DEPARTMENT OF EDUCATION	Division of School Finance 400 NE Stinson Blvd. Minneapolis, MN 55413	**District Revenues and Expenditures Budget for Fiscal Year (FY) 2025 and FY 2026**	ED-00110-47

General Information: Minnesota Statutes 2023, section 123B.10, requires that every school board shall publish the subject data of this report.

District Name: **Winona Area Public Schools** District Number: **01-0861**

Fund	FY 2025 Beginning Fund Balances	FY 2025 Actual Revenues and Transfers In	FY 2025 Actual Expenditures and Transfers Out	June 30, 2025 Actual Fund Balances	FY 2026 Budget Revenues and Transfers In	FY 2026 Budget Expenditures and Transfers Out	June 30, 2026 Projected Fund Balances
General Fund/Restricted	$ 2,891,202	$ 7,879,536	$ 8,159,160	$ 2,611,578	$ 8,717,929	$ 10,035,049	$ 1,294,458
General Fund/Other	$ 1,742,176	$ 37,071,187	$ 35,869,760	$ 2,943,603	$ 35,044,196	$ 34,640,210	$ 3,347,589
School Nutrition Fund	$ 830,340	$ 2,150,090	$ 2,159,938	$ 820,492	$ 1,977,248	$ 2,082,769	$ 714,971
Community Service Fund	$ 958,511	$ 2,630,802	$ 2,587,137	$ 1,002,176	$ 2,546,493	$ 2,602,739	$ 945,930
Building Construction Fund	$ 8,940,055	$ 166,866	$ 8,610,273	$ 496,648	$ 20,000	$ 20,000	$ 496,648
Debt Service Fund	$ 648,597	$ 3,253,814	$ 3,257,554	$ 644,857	$ 3,499,458	$ 3,435,948	$ 708,367
Agency Fund	$ -	$ 136,861	$ 136,861	$ -	$ 130,000	$ 130,000	$ -
Internal Service Fund	$ -			$ -			$ -
* OPEB Revocable Trust Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
* OPEB Irrevocable Trust Fund	$ 1,942,358	$ 239,517	$ 390,141	$ 1,791,734	$ 175,000	$ 473,500	$ 1,493,234
* OPEB Debt Service Fund	$ 139,150	$ 663,532	$ 658,925	$ 143,757	$ 660,400	$ 656,825	$ 147,332
Total - All Funds	$ 18,092,389	$ 54,192,205	$ 61,829,749	$ 10,454,845	$ 52,770,724	$ 54,077,040	$ 9,148,529

Long-Term Debt	
Outstanding July 1, 2024	$ 26,570,102
Plus: New Issues	$ -
Less: Redemeed Issues	$ 3,076,266
Outstanding June 30, 2025	$ 23,493,836
Short-Term Debt	
Certificates of Indebtedness	NONE
Other Short-Term Indebtedness	NONE

Current Statutory Operating Debt per Minnesota Statutes, section 123B.81	
Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2025	NONE
Cost per student - Average Daily Membership (ADM) 06/30/2025	
Total Operating Expenditures	$ 46,787,923.00
FY 2025 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM	2,382.54
FY 2025 Operating Cost per ADM	$ 19,637.83

The complete budget may be inspected upon request to the superintendent.

Comments:

NOTES: The 2026 Construction Fund was based on an estimate of most expenditures related to the GeoThermal Project falling in fiscal year 2025. Because less of the actual expenditures fell in fiscal year 2025, the 2026 budget will be adjusted to reflect this in January. There will not actually be a $496,648 remaining in this fund at the end of 2026 as this MDE report makes it appear.

2026 budget figures reflect the preliminary 2025 budget approved by the school board on June 5, 2025.

General Fund restricted amounts include student activity accounts as they are under board control and reserved for student activities.

Total Operating Expenditures listed above include the district's General, School Nutrition, and Community Education funds less capital-like expenditures per the direction of MDE. Links to this and other district financial information as well as the district's report card can be found on the district's website: www.winonaschools.org.