10.68%
Students (ADM)	197.83	191.73	197.92	192.24	180.83	
Spending Per ADM	\$ 12,043.96	\$ 13,930.49	\$ 14,410.34	\$ 13,654.23	\$ 16,065.48	

Goodview Compensatory				
	<u>24ADP</u>	<u>FTE</u>	<u>24REV1</u>	<u>Revised FTE</u>
Counseling	\$ 54,439.30	0.60	\$ 56,419.23	0.60
Social Work	40,393.81	0.37	53,421.17	0.50
Psychologist	-	0.00	-	0.00
ELL	-	0.00	7,677.55	0.10
Health Services	28,047.16	1.00	29,267.33	1.00
Total Budgeted	\$ 122,880.27	1.97	\$ 146,785.28	2.20
Compensatory Aid	\$ 139,154.40		\$ 154,262.51	
Difference	\$ (16,274.13)		\$ (7,477.23)	

3. Washington-Kosciusko Elementary School

Average Daily Membership								
	<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>Actual</u>	<u>2024 Initial</u> <u>Projection</u>	<u>2024</u> <u>Updated</u> <u>Projection</u>	<u>Change</u>
K	69.33	55.20	46.33	36.09	49.83	57.94	46.84	(11.10)
1	57.72	70.12	57.55	52.30	38.09	52.85	53.02	0.17
2	64.73	58.62	63.03	61.76	54.72	48.37	48.54	0.17
3	74.10	61.96	55.16	62.07	62.73	48.49	48.66	0.17
4	73.52	67.03	60.97	56.63	61.98	61.48	61.82	0.34
Total	339.40	312.93	283.04	268.85	267.35	269.14	258.87	(10.26)
F/R #	182.00	173.50	134.00	122.50	185.50	147.00	147.00	
F/R %	53.62%	55.44%	47.34%	45.56%	69.38%	54.62%	56.78%	

Washington-Kosciusko Elementary School Overall Budget						
	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change</u> <u>from 24ADP</u>
Salaries	\$ 2,946,405.82	\$ 2,830,455.12	\$ 3,001,062.71	\$ 2,998,291.24	\$ 2,830,129.43	-5.61%
Benefits	1,051,292.12	997,532.70	1,117,550.90	1,196,104.22	1,110,630.77	-7.15%
Services	265,542.00	133,386.67	139,113.07	91,694.00	70,077.94	-23.57%
Supplies	57,440.19	56,693.26	160,763.47	49,956.00	88,429.27	77.01%
Equipment & Capital	260.94	14,970.64	12,105.50	40,036.21	40,036.21	0.00%
Other	934.00	934.00	965.00	1,000.00	1,000.00	0.00%
Total	\$ 4,321,875.07	\$ 4,033,972.39	\$ 4,431,560.65	\$ 4,377,081.67	\$ 4,140,303.62	-5.41%
Students (ADM)	283.04	268.85	267.35	269.14	258.87	
Spending Per ADM	\$ 15,269.49	\$ 15,004.55	\$ 16,575.88	\$ 16,263.46	\$ 15,993.54	

Washington-Kosciusko Compensatory				
	<u>24ADP</u>	<u>FTE</u>	<u>24REV1</u>	<u>Revised FTE</u>
Counseling	\$ 99,191.21	0.90	\$ 99,191.21	0.90
Social Work	46,725.76	0.46	47,673.00	0.51
Psychologist	8,395.57	0.08	-	0.00
ELL	175,378.14	2.96	175,918.14	2.81
Health Services	37,703.65	1.00	38,895.46	1.00
Total Budgeted	\$ 367,394.33	5.40	\$ 361,677.81	5.22
Compensatory Aid	\$ 544,509.36		\$ 572,453.12	
Difference	\$ (177,115.03)		\$ (210,775.31)	

4. Winona Middle School

Average Daily Membership								
	<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>Actual</u>	<u>2024 Initial</u> <u>Projection</u>	<u>2024</u> <u>Updated</u> <u>Projection</u>	<u>Change</u>
5	215.08	186.52	145.48	140.14	144.77	155.26	156.27	1.01
6	226.73	213.81	196.21	151.66	153.35	154.00	155.01	1.01
7	200.45	218.04	200.10	174.17	155.43	149.98	155.01	5.03
8	207.64	191.78	210.17	187.57	176.38	154.44	159.47	5.03
Total	849.90	810.15	751.96	653.54	629.93	613.68	625.77	12.09
F/R #	314.50	299.00	257.00	205.50	294.00	284.00	284.00	
F/R %	37.00%	36.91%	34.18%	31.44%	46.67%	46.28%	45.38%	

Winona Middle School Overall Budget						
	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change</u> <u>from 24ADP</u>
Salaries	\$ 5,407,879.06	\$ 5,289,923.76	\$ 5,241,109.50	\$ 5,079,689.65	\$ 5,142,785.60	1.24%
Benefits	1,968,064.62	1,900,694.75	1,897,857.15	1,907,264.04	1,923,108.50	0.83%
Services	427,874.11	585,967.75	909,272.39	794,946.61	663,379.75	-16.55%
Supplies	98,367.74	113,569.73	170,200.04	108,048.00	126,631.60	17.20%
Equipment & Capital	21,157.40	60,225.10	146,209.89	125,320.16	119,320.16	-4.79%
Other	2,100.00	1,740.00	1,840.00	2,000.00	2,000.00	0.00%
Total	\$ 7,925,442.93	\$ 7,952,121.09	\$ 8,366,488.97	\$ 8,017,268.46	\$ 7,977,225.61	-0.50%
Students (ADM)	751.96	653.54	629.93	613.68	625.77	
Spending Per ADM	\$ 10,539.71	\$ 12,167.76	\$ 13,281.62	\$ 13,064.25	\$ 12,747.92	

Winona Middle School Compensatory				
	<u>24ADP</u>	<u>FTE</u>	<u>24REV1</u>	<u>Revised FTE</u>
Counseling	\$ 293,183.59	3.40	\$ 293,778.67	3.40
Social Work	91,754.79	0.90	55,268.24	0.54
Psychologist	-	0.00	-	0.00
ELL	244,000.46	3.00	228,246.40	4.06
Health Services	44,229.93	1.00	47,447.52	1.00
Total Budgeted	\$ 673,168.77	8.30	\$ 624,740.83	9.00
Compensatory Aid	\$ 609,327.60		\$ 637,143.85	
Difference	\$ 63,841.17		\$ (12,403.02)	

5. Winona Senior High School

Average Daily Membership								
	<u>2019</u> Actual	<u>2020</u> Actual	<u>2021</u> Actual	<u>2022</u> Actual	<u>2023</u> Actual	<u>2024 Initial</u> Projection	<u>2024</u> Updated Projection	Change
9	268.26	214.76	210.76	235.54	223.49	201.46	206.49	5.03
10	201.51	256.01	211.31	208.04	236.40	219.19	224.22	5.03
11	207.94	180.86	226.24	191.45	195.47	217.78	222.81	5.03
12	204.36	185.10	182.35	196.42	178.72	200.53	205.56	5.03
Total	882.07	836.73	830.66	831.45	834.08	838.96	859.08	20.12
F/R #	241.50	223.00	175.50	171.50	304.50	275.50	275.50	
F/R %	27.38%	26.65%	21.13%	20.63%	36.51%	32.84%	32.07%	

Winona Senior High School Overall Budget						
	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	% Change from 24ADP
Salaries	\$ 5,172,947.86	\$ 5,356,722.58	\$ 5,626,564.68	\$ 5,379,505.19	\$ 5,607,138.14	4.23%
Benefits	1,753,065.85	1,809,996.54	1,944,570.77	1,950,457.32	1,926,979.96	-1.20%
Services	1,518,122.45	937,515.42	1,167,088.14	1,011,723.93	961,954.89	-4.92%
Supplies	204,147.78	311,989.09	306,648.42	232,896.24	314,465.20	35.02%
Equipment & Capital	7,629.16	52,740.70	39,482.36	76,267.02	76,267.02	0.00%
Other	19,665.60	27,316.65	16,469.74	25,700.00	25,234.34	-1.81%
Total	\$ 8,675,578.70	\$ 8,496,280.98	\$ 9,100,824.11	\$ 8,676,549.70	\$ 8,912,039.55	2.71%
Students (ADM)	830.66	831.45	834.08	838.96	859.08	
Spending Per ADM	\$ 10,444.20	\$ 10,218.63	\$ 10,911.21	\$ 10,342.03	\$ 10,373.93	

Winona Senior High School Compensatory				
	<u>24ADP</u>	<u>FTE</u>	<u>24REV1</u>	<u>Revised FTE</u>
Counseling	\$ 372,356.15	4.00	\$ 402,227.87	4.00
Social Work	41,544.64	0.44	88,440.93	1.00
Psychologist	-	0.00	-	0.00
ELL	177,579.09	3.00	189,429.07	3.00
Health Services	54,050.67	1.00	56,713.31	1.00
Total Budgeted	\$ 645,530.55	8.44	\$ 736,811.18	9.00
Compensatory Aid	\$ 467,281.68		\$ 497,746.98	
Difference	\$ 178,248.87		\$ 239,064.20	

6. Winona Area Learning Center

Average Daily Membership								
	<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>Actual</u>	<u>2024 Initial</u> <u>Projection</u>	<u>2024</u> <u>Updated</u> <u>Projection</u>	<u>Change</u>
5	-	-	-	0.15	-	-	-	-
6	-	-	-	0.03	-	-	-	-
7	-	-	2.60	4.61	3.27	-	-	-
8	-	-	4.66	3.45	3.68	-	-	-
9	3.06	2.87	0.27	0.70	2.54	2.00	2.00	-
10	10.35	9.75	7.42	7.75	10.27	10.00	10.00	-
11	12.11	14.00	17.61	14.34	19.14	18.00	18.00	-
12	45.70	38.34	31.70	39.09	35.62	40.00	40.00	-
Total	71.22	64.96	64.26	70.12	74.52	70.00	70.00	-
F/R #	49.00	37.50	24.00	36.00	50.50	68.00	68.00	
F/R %	68.80%	57.73%	37.35%	51.34%	67.77%	97.14%	97.14%	

Winona Area Learning Center Overall Budget						
	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change</u> <u>from 24ADP</u>
Salaries	\$ 977,943.90	\$ 1,091,179.21	\$ 908,241.65	\$ 935,567.03	\$ 976,161.97	4.34%
Benefits	334,074.94	366,152.30	312,768.78	347,102.83	345,531.04	-0.45%
Services	20,229.24	19,913.45	48,821.04	22,628.00	22,516.92	-0.49%
Supplies	11,780.67	15,141.89	17,257.53	13,734.00	17,650.70	28.52%
Equipment & Capital	241,394.11	269,660.60	16,639.28	13,380.95	13,380.95	0.00%
Other	-	1,070.00	200.00	1,200.00	1,200.00	0.00%
Total	\$ 1,585,422.86	\$ 1,763,117.45	\$ 1,303,928.28	\$ 1,333,612.81	\$ 1,376,441.58	3.21%
Students (ADM)	64.26	70.12	74.52	70.00	70.00	
Spending Per ADM	\$ 24,672.00	\$ 25,144.29	\$ 17,497.70	\$ 19,051.61	\$ 19,663.45	

Winona Area Learning Center Compensatory				
	<u>24ADP</u>	<u>FTE</u>	<u>24REV1</u>	<u>Revised FTE</u>
Counseling	\$ 109,372.46	1.00	\$ 109,372.46	1.00
Social Work	43,096.52	0.44	10,890.65	0.10
Psychologist	-	0.00	-	0.00
ELL	-	0.00	-	0.00
Health Services	-	0.00	-	0.00
Total Budgeted	\$ 152,468.98	1.44	\$ 120,263.11	1.10
Compensatory Aid	\$ 167,768.40		\$ 165,033.80	
Difference	\$ (15,299.42)		\$ (44,770.69)	

7. Paul Giel Field

Paul Giel Field Overall Budget						
	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	14,276.77	13,022.44	181,647.25	410,313.39	418,913.39	2.10%
Supplies	2,221.51	1,322.25	3,923.46	2,000.00	2,000.00	0.00%
Equipment & Capital	77,538.43	68,023.93	67,928.93	85,428.93	85,428.93	0.00%
Other	-	-	-	-	-	0.00%
Total	\$ 94,036.71	\$ 82,368.62	\$ 253,499.64	\$ 497,742.32	\$ 506,342.32	1.73%
Students (ADM)	2,486.66	2,455.51	2,370.32	2,341.60	2,351.23	
Spending Per ADM	\$ 37.82	\$ 33.54	\$ 106.95	\$ 212.57	\$ 215.35	

E. General Fund Budget Summary (Reserved and Unreserved)

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Revenues						
Levies	\$ 9,112,362.08	\$ 8,145,458.84	\$ 8,042,692.31	\$ 6,780,520.08	\$ 6,785,428.49	0.07%
State Aids	29,351,914.43	28,271,971.64	27,793,396.36	30,945,560.05	30,525,637.32	-1.36%
Federal Aids	2,630,381.97	3,860,062.52	4,384,905.61	2,248,257.48	2,576,296.57	14.59%
Local Revenues	1,116,981.83	1,389,811.86	1,375,801.99	1,092,659.09	1,584,129.09	44.98%
Total Revenues	\$ 42,211,640.31	\$ 41,667,304.86	\$ 41,596,796.27	\$ 41,066,996.70	\$ 41,471,491.47	0.98%
Expenditures						
Salaries	\$ 23,034,011.46	\$ 23,924,292.57	\$ 24,111,912.46	\$ 23,752,701.08	\$ 24,174,027.52	1.77%
Benefits	7,760,105.96	8,164,056.75	8,408,933.98	8,634,421.11	8,721,424.42	1.01%
Services	6,890,084.97	6,907,548.36	7,608,097.20	7,028,533.24	7,374,483.74	4.92%
Supplies	1,913,065.81	1,861,488.15	2,040,520.00	1,384,345.40	1,633,913.53	18.03%
Equipment & Capital	541,213.15	682,878.27	463,060.93	922,562.69	916,562.69	-0.65%
Other	221,501.50	208,886.78	166,635.76	50,209.44	172,821.40	244.20%
Total Expenditures	\$ 40,359,982.85	\$ 41,749,150.88	\$ 42,799,160.33	\$ 41,772,772.96	\$ 42,993,233.30	2.92%
Net Revenues (Expenditures)	\$ 1,851,657.46	\$ (81,846.02)	\$ (1,202,364.06)	\$ (705,776.26)	\$ (1,521,741.83)	
Fund Balance Projection						
Beginning	\$ 5,303,497.39	\$ 7,155,154.85	\$ 7,073,308.83	\$ 5,870,944.77	\$ 5,870,944.77	0.00%
Revenues	42,211,640.31	41,667,304.86	41,596,796.27	41,066,996.70	41,471,491.47	0.98%
Expenditures	(40,359,982.85)	(41,749,150.88)	(42,799,160.33)	(41,772,772.96)	(42,993,233.30)	0.00%
Projected Fund Balance	\$ 7,155,154.85	\$ 7,073,308.83	\$ 5,870,944.77	\$ 5,165,169.51	\$ 4,349,202.94	-15.80%

F. General Fund Budget Summary (Total Operating)

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Revenues						
Levies	\$ 6,250,468.91	\$ 5,857,289.43	\$ 5,595,028.91	\$ 4,364,187.27	\$ 4,369,095.68	0.11%
State Aids	28,659,684.62	27,647,148.05	27,206,464.39	30,356,439.16	29,953,403.30	-1.33%
Federal Aids	2,630,381.97	3,860,062.52	4,384,905.61	2,248,257.48	2,576,296.57	14.59%
Local Revenues	1,116,805.22	1,389,151.44	1,375,223.27	870,206.00	1,361,567.00	56.46%
Total Revenues	\$ 38,657,340.72	\$ 38,753,651.44	\$ 38,561,622.18	\$ 37,839,089.91	\$ 38,260,362.55	1.11%
Expenditures						
Salaries	\$ 22,617,721.69	\$ 23,466,674.99	\$ 23,602,202.58	\$ 23,156,307.83	\$ 23,479,869.69	1.40%
Benefits	7,631,546.80	8,023,582.21	8,248,254.06	8,454,184.60	8,527,123.51	0.86%
Services	4,958,372.30	5,897,116.10	6,075,348.68	5,334,595.00	5,537,570.67	3.80%
Supplies	1,387,749.85	1,335,632.47	1,339,475.31	687,862.50	935,733.20	36.03%
Equipment & Capital	397,125.34	390,026.33	91,136.46	84,928.93	78,928.93	-7.06%
Other	216,589.17	193,528.78	166,635.76	50,209.44	172,611.40	243.78%
Total Expenditures	\$ 37,209,105.15	\$ 39,306,560.88	\$ 39,523,052.85	\$ 37,768,088.30	\$ 38,731,837.40	2.55%
Net Revenues (Expenditures)	\$ 1,448,235.57	\$ (552,909.44)	\$ (961,430.67)	\$ 71,001.61	\$ (471,474.85)	
Fund Balance Projection						
Beginning	\$ 2,729,184.32	\$ 4,220,911.39	\$ 3,605,741.20	\$ 2,649,045.26	\$ 2,649,045.26	0.00%
Revenues	38,657,340.72	38,753,651.44	38,561,622.18	37,839,089.91	38,260,362.55	1.11%
Expenditures	(37,209,105.15)	(39,306,560.88)	(39,523,052.85)	(37,768,088.30)	(38,731,837.40)	0.00%
Transfer - Nonspendable	43,491.50	(62,260.75)	4,734.73	-	-	0.00%
Projected Fund Balance	\$ 4,220,911.39	\$ 3,605,741.20	\$ 2,649,045.26	\$ 2,720,046.87	\$ 2,177,570.41	-19.94%
Percent of Expenditures	11.34%	9.17%	6.70%	7.20%	5.62%	-1.58%

G. General Fund Budget Summary (Unreserved Only)

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Revenues						
Levies	\$ 6,147,540.23	\$ 5,763,709.59	\$ 5,500,883.15	\$ 4,280,721.63	\$ 4,285,630.04	0.11%
State Aids	25,867,883.33	25,428,514.44	24,826,950.23	26,813,580.26	26,152,761.02	-2.46%
Federal Aids	2,611,831.97	3,685,043.00	4,384,905.61	2,248,257.48	2,576,296.57	14.59%
Local Revenues	1,053,564.54	1,258,985.39	1,303,962.21	790,206.00	1,171,087.00	48.20%
Total Revenues	\$ 35,680,820.07	\$ 36,136,252.42	\$ 36,016,701.20	\$ 34,132,765.37	\$ 34,185,774.63	0.16%
Expenditures						
Salaries	\$ 20,506,309.92	\$ 21,679,214.78	\$ 21,753,228.05	\$ 20,554,701.24	\$ 20,753,828.97	0.97%
Benefits	6,824,173.42	7,400,898.17	7,322,464.88	7,384,551.65	7,313,364.49	-0.96%
Services	4,936,576.39	5,884,152.66	5,953,976.77	5,313,987.00	5,517,237.04	3.82%
Supplies	1,377,545.97	1,315,704.40	1,327,485.05	674,585.50	923,175.85	36.85%
Equipment & Capital	397,125.34	385,226.33	81,493.81	84,928.93	78,928.93	-7.06%
Other	216,589.17	192,458.78	166,435.76	49,009.44	171,411.40	249.75%
Total Expenditures	\$ 34,258,320.21	\$ 36,857,655.12	\$ 36,605,084.32	\$ 34,061,763.76	\$ 34,757,946.68	2.04%
Net Revenues (Expenditures)	\$ 1,422,499.86	\$ (721,402.70)	\$ (588,383.12)	\$ 71,001.61	\$ (572,172.05)	
Fund Balance Projection						
Beginning	\$ 2,504,848.36	\$ 3,970,839.72	\$ 3,187,176.27	\$ 2,603,527.88	\$ 2,603,527.88	0.00%
Revenues	35,680,820.07	36,136,252.42	36,016,701.20	34,132,765.37	34,185,774.63	0.16%
Expenditures	(34,258,320.21)	(36,857,655.12)	(36,605,084.32)	(34,061,763.76)	(34,757,946.68)	0.00%
Transfer - Nonspendable	43,491.50	-	-	-	-	0.00%
Transfer - Other	-	(62,260.75)	4,734.73	-	40,568.84	0.00%
Projected Fund Balance	\$ 3,970,839.72	\$ 3,187,176.27	\$ 2,603,527.88	\$ 2,674,529.49	\$ 2,071,924.67	-22.53%
Percent of Expenditures	11.59%	8.65%	7.11%	7.85%	5.96%	-1.89%

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.

	2021 Actual	2022 Actual	2023 Actual	24ADP	24REV1	% Change from 24ADP
Revenues						
State Aids	\$ -	\$ 70,055.61	\$ 77,390.56	\$ 77,606.13	\$ 77,606.13	0.00%
Federal Aids	1,624,735.93	2,367,337.31	1,270,978.30	1,447,401.88	1,512,182.30	4.48%
Local Revenues	27,641.26	71,551.95	457,191.39	123,876.00	147,403.00	18.99%
Total Revenues	\$ 1,652,377.19	\$ 2,508,944.87	\$ 1,805,560.25	\$ 1,648,884.01	\$ 1,737,191.43	5.36%
Expenditures						
Salaries	\$ 492,251.00	\$ 504,402.48	\$ 573,314.59	\$ 569,161.90	\$ 569,161.90	0.00%
Benefits	172,959.56	182,716.19	211,115.54	209,748.37	209,748.37	0.00%
Services	32,864.65	49,187.80	46,753.14	45,205.00	45,205.00	0.00%
Supplies	920,078.79	1,126,293.05	903,450.44	1,003,400.00	1,003,400.00	0.00%
Equipment & Capital	4,022.55	21,368.67	80,886.59	10,000.00	30,527.00	205.27%
Other	8,991.00	5,838.00	1,515.50	2,000.00	2,000.00	0.00%
Total Expenditures	\$ 1,631,167.55	\$ 1,889,806.19	\$ 1,817,035.80	\$ 1,839,515.27	\$ 1,860,042.27	1.12%
Net Revenues (Expenditures)	\$ 21,209.64	\$ 619,138.68	\$ (11,475.55)	\$ (190,631.26)	\$ (122,850.84)	
Fund Balance Projection						
Beginning	\$ 29,578.01	\$ 50,787.65	\$ 669,926.33	\$ 658,450.78	\$ 658,450.78	0.00%
Revenues	1,652,377.19	2,508,944.87	1,805,560.25	1,648,884.01	1,737,191.43	5.36%
Expenditures	(1,631,167.55)	(1,889,806.19)	(1,817,035.80)	(1,839,515.27)	(1,860,042.27)	1.12%
Projected Fund Balance	\$ 50,787.65	\$ 669,926.33	\$ 658,450.78	\$ 467,819.52	\$ 535,599.94	14.49%
Percent of Expenditures	3.11%	35.45%	36.24%	25.43%	28.80%	3.36%

V. Community Education Fund

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

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Revenues						
Levies	\$ 533,564.47	\$ 509,790.65	\$ 497,415.62	\$ 582,479.80	\$ 575,027.54	-1.28%
State Aids	668,219.11	744,656.82	759,539.03	650,178.55	913,578.89	40.51%
Federal Aids	80,969.37	80,683.34	129,455.89	-	7,440.00	0.00%
Local Revenues	694,898.30	849,639.99	880,023.78	909,022.13	929,491.51	2.25%
Total Revenues	\$ 1,977,651.25	\$ 2,184,770.80	\$ 2,266,434.32	\$ 2,141,680.48	\$ 2,425,537.94	13.25%
Expenditures						
Salaries	\$ 1,252,317.04	\$ 1,281,456.97	\$ 1,382,965.08	\$ 1,381,309.54	\$ 1,394,203.47	0.93%
Benefits	363,731.49	404,555.81	443,408.90	471,834.59	463,039.68	-1.86%
Services	107,772.58	161,182.08	174,183.53	154,555.38	160,155.38	3.62%
Supplies	128,724.97	141,474.47	147,392.68	58,276.00	311,605.98	434.71%
Equipment & Capital	12,673.74	23,525.91	157,390.19	4,150.00	5,050.00	21.69%
Other	11,044.96	4,578.25	10,757.66	8,240.56	19,742.94	139.58%
Total Expenditures	\$ 1,876,264.78	\$ 2,016,773.49	\$ 2,316,098.04	\$ 2,078,366.07	\$ 2,353,797.45	13.25%
Net Revenues (Expenditures)	\$ 101,386.47	\$ 167,997.31	\$ (49,663.72)	\$ 63,314.41	\$ 71,740.49	
Fund Balance Projection						
Beginning	\$ 528,518.57	\$ 629,905.04	\$ 797,902.35	\$ 748,238.63	\$ 748,238.63	0.00%
Revenues	1,977,651.25	2,184,770.80	2,266,434.32	2,141,680.48	2,425,537.94	13.25%
Expenditures	(1,876,264.78)	(2,016,773.49)	(2,316,098.04)	(2,078,366.07)	(2,353,797.45)	13.25%
Projected Fund Balance	\$ 629,905.04	\$ 797,902.35	\$ 748,238.63	\$ 811,553.04	\$ 819,979.12	1.04%
Percent of Expenditures	33.57%	39.56%	32.31%	39.05%	34.84%	

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.

	2021 Actual	2022 Actual	2023 Actual	24ADP	24REV1	% Change from 24ADP
Revenues						
Levies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
State Aids	111,705.80	198,593.34	217,268.56	129,529.43	385,691.79	197.76%
Federal Aids	80,969.37	41,315.24	120,133.99	-	-	0.00%
Local Revenues	-	-	-	-	-	0.00%
Total Revenues	\$ 192,675.17	\$ 239,908.58	\$ 337,402.55	\$ 129,529.43	\$ 385,691.79	197.76%
Expenditures						
Salaries	\$ 138,917.73	\$ 96,532.43	\$ 111,376.43	\$ 109,433.02	\$ 109,433.02	0.00%
Benefits	35,755.83	35,724.33	33,029.00	36,583.58	36,583.58	0.00%
Services	485.55	12,611.92	24,433.98	630.00	630.00	0.00%
Supplies	83,928.90	95,756.28	91,264.90	700.00	245,609.98	34987.14%
Equipment & Capital	-	-	67,471.17	-	-	0.00%
Other	9,479.51	3,018.67	9,827.07	6,680.56	17,932.94	168.43%
Total Expenditures	\$ 268,567.52	\$ 243,643.63	\$ 337,402.55	\$ 154,027.16	\$ 410,189.52	166.31%
Net Revenues (Expenditures)	\$ (75,892.35)	\$ (3,735.05)	\$ -	\$ (24,497.73)	\$ (24,497.73)	
Fund Balance Projection						
Beginning	\$ 56,690.50	\$ 3,735.05	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
Revenues	192,675.17	239,908.58	337,402.55	129,529.43	385,691.79	197.76%
Expenditures	(268,567.52)	(243,643.63)	(337,402.55)	(154,027.16)	(410,189.52)	166.31%
Transfers in/out	22,936.90	-	-	24,497.73	24,497.73	0.00%
Projected Fund Balance	\$ 3,735.05	\$ 0.00	\$ 0.00	\$ 0.00	\$ -	-100.00%

B. General Community Education Fund Balance

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

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

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Revenues						
Levies	\$ 432,621.74	\$ 407,892.65	\$ 399,434.07	\$ 477,653.87	\$ 470,201.61	-1.56%
State Aids	222,511.71	207,025.50	194,255.15	173,850.00	174,165.46	0.18%
Federal Aids	-	39,368.10	9,321.90	-	7,440.00	0.00%
Local Revenues	380,289.85	504,667.09	546,556.32	529,900.00	538,900.00	1.70%
Total Revenues	\$ 1,035,423.30	\$ 1,158,953.34	\$ 1,149,567.44	\$ 1,181,403.87	\$ 1,190,707.07	0.79%
Expenditures						
Salaries	\$ 600,467.84	\$ 680,097.19	\$ 723,395.63	\$ 669,340.42	\$ 674,890.42	0.83%
Benefits	172,466.01	198,154.47	214,394.27	208,977.50	209,867.50	0.43%
Services	82,316.25	119,837.96	119,461.91	140,650.38	140,650.38	0.00%
Supplies	22,893.85	31,606.18	41,630.49	38,646.00	40,646.00	5.18%
Equipment & Capital	394.85	1,030.26	85,360.95	3,800.00	3,800.00	0.00%
Other	827.15	651.32	357.80	800.00	800.00	0.00%
Total Expenditures	\$ 879,365.95	\$ 1,031,377.38	\$ 1,184,601.05	\$ 1,062,214.30	\$ 1,070,654.30	0.79%
Net Revenues (Expenditures)	\$ 156,057.35	\$ 127,575.96	\$ (35,033.61)	\$ 119,189.57	\$ 120,052.77	
Fund Balance Projection						
Beginning	\$ 353,957.90	\$ 488,936.35	\$ 616,754.31	\$ 580,855.14	\$ 580,855.14	0.00%
Revenues	1,035,423.30	1,158,953.34	1,149,567.44	1,181,403.87	1,190,707.07	0.79%
Expenditures	(879,365.95)	(1,031,377.38)	(1,184,601.05)	(1,062,214.30)	(1,070,654.30)	0.79%
Transfers out	(21,078.90)	242.00	(865.56)	(24,497.73)	(24,497.73)	0.00%
Projected Fund Balance	\$ 488,936.35	\$ 616,754.31	\$ 580,855.14	\$ 675,546.98	\$ 676,410.18	0.13%

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.

	2021 Actual	2022 Actual	2023 Actual	24ADP	24REV1	% Change from 24ADP
Revenues						
Levies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
State Aids	144,969.17	142,660.38	144,332.32	143,737.00	143,737.00	0.00%
Federal Aids	-	-	-	-	-	0.00%
Local Revenues	104,229.90	121,246.21	116,752.23	185,304.00	185,304.00	0.00%
Total Revenues	\$ 249,199.07	\$ 263,906.59	\$ 261,084.55	\$ 329,041.00	\$ 329,041.00	0.00%
Expenditures						
Salaries	\$ 204,470.23	\$ 170,918.05	\$ 168,799.53	\$ 242,207.72	\$ 242,207.72	0.00%
Benefits	64,587.85	62,633.98	62,506.26	70,715.81	70,715.81	0.00%
Services	1,098.77	1,539.00	3,517.92	2,625.00	2,625.00	0.00%
Supplies	5,177.93	1,925.99	4,845.69	15,600.00	15,600.00	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	97.85	205.42	110.93	250.00	250.00	0.00%
Total Expenditures	\$ 275,432.63	\$ 237,222.44	\$ 239,780.33	\$ 331,398.53	\$ 331,398.53	0.00%
Net Revenues (Expenditures)	\$ (26,233.56)	\$ 26,684.15	\$ 21,304.22	\$ (2,357.53)	\$ (2,357.53)	
Fund Balance Projection						
Beginning	\$ 40,496.83	\$ 14,263.27	\$ 40,947.42	\$ 62,251.64	\$ 62,251.64	0.00%
Revenues	249,199.07	263,906.59	261,084.55	329,041.00	329,041.00	0.00%
Expenditures	(275,432.63)	(237,222.44)	(239,780.33)	(331,398.53)	(331,398.53)	0.00%
Transfers in	-	-	-	-	-	0.00%
Projected Fund Balance	\$ 14,263.27	\$ 40,947.42	\$ 62,251.64	\$ 59,894.11	\$ 59,894.11	0.00%

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.

	2021 Actual	2022 Actual	2023 Actual	24ADP	24REV1	% Change from 24ADP
Revenues						
Levies	\$ 100,942.73	\$ 101,898.00	\$ 97,981.55	\$ 104,825.93	\$ 104,825.93	0.00%
State Aids	189,032.43	196,377.60	203,683.00	203,062.12	209,984.64	3.41%
Federal Aids	-	-	-	-	-	0.00%
Local Revenues	2,599.48	5,408.30	16,240.52	3,000.00	3,000.00	0.00%
Total Revenues	\$ 292,574.64	\$ 303,683.90	\$ 317,905.07	\$ 310,888.05	\$ 317,810.57	2.23%
Expenditures						
Salaries	\$ 184,652.85	\$ 199,596.11	\$ 234,367.41	\$ 221,898.85	\$ 221,898.85	0.00%
Benefits	61,697.97	76,874.68	81,230.72	105,002.66	105,002.66	0.00%
Services	7,984.04	10,553.09	11,960.56	9,650.00	9,650.00	0.00%
Supplies	1,542.85	7,847.75	5,089.93	2,750.00	2,750.00	0.00%
Equipment & Capital	-	-	4,479.08	250.00	250.00	0.00%
Other	195.70	205.42	110.93	260.00	260.00	0.00%
Total Expenditures	\$ 256,073.41	\$ 295,077.05	\$ 337,238.63	\$ 339,811.51	\$ 339,811.51	0.00%
Net Revenues (Expenditures)	\$ 36,501.23	\$ 8,606.85	\$ (19,333.56)	\$ (28,923.46)	\$ (22,000.94)	
Fund Balance Projection						
Beginning	\$ 69,120.56	\$ 105,621.79	\$ 114,228.64	\$ 94,895.08	\$ 94,895.08	0.00%
Revenues	292,574.64	303,683.90	317,905.07	310,888.05	317,810.57	2.23%
Expenditures	(256,073.41)	(295,077.05)	(337,238.63)	(339,811.51)	(339,811.51)	0.00%
Transfers in	-	-	-	-	-	0.00%
Projected Fund Balance	\$ 105,621.79	\$ 114,228.64	\$ 94,895.08	\$ 65,971.62	\$ 72,894.14	10.49%

E. Adult Basic Education Fund Balance

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

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Revenues						
State Aids	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Federal Aids	-	-	-	-	-	0.00%
Local Revenues	207,779.07	218,318.39	200,474.71	190,818.13	202,287.51	6.01%
Total Revenues	\$ 207,779.07	\$ 218,318.39	\$ 200,474.71	\$ 190,818.13	\$ 202,287.51	6.01%
Expenditures						
Salaries	\$ 123,808.39	\$ 134,313.19	\$ 145,026.08	\$ 138,429.53	\$ 145,773.46	5.31%
Benefits	29,223.83	31,168.35	52,248.65	50,555.04	40,870.13	-19.16%
Services	15,887.97	16,640.11	14,809.16	1,000.00	6,600.00	560.00%
Supplies	15,181.44	4,338.27	4,561.67	580.00	7,000.00	1106.90%
Equipment & Capital	12,278.89	22,495.65	78.99	100.00	1,000.00	900.00%
Other	444.75	497.42	350.93	250.00	500.00	100.00%
Total Expenditures	\$ 196,825.27	\$ 209,452.99	\$ 217,075.48	\$ 190,914.57	\$ 201,743.59	5.67%
Net Revenues (Expenditures)	\$ 10,953.80	\$ 8,865.40	\$ (16,600.77)	\$ (96.44)	\$ 543.92	
Fund Balance Projection						
Beginning	\$ 6,152.78	\$ 17,106.58	\$ 25,971.98	\$ 9,371.21	\$ 9,371.21	0.00%
Revenues	207,779.07	218,318.39	200,474.71	190,818.13	202,287.51	6.01%
Expenditures	(196,825.27)	(209,452.99)	(217,075.48)	(190,914.57)	(201,743.59)	5.67%
Projected Fund Balance	\$ 17,106.58	\$ 25,971.98	\$ 9,371.21	\$ 9,274.77	\$ 9,915.13	6.90%

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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Revenues						
Local Revenues	\$ 47,426.71	\$ (17,458.17)	\$ 469,185.73	\$ 280,000.00	\$ 600,000.00	114.29%
Sale of Bonds	-	16,692,554.65	-	-	-	0.00%
Total Revenues	\$ 47,426.71	\$ 16,675,096.48	\$ 469,185.73	\$ 280,000.00	\$ 600,000.00	114.29%
Expenditures						
Services	\$ 3,085,672.49	\$ 1,856,687.95	\$ 912,828.85	\$ 87,710.00	\$ 1,350,500.00	1439.73%
Supplies	16,815.60	3,465.00	-	37,989.00	3,216.00	-91.53%
Equipment & Capital	-	-	1,713,420.80	4,452,291.24	6,366,983.00	43.00%
Transfer to Debt Service	-	488,009.17	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Total Expenditures	\$ 3,102,488.09	\$ 2,348,162.12	\$ 2,626,249.65	\$ 4,577,990.24	\$ 7,720,699.00	68.65%
Net Revenues (Expenditures)	\$ (3,055,061.38)	\$ 14,326,934.36	\$ (2,157,063.92)	\$ (4,297,990.24)	\$ (7,120,699.00)	
Fund Balance Projection						
Beginning	\$ 4,126,250.26	\$ 1,071,188.88	\$ 15,398,123.24	\$ 13,241,059.32	\$ 13,241,059.32	0.00%
Revenues	47,426.71	16,675,096.48	469,185.73	280,000.00	600,000.00	114.29%
Expenditures	(3,102,488.09)	(2,348,162.12)	(2,626,249.65)	(4,577,990.24)	(7,720,699.00)	68.65%
Projected Fund Balance	\$ 1,071,188.88	\$ 15,398,123.24	\$ 13,241,059.32	\$ 8,943,069.08	\$ 6,120,360.32	-31.56%

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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Revenues						
Levies	\$ 2,451,988.86	\$ 2,476,351.01	\$ 2,465,217.74	\$ 2,860,254.52	\$ 2,794,919.75	-2.28%
State Aids	161,298.54	165,161.81	170,686.89	160,000.00	225,334.77	40.83%
Local Revenues	2,844.01	6,013.98	16,601.61	15,000.00	27,000.00	80.00%
Transfer From Fund 6	-	488,009.17	-	-	-	0.00%
Sale of Bonds	-	-	-	-	-	0.00%
Total Revenues	\$ 2,616,131.41	\$ 3,135,535.97	\$ 2,652,506.24	\$ 3,035,254.52	\$ 3,047,254.52	0.40%
Expenditures						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	-	-	-	-	-	0.00%
Supplies	-	-	-	-	-	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	2,610,510.00	2,631,497.50	3,211,969.17	2,985,648.00	2,984,372.50	-0.04%
Total Expenditures	\$ 2,610,510.00	\$ 2,631,497.50	\$ 3,211,969.17	\$ 2,985,648.00	\$ 2,984,372.50	-0.04%
Net Revenues (Expenditures)	\$ 5,621.41	\$ 504,038.47	\$ (559,462.93)	\$ 49,606.52	\$ 62,882.02	
Fund Balance Projection						
Beginning	\$ 608,175.87	\$ 613,797.28	\$ 1,117,835.75	\$ 558,372.82	\$ 558,372.82	0.00%
Revenues	2,616,131.41	3,135,535.97	2,652,506.24	3,035,254.52	3,047,254.52	0.40%
Expenditures	(2,610,510.00)	(2,631,497.50)	(3,211,969.17)	(2,985,648.00)	(2,984,372.50)	-0.04%
Projected Fund Balance	\$ 613,797.28	\$ 1,117,835.75	\$ 558,372.82	\$ 607,979.34	\$ 621,254.84	2.18%

VIII. Agency Fund

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

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Revenues						
Local Revenues	\$ 111,592.10	\$ 116,136.34	\$ 126,137.29	\$ 120,000.00	\$ 125,002.00	4.17%
Total Revenues	\$ 111,592.10	\$ 116,136.34	\$ 126,137.29	\$ 120,000.00	\$ 125,002.00	4.17%
Expenditures						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	111,592.10	116,136.34	126,137.29	120,000.00	125,002.00	4.17%
Supplies	-	-	-	-	-	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Total Expenditures	\$ 111,592.10	\$ 116,136.34	\$ 126,137.29	\$ 120,000.00	\$ 125,002.00	4.17%
Net Revenues (Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance Projection						
Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Revenues	111,592.10	116,136.34	126,137.29	120,000.00	125,002.00	4.17%
Expenditures	(111,592.10)	(116,136.34)	(126,137.29)	(120,000.00)	(125,002.00)	4.17%
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.

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Revenues						
Local Revenues	\$ 849,990.36	\$ (395,283.71)	\$ 196,423.68	\$ 170,000.00	\$ 170,000.00	0.00%
Total Revenues	\$ 849,990.36	\$ (395,283.71)	\$ 196,423.68	\$ 170,000.00	\$ 170,000.00	0.00%
Expenditures						
Benefits	\$ 659,598.81	\$ 621,857.51	\$ 386,915.00	\$ 846,000.00	\$ 450,000.00	-46.81%
Services	21,995.24	20,800.95	12,245.91	12,000.00	12,000.00	0.00%
Total Expenditures	\$ 681,594.05	\$ 642,658.46	\$ 399,160.91	\$ 858,000.00	\$ 462,000.00	-46.15%
Net Revenues (Expenditures)	\$ 168,396.31	\$ (1,037,942.17)	\$ (202,737.23)	\$ (688,000.00)	\$ (292,000.00)	
Fund Balance Projection						
Beginning	\$ 3,246,942.51	\$ 3,415,338.82	\$ 2,377,396.65	\$ 2,174,659.42	\$ 2,174,659.42	0.00%
Revenues	849,990.36	(395,283.71)	196,423.68	170,000.00	170,000.00	0.00%
Expenditures	(681,594.05)	(642,658.46)	(399,160.91)	(858,000.00)	(462,000.00)	-46.15%
Projected Fund Balance	\$ 3,415,338.82	\$ 2,377,396.65	\$ 2,174,659.42	\$ 1,486,659.42	\$ 1,882,659.42	26.64%

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.

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Revenues						
Levies	\$ 677,493.80	\$ 681,751.66	\$ 677,934.83	\$ 679,109.98	\$ 679,185.96	0.01%
State Aids	10,500.10	10,886.04	10,531.08	10,200.00	10,124.02	-0.74%
Local Revenues	989.24	1,401.34	3,043.08	3,000.00	9,000.00	200.00%
Total Revenues	\$ 688,983.14	\$ 694,039.04	\$ 691,508.99	\$ 692,309.98	\$ 698,309.98	0.87%
Expenditures						
Other	\$ 656,750.00	\$ 657,075.00	\$ 656,475.00	\$ 655,425.00	\$ 655,425.00	0.00%
Total Expenditures	\$ 656,750.00	\$ 657,075.00	\$ 656,475.00	\$ 655,425.00	\$ 655,425.00	0.00%
Net Revenues (Expenditures)	\$ 32,233.14	\$ 36,964.04	\$ 35,033.99	\$ 36,884.98	\$ 42,884.98	
Fund Balance Projection						
Beginning	\$ (2,731.62)	\$ 29,501.52	\$ 66,465.56	\$ 101,499.55	\$ 101,499.55	0.00%
Revenues	688,983.14	694,039.04	691,508.99	692,309.98	698,309.98	0.87%
Expenditures	(656,750.00)	(657,075.00)	(656,475.00)	(655,425.00)	(655,425.00)	0.00%
Projected Fund Balance	\$ 29,501.52	\$ 66,465.56	\$ 101,499.55	\$ 138,384.53	\$ 144,384.53	4.34%

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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>24ADP</u>	<u>24REV1</u>	<u>% Change from 24ADP</u>
Revenues						
Levies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
State Aids	-	-	-	-	-	0.00%
Federal Aids	-	-	-	-	-	0.00%
Local Revenues	175,041.09	333,721.57	259,757.75	250,000.00	250,000.00	0.00%
Total Revenues	\$ 175,041.09	\$ 333,721.57	\$ 259,757.75	\$ 250,000.00	\$ 250,000.00	0.00%
Expenditures						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	11,778.70	150,973.93	46,438.50	-	-	0.00%
Supplies	102,112.64	170,767.87	169,553.73	250,000.00	250,000.00	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	-	85.00	432.00	-	-	0.00%
Total Expenditures	\$ 113,891.34	\$ 321,826.80	\$ 216,424.23	\$ 250,000.00	\$ 250,000.00	0.00%
Net Revenues (Expenditures)	\$ 61,149.75	\$ 11,894.77	\$ 43,333.52	\$ -	\$ -	
Fund Balance Projection						
Beginning	\$ 138,174.84	\$ 199,324.59	\$ 211,219.36	\$ 254,552.88	\$ 254,552.88	0.00%
Revenues	175,041.09	333,721.57	259,757.75	250,000.00	250,000.00	0.00%
Expenditures	(113,891.34)	(321,826.80)	(216,424.23)	(250,000.00)	(250,000.00)	0.00%
Projected Fund Balance	\$ 199,324.59	\$ 211,219.36	\$ 254,552.88	\$ 254,552.88	\$ 254,552.88	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 2023-2024 school year.

Winona Area Public Schools			
Operating Capital			
	24ADP	24REV1	Difference
Projected Ending 2023 Fund Balance	\$ 981,067.18	\$ 991,622.54	\$ 10,555.36
Estimated 2023-2024 Aid Revenue	220,360.39	201,066.59	(19,293.80)
Estimated 2023-2024 Levy Revenue	405,500.35	405,500.35	-
Estimated 2023-2024 Local Revenue	-	9.00	9.00
Proposed 2023-2024 Expenditures	(1,003,917.38)	(1,003,917.38)	-
Projected Ending 2024 Fund Balance	\$ 603,010.54	\$ 594,281.10	\$ (8,729.44)
Proposed Expenditures:			
Goodview Elementary School			
Exterior door and frames for accessibility compliance	\$ 9,018.00	\$ 9,018.00	\$ -
Replace sidewalk and curb along front of school	45,000.00	45,000.00	-
Rug for music room	1,200.00	1,200.00	-
Two horseshoe whiteboard tabletop tables	1,200.00	1,200.00	-
ADA picnic tables	3,400.00	3,400.00	-
Adaptive equipment	850.00	850.00	-
Hoyer lift	2,000.00	2,000.00	-
Large Rifton Pacer gait trainer	2,580.00	2,580.00	-
	\$ 65,248.00	\$ 65,248.00	\$ -
Jefferson Elementary School			
Boulevard and sidewalk along Hilbert Street from 4th St. to 5th St.	\$ 38,400.00	\$ 38,400.00	\$ -
Widening sidewalk on SW corner of playground leading to school	9,000.00	9,000.00	-
Repair steps and retaining wall	12,093.37	12,093.37	-
Magnetic whiteboard for two classrooms	800.00	800.00	-
Student chairs and desks	10,000.00	10,000.00	-
(10) Desks with no lids for special education room	1,200.00	1,200.00	-
	\$ 71,493.37	\$ 71,493.37	\$ -
Washington-Kosciusko Elementary School			
Door frame replacement - center set of doors on Mankato Ave	\$ 5,282.20	\$ 5,282.20	\$ -
Door frame replacement - both sets of doors leading to playground	7,777.80	7,777.80	-
Add removeable mullion to interior door from for movement of large items	1,218.00	1,218.00	-
Kindergarten room rug	549.00	549.00	-
Music room rug	859.99	859.99	-
(2) Sensasoft Squeezie Seat	800.00	800.00	-
Playground gates added to all three entrances	6,118.62	6,118.62	-
New kindergarten desks for all three classrooms	17,430.60	17,430.60	-
Curriculum - DCD ASD Setting III Core Curricular Resource	7,449.00	7,449.00	-
	\$ 47,485.21	\$ 47,485.21	\$ -

Winona Middle School	24ADP	24REV1	Difference
Jupiter Clarinet, Jupiter Flute	\$ 775.00	\$ 775.00	\$ -
(2) Wilmington 901 Clarinet	790.00	790.00	-
Eastman 1/2 Violin	525.00	525.00	-
Eastman 3/4 Violin	525.00	525.00	-
Eastman 4/4 Violin	525.00	525.00	-
Eastman Viola	625.00	625.00	-
Kawai CA59 Digital Piano Rosewood	4,061.00	4,061.00	-
Music curriculum	2,000.00	2,000.00	-
Microscope Cleaning	1,800.00	1,800.00	-
Rolling whiteboards	1,224.00	1,224.00	-
Outfield portable fence	6,000.00	6,000.00	-
(4) Electronic door controllers for accessibility	15,400.00	15,400.00	-
Adapted tricycle	2,434.00	2,434.00	-
Curriculum - core resource for replaced special education classes	2,541.00	2,541.00	-
Sunday intervention kit	1,724.00	1,724.00	-
Carpet 8E House area	39,533.96	39,533.96	-
Carpet 8W House area	44,102.20	44,102.20	-
	\$ 124,585.16	\$ 124,585.16	\$ -
Winona Senior High School			
Chimes for Music Department	\$ 6,000.00	\$ 6,000.00	\$ -
French Horn	2,500.00	2,500.00	-
Bass Clarinet	2,200.00	2,200.00	-
Music curriculum	3,250.00	3,250.00	-
Soccer Goals	6,000.00	6,000.00	-
(3) Electronic door controllers for accessibility	11,550.00	11,550.00	-
Microscope Cleaning	1,335.00	1,335.00	-
Rolling whiteboards	1,634.90	1,634.90	-
Universal design of FACS classroom (accessibility)	15,000.00	15,000.00	-
Classroom whiteboard replacement	500.00	500.00	-
Classroom set of balances for science courses	2,500.00	2,500.00	-
Large Hoyer lift	9,000.00	9,000.00	-
Curriculum - "Introduction To Sociology", 40 copies	864.00	864.00	-
Curriculum - advanced algebra books needing to be replaced	8,100.00	8,100.00	-
Curriculum - CTE learning how to measure math kit	899.00	899.00	-
Curriculum - CTE welding defect kit	1,349.00	1,349.00	-
Curriculum - CTE CADD/CAM class	1,500.00	1,500.00	-
Curriculum - 4 novels for AVID electives	2,036.80	2,036.80	-
Curriculum - Precalculus textbook, 30 copies with teacher edition	4,500.00	4,500.00	-
Curriculum - novel "Ishmael", 50 copies	584.50	584.50	-
Curriculum - mental health and first aid course	647.50	647.50	-
Curriculum - concurrent enrollment psychology class	7,698.25	7,698.25	-
Curriculum - text for College Writing 1215 course	1,380.00	1,380.00	-
Curriculum - updated U.S. history texbook, 65 copies	9,838.40	9,838.40	-
Curriculum - textbook for German 1	6,550.07	6,550.07	-
Curriculum - Secondary Transition	7,175.00	7,175.00	-
Curriculum - ALEKS math core resource for replaced math	1,014.72	1,014.72	-
Carpet entrance to gymnasium	3,533.20	3,533.20	-
Carpet entrance to music wing	1,564.80	1,564.80	-
Carpet special education door entrance	1,178.88	1,178.88	-
Carpet entrance by bike rack	1,770.24	1,770.24	-
	\$ 123,654.26	\$ 123,654.26	\$ -

Winona Area Learning Center	24ADP	24REV1	Difference
Curriculum - health text books	\$ 2,042.00	\$ 2,042.00	\$ -
Office and classroom desk chairs	3,827.40	3,827.40	-
Physical education equipment	9,553.55	9,553.55	-
	\$ 15,422.95	\$ 15,422.95	\$ -
Early Childhood			
Early Childhood social emotional curriculum	\$ 1,836.00	\$ 1,836.00	\$ -
Storage for classroom 154 at W-K	1,000.00	1,000.00	-
Staff chairs	1,400.00	1,400.00	-
	\$ 4,236.00	\$ 4,236.00	\$ -
District-Wide			
Information Systems Staff	\$ 432,827.53	\$ 432,827.53	\$ -
Copier/Printer Lease	19,068.00	19,068.00	-
Music - Piano Repair, Replacement, Tuning	1,224.00	1,224.00	-
Social emotional learning curriculum for K-8 programs	12,000.00	12,000.00	-
Whiteboards for Superintendent's office	1,154.86	1,154.86	-
District office conference room chairs	6,379.00	6,379.00	-
(2) Audiometers for health services department	2,590.00	2,590.00	-
Color vision books for health services department	1,161.00	1,161.00	-
Rifton component accessories (supports, handlebars, etc.)	2,300.00	2,300.00	-
	\$ 478,704.39	\$ 478,704.39	\$ -
Paul Giel Field			
Scoreboard digits	\$ 17,500.00	\$ 17,500.00	\$ -
	\$ 17,500.00	\$ 17,500.00	\$ -
Maintenance			
Walk behind scrubber for WSHS restrooms and wrestling room	\$ 6,980.00	\$ 6,980.00	\$ -
E26 Eco sport walk behind scrubber for W-K	31,136.96	31,136.96	-
Re-roof maintenance shed near WMS tennis courts	17,471.08	17,471.08	-
	\$ 55,588.04	\$ 55,588.04	\$ -
Total Proposed Operating Capital Expenditures	\$ 1,003,917.38	\$ 1,003,917.38	\$ -
Note: There is a need to start replacing district fleet vehicles as the current fleet will be aging out and too old to be used to transport students. Additional research is needed before a solution can be proposed. This is an item that will need to come to the board at a future date, perhaps as a budget adjustment in the summer.			

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

	24ADP	24REV1	Difference
Projected Ending 2023 Fund Balance	\$ 731,838.02	\$ 854,607.48	\$ 122,769.46
Estimated 2023-2024 Aid Revenue	-	-	-
Estimated 2023-2024 Levy Revenue	1,010,832.46	1,010,832.46	-
Proposed 2023-2024 Expenditures	(1,317,099.32)	(1,193,099.32)	124,000.00
Projected Ending 2024 Fund Balance	\$ 425,571.16	\$ 672,340.62	\$ 246,769.46
Proposed Expenditures:			
Asbestos			
Asbestos Removal and Encapsulation	\$ 15,000.00	\$ 15,000.00	\$ -
	\$ 15,000.00	\$ 15,000.00	\$ -
Building Envelope			
General Repairs	\$ 6,500.00	\$ 6,500.00	\$ -
	\$ 6,500.00	\$ 6,500.00	\$ -
Building Hardware			
General Repairs	\$ 30,000.00	\$ 30,000.00	\$ -
WSHS Auditorium Repairs	1,250.00	1,250.00	-
WMS Auditorium Repairs	1,250.00	1,250.00	-
	\$ 32,500.00	\$ 32,500.00	\$ -
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	3,000.00	3,000.00	-
Maintenance of fire alarm equipment	26,400.00	26,400.00	-
Fire extinguisher inspection and maintenance	1,500.00	1,500.00	-
Lighting - emergency or egress	2,000.00	2,000.00	-
Fire suppression system testing, inspection, repair	2,000.00	2,000.00	-
	\$ 39,400.00	\$ 39,400.00	\$ -
Health & Safety Management			
Fire Marshal Inspection (every 3 years)	\$ 14,000.00	\$ 14,000.00	\$ -
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	76,626.69	76,626.69	-
Automated external defibrillators supplies	2,000.00	2,000.00	-
Identisys door access control system	1,000.00	1,000.00	-
Raptor visitor management system	3,629.33	3,629.33	-
Chemical Hygiene Officer Stipend	1,200.00	1,200.00	-
District salaries for Health & Safety management	26,807.91	26,807.91	-
	\$ 133,263.93	\$ 133,263.93	\$ -

Hazardous Materials	24ADP	24REV1	Difference
Hazardous waste license	\$ 1,000.00	\$ 1,000.00	\$ -
Hazardous waste removal	1,000.00	1,000.00	-
Hazardous waste bulb disposal	1,000.00	1,000.00	-
Radon detection & mitigation - WALC	1,350.00	1,350.00	-
Radon detection & mitigation - Goodview	700.00	700.00	-
Backflow prevention	9,500.00	9,500.00	-
	\$ 14,550.00	\$ 14,550.00	\$ -
Indoor Air Quality			
Test and Balance of HVAC System - WMS	\$ 60,000.00	\$ 60,000.00	\$ -
	\$ 60,000.00	\$ 60,000.00	\$ -
Interior Surfaces			
General repairs	\$ 12,000.00	\$ 12,000.00	\$ -
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 - Clean/Repair Auditorium Curtain	5,000.00	5,000.00	-
	\$ 32,000.00	\$ 32,000.00	\$ -
Mechanical Systems			
General repairs	\$ 100,000.00	\$ 100,000.00	\$ -
	\$ 100,000.00	\$ 100,000.00	\$ -
Physical Hazards			
Playground Soft Tile Project (Jefferson)	\$ 124,000.00	\$ -	\$ (124,000.00)
MDH pool inspections	500.00	500.00	-
Boiler inspections (annual)	10,000.00	10,000.00	-
Grate Replacement - WMS (every 7 years)	936.00	936.00	-
Grate Replacement - WSHS (every 7 years)	936.00	936.00	-
MDH kitchen inspections	5,000.00	5,000.00	-
Eyewash Stations - HS Kitchen	3,500.00	3,500.00	-
Audiograms (annual)	1,000.00	1,000.00	-
Elevator & lift inspections (annual)	12,000.00	12,000.00	-
Hoist & smoke hatch inspections	2,500.00	2,500.00	-
Personal protective equipment	18,000.00	18,000.00	-
	\$ 178,372.00	\$ 54,372.00	\$ (124,000.00)
Plumbing			
General repairs	\$ 40,000.00	\$ 40,000.00	\$ -
	\$ 40,000.00	\$ 40,000.00	\$ -
Roof			
General Repairs	\$ 20,000.00	\$ 20,000.00	\$ -
Jefferson - Roof Replacement Work	600.00	600.00	-
W-K Roof Maintenance	2,000.00	2,000.00	-
ALC - Roof Maintenance	2,200.00	2,200.00	-
Goodview - Roof Maintenance	10,800.00	10,800.00	-
WMS - Roof Maintenance	55,000.00	55,000.00	-
WSHS - Roof Maintenance	88,000.00	88,000.00	-
	\$ 178,600.00	\$ 178,600.00	\$ -

Site (Grounds) Projects	24ADP	24REV1	Difference
General Repairs	\$ 2,500.00	\$ 2,500.00	\$ -
Turf Replacement at Paul Giel (remainder of project)	399,413.39	399,413.39	-
Parking lot annual maintenance - Crack filling, sealing, heat patching	15,000.00	15,000.00	-
	\$ 416,913.39	\$ 416,913.39	\$ -
Total Proposed LTFM Expenditures	\$ 1,317,099.32	\$ 1,193,099.32	\$ (124,000.00)

Winona Area Public Schools			
LTFM (Long-Term Facilities Maintenance)			
Construction Fund Projects			
	24ADP	24REV1	Difference
Projected Ending 2023 Fund Balance	\$ 4,172,291.24	\$ 13,113,100.36	\$ 8,940,809.12
Interest Earnings	280,000.00	600,000.00	320,000.00
Planned 2023-2024 Expenditures	(4,452,291.24)	(7,595,000.00)	(3,142,708.76)
Projected Ending 2024 Fund Balance	\$ -	\$ 6,118,100.36	\$ 6,118,100.36
Indoor Air Quality			
Jefferson GeoThermal Project	\$ 2,226,145.62	\$ 4,065,000.00	\$ 1,838,854.38
WK GeoThermal Project	2,226,145.62	3,530,000.00	1,303,854.38
	\$ 4,452,291.24	\$ 7,595,000.00	\$ 3,142,708.76
Total Planned LTFM Expenditures	\$ 4,452,291.24	\$ 7,595,000.00	\$ 3,142,708.76

Winona Area Public Schools			
2024 Technology Levy Budget			
	24ADP	24REV1	Difference
Projected Ending 2023 Fund Balance	\$ 799,270.27	\$ 791,561.89	\$ (7,708.38)
Estimated 2023-2024 Aid Revenue	-	-	-
Estimated 2023-2024 Levy Revenue	1,000,000.00	1,000,000.00	-
Estimated 2023-2024 Erate Revenue (WLAN Project)	222,453.09	222,453.09	-
Proposed 2023-2024 Expenditures	(1,314,907.46)	(1,314,907.46)	-
Projected Ending 2024 Fund Balance	\$ 706,815.90	\$ 699,107.52	\$ (7,708.38)
(Portion Setaside for Future Infrastructure Replacement: \$126,760)			
Proposed Expenditures:			
Department Costs			
Information Systems General Supplies	\$ 2,500.00	\$ 2,500.00	\$ -
Information Systems General Services	6,000.00	6,000.00	-
Information Systems Travel	1,000.00	1,000.00	-
Instructional Coach - Technology	98,762.48	98,762.48	-
	\$ 108,262.48	\$ 108,262.48	\$ -
Annual Maintenance & Licensing Agreements			
Operational Agreements			
Vmware vSphere 7 Essentials Plus Kit	\$ 1,156.00	\$ 1,156.00	\$ -
Unitrends Backup and Recovery	11,437.97	11,437.97	-
Servers - Hardware Maintenance Agreements	4,324.25	4,324.25	-
Mitel Phone System Support/Maintenance	24,393.86	24,393.86	-
Volume License Agreement	6,847.60	6,847.60	-
Chrome Management Licenses & Spare Device ADP	18,340.00	18,340.00	-
Google G Suite Enterprise for Education	11,250.00	11,250.00	-
District Website - Hosting Fees, Content Management, Automation & Design	10,350.00	10,350.00	-
District Website - Registration & Scheduling	1,384.00	1,384.00	-
CIMS Data Hosting	4,950.00	4,950.00	-
Email Archiving	610.00	610.00	-
Data Warehouse	7,500.00	7,500.00	-
Keep Certified	2,800.00	2,800.00	-
Student Information System	43,084.90	43,084.90	-
Destiny Library Management System	5,277.56	5,277.56	-
Student 1:1 Device Content Filtering and Classroom Management	13,810.50	13,810.50	-
Cybersecurity Endpoint Discovery & Response	46,348.79	46,348.79	-
Systems Manager Enterprise (MDM)	7,704.00	7,704.00	-
IT Help Desk Application	1,100.00	1,100.00	-
Patch Management and Software Deployment Utility	1,275.00	1,275.00	-
Paperless Governance Solution	3,000.00	3,000.00	-
Video Hosting Fee	84.00	84.00	-
Virtual Meeting Subscription	1,049.30	1,049.30	-
SEMNET Annual Membership	1,125.00	1,125.00	-
SMART Finance and HR	35,006.00	35,006.00	-
Human Resource Information Management Systems	20,785.77	20,785.77	-
Cloud Server Space	216.00	216.00	-
Security Awareness and Phishing Simulations	1,850.00	1,850.00	-

Instructional Agreements	24ADP	24REV1	Difference
Schoology Learning Management System	20,416.00	20,416.00	-
Seesaw Learning Management System	3,600.00	3,600.00	-
Study Island and Reading Eggs	14,920.25	14,920.25	-
Math Seeds	5,142.50	5,142.50	-
Adobe InDesign Creative Cloud	2,500.00	2,500.00	-
Adobe Full Product Creative Cloud			
Learning A-Z Applications	9,836.00	9,836.00	-
Apple iPad Apps	500.00	500.00	-
Istation	1,827.00	1,827.00	-
Smart Learning Suite	4,455.00	4,455.00	-
WeVideo Video Editor	3,019.52	3,019.52	-
Edgenuity (Imagine Learning)	11,825.00	11,825.00	-
Language & Literacy licenses	3,750.00	3,750.00	-
SWIS Suite			
WK	460.00	460.00	-
Jefferson	460.00	460.00	-
Goodview	460.00	460.00	-
PBIS App (WMS)	2,395.00	2,395.00	-
Movie & Documentary Database Licensing	1,900.00	1,900.00	-
ScreencastOMatic	500.00	500.00	-
Formative Assessment Application	150.00	150.00	-
Plagiarism Checker	1,980.00	1,980.00	-
Elementary Math Application	1,500.00	1,500.00	-
Read&Write	4,978.26	4,978.26	-
Mystery Science	4,185.00	4,185.00	-
Swivl Pro Team Support	825.00	825.00	-
Avant Testing	602.30	602.30	-
Spirit PhyEd Device Roster Monitoring	300.00	300.00	-
Total Annual Maintenance & Licensing Agreements	\$ 389,547.33	\$ 389,547.33	\$ -
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	13,750.00	13,750.00	-
Instructional Repairs			
Computer Lab Maintenance/Repair	5,000.00	5,000.00	-
Projectors & Lamp Repair	1,949.00	1,949.00	-
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	\$ 32,199.00	\$ 32,199.00	\$ -
Life Cycle Equipment Replacement			
Staff 1:1 Notebook Computers - Lease Payment	\$ 101,689.50	\$ 101,689.50	\$ -
Student 1:1 Chromebook Devices - Lease Payment	158,990.00	158,990.00	-
Elementary iPads	22,680.00	22,680.00	-
Wireless LAN and Network LAN Equipment Upgrade	370,755.15	370,755.15	-
Elementary Headphones	3,970.00	3,970.00	-
Monitors	7,000.00	7,000.00	-
Classroom Flat Panel Displays	93,500.00	93,500.00	-
Wireless Microphone Replacement	2,800.00	2,800.00	-
Chromebook Protective Covers	15,000.00	15,000.00	-
iPad charging/storage carts (3)	6,000.00	6,000.00	-
Total Life Cycle Equipment Replacement	\$ 782,384.65	\$ 782,384.65	\$ -

Building Requested Technology	24ADP	24REV1	Difference
WSHS Art - iPads with pencils and cases (3 Qty)	\$ 2,514.00	\$ 2,514.00	\$ -
Total Building Requesting Technology Equipment	\$ 2,514.00	\$ 2,514.00	\$ -
Total Proposed Technology Levy Expenditures	\$ 1,314,907.46	\$ 1,314,907.46	\$ -

Winona Area Public Schools			
Remaining Referendum Dollars			
Construction Fund Projects			
	24ADP	24REV1	Difference
Projected Ending 2023 Fund Balance	\$ 126,271.86	\$ 126,453.93	\$ 182.07
Estimated 2023-2024 Revenue	-	-	-
Proposed 2023-2024 Expenditures	(125,699.00)	(125,699.00)	-
Projected Ending 2024 Fund Balance	\$ 572.86	\$ 754.93	\$ 182.07
Safety Projects			
Door Access System Replacement	\$ 82,210.00	\$ 82,210.00	\$ -
Upgrade Remaining Security Cameras at WSHS	31,377.00	31,377.00	-
Additional Security Cameras - WMS	3,216.00	3,216.00	-
Additional Security Cameras - WSHS	3,396.00	3,396.00	-
Door Scanner - WALC	5,500.00	5,500.00	-
	\$ 125,699.00	\$ 125,699.00	\$ -
Total Proposed Expenditures	\$ 125,699.00	\$ 125,699.00	\$ -

XIII. 2024 REVISED District Budget and Fund Balance Projection Summary

For the Period July 1, 2023 to June 30, 2024									
Fund	Final Audited June 30, 2023	Revenues	Updated Budget		Reserve Impact	Projected June 30, 2024	Percent of Expenditures		
			Expenditures	Transfers					
General									
Operating Fund Balances**									
Unassigned	2,603,527.88	34,185,774.63	34,757,946.68	40,568.84	(531,603.21)	2,071,924.67	5.96%		
Basic Skills	-	2,540,552.82	2,540,552.77	-	0.05	0.05			
Learning & Development	-	454,005.03	454,005.03	-	-	-			
Literacy Aid	-	105,645.69	-	-	105,645.69	105,645.69			
Medical Assistance	45,517.38	150,000.00	150,000.00	(45,517.38)	(45,517.38)	-			
School Library Aid	-	41,639.52	44,557.07	2,917.55	-	-			
Safe Schools	-	83,465.64	83,465.64	-	-	-			
Area Learning Center	-	665,480.00	667,510.99	2,030.99	0.00	0.00			
Gifted & Talented	-	33,799.22	33,799.22	-	-	-			
Total Operating	2,649,045.26	38,260,362.55	38,731,837.40	(0.00)	(471,474.85)	2,177,570.41	5.62%		
Restricted/Reserved									
Operating Capital	991,622.54	606,575.94	1,003,917.38	-	(397,341.44)	594,281.10			
LTFM	854,607.48	1,010,832.46	1,193,099.32	-	(182,266.86)	672,340.62			
Technology Levy	791,561.89	1,222,453.09	1,314,907.46	-	(92,454.37)	699,107.52			
Nonspendable	201,877.08	-	-	-	-	201,877.08			
Staff Development	381,798.05	371,167.43	749,471.74	-	(378,304.31)	3,493.74			
Kolter Estate	432.47	100.00	-	-	100.00	532.47			
Total Reserved	3,221,899.51	3,211,128.92	4,261,395.90	-	(1,050,266.98)	2,171,632.53			
Total General	5,870,944.77	41,471,491.47	42,993,233.30	(0.00)	(1,521,741.83)	4,349,202.94			

For the Period July 1, 2023 to June 30, 2024									
Fund	Final Audited		Updated Budget			24REV1		Percent of Expenditures	
	June 30, 2023	June 30, 2023	Revenues	Expenditures	Transfers	Reserve Impact	Projected June 30, 2024		
School Nutrition									
Nonspendable	15,210.16	-	-	-	-	-	15,210.16		
Restricted	643,240.62	1,737,191.43	1,860,042.27	-	-	(122,850.84)	520,389.78		
Total School Nutrition	658,450.78	1,737,191.43	1,860,042.27	-	-	(122,850.84)	535,599.94	28.80%	
Community Education									
Restricted	-	385,691.79	410,189.52	24,497.73	(0.00)	(0.00)	(0.00)		
Nonspendable	865.56	-	-	-	-	-	865.56		
Reserved									
General Community Ed	580,855.14	1,190,707.07	1,070,654.30	(24,497.73)		95,555.04	676,410.18		
School Readiness	62,251.64	329,041.00	331,398.53	-		(2,357.53)	59,894.11		
ECFE	94,895.08	317,810.57	339,811.51	-		(22,000.94)	72,894.14		
Adult Basic Ed	9,371.21	202,287.51	201,743.59	-		543.92	9,915.13		
Total Community Education	748,238.63	2,425,537.94	2,353,797.45	-	-	71,740.49	819,979.12	34.84%	
Building Construction									
Restricted/Reserved									
Energy Project	1,505.03	-	-	-	-	-	1,505.03		
Referendum Bond Projects	126,453.93	-	125,699.00	-	-	(125,699.00)	754.93		
GeoThermal Bond Projects	13,113,100.36	600,000.00	7,595,000.00	-	-	(6,995,000.00)	6,118,100.36		
Total Building Construction	13,241,059.32	600,000.00	7,720,699.00	-	-	(7,120,699.00)	6,120,360.32		
Debt Service	558,372.82	3,047,254.52	2,984,372.50	-	-	62,882.02	621,254.84		
OPEB Trust	2,174,659.42	170,000.00	462,000.00	-	-	(292,000.00)	1,882,659.42		
OPEB Debt Redemption	101,499.55	698,309.98	655,425.00	-	-	42,884.98	144,384.53		
Agency Fund - Collaborative	-	125,002.00	125,002.00	-	-	-	-		
Student Activities - Fund 15	254,552.88	250,000.00	250,000.00	-	-	-	254,552.88		
Total All Funds	23,607,778.17	50,524,787.34	59,404,571.52	(0.00)	(0.00)	(8,879,784.18)	14,727,993.99		