2025 Revised Budget

Winona Area Public Schools
Independent School District No. 861

Eight Sixty One Winhawk

Inspiring curiosity, empowering resiliency, engaging community

Briefing – February 6, 2025
Approval – February 20, 2025
SMART Finance Budget Code: 25REV1

Winona Area Public Schools

SCHOOL BOARD

Board Chair	Nancy Denzer
Vice Chair	Karl Sonneman
Treasurer	Jack Hedin
Clerk	Michael Hanratty
Board Member	Monica Siegfried
Board Member	Pete Watkins
Board Member	Martin Stickney

DISTRICT ADMINISTRATION

Superintendent of Schools	Brad Berzinski
Director of Finance	Sarah Slaby
Director of Learning & Teaching	Kristie O'Brien
Director of Human Resources	Dawn Lueck
Director of Special Education	Wendy Harward
Director of Information Systems	Kevin Flies
Director of Community Education	Ann Riebel
Director of Buildings & Grounds	vacant
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
2025 Revised Budget

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Winona Area Public Schools
2025 Revised Budget

I. Budget Process

Compiling the annual budget is a process which 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. The following several pages provide the timeline of the budget process as it relates to the 2024-2025 budget. What this does not include is the many conversations with leadership to determine appropriate adjustments to the budget which would allow the district to serve learners within the reality of financial constraints.

Date	Meeting (if applicable)	Budget Development Task
12/4/2023	Cabinet	Discuss Capital Request Process and Timeline
12/5/2023	District Leadership	Discuss Capital Request Process and Timeline Release 2025 Capital Request Google Form To Principals and Directors
12/7/2023	School Board	Truth-In-Taxation Hearing
12/14/2023	Finance Committee	Discuss 2024 Budget Update
12/14/2023	School Board Budget Work Session	Discuss Budget Assumptions Discuss Budget Development Timeline
12/18/2023	Cabinet	Update on School Board Work Session
12/21/2023	School Board	Action: 2025 Enrollment Projection Action: 2025 Budget Development Timeline Action: 2025 Budget Assumptions Action: 23Pay24 Levy Certification (Revenue for 2025)
1/4/2024	School Board	Information: Summary of 2025 Budget Assumptions (action taken on 12/21/2023)
1/8/2024	Finance Committee	Discuss 1st Draft General Fund Revenue Discuss General Fund Expenditure Target and Adjustments Needed To Meet Goal Discuss Desired Process for Making Adjustments Discuss 2025 Estimated Revenue Generated By Site Discuss 2025 Initial FTE Calculations For Preliminary Discussion
1/18/2024	School Board	Briefing: 2024 Budget Update Discuss 1st Draft General Fund Revenue Discuss General Fund Expenditure Target and Adjustments Needed To Meet Goal Discuss Desired Process for Making Adjustments Discuss 2025 Estimated Revenue Generated By Site Discuss 2025 Initial FTE Calculations For Preliminary Discussion
1/29/2024	Cabinet	Discuss 1st Draft General Fund Revenue Discuss General Fund Expenditure Target and Adjustments Needed To Meet Goal

2/1/2024	School Board	Action: 2024 Budget Update
2/6/2024	District Leadership	Discuss General Fund Revenue Projection Discuss General Fund Expenditure Target and Adjustments Needed Discuss 2025 Initial FTE Calculations For Preliminary Discussion Discuss Supplies/Materials Budget Allocation Methodology Reminder of Capital Requests Due on February 16th
2/8/2024	Finance Committee	Recommendation: 2025 Supplies/Materials Budget Allocation Discuss: District Support Service Costs
2/12/2024	Cabinet	Discuss Budget Adjustment Ideas
2/15/2024	School Board	Discuss: 2nd Look At Enrollment Projection Based on Current Year ActualsDiscuss: District Support Service Costs
2/16/2024		2025 Capital Requests Due From Principals and Directors
2/26/2024	Cabinet	2025 Capital Requests Reviewed Discuss and Prioritize Proposed Capital/LTFM/Tech Budget
2/29/2024	School Board	Briefing: 2025 Supplies/Materials Budget Allocation Briefing: FTE Update Briefing: Building Reconfiguration
3/11/2024	Cabinet	Review Proposed Capital/LTFM/Tech Levy Budget Budget Adjustment Work Meeting
3/12/2024	Finance Committee	Recommendation: 2025 OPEB Debt Service Budget
3/14/2024	School Board	Listening Session Regarding Building Reconfiguration
3/21/2024	School Board	Briefing: 2025 OPEB Debt Service Budget (Fund 47) Action: 2025 Supplies/Materials Budget Allocation Action: Nonrenewal of Probationary Teachers Notification of Proposed Placement on Unrequested Leave of Absence (if necessary) Action: Building Reconfiguration
3/25/2024	Cabinet	Finalize Proposed List of 2025 Budget Adjustments 2nd Review of Proposed Capital/LTFM/Tech Levy Budget
4/2/2024	District Leadership	Communication of Recommended and Non-Recommended Capital Requests Discuss Proposed List of 2025 Budget Adjustments
4/4/2024	School Board	Unrequested Leave of Absence Hearing(s) Update Regarding FTE Allocation Work Action: 2025 OPEB Debt Service Budget (Fund 47) Information: Proposed List of 2025 Budget Adjustments Briefing: Capital/LTFM/Tech Levy Budget
4/9/2024	Finance Committee	Recommendation: 2025 Debt Service Budget (Fund 07) Recommendation: 2025 School Nutrition Budget (Fund 02)
4/15/2024		2024 Purchase Order Cutoff Date

4/18/2024	School Board	Action: Nonrenewal of Probationary Teachers (if necessary) Action: Placing on Unrequested Leave of Absence (if necessary) Action: Proposed List of 2025 Budget Adjustments Action: Capital/LTFM/Tech Levy Budget Briefing: 2025 Debt Service Budget (Fund 07) Briefing: 2025 School Nutrition Budget (Fund 02) Briefing: 2025 Community Education Budget (Fund 04)
5/2/2024	School Board	Overall Progress Update Information: Proposed List of 2025 Budget Adjustments Action: 2025 Debt Service Budget (Fund 07) Action: 2025 School Nutrition Budget (Fund 02) Action: 2025 Community Education Budget (Fund 04)
5/7/2024	Finance Committee	Report: Final FTE Comparison/Changes from FY 2024 to FY 2025 (tied to final budget) Recommendation: 2025 Final Budget
5/16/2024	School Board	Report: Final FTE Comparison/Changes from FY 2024 to FY 2025 (tied to final budget) Briefing: 2025 OPEB Trust Budget (Fund 45) Briefing: 2025 Student Activity Budget (Fund 15) Briefing: 2025 Agency Budget (Fund 18) Briefing: 2025 Construction Fund Budget (Fund 06) Briefing: 2025 General Fund Budget (Fund 01) 1st Briefing: 2025 Final Budget
5/23/2024	School Board	Special School Board Meeting - Discuss Budget
6/6/2024	School Board	Action: 2025 OPEB Trust Budget (Fund 45) Action: 2025 Student Activity Budget (Fund 15) Action: 2025 Agency Budget (Fund 18) Action: 2025 Construction Fund Budget (Fund 06) Action: 2025 General Fund Budget (Fund 01) Approval: 2025 Final Budget
6/10/2024	Finance Committee	Discuss budget process - what went well, what needs to improve

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 2025 budget, these items will be noted with red font for additions and ~~strikethrough~~ for removals. The tables indicate the percentage change between the preliminary budget for 2025 (budget code 25ADP) and the revised budget for 2025 (budget code 25REV1).

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 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)
- Technology Levy
- Staff Development
- Literacy Aid
- Safe Schools
- Medical Assistance
- School Library Aid
- Basic Skills
- Learning & Development
- 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 and referred to locally as "operating" funds. Specifically, this includes basic skills, learning and development, gifted and talented, and learning center reserves. This point should be kept in mind while reading the general fund budget pages.

A. Budget Assumptions

When generating the 2025 Preliminary Budget, several assumptions were used and are listed below. Changes made for purposes of the budget revision are noted.

1. General Education Formula Increase

A 2% 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 2024-2025 fiscal year is $7,281.

2. Medical Insurance

A 10% increase in medical insurance premiums as of the district's renewal date of January 1, 2025 was assumed when calculating benefit expenses for the preliminary budget. A move to less medical plan offerings was able to be agreed upon which resulted in a substantially lower increase. In addition, flat rate contribution caps were agreed to in all groups.

3. Dental Insurance

A 0% increase in dental insurance premiums as of the district's renewal date of January 1, 2025 was assumed when calculating benefit expenses.

4. Levy Revenue

Levy revenue is based on the 23PAY24 levy limitation and certification, which was certified by the school board in December 2023.

5. Salary Adjustments

All employee groups have board approved increases which were previously negotiated and were used for purposes of calculating the 2025 budget. This includes the following:

- Maintenance – 3.00%
- School Nutrition – 3.00%
- Office Professionals – 3.00%
- Education Assistants – 3.75%
- Administrators – 3.00%
- Teachers – 3.00%
- Non-Affiliated Employees – 3.00%
- Non-Affiliated Managers – 3.00%
- Directors – 3.00%

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. Fiscal year 2024 had a very mild winter which may skew some of the trend data. Given this and the current economic conditions, this area of the budget will need to be monitored closely throughout the year to determine if the assumption was adequate.

- Water/Sewer – 2.00%
- Electric – 5.00%

- Natural Gas – 6.00%
- Trash – 5.00%
- Phone – 0.00%
- Internet – 0.00%

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 and the operating referendum. 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 enrollment projections for 2025 used an assumption of 30% of the 467 Winona County births for kindergarten and the 3-year cohort survival method using the estimated 2024 ADM calculated from monthly enrollment snapshots as the base 2024 data point.

The following table provides actual enrollment data from the 2022-2023 school year, final projected enrollment data for the 2023-2024 school year as well as board approved enrollment projections for the 2024-2025 school year. (The board took action on preliminary enrollment estimates on December 21, 2023. The figures were reviewed in the spring by administration but there was no change recommended at that time.)

Several months into the 2024-2025 school year, enrollment was again reviewed by administration. Based on actual enrollments and applying the conversion to average daily membership, the following table provides the updated enrollment projected used for purposes of calculating general education aid for the budget update.

	Average Daily Membership			
		25ADP	25REV1	
	2023 - 2024	2024 - 2025	2024 - 2025	
Grade Level	Actual	Projection	Projection	Difference
Early Childhood	32.36	42.00	42.00	-
VPK	8.10	8.10	18.00	9.90
Kindergarten	143.17	140.10	140.10	-
Grades 1 - 3	438.29	426.65	437.39	10.74
Grades 4 - 6	498.47	481.04	494.65	13.61
Grades 7 - 12	1,228.13	1,190.11	1,205.53	15.42
Total	2,348.52	2,288.00	2,337.67	49.67
K-12 Total	2,308.06	2,237.90	2,277.67	

9. Special Education Revenue

State Special Education revenue was estimated at $7,646,162.21 at the time budgeting assumptions were set. However during the course of budget development, this revenue was revenue was recalculated at $8,300,000 based on more up to date reports provided by the Minnesota Department of Education and accounting for the use of $350,000 of federal funds to offset tuition costs. The Cross-Subsidy Reduction Aid portion of the revenue calculation for fiscal year 2025 is 44% and is legislatively scheduled to increase slightly in future years. For the revised budget, this amount was adjusted up to $8,700,000, again, based on more up to date funding reports available from the Minnesota Department of Education.

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 2025 are listed below:

- ESSER III (Fin 161) - ~~$109,757.10~~ $120,691.97
- Title I (Fin 401) - ~~$534,823.44~~ $677,146.93
- Title II (Fin 414) - ~~$74,780.98~~ $142,578.93
- Title III (Fin 417) - ~~$22,807.55~~ $27,278.15
- Title IV (Fin 433) - ~~$40,000.00~~ $66,563.28
- Federal IEIC (Fin 422) - ~~$30,000.00~~ $38,236.06
- Federal ECSE (Fin 420) - ~~$30,000.00~~ $45,089.45
- Federal Special Ed (Fin 419) - ~~$500,000.00~~ $718,893.19
- Federal CEIS (Fin 425) - ~~$101,573.05~~ $102,659.85

11. Compensatory Revenue

The level of Compensatory Revenue is based on October 1, 2023 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.

Site	2025 Revenue
Jefferson	$301,614.44
ECSE	$117,695.34
WMS	$651,608.30
WSHS	$509,046.84
W-K	$585,448.96
Goodview	$157,764.58
WALC	$226,371.88
	$2,549,550.34

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:

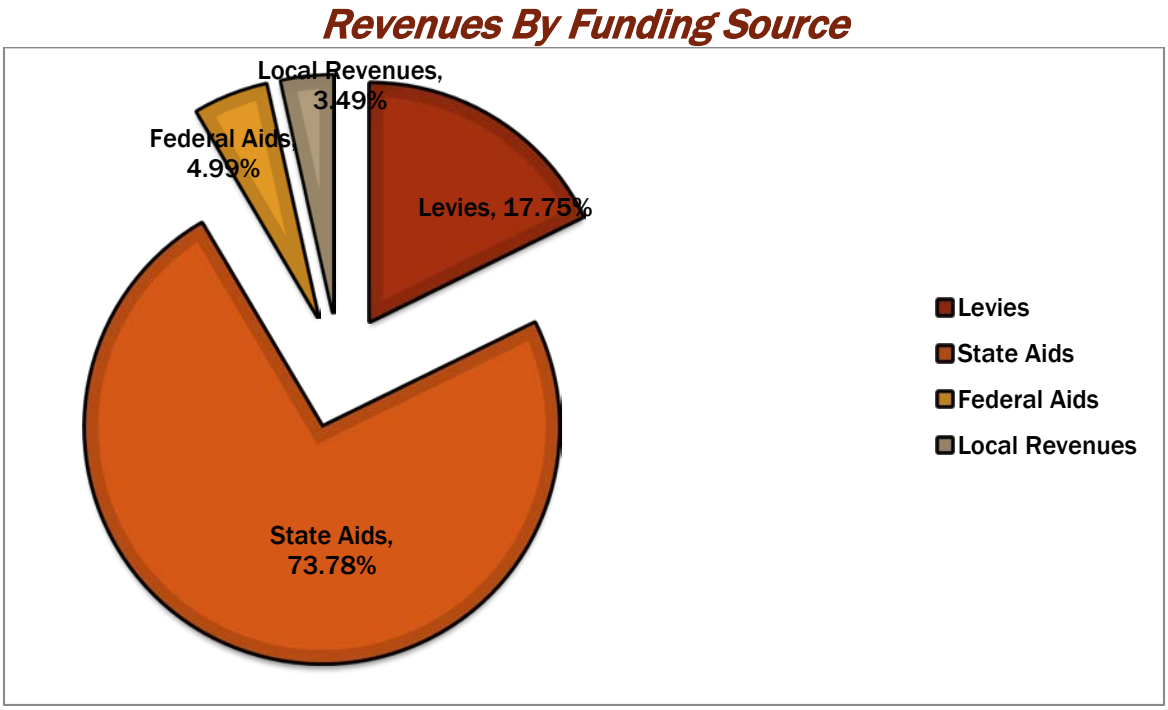
Grade Level	Target	Range
K	19	17 - 22
1	21	19 - 24
2	23	20 - 25
3	25	23 - 26
4	25	23 - 26
Rios, all	25	17 - 26

13. Fund Balance Goal

The discussion of the board at the budget work session was to have a balanced budget and work towards an unassigned fund balance of 8.5%. However, later in the budgeting cycle, it was determined the adjustments needed to meet this goal were too large and would impact programming too greatly in one year. That being the case, the board voted to lower the goal to 7% for one year.

B. Where Does the Money Come From?

The general fund receives its revenue from four very broad sources: property tax revenues, 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.



1. State Aids

a) *General Education Aid - ~~$22,230,676.86~~ $22,451,245.48*

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 2024-2025 fiscal year, the formula allowance is $7,281 per pupil unit and the county apportionment is estimated at $200,000.00. The resulting revenue projection related to the basic formula is ~~$18,565,594.29~~ $18,756,608.60 for the 2024-2025 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 $2,549,550.34 for the 2024-2025 fiscal year.
- **Transportation Sparsity** – Transportation sparsity revenue is designed to assist school districts that have district boundaries that generate higher transportation

costs due to the student population being spread out over several square miles. This fiscal year, Winona Area Public Schools is receiving $149.69 per adjusted average daily membership pupil unit plus a portion of the amount 2023 transportation expenditures exceeded transportation revenue. In total, the projected revenue in this category is ~~$487,345.52~~ $450,230..31 for the 2024-2025 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 2024-2025 fiscal year is ~~$119,600.22~~ $133,918.56.
- **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, ~~$112,208.95~~ $118,000.00 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 2024-2025 fiscal year is ~~$179,175.52~~ $188,795.
- **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 2024-2025 is ~~$32,997.22~~ $33,524.14.
- **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 2024-2025 is ~~$110,520.00~~ $146,933.72.
- **Extended Time** – The extended time allowance for 2024-2025 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 2024-2025 is $73,684.80.

b) ***Literacy Incentive Aid – $105,000.00***

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

- Reading levels of the district's current third graders
- Progress made in reading levels between the third and fourth grade

Each component of this aid is calculated by multiplying $530 times the average percentage of students meeting proficiency and growth requirements on the reading portion of the Minnesota Comprehensive Assessment (MCA) and then multiplying that by the number of students in the tested grade level.

c) ***Permanent School Fund - ~~$110,000.00~~ $157,000.00***

In the mid-1800's, lands were granted to the State by the Federal government and were placed in a trust fund called the Permanent School Fund. The State constitution requires that any revenue generated (from timber, mining, or sale of land) be held in this trust and that any interest earnings of the trust be distributed to school districts based on the number of students served.

d) ***Special Education Aid - ~~$8,300,000.00~~ $8,700,000***

Special Education Aid is provided to districts to help fund the additional costs associated with providing required services to students with disabilities.

e) ***Non-Public Pupil Transportation Aid - $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 2024-2025 revenue is 2022-2023.) 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 - $42,900.00***

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

h) ***Testing Aid - ~~$3,000.00~~ $3,116.50***

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

i) ***Special Education Joint Powers EQIP Grant - $22,055.00***

Grant awarded to provided professional development for special education.

j) ***ELL Cross Subsidy - $2,000.00***

k) ***Concurrent Enrollment - $5,000.00***

l) ***TRA/PERA Special Funding Revenue - ~~$130,000.00~~ $0.00***

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).

m) ***Unemployment Aid - ~~$115,000.00~~ $151,000.00***

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 setaside at the State level to hold districts harmless.

n) ***Student Support Personnel Aid - ~~$40,000.00~~ $43,314.88***

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

o) ***School Library Aid - ~~$40,000.00~~ $40,854.96***

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

p) ***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.

q) ***ALC Childcare Local Revenue - $30,000.00***

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

r) ***Paraprofessional Training Aid - $56,500.00***

s) ***READ Act Literacy Aid - $97,174.02***

t) ***READ Act Teacher Compensation - $87,733.98***

2. Federal Aids

a) ***Federal Special Education - ~~$500,000.00~~ $718,893.19***

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

b) ***Federal Early Childhood - ~~$30,000.00~~ $45,089.45***

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 - ~~$30,000.00~~ $38,236.06***

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

d) ***Federal CEIS Revenue - ~~$101,573.05~~ $102,659.85***

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 - ~~$534,823.44~~ $677,146.93***

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 - ~~$74,780.98~~ $142,578.93***

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 - ~~$22,807.55~~ $27,278.15***

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 - ~~$40,000.00~~ $66,563.28***

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 - ~~$5,000.00~~ $4,165.29***

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 - ~~$109,757.10~~ $120,691.97***

The ESSER III general fund budget is the final remaining dollars available for summer and out of the regular school day programming. All expenditures will be finalized by September 30, 2024.

3. Local Revenue

a) ***Property Tax Levy - $7,837,438.88***

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 23PAY24 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 – $473,503.08
- Long-Term Facilities Maintenance - $991,461.80
- Safe Schools - $86,092.56
- Career and Technical Education - $112,726.45
- Technology Levy - $1,000,000.00
- Unreserved General Fund - $5,173,654.99

b) ***Miscellaneous County Tax Revenues - $30,000.00***

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

c) ***County Apportionment - $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 - $300,000.00***

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 - ~~$64,000.00~~ $64,150.00***

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 - $30,000.00***

The district receives funding for its eligible telecommunication, technology and internet costs at a rate dependent on the total state appropriation.

g) ***Athletic and Activity Participation Fees - ~~$134,100.00~~ $140,100.00***

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 - ~~$27,000.00~~ $28,408.00***

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

i) ***Interest Earnings - $60,100.00***

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 - ~~$70,800.00~~ $76,398.00***

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 - ~~$170,278.82~~ $171,089.72***

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 excludes rental fees paid for exclusive space for the program. In addition, the program will be partially funded by ESSER III (Finance 161) dollars through September 30, 2024.

l) ***Other Revenue - ~~$585,412.00~~ $416,733.17***

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:

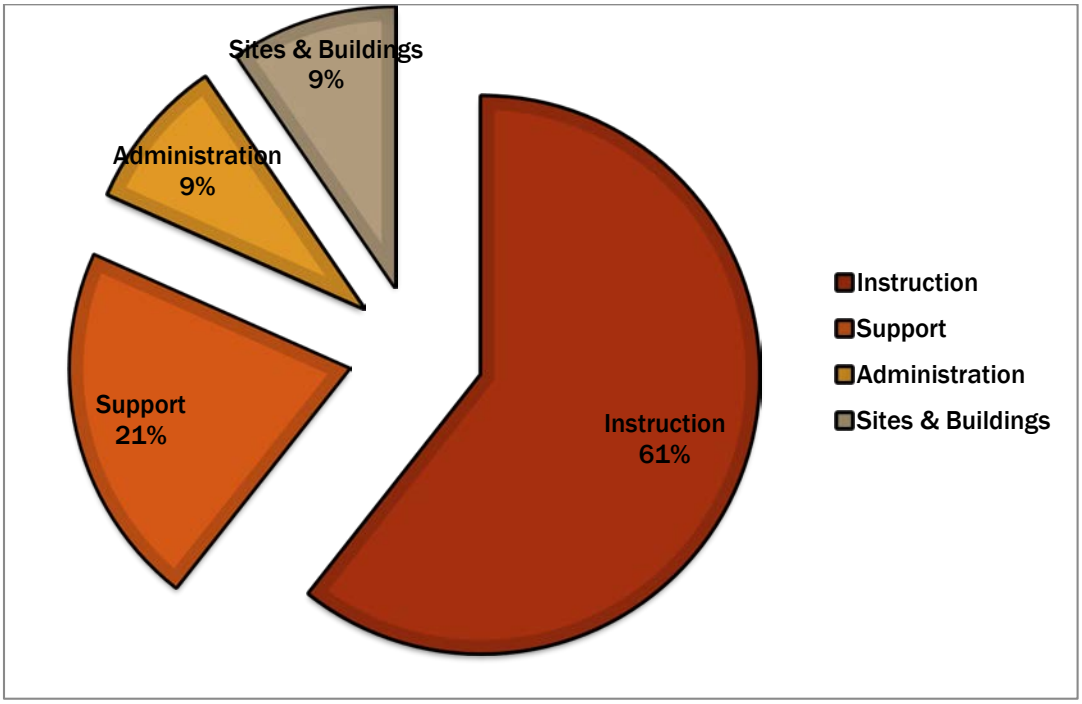
- Student Teacher Revenue
- Unused Section 125 funds
- Foundation for Winona Area Public Schools grants
- PTA grants and donations
- Miller athletic donations
- Carryover tobacco settlement dollars
- BK5K Grants

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 77.39% of the 2024-2025 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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Salaries	$ 1,303,011.85	$ 1,218,719.05	$ 1,265,213.86	$ 1,216,554.49	$ 1,276,017.22	4.89%
Benefits	406,586.47	401,948.77	441,075.26	430,410.92	455,919.36	5.93%
Services	38,777.49	77,154.88	22,322.03	21,150.00	32,473.73	53.54%
Supplies	7,009.78	19,691.80	9,854.15	13,750.00	11,735.93	-14.65%
Equipment & Capital	-	16,288.35	6,140.80	-	-	0.00%
Other	29,742.97	19,362.00	21,139.64	22,000.00	22,000.00	0.00%
Total	**$ 1,785,128.56**	**$ 1,753,164.85**	**$ 1,765,745.74**	**$ 1,703,865.41**	**$ 1,798,146.24**	**5.53%**

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Salaries	$ 818,340.53	$ 849,735.39	$ 825,759.08	$ 824,330.59	$ 820,357.12	-0.48%
Benefits	213,357.76	243,233.10	375,058.59	360,620.76	368,685.98	2.24%
Services	369,744.80	353,506.89	393,134.23	592,715.00	553,976.59	-6.54%
Supplies	363,056.68	371,910.53	724,042.39	371,404.09	410,754.09	10.59%
Equipment & Capital	16,166.00	1,371.99	-	-	-	0.00%
Other	1,604.39	(8,105.30)	(82,436.83)	(8,390.00)	(97,208.48)	0.00%
Total	**$ 1,782,270.16**	**$ 1,811,652.60**	**$ 2,235,557.46**	**$ 2,140,680.44**	**$ 2,056,565.30**	**-3.93%**

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Salaries	$ 10,297,284.96	$ 10,341,936.52	$ 10,509,280.35	$ 9,886,520.76	$ 10,305,285.09	4.24%
Benefits	3,404,059.67	3,484,007.75	3,622,932.25	3,547,673.23	3,673,111.91	3.54%
Services	553,037.04	842,853.57	962,404.13	697,330.46	857,563.92	22.98%
Supplies	658,838.76	858,473.87	291,593.22	664,395.11	343,062.31	-48.36%
Equipment & Capital	116,073.97	102,235.22	113,045.00	156,439.31	163,287.77	4.38%
Other	148,727.68	141,031.74	(4,406.12)	142,690.00	13,120.61	-90.80%
Total	**$ 15,178,022.08**	**$ 15,770,538.67**	**$ 15,494,848.83**	**$ 15,095,048.87**	**$ 15,355,431.61**	**1.72%**

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Salaries	$ 310,842.89	$ 198,648.31	$ 214,361.63	$ 213,970.49	$ 233,647.25	9.20%
Benefits	110,587.28	79,775.37	89,222.55	93,878.55	96,510.96	2.80%
Services	17,146.77	13,073.58	3,432.60	2,450.00	4,323.00	76.45%
Supplies	2,790.29	2,360.90	3,808.10	2,200.00	4,000.00	81.82%
Equipment & Capital	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Total	**$ 441,367.23**	**$ 293,858.16**	**$ 310,824.88**	**$ 312,499.04**	**$ 338,481.21**	**8.31%**

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Salaries	$ 6,891,538.87	$ 6,958,451.20	$ 7,066,690.30	$ 7,191,999.33	$ 7,376,534.01	2.57%
Benefits	2,434,962.70	2,468,121.57	2,634,754.16	2,723,792.77	2,684,283.08	-1.45%
Services	998,829.54	565,498.83	1,240,361.59	591,960.00	848,503.50	43.34%
Supplies	96,658.46	64,044.44	103,214.47	67,264.98	74,432.87	10.66%
Equipment & Capital	8,890.00	23,685.48	37,959.37	1,300.00	8,844.44	580.34%
Other	1,193.00	1,197.00	1,326.00	1,350.00	1,650.00	22.22%
Total	**$ 10,432,072.57**	**$ 10,080,998.52**	**$ 11,084,305.89**	**$ 10,577,667.08**	**$ 10,994,247.90**	**3.94%**

6. Instructional Support Services

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

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Salaries	$ 1,103,678.88	$ 1,266,711.66	$ 1,492,882.18	$ 1,241,565.42	$ 1,762,360.13	41.95%
Benefits	380,498.26	402,565.02	490,139.27	420,458.18	511,683.81	21.70%
Services	304,238.01	384,778.39	211,311.18	372,977.00	321,737.22	-13.74%
Supplies	362,324.90	374,015.51	729,180.82	593,130.33	953,805.89	60.81%
Equipment & Capital	3,790.41	2,645.07	3,842.70	-	6,567.15	0.00%
Other	26,139.50	11,441.32	27,217.00	2,000.00	27,193.00	1259.65%
Total	**$ 2,180,669.96**	**$ 2,442,156.97**	**$ 2,954,573.15**	**$ 2,630,130.93**	**$ 3,583,347.20**	**36.24%**

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Salaries	$ 2,127,661.71	$ 2,199,635.88	$ 2,210,572.97	$ 1,877,515.82	$ 1,949,135.74	3.81%
Benefits	764,813.49	866,579.98	890,764.88	827,906.90	789,096.76	-4.69%
Services	2,692,152.52	2,878,102.55	3,110,899.46	2,751,810.00	2,882,795.96	4.76%
Supplies	111,309.23	68,555.84	52,268.18	22,377.00	42,996.45	92.15%
Equipment & Capital	35,238.15	38,436.63	3,043.98	1,598.00	1,598.00	0.00%
Other	1,070.29	1,034.00	37,525.38	1,160.00	16,479.48	1320.64%
Total	**$ 5,732,245.39**	**$ 6,052,344.88**	**$ 6,305,074.85**	**$ 5,482,367.72**	**$ 5,682,102.39**	**3.64%**

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Salaries	$ 1,071,932.88	$ 1,078,074.45	$ 1,172,873.11	$ 1,281,758.36	$ 1,148,496.87	-10.40%
Benefits	449,191.12	462,702.42	496,372.38	502,046.41	489,739.15	-2.45%
Services	1,933,622.19	2,493,128.51	1,996,385.37	2,164,797.02	2,285,692.01	5.58%
Supplies	259,500.05	281,467.11	264,420.45	213,700.00	211,145.00	-1.20%
Equipment & Capital	502,719.74	278,398.19	297,553.48	73,003.27	75,653.27	3.63%
Other	408.95	675.00	(11,013.65)	1,000.00	1,030.00	3.00%
Total	**$ 4,217,374.93**	**$ 4,594,445.68**	**$ 4,216,591.14**	**$ 4,236,305.06**	**$ 4,211,756.30**	**-0.58%**

D. General Fund Budget Summary (Reserved and Unreserved)

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Revenues						
Levies	$ 8,145,458.84	$ 8,042,692.31	$ 6,928,897.41	$ 7,837,438.88	$ 7,837,438.88	0.00%
State Aids	28,271,971.64	27,793,396.36	31,365,733.85	31,759,076.86	32,578,339.82	2.58%
Federal Aids	3,860,062.52	4,384,905.61	2,862,477.47	1,465,797.12	2,202,165.37	50.24%
Local Revenues	1,389,811.86	1,375,801.99	1,745,936.38	1,676,690.82	1,540,797.26	-8.10%
Total Revenues	**$ 41,667,304.86**	**$ 41,596,796.27**	**$ 42,903,045.11**	**$ 42,739,003.68**	**$ 44,158,741.33**	**3.32%**
Expenditures						
Salaries	$ 23,924,292.57	$ 24,111,912.46	$ 24,757,633.48	$ 23,734,215.26	$ 24,871,833.43	4.79%
Benefits	8,164,056.75	8,408,933.98	9,040,319.34	8,906,787.72	9,069,031.01	1.82%
Services	6,907,548.36	7,608,097.20	7,940,250.59	7,195,189.48	7,787,065.93	8.23%
Supplies	1,861,488.15	2,040,520.00	2,178,381.78	1,948,221.51	2,051,932.54	5.32%
Equipment & Capital	682,878.27	463,061.93	461,585.33	232,340.58	255,950.63	10.16%
Other	208,886.78	166,635.76	(10,648.58)	161,810.00	(15,735.39)	-109.72%
Total Expenditures	**$ 41,749,150.88**	**$ 42,799,161.33**	**$ 44,367,521.94**	**$ 42,178,564.55**	**$ 44,020,078.15**	**4.37%**
Net Revenues (Expenditures)	**$ (81,846.02)**	**$ (1,202,365.06)**	**$ (1,464,476.83)**	**$ 560,439.13**	**$ 138,663.18**	
Fund Balance Projection						
Beginning	$ 7,155,154.85	$ 7,073,308.83	$ 5,870,943.77	$ 5,870,943.77	$ 4,406,466.94	-24.94%
Revenues	41,667,304.86	41,596,796.27	42,903,045.11	42,739,003.68	44,158,741.33	3.32%
Expenditures	(41,749,150.88)	(42,799,161.33)	(44,367,521.94)	(42,178,564.55)	(44,020,078.15)	0.00%
Projected Fund Balance	**$ 7,073,308.83**	**$ 5,870,943.77**	**$ 4,406,466.94**	**$ 6,431,383.90**	**$ 4,545,130.12**	**-29.33%**

E. General Fund Budget Summary (Total Operating)

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Revenues						
Levies	$ 5,857,289.43	$ 5,595,028.91	$ 4,512,564.60	$ 5,372,474.00	$ 5,372,474.00	0.00%
State Aids	27,647,148.05	27,206,464.39	30,684,998.39	31,164,852.31	31,963,899.32	2.56%
Federal Aids	3,860,062.52	4,384,905.61	2,862,477.47	1,465,797.12	2,202,165.37	50.24%
Local Revenues	1,389,151.44	1,375,223.27	1,531,225.57	1,676,590.82	1,540,521.52	-8.12%
Total Revenues	**$ 38,753,651.44**	**$ 38,561,622.18**	**$ 39,591,266.03**	**$ 39,679,714.25**	**$ 41,079,060.21**	**3.53%**
Expenditures						
Salaries	$ 23,466,674.99	$ 23,602,202.58	$ 23,986,682.89	$ 23,076,271.34	$ 23,996,249.00	3.99%
Benefits	8,023,582.21	8,248,254.06	8,784,352.65	8,696,602.96	8,818,293.66	1.40%
Services	5,897,116.10	6,075,348.68	6,787,046.17	5,760,404.38	6,490,970.94	12.68%
Supplies	1,335,632.47	1,339,475.31	889,898.56	1,078,104.88	909,230.58	-15.66%
Equipment & Capital	390,026.33	91,136.46	84,070.66	78,978.93	91,226.83	15.51%
Other	193,528.78	166,635.76	(35,851.58)	161,810.00	(40,928.39)	-125.29%
Total Expenditures	**$ 39,306,560.88**	**$ 39,523,052.85**	**$ 40,496,199.35**	**$ 38,852,172.49**	**$ 40,265,042.62**	**3.64%**
Net Revenues (Expenditures)	**$ (552,909.44)**	**$ (961,430.67)**	**$ (904,933.32)**	**$ 827,541.76**	**$ 814,017.59**	
Fund Balance Projection						
Beginning	$ 4,220,911.39	$ 3,605,741.20	$ 2,850,923.14	$ 1,891,707.27	$ 1,891,707.27	0.00%
Revenues	38,753,651.44	38,561,622.18	39,591,266.03	39,679,714.25	41,079,060.21	3.53%
Expenditures	(39,306,560.88)	(39,523,052.85)	(40,496,199.35)	(38,852,172.49)	(40,265,042.62)	0.00%
Transfer - Nonspendable	(62,260.75)	206,612.61	(54,282.55)	-	-	0.00%
Projected Fund Balance	**$ 3,605,741.20**	**$ 2,850,923.14**	**$ 1,891,707.27**	**$ 2,719,249.03**	**$ 2,705,724.86**	**-0.50%**
Percent of Expenditures	**9.17%**	**7.21%**	**4.67%**	**7.00%**	**6.72%**	

F. General Fund Budget Summary (Unreserved Only)

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Revenues						
Levies	$ 5,763,709.59	$ 5,500,883.15	$ 4,429,098.96	$ 5,286,381.44	$ 5,286,381.44	0.00%
State Aids	25,428,514.44	24,826,950.23	26,418,597.47	27,290,331.28	27,928,688.00	2.34%
Federal Aids	3,685,043.00	4,384,905.61	2,862,477.47	1,465,797.12	2,202,165.37	50.24%
Local Revenues	1,258,985.39	1,303,962.21	1,265,179.22	1,346,590.82	1,207,621.52	-10.32%
Total Revenues	**$ 36,136,252.42**	**$ 36,016,701.20**	**$ 34,975,353.12**	**$ 35,389,100.66**	**$ 36,624,856.33**	**3.49%**
Expenditures						
Salaries	$ 21,679,214.78	$ 21,753,228.05	$ 20,906,406.84	$ 20,134,794.28	$ 20,989,366.60	4.24%
Benefits	7,400,898.17	7,322,464.88	7,359,757.88	7,389,805.81	7,440,864.03	0.69%
Services	5,884,152.66	5,953,976.77	6,646,534.51	5,730,393.90	6,448,139.54	12.53%
Supplies	1,315,704.40	1,327,485.05	877,252.64	1,066,975.98	888,701.68	-16.71%
Equipment & Capital	385,226.33	81,493.81	84,070.66	78,978.93	83,682.39	5.96%
Other	192,458.78	166,435.76	(37,040.58)	160,610.00	(42,128.39)	-126.23%
Total Expenditures	**$ 36,857,655.12**	**$ 36,605,084.32**	**$ 35,836,981.95**	**$ 34,561,558.90**	**$ 35,808,625.85**	**3.61%**
Net Revenues (Expenditures)	**$ (721,402.70)**	**$ (588,383.12)**	**$ (861,628.83)**	**$ 827,541.76**	**$ 816,230.48**	
Fund Balance Projection						
Beginning	$ 3,970,839.72	$ 3,187,176.27	$ 2,603,527.88	$ 1,515,266.03	$ 1,515,266.03	0.00%
Revenues	36,136,252.42	36,016,701.20	34,975,353.12	35,389,100.66	36,624,856.33	3.49%
Expenditures	(36,857,655.12)	(36,605,084.32)	(35,836,981.95)	(34,561,558.90)	(35,808,625.85)	0.00%
Transfer - Nonspendable	-	-	-	-	-	0.00%
Transfer - Other	(62,260.75)	4,734.73	(226,633.02)	-	298,535.83	0.00%
Projected Fund Balance	**$ 3,187,176.27**	**$ 2,603,527.88**	**$ 1,515,266.03**	**$ 2,342,807.79**	**$ 2,630,032.34**	**12.26%**
Percent of Expenditures	**8.65%**	**7.11%**	**4.23%**	**6.78%**	**7.34%**	

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary
Revenues						
State Aids	$ 70,055.61	$ 77,390.56	$ 609,222.36	$ 572,564.00	$ 572,564.00	0.00%
Federal Aids	2,367,337.31	1,270,978.30	1,453,090.43	1,215,604.00	1,240,680.00	2.06%
Local Revenues	71,551.95	457,191.39	141,153.07	103,200.00	120,194.99	16.47%
Total Revenues	**$ 2,508,944.87**	**$ 1,805,560.25**	**$ 2,203,465.86**	**$ 1,891,368.00**	**$ 1,933,438.99**	**2.22%**
Expenditures						
Salaries	$ 504,402.48	$ 573,314.59	$ 581,413.11	$ 604,194.55	$ 575,489.76	-4.75%
Benefits	182,716.19	211,115.54	225,897.15	242,589.89	214,606.85	-11.54%
Services	49,187.80	46,753.14	22,975.96	27,455.00	25,400.00	-7.48%
Supplies	1,126,293.05	903,450.44	1,092,075.37	1,062,720.00	1,079,275.00	1.56%
Equipment & Capital	21,368.67	80,886.59	38,520.25	7,000.00	31,065.84	343.80%
Other	5,838.00	1,515.50	70,694.55	2,600.00	70,600.00	2615.38%
Total Expenditures	**$ 1,889,806.19**	**$ 1,817,035.80**	**$ 2,031,576.39**	**$ 1,946,559.44**	**$ 1,996,437.45**	**2.56%**
Net Revenues (Expenditures)	**$ 619,138.68**	**$ (11,475.55)**	**$ 171,889.47**	**$ (55,191.44)**	**$ (62,998.46)**	
Fund Balance Projection						
Beginning	$ 50,787.65	$ 669,926.33	$ 658,450.78	$ 830,340.25	$ 830,340.25	0.00%
Revenues	2,508,944.87	1,805,560.25	2,203,465.86	1,891,368.00	1,933,438.99	2.22%
Expenditures	(1,889,806.19)	(1,817,035.80)	(2,031,576.39)	(1,946,559.44)	(1,996,437.45)	2.56%
Projected Fund Balance	**$ 669,926.33**	**$ 658,450.78**	**$ 830,340.25**	**$ 775,148.81**	**$ 767,341.79**	**-1.01%**
Percent of Expenditures	**35.45%**	**36.24%**	**40.87%**	**39.82%**	**38.44%**	

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Revenues						
Levies	$ 509,790.65	$ 497,415.62	$ 575,019.30	$ 461,025.09	$ 461,025.09	0.00%
State Aids	744,656.82	759,539.03	818,734.11	868,512.65	1,084,001.47	24.81%
Federal Aids	80,683.34	129,455.89	57,353.36	-	20,196.96	0.00%
Local Revenues	849,639.99	880,023.78	1,051,600.11	941,137.20	938,233.54	-0.31%
Total Revenues	**$ 2,184,770.80**	**$ 2,266,434.32**	**$ 2,502,706.88**	**$ 2,270,674.94**	**$ 2,503,457.06**	**10.25%**
Expenditures						
Salaries	$ 1,281,456.97	$ 1,382,965.08	$ 1,468,392.54	$ 1,443,863.38	$ 1,425,498.85	-1.27%
Benefits	404,555.81	443,408.90	472,131.72	484,201.35	472,656.51	-2.38%
Services	161,182.08	174,183.53	156,394.26	143,762.20	157,477.93	9.54%
Supplies	141,474.47	147,392.68	172,795.45	151,646.00	390,194.68	157.31%
Equipment & Capital	23,525.91	157,390.19	9,330.85	4,425.00	4,425.00	0.00%
Other	4,578.25	10,757.66	13,389.38	12,275.92	22,794.00	85.68%
Total Expenditures	**$ 2,016,773.49**	**$ 2,316,098.04**	**$ 2,292,434.20**	**$ 2,240,173.85**	**$ 2,473,046.97**	**10.40%**
Net Revenues (Expenditures)	**$ 167,997.31**	**$ (49,663.72)**	**$ 210,272.68**	**$ 30,501.09**	**$ 30,410.09**	
Fund Balance Projection						
Beginning	$ 629,905.04	$ 797,902.35	$ 748,238.63	$ 958,511.31	$ 958,511.31	**0.00%**
Revenues	2,184,770.80	2,266,434.32	2,502,706.88	2,270,674.94	**2,503,457.06**	**10.25%**
Expenditures	(2,016,773.49)	(2,316,098.04)	(2,292,434.20)	(2,240,173.85)	**(2,473,046.97)**	**10.40%**
Projected Fund Balance	**$ 797,902.35**	**$ 748,238.63**	**$ 958,511.31**	**$ 989,012.40**	**$ 988,921.40**	**-0.01%**
Percent of Expenditures	**39.56%**	**32.31%**	**41.81%**	**44.15%**	**39.99%**	

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Revenues						
Levies	$ -	$ -	$ -	$ -	$ -	0.00%
State Aids	198,593.34	217,268.56	239,812.76	231,930.21	447,419.03	92.91%
Federal Aids	41,315.24	120,133.99	43,083.06	-	20,196.96	0.00%
Local Revenues	-	-	-	-	-	0.00%
Total Revenues	**$ 239,908.58**	**$ 337,402.55**	**$ 282,895.82**	**$ 231,930.21**	**$ 467,615.99**	**101.62%**
Expenditures						
Salaries	$ 96,532.43	$ 111,376.43	$ 98,480.86	$ 108,990.51	$ 93,106.80	-14.57%
Benefits	35,724.33	33,029.00	33,605.68	36,810.16	25,597.16	-30.46%
Services	12,611.92	24,433.98	27,649.34	1,030.00	17,395.73	1588.91%
Supplies	95,756.28	91,264.90	112,479.52	96,700.00	332,598.68	243.95%
Equipment & Capital	-	67,471.17	-	-	-	0.00%
Other	3,018.67	9,827.07	10,680.42	10,180.92	20,699.00	103.31%
Total Expenditures	**$ 243,643.63**	**$ 337,402.55**	**$ 282,895.82**	**$ 253,711.59**	**$ 489,397.37**	**92.90%**
Net Revenues (Expenditures)	**$ (3,735.05)**	**$ -**	**$ -**	**$ (21,781.38)**	**$ (21,781.38)**	
Fund Balance Projection						
Beginning	$ 3,735.05	$ 0.00	$ 0.00	$ 0.00	$ -	0.00%
Revenues	239,908.58	337,402.55	282,895.82	231,930.21	467,615.99	101.62%
Expenditures	(243,643.63)	(337,402.55)	(282,895.82)	(253,711.59)	(489,397.37)	92.90%
Transfers in/out	-	-		21,781.38	21,781.38	0.00%
Projected Fund Balance	**$ 0.00**	**$ 0.00**	**$ -**	**$ 0.00**	**$ 0.00**	**0.00%**

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

	2022 Actual	2023 Actual	2024 Actual	25ADP	25ADP	% Change from 25ADP Preliminary Budget
Revenues						
Levies	$ 407,892.65	$ 399,434.07	$ 470,193.37	$ 360,889.02	$ 360,889.02	0.00%
State Aids	207,025.50	194,255.15	225,046.35	282,846.99	282,846.99	0.00%
Federal Aids	39,368.10	9,321.90	7,259.53	-	-	0.00%
Local Revenues	504,667.09	546,556.32	627,917.51	533,700.00	533,700.00	0.00%
Total Revenues	**$ 1,158,953.34**	**$ 1,149,567.44**	**$ 1,330,416.76**	**$ 1,177,436.01**	**$ 1,177,436.01**	**0.00%**
Expenditures						
Salaries	$ 680,097.19	$ 723,395.63	$ 806,985.67	$ 761,106.98	$ 761,106.98	0.00%
Benefits	198,154.47	214,394.27	242,869.54	233,640.09	233,640.09	0.00%
Services	119,837.96	119,461.91	112,563.91	125,409.00	122,759.00	-2.11%
Supplies	31,606.18	41,630.49	39,461.85	43,796.00	46,446.00	6.05%
Equipment & Capital	1,030.26	85,360.95	325.13	3,900.00	3,900.00	0.00%
Other	651.32	357.80	1,630.31	1,295.00	1,295.00	0.00%
Total Expenditures	**$ 1,031,377.38**	**$ 1,184,601.05**	**$ 1,203,836.41**	**$ 1,169,147.07**	**$ 1,169,147.07**	**0.00%**
Net Revenues (Expenditures)	**$ 127,575.96**	**$ (35,033.61)**	**$ 126,580.35**	**$ 8,288.94**	**$ 8,288.94**	
Fund Balance Projection						
Beginning	$ 488,936.35	$ 616,754.31	$ 580,855.14	$ 580,855.14	$ 708,301.05	21.94%
Revenues	1,158,953.34	1,149,567.44	1,330,416.76	1,177,436.01	1,177,436.01	0.00%
Expenditures	(1,031,377.38)	(1,184,601.05)	(1,203,836.41)	(1,169,147.07)	(1,169,147.07)	0.00%
Transfers out	242.00	(865.56)	865.56	(21,781.38)	(21,781.38)	0.00%
Projected Fund Balance	**$ 616,754.31**	**$ 580,855.14**	**$ 708,301.05**	**$ 567,362.70**	**$ 694,808.61**	**22.46%**

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25ADP	% Change from 25ADP Preliminary Budget
Revenues						
Levies	$ -	$ -	$ -	$ -	$ -	0.00%
State Aids	142,660.38	144,332.32	143,737.87	143,737.15	143,737.15	0.00%
Federal Aids	-	-	-	-	-	0.00%
Local Revenues	121,246.21	116,752.23	221,442.16	210,437.20	210,437.20	0.00%
Total Revenues	**$ 263,906.59**	**$ 261,084.55**	**$ 365,180.03**	**$ 354,174.35**	**$ 354,174.35**	**0.00%**
Expenditures						
Salaries	$ 170,918.05	$ 168,799.53	$ 202,716.22	$ 206,537.50	$ 206,537.50	0.00%
Benefits	62,633.98	62,506.26	77,597.83	81,861.00	81,861.00	0.00%
Services	1,539.00	3,517.92	3,005.47	3,593.20	3,593.20	0.00%
Supplies	1,925.99	4,845.69	7,589.27	7,000.00	7,000.00	0.00%
Equipment & Capital	-	-	157.37	250.00	250.00	0.00%
Other	205.42	110.93	359.55	250.00	250.00	0.00%
Total Expenditures	**$ 237,222.44**	**$ 239,780.33**	**$ 291,425.71**	**$ 299,491.70**	**$ 299,491.70**	**0.00%**
Net Revenues (Expenditures)	**$ 26,684.15**	**$ 21,304.22**	**$ 73,754.32**	**$ 54,682.65**	**$ 54,682.65**	
Fund Balance Projection						
Beginning	$ 14,263.27	$ 40,947.42	$ 62,251.64	$ 131,589.88	$ 131,589.88	0.00%
Revenues	263,906.59	261,084.55	365,180.03	354,174.35	354,174.35	0.00%
Expenditures	(237,222.44)	(239,780.33)	(291,425.71)	(299,491.70)	(299,491.70)	0.00%
Transfers in/out	-	-	(4,416.08)	-	-	0.00%
Projected Fund Balance	**$ 40,947.42**	**$ 62,251.64**	**$ 131,589.88**	**$ 186,272.53**	**$ 186,272.53**	**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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25ADP	% Change from 25ADP Preliminary Budget
Revenues						
Levies	$ 101,898.00	$ 97,981.55	$ 104,825.93	$ 100,136.07	$ 100,136.07	0.00%
State Aids	196,377.60	203,683.00	210,137.13	209,998.30	209,998.30	0.00%
Federal Aids	-	-	-	-	-	0.00%
Local Revenues	5,408.30	16,240.52	8,685.86	5,000.00	5,000.00	0.00%
Total Revenues	**$ 303,683.90**	**$ 317,905.07**	**$ 323,648.92**	**$ 315,134.37**	**$ 315,134.37**	**0.00%**
Expenditures						
Salaries	$ 199,596.11	$ 234,367.41	$ 224,491.69	$ 228,635.53	$ 228,635.53	0.00%
Benefits	76,874.68	81,230.72	77,396.87	77,312.89	77,312.89	0.00%
Services	10,553.09	11,960.56	10,306.31	11,705.00	11,705.00	0.00%
Supplies	7,847.75	5,089.93	1,861.28	3,400.00	3,400.00	0.00%
Equipment & Capital	-	4,479.08	350.36	275.00	275.00	0.00%
Other	205.42	110.93	359.55	250.00	250.00	0.00%
Total Expenditures	**$ 295,077.05**	**$ 337,238.63**	**$ 314,766.06**	**$ 321,578.42**	**$ 321,578.42**	**0.00%**
Net Revenues (Expenditures)	**$ 8,606.85**	**$ (19,333.56)**	**$ 8,882.86**	**$ (6,444.05)**	**$ (6,444.05)**	
Fund Balance Projection						
Beginning	$ 105,621.79	$ 114,228.64	$ 94,895.08	$ 103,777.94	$ 103,777.94	0.00%
Revenues	303,683.90	317,905.07	323,648.92	315,134.37	315,134.37	0.00%
Expenditures	(295,077.05)	(337,238.63)	(314,766.06)	(321,578.42)	(321,578.42)	0.00%
Transfers in	-	-	-	-	-	0.00%
Projected Fund Balance	**$ 114,228.64**	**$ 94,895.08**	**$ 103,777.94**	**$ 97,333.89**	**$ 97,333.89**	**0.00%**

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25ADP	% Change from 25ADP Preliminary Budget
Revenues						
State Aids	$ -	$ -	$ -	$ -	$ -	0.00%
Federal Aids	-	-	7,010.77	-	-	0.00%
Local Revenues	218,318.39	200,474.71	193,554.78	192,000.00	189,096.34	-1.51%
Total Revenues	**$ 218,318.39**	**$ 200,474.71**	**$ 200,565.55**	**$ 192,000.00**	**$ 189,096.34**	**-1.51%**
Expenditures						
Salaries	$ 134,313.19	$ 145,026.08	$ 135,718.10	$ 138,592.86	$ 136,112.04	-1.79%
Benefits	31,168.35	52,248.65	40,661.80	54,577.21	54,245.37	-0.61%
Services	16,640.11	14,809.16	2,869.23	2,025.00	2,025.00	0.00%
Supplies	4,338.27	4,561.67	11,403.53	750.00	750.00	0.00%
Equipment & Capital	22,495.65	78.99	8,497.99	-	-	0.00%
Other	497.42	350.93	359.55	300.00	300.00	0.00%
Total Expenditures	**$ 209,452.99**	**$ 217,075.48**	**$ 199,510.20**	**$ 196,245.07**	**$ 193,432.41**	**-1.43%**
Net Revenues (Expenditures)	**$ 8,865.40**	**$ (16,600.77)**	**$ 1,055.35**	**$ (4,245.07)**	**$ (4,336.07)**	
Fund Balance Projection						
Beginning	$ 17,106.58	$ 25,971.98	$ 9,371.21	$ 10,126.56	$ 10,126.56	0.00%
Revenues	218,318.39	200,474.71	200,565.55	192,000.00	189,096.34	-1.51%
Expenditures	(209,452.99)	(217,075.48)	(199,510.20)	(196,245.07)	(193,432.41)	-1.43%
Transfers	-	-	(300.00)			
Projected Fund Balance	**$ 25,971.98**	**$ 9,371.21**	**$ 10,126.56**	**$ 5,881.49**	**$ 5,790.49**	**-1.55%**

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 is being used to account for 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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Revenues						
Local Revenues	$ (17,458.17)	$ 469,185.73	$ 538,223.19	$ 100,000.00	$ 152,000.00	52.00%
Sale of Bonds	16,692,554.65	-	9,559,082.35	-	-	0.00%
Total Revenues	**$ 16,675,096.48**	**$ 469,185.73**	**$ 10,097,305.54**	**$ 100,000.00**	**$ 152,000.00**	**52.00%**
Expenditures						
Salaries	$ -	$ -	$ 9,000.00	$ -	$ 150.00	0.00%
Benefits	-	-	1,447.45	-	24.59	0.00%
Services	1,856,687.95	912,828.85	1,710,205.85	-	134,022.88	0.00%
Supplies	3,465.00	-	4,076.99	-	-	0.00%
Equipment & Capital	-	1,713,420.80	12,387,737.66	15,595,893.91	8,957,857.92	-42.56%
Transfer to Debt Service	488,009.17	-	39,750.00	-	-	0.00%
Other	-	-	246,091.52	-	-	0.00%
Total Expenditures	**$ 2,348,162.12**	**$ 2,626,249.65**	**$ 14,398,309.47**	**$ 15,595,893.91**	**$ 9,092,055.39**	**-41.70%**
Net Revenues (Expenditures)	**$ 14,326,934.36**	**$ (2,157,063.92)**	**$ (4,301,003.93)**	**$ (15,495,893.91)**	**$ (8,940,055.39)**	
Fund Balance Projection						
Beginning	$ 1,071,188.88	$ 15,398,123.24	$ 13,241,059.32	$ 8,940,055.39	$ 8,940,055.39	0.00%
Revenues	16,675,096.48	469,185.73	10,097,305.54	100,000.00	152,000.00	52.00%
Expenditures	(2,348,162.12)	(2,626,249.65)	(14,398,309.47)	(15,595,893.91)	(9,092,055.39)	-41.70%
Projected Fund Balance	**$ 15,398,123.24**	**$ 13,241,059.32**	**$ 8,940,055.39**	**$ (6,555,838.52)**	**$ -**	**0.00%**

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Revenues						
Levies	$ 2,476,351.01	$ 2,465,217.74	$ 2,794,742.71	$ 3,013,015.32	$ 3,013,015.32	0.00%
State Aids	165,161.81	170,686.89	225,334.02	223,000.00	223,000.00	0.00%
Local Revenues	6,013.98	16,601.61	59,520.34	30,000.00	30,000.00	0.00%
Transfer From Fund 6	488,009.17	-	-	-	-	0.00%
Sale of Bonds	-	-	-	-	-	0.00%
Total Revenues	**$ 3,135,535.97**	**$ 2,652,506.24**	**$ 3,079,597.07**	**$ 3,266,015.32**	**$ 3,266,015.32**	**0.00%**
Expenditures						
Salaries	$ -	$ -	$ -	$ -	$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	-	-	-	-	-	0.00%
Supplies	-	-	-	-	-	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	2,631,497.50	3,211,969.17	2,989,372.50	3,252,579.00	3,253,779.00	0.04%
Total Expenditures	**$ 2,631,497.50**	**$ 3,211,969.17**	**$ 2,989,372.50**	**$ 3,252,579.00**	**$ 3,253,779.00**	**0.04%**
Net Revenues (Expenditures)	**$ 504,038.47**	**$ (559,462.93)**	**$ 90,224.57**	**$ 13,436.32**	**$ 12,236.32**	
Fund Balance Projection						
Beginning	$ 613,797.28	$ 1,117,835.75	$ 558,372.82	$ 648,597.39	$ 648,597.39	0.00%
Revenues	3,135,535.97	2,652,506.24	3,079,597.07	3,266,015.32	3,266,015.32	0.00%
Expenditures	(2,631,497.50)	(3,211,969.17)	(2,989,372.50)	(3,252,579.00)	(3,253,779.00)	0.04%
Projected Fund Balance	**$ 1,117,835.75**	**$ 558,372.82**	**$ 648,597.39**	**$ 662,033.71**	**$ 660,833.71**	**-0.18%**

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Revenues						
Local Revenues	$ 116,136.34	$ 126,137.29	$ 132,129.71	$ 125,000.00	$ 130,600.00	4.48%
Total Revenues	**$ 116,136.34**	**$ 126,137.29**	**$ 132,129.71**	**$ 125,000.00**	**$ 130,600.00**	**4.48%**
Expenditures						
Salaries	$ -	$ -	$ -	$ -	$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	116,136.34	126,137.29	132,129.71	125,000.00	130,600.00	4.48%
Supplies	-	-	-	-	-	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Total Expenditures	**$ 116,136.34**	**$ 126,137.29**	**$ 132,129.71**	**$ 125,000.00**	**$ 130,600.00**	**4.48%**
Net Revenues (Expenditures)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Fund Balance Projection						
Beginning	$ -	$ -	$ -	$ -	$ -	0.00%
Revenues	116,136.34	126,137.29	132,129.71	125,000.00	130,600.00	4.48%
Expenditures	(116,136.34)	(126,137.29)	(132,129.71)	(125,000.00)	(130,600.00)	4.48%
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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Revenues						
Local Revenues	$ (395,283.71)	$ 196,423.68	$ 269,541.31	$ 300,000.00	$ 300,000.00	0.00%
Total Revenues	**$ (395,283.71)**	**$ 196,423.68**	**$ 269,541.31**	**$ 300,000.00**	**$ 300,000.00**	**0.00%**
Expenditures						
Benefits	$ 621,857.51	$ 386,915.00	$ 488,702.68	$ 451,400.00	$ 451,400.00	0.00%
Services	20,800.95	12,245.91	13,140.31	13,500.00	13,500.00	0.00%
Total Expenditures	**$ 642,658.46**	**$ 399,160.91**	**$ 501,842.99**	**$ 464,900.00**	**$ 464,900.00**	**0.00%**
Net Revenues (Expenditures)	**$ (1,037,942.17)**	**$ (202,737.23)**	**$ (232,301.68)**	**$ (164,900.00)**	**$ (164,900.00)**	
Fund Balance Projection						
Beginning	$ 3,415,338.82	$ 2,377,396.65	$ 2,174,659.42	$ 1,942,357.74	$ 1,942,357.74	0.00%
Revenues	(395,283.71)	196,423.68	269,541.31	300,000.00	300,000.00	0.00%
Expenditures	(642,658.46)	(399,160.91)	(501,842.99)	(464,900.00)	(464,900.00)	0.00%
Projected Fund Balance	**$ 2,377,396.65**	**$ 2,174,659.42**	**$ 1,942,357.74**	**$ 1,777,457.74**	**$ 1,777,457.74**	**0.00%**

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Revenues						
Levies	$ 681,751.66	$ 677,934.83	$ 678,678.06	$ 650,370.57	$ 650,370.57	0.00%
State Aids	10,886.04	10,531.08	10,122.94	9,200.00	9,200.00	0.00%
Local Revenues	1,401.34	3,043.08	4,274.20	6,000.00	6,000.00	0.00%
Total Revenues	**$ 694,039.04**	**$ 691,508.99**	**$ 693,075.20**	**$ 665,570.57**	**$ 665,570.57**	**0.00%**
Expenditures						
Other	$ 657,075.00	$ 656,475.00	$ 655,425.00	$ 658,950.00	$ 658,950.00	0.00%
Total Expenditures	**$ 657,075.00**	**$ 656,475.00**	**$ 655,425.00**	**$ 658,950.00**	**$ 658,950.00**	**0.00%**
Net Revenues (Expenditures)	**$ 36,964.04**	**$ 35,033.99**	**$ 37,650.20**	**$ 6,620.57**	**$ 6,620.57**	
Fund Balance Projection						
Beginning	$ 29,501.52	$ 66,465.56	$ 101,499.55	$ 139,149.75	$ 139,149.75	0.00%
Revenues	694,039.04	691,508.99	693,075.20	665,570.57	665,570.57	0.00%
Expenditures	(657,075.00)	(656,475.00)	(655,425.00)	(658,950.00)	(658,950.00)	0.00%
Projected Fund Balance	**$ 66,465.56**	**$ 101,499.55**	**$ 139,149.75**	**$ 145,770.32**	**$ 145,770.32**	**0.00%**

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.

	2022 Actual	2023 Actual	2024 Actual	25ADP	25REV1	% Change from 25ADP Preliminary Budget
Revenues						
Levies	$ -	$ -	$ -	$ -	$ -	0.00%
State Aids	-	-	-	-	-	0.00%
Federal Aids	-	-	-	-	-	0.00%
Local Revenues	333,721.57	259,757.75	377,195.68	250,000.00	250,000.00	0.00%
Total Revenues	**$ 333,721.57**	**$ 259,757.75**	**$ 377,195.68**	**$ 250,000.00**	**$ 250,000.00**	**0.00%**
Expenditures						
Salaries	$ -	$ -	$ -	$ -	$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	150,973.93	46,438.50	167,318.43	-	-	0.00%
Supplies	170,767.87	169,553.73	237,113.82	250,000.00	250,000.00	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	85.00	432.00	406.00	-	-	0.00%
Total Expenditures	**$ 321,826.80**	**$ 216,424.23**	**$ 404,838.25**	**$ 250,000.00**	**$ 250,000.00**	**0.00%**
Net Revenues (Expenditures)	**$ 11,894.77**	**$ 43,333.52**	**$ (27,642.57)**	**$ -**	**$ -**	
Fund Balance Projection						
Beginning	$ 199,324.59	$ 211,219.36	$ 254,552.88	$ 226,910.31	$ 226,910.31	0.00%
Revenues	333,721.57	259,757.75	377,195.68	250,000.00	250,000.00	0.00%
Expenditures	(321,826.80)	(216,424.23)	(404,838.25)	(250,000.00)	(250,000.00)	0.00%
Projected Fund Balance	**$ 211,219.36**	**$ 254,552.88**	**$ 226,910.31**	**$ 226,910.31**	**$ 226,910.31**	**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, and Technology Levy The following several pages provide the detail of the planned expenditures to be funded from each of these funding sources for the 2024-2025 school year.

Winona Area Public Schools 2025 Operating Capital Budget			
	25ADP 2025 Preliminary Budget	25REV1 2025 Revised Budget	Difference
Projected Ending 2024 Fund Balance	$ 589,811.04	$ 749,485.72	$ 159,674.68
Estimated 2024-2025 Aid Revenue	119,600.22	133,918.56	14,318.34
Estimated 2024-2025 Levy Revenue	473,503.08	473,503.08	-
Estimated Lost Textbook 2024-2025 Revenue		175.74	175.74
Proposed 2024-2025 Expenditures	(673,055.84)	(710,272.45)	(37,216.61)
Projected Ending 2025 Fund Balance	$ 509,858.50	$ 646,810.65	$ 136,952.15
Proposed Expenditures			
Goodview Elementary School			
Gym/Phy Ed Mats	$ 4,120.00	$ 4,120.00	$ -
Awning For Early Childhood Entrance	1,274.34	1,274.34	-
Washer/Dryer	3,800.00	6,450.00	2,650.00
	$ 9,194.34	$ 11,844.34	$ 2,650.00
Jefferson Elementary School			
Student Desks	$ 12,000.00	$ 12,000.00	$ -
90" x 160" Screen for Gymnasium (replacement of broken unit)	-	6,567.15	6,567.15
	$ 12,000.00	$ 18,567.15	$ 6,567.15
Washington-Kosciusko Elementary School			
Gym/Phy Ed Mats	$ 2,079.84	$ 2,079.84	$ -
Wobble Stools and Rug - 2nd Grade	1,499.88	1,499.88	-
Student Chairs - 3rd and 4th Grades	12,272.00	12,272.00	-
	$ 15,851.72	$ 15,851.72	$ -
Winona Middle School			
Go Math for G5-8	$ 25,959.00	$ 25,959.00	$ -
6th Grade Books	600.00	600.00	-
Standing Desks	7,773.60	7,773.60	-
Rolling Whiteboards	1,300.00	1,300.00	-
Football Helmets	-	2,145.00	2,145.00
	$ 35,632.60	$ 37,777.60	$ 2,145.00

	25ADP 2025 Preliminary Budget	25REV1 2025 Revised Budget	Difference
Winona Senior High School			
Football Shoulder Pads	$ 2,710.00	$ 2,710.00	$ -
New Lanes for High School Pool and Reel For Storage	4,600.00	4,600.00	-
Yoga Mats	1,500.00	1,500.00	-
Knowledge Bowl Competition Electronics	500.00	500.00	-
Human Connection Textbook For Concurrent College Speech Course	1,750.00	1,750.00	-
Mini One Electrophoresis Class Set	3,439.00	3,439.00	-
Human Development Textbook For Concurrent Enrollment Course	3,115.00	3,115.00	-
Textbook For New Earth Science Requirement	5,600.00	5,600.00	-
16' Band Trailer	8,536.31	8,536.31	-
30 " Fans For Pool Area	1,000.00	1,000.00	-
High Top Chairs For East End of Concourse Countertop	1,100.00	1,100.00	-
Microscope Cleaning	1,500.00	1,500.00	-
Deluxe Stream Table For Demonstrations	2,451.45	2,451.45	-
Set of 4 Stream Tables	578.41	578.41	-
	$ 38,380.17	$ 38,380.17	$ -
Winona Area Learning Center			
Physical Education Equipment	$ 6,828.82	$ 6,828.82	$ -
Washer/Dryer	1,000.00	1,000.00	-
	$ 7,828.82	$ 7,828.82	$ -
Early Childhood			
Circle Rugs For ECSE Classes at W-K	$ 1,300.00	$ 1,300.00	$ -
	$ 1,300.00	$ 1,300.00	$ -
District-Wide			
Information Systems Staff (5 FTE)	$ 442,810.98	$ 468,665.44	$ 25,854.46
Copier/Printer Lease	19,068.00	19,068.00	-
FAST Bridge K-8	12,686.63	12,686.63	-
Unique Curriculum for DCD and ASD Special Ed Programs	8,704.58	8,704.58	-
Otoscopes Nurses	1,598.00	1,598.00	-
District-Wide Music Department Needs	25,000.00	25,000.00	-
Annual Vehicle Replacement	43,000.00	43,000.00	-
	$ 552,868.19	$ 578,722.65	$ 25,854.46
Total Proposed Operating Capital Expenditures	$ 673,055.84	$ 710,272.45	$ 37,216.61

Winona Area Public Schools			
2025 LTFM (Long-Term Facilities Maintenance) Budget			
	25ADP	**25REV1**	
	2025 Preliminary Budget	**2025 Revised Budget**	**Difference**
Projected Ending 2024 Fund Balance	$ 672,340.62	$ 780,754.46	$ 108,413.84
Estimated 2024-2025 Aid Revenue	-	-	-
Estimated 2024-2025 Levy Revenue	991,461.80	991,461.80	-
Proposed 2024-2025 Expenditures	(1,058,429.85)	(1,097,139.52)	(38,709.67)
Projected Ending 2025 Fund Balance	$ 605,372.57	$ 675,076.74	$ 69,704.17
Proposed Expenditures			
Asbestos			
Asbestos Removal and Encapsulation	$ 15,000.00	$ 15,000.00	$ -
	$ 15,000.00	$ 15,000.00	$ -
Accessibility			
WSHS - ADA Compliant Wash Fountain Replacement	$ 15,000.00	$ 15,000.00	$ -
Goodview - ADA Compliant Doors	8,000.00	8,000.00	-
	$ 23,000.00	$ 23,000.00	$ -
Building Envelope			
General Repairs	$ 6,500.00	$ 6,500.00	$ -
Jefferson - Door Frame NE Door To Playground	6,650.00	6,650.00	-
Jefferson - Door Frame With Removeable Mullion NW Door To Playground	3,930.00	3,930.00	-
WSHS - Replace Door Slab For Boiler Room Door	1,390.00	1,390.00	-
WSHS - Replace 2 Garage Doors For Maintenance Shed	5,600.00	5,600.00	-
WSHS - Replace Door Slab For SE Set Of Gym Doors	1,616.00	1,616.00	-
	$ 25,686.00	$ 25,686.00	$ -
Building Hardware			
General Repairs	$ 20,000.00	$ 20,000.00	$ -
WSHS Auditorium Repairs	1,250.00	1,250.00	-
WMS Auditorium Repairs	1,250.00	1,250.00	-
	$ 22,500.00	$ 22,500.00	$ -
Electrical			
General Repairs	$ 80,000.00	$ 80,000.00	$ -
	$ 80,000.00	$ 80,000.00	$ -
Fire Safety			
Kitchen hood cleaning	$ 2,657.10	$ 2,657.10	$ -
Update emergency evacuation maps	1,250.00	1,250.00	-
Fire door inspections	3,090.00	3,090.00	-
Maintenance of fire alarm equipment	28,764.00	28,764.00	-
Fire extinguisher inspection and maintenance	15,115.00	15,115.00	-
Lighting - emergency or egress	2,000.00	2,000.00	-
Fire supression system testing, inspection, repair	2,980.00	2,980.00	-
	$ 55,856.10	$ 55,856.10	$ -

	25ADP 2025 Preliminary Budget	25REV1 2025 Revised Budget	Difference
Health & Safety Management			
School Dude maintenance request management system	$ 7,500.00	$ 7,500.00	$ -
Online MSDS management	1,000.00	1,000.00	-
Health & Safety management assistance	78,925.00	78,925.00	-
Automated external defibrilators supplies	2,000.00	2,000.00	-
Identisys door access control system	1,000.00	1,000.00	-
Raptor visitor management system	3,701.92	3,701.92	-
Chemical Hygiene Officer Stipend	1,200.00	1,200.00	-
District salaries for Health & Safety management	30,000.00	31,395.52	1,395.52
	$ 125,326.92	$ 126,722.44	$ 1,395.52
Hazardous Materials			
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 - Jefferson	2,300.00	2,300.00	-
Radon detection & mitigation - W-K	2,300.00	2,300.00	-
Backflow prevention	9,500.00	9,500.00	-
	$ 17,100.00	$ 17,100.00	$ -
Indoor Air Quality			
WK Air Quality Testing	$ 2,500.00	$ 2,500.00	$ -
Jefferson Air Quality Testing	2,500.00	2,500.00	-
WSHS Chiller - Professional Services	-	30,238.90	30,238.90
	$ 5,000.00	$ 35,238.90	$ -
Interior Surfaces			
General repairs	$ 12,000.00	$ 12,000.00	$ -
WMS Carpeting Replacement 6E and 6W	78,556.00	78,556.00	-
Goodview Ceiling Repair	10,804.00	10,804.00	-
Goodview Carpeting of Entryway and Hallway	4,400.00	4,400.00	-
Goodview Blinds - Kindergarten & 4th Grade	800.00	800.00	-
WMS Carpeting Replacement 5E and 5W plus 104-2 and 104-5	125,000.00	125,000.00	-
	$ 231,560.00	$ 231,560.00	$ -
Mechanical Systems			
General repairs	$ 175,000.00	$ 175,000.00	$ -
	$ 175,000.00	$ 175,000.00	$ -
Physical Hazards			
MDH pool inspections	$ 500.00	$ 500.00	$ -
Boiler inspections (annual)	6,000.00	6,000.00	-
MDH kitchen inspections	5,000.00	5,000.00	-
Audiograms (annual)	1,000.00	1,000.00	-
Elevator & lift inspections (annual)	16,019.83	16,019.83	-
Hoist & smoke hatch inspections	2,000.00	2,000.00	-
Personal protective equipment	4,500.00	4,500.00	-
	$ 35,019.83	$ 35,019.83	$ -

	25ADP	25REV1	
	2025 Preliminary Budget	2025 Revised Budget	Difference
Plumbing			
General repairs	$ 30,000.00	$ 30,000.00	$ -
	$ 30,000.00	$ 30,000.00	$ -
Roof			
General Repairs	$ 20,000.00	$ 20,000.00	$ -
Jefferson - Roof Maintenance	383.00	383.00	-
W-K Roof Maintenance	3,359.00	3,359.00	-
ALC - Roof Maintenance	2,163.00	2,163.00	-
Goodview - Roof Maintenance	13,904.00	13,904.00	-
WMS - Roof Maintenance	50,852.00	50,852.00	-
WSHS - Roof Maintenance	42,000.00	42,000.00	-
	$ 132,661.00	$ 132,661.00	$ -
Site (Grounds) Projects			
General Repairs	$ 2,500.00	$ 2,500.00	$ -
GMAX Turf Testing	1,170.00	1,170.00	-
Parking lot annual maintenance - Crack filling, sealing, heat patching	15,000.00	15,000.00	-
Paul Giel Field - Retaining Wall Replacement	40,250.00	40,250.00	-
W-K - Replace 33 Sidewalk Stones Marked By City, Replace Blacktop With Concrete	25,800.00	25,800.00	-
WSHS - Grub Control For All Grassy Areas	-	7,075.25	7,075.25
	$ 84,720.00	$ 91,795.25	$ 7,075.25
Total Proposed LTFM Expenditures	$ 1,058,429.85	$ 1,097,139.52	$ 8,470.77

Winona Area Public Schools			
2025 Technology Levy Budget			
	25ADP	**25REV1**	
	2025 Preliminary Budget	**2025 Revised Budget**	**Difference**
Projected Ending 2024 Fund Balance	$ 698,907.52	$ 703,343.61	$ 4,436.09
Estimated 2024-2025 Aid Revenue	-	-	-
Estimated 2024-2025 Levy Revenue	1,000,000.00	1,000,000.00	-
Proposed 2024-2025 Expenditures	(1,367,831.12)	(1,361,760.00)	6,071.12
Projected Ending 2025 Fund Balance	$ 331,076.40	$ 341,583.61	$ 10,507.21
(Portion Setaside for Future Infrastructure Replacement: $128,760)			
Remaining after Setaside	$ 202,316.40	$ 212,823.61	$ 10,507.21
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	101,742.60	101,259.48	(483.12)
Information Systems Staff (2 FTE)	176,375.10	167,975.10	(8,400.00)
	$ 287,617.70	$ 278,734.58	$ (8,883.12)
Annual Maintenance & Licensing Agreements			
Operational Agreements			
Vmware vSphere 7 Essentials Plus Kit	$ 1,017.28	$ 1,017.28	$ -
Unitrends Backup and Recovery	11,397.00	11,397.00	-
Fortinet Firewall and Security Appliance	15,431.89	15,431.89	-
Servers - Hardware Maintenance Agreements	2,874.18	2,874.18	-
Marco Phone System Support/Maintenance	24,393.86	24,393.86	-
Microsoft Volume License Agreement	6,847.60	6,847.60	-
Chrome Management Licenses & Spare Device ADP	18,650.00	18,650.00	-
Google Workspace Enterprise for Education	11,250.00	11,250.00	-
District Website - Hosting Fees, Content Management, Automation & Design	10,642.50	10,642.50	-
District Website - Registration & Scheduling	1,384.00	1,384.00	-
CIMS Data Hosting	4,950.00	4,950.00	-
Email Archiving	1,000.00	1,000.00	-
Data Warehouse	7,800.00	7,800.00	-
Keep Certified	2,923.00	2,923.00	-
Student Information System	42,305.63	42,305.63	-
Student 1:1 Device Content Filtering and Classroom Management	13,810.50	13,810.50	-
Cybersecurity Endpoint Discovery & Response	11,100.00	11,100.00	-
Mobile Device Management	6,894.00	6,894.00	-
IT Help Desk Application	1,188.00	1,188.00	-
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	1,119.30	1,119.30	-
SEMNET Annual Membership	1,125.00	1,125.00	-
SMART Finance and HR	34,235.00	34,235.00	-
Human Resource Information Management Systems	21,743.01	21,743.01	-
Cloud Server Space	216.00	216.00	-
Security Awareness and Phishing Simulations	1,850.00	1,850.00	-
Domain Registration	114.00	114.00	-
Remote PC Management	655.84	655.84	-

	25ADP 2025 Preliminary Budget	25REV1 2025 Revised Budget	Difference
Instructional Agreements			
Schoology Learning Management System	21,840.00	21,840.00	-
Study Island and Reading Eggs	10,463.50	10,463.50	-
Math Seeds	4,207.50	4,207.50	-
Destiny Library Management System	5,522.96	5,522.96	-
Adobe K-12 Creative Cloud	2,500.00	2,500.00	-
Learning A-Z Applications	7,200.00	7,200.00	-
Apple iPad Apps	500.00	500.00	-
Istation Spanish Reading	1,890.00	1,890.00	-
Smart Learning Suite	4,455.00	4,455.00	-
WeVideo Video Editor	3,155.56	3,155.56	-
Edgenuity (Imagine Learning)	4,455.00	4,455.00	-
Language & Literacy licenses	3,000.00	3,000.00	-
SWIS Suite			
WK	700.00	700.00	-
Jefferson	700.00	700.00	-
Goodview	700.00	700.00	-
Movie & Documentary Database Licensing	4,620.00	4,620.00	-
ScreenPal Screen/Video Recorder	600.00	600.00	-
Formative Assessment Application	162.00	162.00	-
Plagiarism and AI Checker	3,058.60	3,058.60	-
Elementary Math Application	1,500.00	1,500.00	-
Read&Write Literacy Toolbar	4,669.53	4,669.53	-
Mystery Science	4,185.00	4,185.00	-
Swivl Pro Team Support	935.00	935.00	-
Avant Testing	971.10	971.10	-
Spirit PhyEd Device Roster Monitoring	300.00	300.00	-
PBIS App (WMS)	2,126.00	2,126.00	-
ESGI Progress Monitoring	4,427.00	4,427.00	-
Total Annual Maintenance & Licensing Agreements	$ 360,120.34	$ 360,120.34	$ -
Repairs of Technology Equipment & Infrastructure Repairs			
Voice Communications Maintenance/Repair	$ 3,000.00	$ 3,000.00	$ -
Data Network Infrastructure Maintenance/Repair	5,000.00	5,000.00	-
CCTV System Maintenace/Repair	2,500.00	2,500.00	-
Two-way Radio Maintenance	17,000.00	17,000.00	-
Instructional Repairs			
Computer Lab Maintenance/Repair	5,000.00	5,000.00	-
Miscellaneous Repair - Adapters, Batteries, Projectors	1,000.00	1,000.00	-
iPad Repair	1,000.00	1,000.00	-
Total Repairs of Technology Equipment	$ 34,500.00	$ 34,500.00	$ -

	25ADP 2025 Preliminary Budget	25REV1 2025 Revised Budget	Difference
Life Cycle Equipment Replacement			
Staff 1:1 Notebook Computers - Lease Payment	$ 101,689.50	$ 101,689.50	$ -
Student 1:1 Chromebook Devices - Lease Payment	163,872.50	163,872.50	-
Elementary iPads	22,680.00	22,680.00	-
WSHS CTE Computer Lab Replacement	21,000.00	21,000.00	-
Elementary Headphones	1,735.00	1,735.00	-
WMS Headphones	500.00	500.00	-
Classroom Flat Panel Displays	122,960.58	122,960.58	-
Classroom Smart Boards	114,187.50	114,187.50	-
Carts For Mobile Smart Boards	1,207.46	1,207.46	-
Shipping, HDMI Cables, Supplies For Classroom Displays	4,000.00	4,000.00	-
HP Pens	3,800.00	3,800.00	-
Chromebook Protective Covers	12,260.00	12,260.00	-
Uninterruptable Power Supply	7,809.00	7,809.00	-
WSHS Auditorium - Replace Sound Amplifiers	5,653.30	5,653.30	-
WMS Auditorium - Upgrade Video System	14,180.74	14,180.74	-
WSHS Multi-Purpose Room - Audience Speakers & Amplifier	4,000.00	4,000.00	-
District - Wireless Mics, Mobile Amp, Cases	2,000.00	2,000.00	-
Jefferson Gym - Upgrade Sound Console/Mixer	1,750.00	1,750.00	-
Total Life Cycle Equipment Replacement	$ 605,285.58	$ 605,285.58	$ -
Building Requested Technology			
Website Redesign	$ 17,850.00	$ 17,850.00	$ -
AI Software	1,000.00	1,000.00	-
Goalbook (final year of three year contract)	27,816.25	27,816.25	-
IXL Special Education Program (three year commitment)	10,855.00	10,855.00	-
SWANK Video Fees	-	2,812.00	2,812.00
Jefferson - Caffeteria Camera	985.00	985.00	-
WK - Cafeteria Camera	985.00	985.00	-
WMS - Security Cameras	10,000.00	10,000.00	-
WSHS - Add Digital Signage In Concourse	4,198.65	4,198.65	-
WSHS - Electrical Circuits For Classroom Displays	4,500.00	4,500.00	-
WSHS - Portable Concourse Audio Cart	2,117.60	2,117.60	-
Total Building Requesting Technology Equipment	$ 80,307.50	$ 83,119.50	$ 2,812.00
Total Proposed Technology Levy Expenditures	$ 1,367,831.12	$ 1,361,760.00	$ (6,071.12)

XIII. 2025 Preliminary District Budget and Fund Balance Projection Summary

For the Period July 1, 2024 to June 30, 2025

Fund	Final Audited June 30, 2024	Updated Budget Revenues	Updated Budget Expenditures	Updated Budget Transfers	Reserve Impact	25REV1 Projected June 30, 2025	Percent of Expenditures
General							
Operating Fund Balances**							
Unassigned	1,515,266.03	36,624,856.33	35,808,625.85	298,535.83	1,114,766.31	2,630,032.34	7.34%
Nonspendable	374,227.55	-	-	(298,535.83)	(298,535.83)	75,691.72	
	1,889,493.58	36,624,856.33	35,808,625.85	-	816,230.48	2,705,724.06	7.56%
Basic Skills	-	2,598,387.36	2,598,387.36	-	-	-	
Learning & Development	-	469,696.26	469,696.26	-	-	-	
Medical Assistance	-	300,000.00	300,000.00	-	-	-	
American Indian Education Aid	2,212.89	47,500.00	49,712.89	-	(2,212.89)	-	
School Library Aid	-	40,854.96	40,854.96	-	-	-	
Student Support Personnel Aid	-	43,314.88	43,314.88	-	(0.00)	(0.00)	
English Learners	-	146,933.72	146,933.72	-	-	-	
Safe Schools	-	86,092.56	86,092.56	-	-	-	
Area Learning Center	-	687,900.00	687,900.00	-	-	-	
Gifted & Talented	-	33,524.14	33,524.14	-	-	-	
Total Operating	1,891,706.47	41,079,060.21	40,265,042.62	-	814,017.59	2,705,724.06	6.72%
Restricted/Reserved							
Operating Capital	749,485.72	607,597.38	710,272.45	-	(102,675.07)	646,810.65	
LTFM	780,754.46	991,461.80	1,097,139.52	-	(105,677.72)	675,076.74	
Technology Levy	703,343.61	1,000,000.00	1,361,760.00	-	(361,760.00)	341,583.61	
Nonspendable - Tech Levy	68,536.17	-	-	-	-	68,536.17	
Staff Development	111,239.24	375,521.94	480,863.56	-	(105,341.62)	5,897.62	
Literacy Aid	100,842.91	105,000.00	105,000.00	-	-	100,842.91	
Kolter Estate	559.36	100.00	-	-	100.00	659.36	
Total Reserved	2,514,761.47	3,079,681.12	3,755,035.53	-	(675,354.41)	1,839,407.06	
Total General	4,406,467.94	44,158,741.33	44,020,078.15	-	138,663.18	4,545,131.12	10.33%

For the Period July 1, 2024 to June 30, 2025							
	Final					25REV1	
	Audited	Updated Budget				Projected	Percent of
Fund	June 30, 2024	Revenues	Expenditures	Transfers	Reserve Impact	June 30, 2025	Expenditures
School Nutrition							
Nonspendable	13,079.85	-	-	-	-	13,079.85	
Restricted	817,260.40	1,933,438.99	1,996,437.45	-	(62,998.46)	754,261.94	
Total School Nutrition	830,340.25	1,933,438.99	1,996,437.45	-	(62,998.46)	767,341.79	38.44%
Community Education							
Restricted	-	467,615.99	489,397.37	21,781.38	-	-	
Nonspendable	4,716.08	-	-	-	-	4,716.08	
Reserved							
General Community Ed	708,301.05	1,177,436.01	1,169,147.07	(21,781.38)	(13,492.44)	694,808.61	
School Readiness	131,589.88	354,174.35	299,491.70	-	54,682.65	186,272.53	
ECFE	103,777.94	315,134.37	321,578.42	-	(6,444.05)	97,333.89	
Adult Basic Ed	10,126.36	189,096.34	193,432.41	-	(4,336.07)	5,790.29	
Total Community Education	958,511.31	2,503,457.06	2,473,046.97	-	30,410.09	988,921.40	39.99%
Building Construction							
Restricted/Reserved							
Energy Project	-	-	-	-	-	-	
Referendum Bond Projects	-	-	-	-	-	-	
GeoThermal Bond Projects - Bond 01	161,001.01	22,000.00	183,001.01	-	(161,001.01)	(0.00)	
GeoThermal Bond Projects - Bond 02	8,779,054.38	130,000.00	8,909,054.38	-	(8,779,054.38)	-	
Total Building Construction	8,940,055.39	152,000.00	9,092,055.39	-	(8,940,055.39)	(0.00)	
Debt Service	648,597.39	3,266,015.32	3,253,779.00	-	12,236.32	660,833.71	
OPEB Trust	1,942,357.74	300,000.00	464,900.00	-	(164,900.00)	1,777,457.74	
OPEB Debt Redemption	139,149.75	665,570.57	658,950.00	-	6,620.57	145,770.32	
Agency Fund - Collaborative	-	130,600.00	130,600.00	-	-	-	
Student Activities - Fund 15	226,910.31	250,000.00	250,000.00	-	-	226,910.31	
Total All Funds	18,092,390.08	53,359,823.27	62,339,846.96	-	(8,980,023.69)	9,112,366.39	