2027 Preliminary Budget

Winona Area Public Schools
Independent School District No. 861

Briefing – June 4, 2026
Approval – March 21, 2026
SMART Finance Budget Code: 27ADP

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

2027 DISTRICT ADMINISTRATION

Superintendent of Schools	Brad Berzinski
Director of Finance	Sarah Slaby
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 School Nutrition	Jennifer Walters

2027 BUILDING ADMINISTRATION

Winona Senior High School Principal	Nathan Warneke
Winona Senior High School Assistant Principal	Steven Gilbertson
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	Alexa Michaels
Goodview Elementary Principal	Jay Woller
Jefferson Elementary Principal	Vacant
Washington-Kosciusko Elementary Principal	Justin Hanson

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
2027 Preliminary Budget

TABLE OF CONTENTS

Description	Pages
Budget Process	5 - 9
Budget Assumptions	10 - 14
General Fund	15 – 29
Enrollment	12
General Fund Revenues	15 – 21
General Fund Expenditures	22 – 26
General Fund Budget Summary (Reserved and Unreserved)	27
General Fund Budget Summary (Total Unrestricted and Working Reserves)	28
General Fund Budget Summary (Total Unreserved Only)	29
School Nutrition Fund Budget Summary	30
Community Education Fund Budget Summary	31
Community Education Restricted Fund Balance	32
General Community Education Fund Balance	33
School Readiness Fund Balance	34
Early Childhood Family Education Fund Balance	35
Adult Basic Education Fund Balance	36
Community Education Achievement & Integration	37
Construction Fund Budget Summary	38
Debt Service Fund Budget Summary	39
Agency Fund Budget Summary	40
OPEB Trust Fund Budget Summary	41
OPEB Debt Service Fund Budget Summary	42
Student Activity Fund Budget Summary	43
Capital Projects Detail – Operating Capital Funded	44 – 45
Capital Projects Detail – Long-Term Facilities Maintenance Revenue	46 – 48
Capital Projects Detail – Capital Projects Levy	49 – 50
2026 Working District Budget and Fund Balance Projection Summary	51 – 52
2027 Preliminary Budget and Fund Balance Projection Summary	53 - 54

Winona Area Public Schools
2027 Preliminary 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 2026-2027 budget. What this does not include is the many hours of conversations between the leadership teams 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
November 24, 2025	Cabinet	Share overall 2027 Budget Development Timeline and Process Discuss Capital Request Process and Timeline
December 2, 2025	District Leadership	Discuss Capital Request Process and Timeline Release 2027 Capital Request Google Form To Principals and Directors
December 4, 2025	School Board	Truth-In-Taxation Hearing
December 11, 2025	School Board Budget Work Session	Discuss Budget Assumptions Discuss Budget Development Timeline
December 15, 2025	Cabinet	Update to Cabinet on School Board Work Session
December 18, 2025	School Board	Action: 2027 Enrollment Projection Action: 2027 Budget Development Timeline Action: 2027 Budget Assumptions Action: 25Pay26 Levy Certification (Revenue for 2027)
January 6, 2026	District Leadership	Update to Leadership on Budget Process To Date
January 8, 2026	School Board	Information: Summary of 2027 Budget Assumptions (action taken on 12/18/2025)
January 12, 2026	Cabinet	
January 12, 2026	Finance Committee	Discuss Desired Process for Making Adjustments Discuss 1st Draft General Fund Revenue Discuss General Fund Expenditure Target Discuss Estimated Funds Required To Operate at Status Quo Discuss Budget Adjustment Scenarios
January 22, 2026	School Board	Discuss Desired Process for Making Adjustments Discuss 1st Draft General Fund Revenue Discuss General Fund Expenditure Target Discuss Estimated Funds Required To Operate at Status Quo Discuss Budget Adjustment Scenarios
January 27, 2026	District Leadership	Discuss 1st Draft General Fund Revenue Discuss General Fund Expenditure Target Discuss Estimated Funds Required to Operate at Status

		Quo Discuss Budget Adjustment Scenarios Discuss Budget Adjustment Guiding Principles Discuss Supplies/Materials Budget Allocation Methodology Reminder of Capital Requests Due on February 6th Discuss Methodology for 2027 Supplies/Materials Budget Allocation
January 29, 2026	District Leadership	All Day Staffing Discussions with Human Resources and Business Office - Principals and Directors
February 6, 2026	Due Date	2027 Capital Requests Due From Principals and Directors
February 18, 2026	Superintendent & Finance Director	Discuss 2027 Capital/LTFM/Tech Budget to be presented to School Board
Beginning no later that mid February		Individual and group discussions - FTE and Possible Adjustments With Principals/Directors
February 19, 2026	School Board	Briefing: 2026 Budget Update Discuss: 2nd Look At Enrollment Projection Based on Current Year Actuals Discuss: District Support Service Costs Briefing: 2027 Supplies/Materials Budget Allocation
		Discuss: 2nd Look at General Fund Expenditure Target Discuss: 2nd Look at Estimated Funds Required to Operate at Status Quo Discuss: 2nd Look at Budget Adjustment Scenarios
February 23, 2026	Cabinet	Discuss Budget Adjustment Ideas, if needed Discuss 2027 Capital/LTFM/Tech Budget
February 24, 2026	District Leadership	2027 Capital Requests Reviewed Discuss and Prioritize Proposed Capital/LTFM/Tech Budget Discuss Proposed Capital/LTFM/Tech Levy Budget Discuss Proposed 2027 Supplies/Materials Budget Allocation
March 2, 2026	Cabinet	Review Proposed Capital/LTFM/Tech Levy Budget Budget Adjustment Work Meeting
March 5, 2026	School Board	Action: 2026 Budget Update Briefing: 2027 Capital/LTFM/Tech Levy Budget Action: Nonrenewal of Probationary Teachers Notification of Proposed Placement on Unrequested Leave of Absence (if necessary) Action: Supplies/Materials Budget Allocation
March 12, 2026	Finance Committee	Recommendation: 2027 OPEB Debt Service Budget (Fd 47) Recommendation: 2027 Debt Service Budget (Fd 07)
March 16, 2026	Cabinet	Finalize Proposed List of 2027 Budget Adjustments 2nd Review of Proposed Capital/LTFM/Tech Levy Budget
March 19, 2026	School Board	Briefing: 2027 OPEB Debt Service Budget (Fund 47) Briefing: 2027 Debt Service Budget (Fund 07) Action: 2027 Capital/LTFM/Tech Levy Budget
March 24, 2026	District Leadership	Communication of Recommended and Non-Recommended Capital Requests Communication of Final Approved Supplies/Materials Budget Allocation Discuss Proposed List of 2027 Budget Adjustments
April 2, 2026	School Board	Unrequested Leave of Absence Hearing(s) Update Regarding Continued FTE Allocation Work

		Action: 2027 OPEB Debt Service Budget (Fund 47) Action: 2027 Debt Service Budget (Fund 07) Information: Proposed List of 2027 Budget Adjustments
April 6, 2026	Cabinet	
April 9, 2026	Finance Committee	Recommendation: 2027 School Nutrition Budget (Fund 02) Recommendation: 2027 Student Activity Budget (Fund 15) Recommendation: 2027 Agency (Collaborative) Budget (Fund 18)
April 9, 2026	School Board Budget Work Session	Discuss Budget
April 15, 2026		2025 Purchase Order Cutoff Date
April 16, 2026	School Board	Action: Nonrenewal of Probationary Teachers (if necessary) Action: Placing on Unrequested Leave of Absence (if necessary) Briefing: 2027 School Nutrition Budget (Fund 02) Briefing: 2027 Student Activity Budget (Fund 15) Briefing: 2027 Agency (Collaborative) Budget (Fund 18)
May 7, 2026	School Board	Overall Progress Update Information: Proposed List of 2027 Budget Adjustments Action: 2027 School Nutrition Budget (Fund 02) Action: 2027 Student Activity Budget (Fund 15) Action: 2027 Agency (Collaborative) Budget (Fund 18)
May 13, 2026	Community Education Advisory Council	Presentation of 2027 Community Education Budget (Fund 04)
May 14, 2026	Finance Committee	Report: Final FTE Comparison/Changes from FY 2026 to FY 2027 (tied to final budget) Recommendation: 2027 General Fund Budget (Fund 01) Recommendation: 2027 Construction Fund Budget (Fund 06) Recommendation: 2027 OPEB Trust Budget (Fund 45) Recommendation: 2027 Community Education Budget (Fund 04) Recommendation: 2027 Final Budget
May 18, 2026	Cabinet	
May 21, 2026	School Board	Report: Final FTE Comparison/Changes from FY 2026 to FY 2027 (tied to final budget) Briefing: 2027 OPEB Trust Budget (Fund 45) Briefing: 2027 Construction Fund Budget (Fund 06) Briefing: 2027 Community Education Budget (Fund 04)
June 4, 2026	School Board	Action: 2027 OPEB Trust Budget (Fund 45) Action: 2027 Construction Fund Budget (Fund 06) Action: 2027 Community Education Budget (Fund 04) Report: Final FTE Comparison/Changes from FY 2026 to FY 2027 (tied to final budget) Briefing: 2027 General Fund Budget (Fund 01) Briefing: 2027 Final Budget
June 12, 2026	Finance Committee	Discuss budget process - what went well, what needs to improve
June 18, 2026	School Board	Action: 2027 General Fund Budget (Fund 01) Approval: 2027 Final Budget

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 more clear. Revisions are noted with red font for additions and ~~strikethrough~~ for removals. The tables indicate the percentage change between the revised budget for 2026 (budget code 26REV1) and the preliminary budget for 2027 (budget code 27ADP).

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)
- Capital Projects Levy
- Staff Development
- Literacy Aid
- READ Act Literacy Aid
- Safe Schools
- Medical Assistance
- School Library Aid
- Basic Skills
- Learning & Development
- Gifted & Talented
- Area Learning Center
- Achievement & Integration
- English Learners Aid
- Student Support Personnel Aid
- American Indian Education Aid
- Nonspendable

These reserves are accounted for separately on the District's books, as required by Uniform Financial Accounting and Reporting Standards (UFARS). 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 subtotaled on the presentation of the projected fund balance summary for the general fund budget and are referred to as “working reserve” funds locally. Specifically, this includes Basic Skills, Learning and Development, Medical Assistance, American Indian Aid, School Library Aid, Student Support Personnel Aid, English Learner Aid, Safe Schools, Gifted & Talented, and Area Learning Center reserves. This point should be kept in mind while reading the general fund budget pages as some pages include all areas of the budget while others include only the “working reserve” portion of the budget and still others include only the unreserved portion of the budget.

A. General Fund Budget Assumptions

When generating the 2027 Preliminary Budget, several assumptions were used and are listed below.

1. General Education Formula Increase

A 2% increase in the general education formula was approved by the board in December 2025 based on action taken by the Minnesota State Legislature prior to that date. However, in the spring the Legislature provided for a 2.69% increase in the general education formula allowance. The general education formula allowance per pupil unit used for the development of the 2026-2027 fiscal year budget is $7,683.00.

2. Medical Insurance

A 5% increase in medical insurance premiums as of the district's renewal date of January 1, 2027 was assumed when calculating benefit expenses for the preliminary budget. However, there are current caps on district contributions towards medical insurance. The estimated increase in contribution was limited to the current contractual amounts.

3. Dental Insurance

A 2% increase in dental insurance premiums as of the district's renewal date of January 1, 2027 was assumed when calculating benefit expenses.

4. Levy Revenue

Levy revenue is based on the 24PAY25 levy limitation and certification, which was certified by the school board in December 2025 as summarized below:

Fund	2026 24PAY25	2027 25PAY26	Difference
General	$8,004,760.47	$8,864,376.04	$859,615.57
Community Ed	$510,028.83	$439.391.43	-$70,637.40
Debt Service	$3,469,458.40	$3,278,099.56	-$191,358.84
OPEB Debt	$654,399.79	$654,413.56	$13.77
	$12,638,647.49	$13,236,280.59	$597,633.10
General Fund Reserve Breakdown:			
Capital	$523,317.24	$532,839.13	$9,521.89
Tech Levy	$1,000,000.00	$1,000,000.00	$0.00
LTFM	$1,382,710.00	$2,089,808.40	$707,098.40
Unreserved/Operating	$5,098,733.23	$5,241,728.51	$142,995.28
	$8,004,760.47	$8,864,376.04	$859,615.57

5. Salary Adjustments

All employee groups had contracts or policies which expired on June 30, 2025. The process of renegotiating language, salary, and benefits with all groups began in spring 2025 and was completed during the 2026 fiscal year. The following

increases are known for the 2027 fiscal year and were used for purposes of building the 2027 budget:

- Maintenance – 3.00%
- School Nutrition – 3.00%
- Office Professionals – 3.00%
- Education Assistants – 3.00%
- Administrators – 3.00%
- Teachers – 4.00%
- Non-Affiliated Employees – 3.00%
- Non-Affiliated Managers – 3.00%
- Directors – 3.00% plus $5.00 daily addition to cells

6. Transportation Contracts

The contract with *First Student* was renegotiated in the summer of 2025. The percentage increase for 2027 per the new contract is 6.10% which has been factored into the 2027 preliminary 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 heating season and the market rate for utilities. Administration reviewed the 4-year trend for each utility to determine an increase percentage assumption to use for each utility type. Given the current economic conditions and the variability of use, this area of the budget will need to be monitored closely throughout the year to determine if the assumption was adequate.

- Water/Sewer – 15.52%
- Electric – 8.61%
- Natural Gas – 0.00%
- Trash – 0.00%
- 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 in the general education revenue funding formula as well as the operating referendum levy calculation. For these reasons, 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 gross birth rate data for Winona County. 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 within Winona Area Public Schools. Projections for the remaining grade levels are determined using a process based on historical cycles. Preliminary enrollment projections for 2027 used an assumption of 30% of the 430 Winona County births for kindergarten and the 4-year cohort survival method using the estimated 2026 ADM calculated from monthly enrollment snapshots as the base 2026 data point.

The following table provides actual enrollment data from the 2024-2025 school year, board approved revised projected enrollment data for the 2025-2026 school year as well as enrollment projections for the 2026-2027 school year.

The board took action to approve preliminary enrollment estimates on December 18, 2025. The figures were reviewed again at the February 19, 2026 school board meeting and no change to the 2027 enrollment projection was recommended at that time.

	Average Daily Membership			
		26REV1	27ADP	
	2024 - 2025	2025 - 2026	2026 - 2027	
Grade Level	Actual	Projection	Projection	Difference
Early Childhood	33.51	42.00	32.00	(10.00)
VPK	18.00	18.00	18.00	-
Kindergarten	136.69	115.39	129.00	13.61
Grades 1 - 3	439.97	398.01	372.23	(25.78)
Grades 4 - 6	507.26	465.73	421.27	(44.46)
Grades 7 - 12	1,217.94	1,173.23	1,127.09	(46.14)
Total	2,353.37	2,212.36	2,099.59	(112.77)
K-12 Total	2,301.86	2,152.36	2,049.59	(102.77)

9. Special Education Revenue

State Special Education revenue was estimated at $9,303,786.47 at the time budgeting assumptions were set. The Cross-Subsidy Reduction Aid portion of the revenue calculation for fiscal year 2027 is 50%.

10. Federal Funding Levels

Initial estimates were made when the preliminary budget assumptions were set in December. However, during the course of the spring, more accurate amounts were made available for some of the figures and were used for calculation of the preliminary budget. The actual amounts used in the preliminary budget are listed below. 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.

- Title I (Fin 401) - $569,685.00
- Title II (Fin 414) - $88,827.00
- Title III (Fin 417) - $17,526.00
- Title IV (Fin 433) - $39,495.00
- Federal IEIC (Fin 422) - $30,000.00
- Federal ECSE (Fin 420) - $25,500.00
- Federal Special Ed (Fin 419) - $385,000.00
- Federal CEIS (Fin 425) - $79,313.48

11. Compensatory Revenue

The level of Compensatory Revenue is based on October 1, 2025 free and reduced lunch counts. These funds must be spent on the students who generated the revenue on allowable expenditures as outlined in Statute 126C.15 subdivision 1. Examples of services these funds can be used to provide are psychologists, counseling, social work, and guidance services. The funds are eligible for other uses as well.

The Minnesota Legislature and Department of Education are in the process of revising how compensatory revenue is calculated. Multiple calculations of this revenue based on different scenarios have been provided to school districts. The most current calculation of this revenue for the 2027 fiscal year was $2,723,656. This is the figure which has been used for the preliminary 2027 budget. Given the potential changes related to this revenue based on legislative decisions, administration will need to stay informed of any changes which may be coming for the 2027 fiscal year and beyond.

12. Other Revenue Streams

Several other general fund revenue streams were discussed in December while planning for the 2027 budget. During the course of budget development, some of the initial estimates changed based on more accurate data. The following is a list of those revenue streams and the related funding assumption used to develop the 2027 preliminary budget:

	2027 Estimate
Student Support Personnel Aid	$63,105.00
School Library Aid	$21,567.00
American Indian Aid	$47,500.00
Unemployment Aid	$115,000.00
Literacy Incentive Aid	$105,000.00
Third Party Billing	$400,000.00
Special Ed Joint Powers Grant	$5,810.00
Concurrent Enrollment	$5,000.00
Achievement & Integration (Aid Portion)	$176,319.71
EL Cross Subsidy Reduction Aid	$139,000.00
Paraprofessional Training Aid	$56,500.00
Endowment Fund Apportionment	$150,000.00
Shared Time Aid	$8,000.00
Abatement Aid	$2,000.00
Disparity Reduction Aid	$20,000.00
Market Value Reduction Credit	$20,000.00
Other State Credits	$900.00
	$1,335,701.71

13. Elementary Class Size Targets

The school board approved the following elementary class size targets and ranges at the 2/3/2022 school board meeting which remain in effect for the 2026-2027 budget cycle:

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

14. Athletics and Activities Budgeting Parameters

Current Participation Fee Rates	
Middle School Athletics	$90.00
Middle School Free Lunch Rate	$45.00
Middle School Reduced Lunch Rate	$60.00
High School Athletics	$180.00
High School Free Lunch Rate	$50.00
High School Reduced Lunch Rate	$90.00
High School Activities and Adapted Sports	$60.00
Highschool Activities and Adapted Sports Free Lunch Rate	$30.00
Highschool Activities and Adapted Sports Reduced Lunch Rate	$40.00

Current Gate Entry Fee Rates	
Adults	$10.00
Seniors	$5.00
Students	$5.00

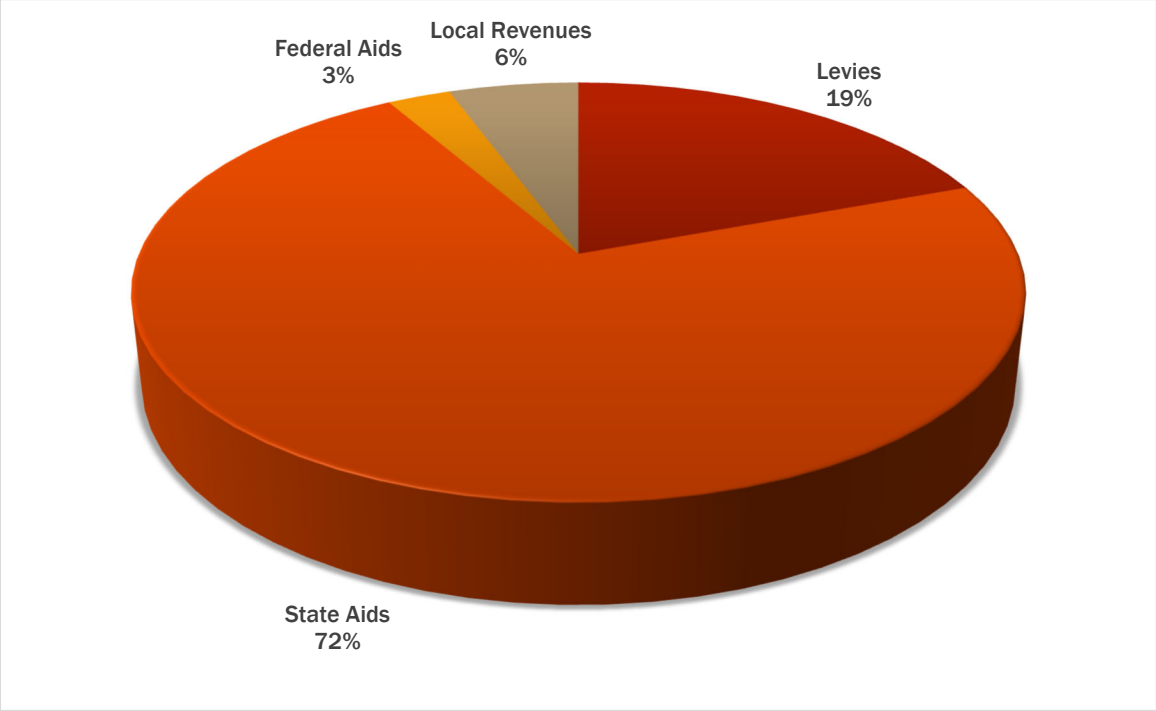
15. Fund Balance Goal

The fund balance goal for the 2026-2027 budget cycle is an unassigned general fund balance of 8.0% - 10.0% per School Board policy 714.

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.

General Fund Revenues By Funding Source



1. State Aids

a) ***General Education Aid - $22,021,883.49***

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. District's estimate the revenue they will receive for the upcoming fiscal year by using 'what-if' spreadsheets provided by the Minnesota Department of Education until more firm funding estimate reports are provided by the Department.

- **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 2026-2027 fiscal year, the formula allowance is $7,683.00 per pupil unit and the county apportionment is estimated at $200,000.00. The resulting revenue projection related to the basic formula is $17,863,205.49 for the 2026-2027 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 $2,723,656.00 for the 2026-2027 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. The projected revenue in this category is $450,220.63 for the 2026-2027 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 2026-2027 fiscal year is $22,014.13.
- **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, $262,429.77 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 2026-2027 fiscal year is $203,832.34.
- **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 2026-2027 is $30,225.39.
- **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 2026-2027 is $168,427.72.
- **Extended Time** – The extended time allowance for 2026-2027 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 2026-2027 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 - $150,000.00***

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 - $9,303,786.47***

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 2026-2027 revenue is 2024-2025.) 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 - $8,000.00***

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

g) ***Property Tax Relief Aid Payments - $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***

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 - $5,810.00***

Grant awarded to provided professional development for special education.

j) ***ELL Cross Subsidy - $139,000.00***

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

l) ***Unemployment Aid - $115,000.00***

Funds received through the Minnesota Department of Education related to legislation allowing certain hourly employees to receive unemployment benefits during the summer months. Funding was set aside at the State level to hold districts harmless. The revenue amount is a direct offset of the budgeted expenditures for this category of unemployment benefits

m) ***Student Support Personnel Aid - $63,105.00***

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

n) ***School Library Aid - $21,567.00***

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

o) ***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.

p) ***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.

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

Reimbursement through the Minnesota Department of Education for 100% of the prior year's expenses related with providing the required training or professional development to each educational assistant.

r) ***Achievement and Integration Aid - $176,319.71***

Funding which is intended to increase student achievement, reduce academic disparities, and pursue racial and economic integration in schools. Achievement and Integration as a program is funded through aid (70%) and levy (30%). The amount listed here is only the aid portion. There are several factors related to eligibility, use of funds, and calculation of a district's revenue under the program. Fiscal year 2027 will be the second year Winona Area Public Schools is operating an Achievement and Integration program.

2. Federal Aids

a) ***Federal Special Education - $385,000.00***

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

b) ***Federal Early Childhood - $25,500.00***

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

c) ***Federal IEIC Revenue - $30,000.00***

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

d) ***Federal CEIS Revenue - $79,313.48***

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 - $569,685.00***

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 - $88,827.00***

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

g) ***Title III - $17,526.00***

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

h) ***Title IV - $39,495.00***

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

i) ***Perkins Revenue - $5,000.00***

The district receives federal Carl Perkins revenue from Goodhue County Education District (#6051), which is the fiscal host for the funding. This revenue is used for approved vocational instructional initiatives such as field trips, equipment, substitute teacher costs, and instructional supplies. Until the official allocation is received for the year, revenues and expenditures are set at zero.

3. Local Revenue

a) ***Property Tax Levy - $8,823,506.04***

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 – $532,869.13
- Long-Term Facilities Maintenance - $2,089.808.40
- Safe Schools - $93,655.08
- Career and Technical Education - $106,825.00
- Technology Levy - $1,000,000.00
- Achievement & Integration - $76,792.12
- Unreserved General Fund - $4,923,556.31

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 - $400,000.00***

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 - $53,400.00***

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 - $32,421.43***

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 - $158,672.99***

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 - $27,600.00***

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 - $180,100.00***

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 - $112,147.00***

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 - $169,936.68***

A private donor donates to the Foundation for Winona Area Public Schools each year for the purpose of continuing the mentoring program in the district. The amount listed excludes rental fees paid for exclusive space for the program.

l) ***Other Revenue - $1,329,045.85***

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
- WALC student childcare fees

C. Where Does the Money Get Spent?

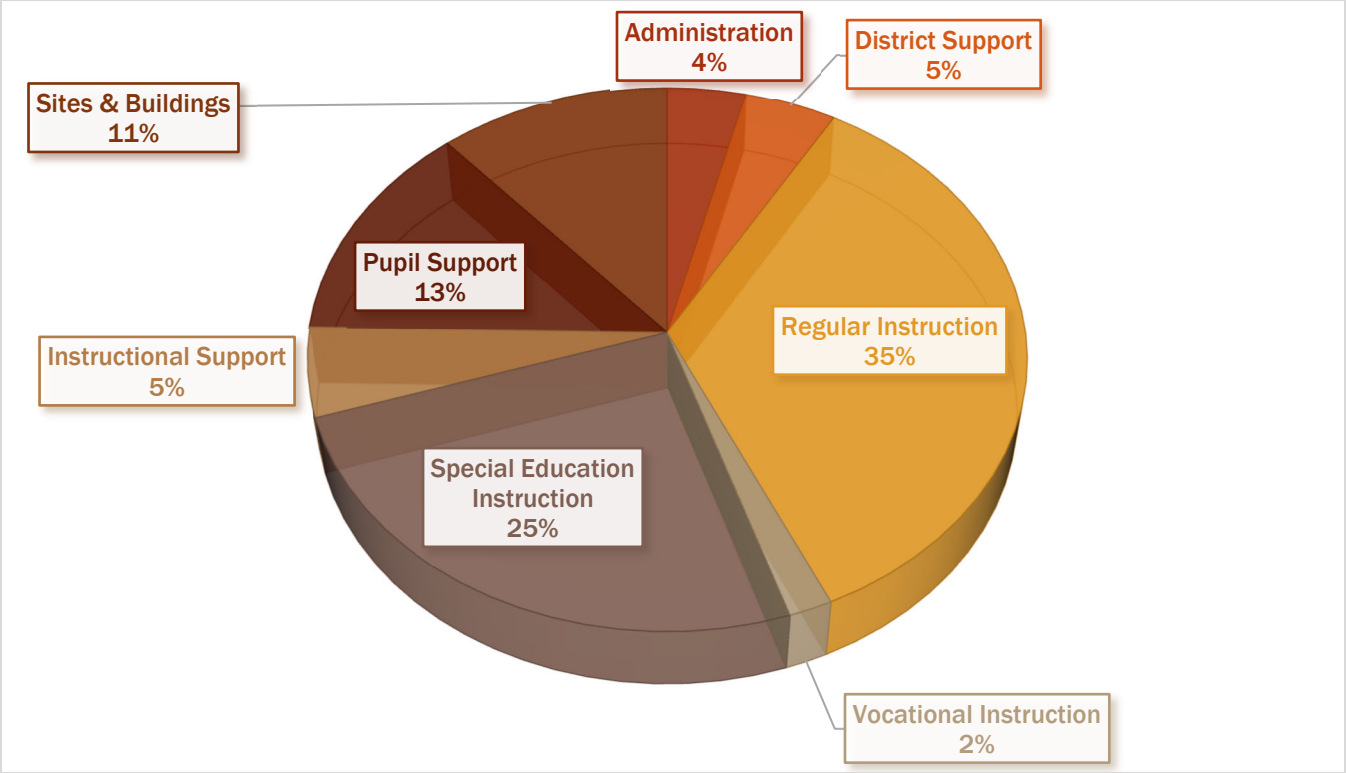
There are several types of expenditures made by the school district, which can be categorized in six general categories. These categories are specified within the Uniform Financial Accounting and Reporting Standards (UFARS) used by all school districts in the State of Minnesota. The largest expense for any school district is salaries and the associated benefits. For Winona Area Public Schools, salaries and benefits make up 75.98% of the 2026-2027 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 (for the very few transactions the district must pay tax on), and indirect cost allocations.

The expenditure categories listed above talk about what is being purchased. Examples of the "what" might be a box of pencils. However, that same box of pencils could be used in several different ways in a school district. It could be used in a kindergarten classroom, a special education classroom, by the principal's office, or in the maintenance department. Such is the case with all expenditures in the school district. The program information related to an expenditure helps define the "why" an expenditure is planned.

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.

General Fund 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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Salaries	$ 1,265,213.86	$ 1,282,157.45	$ 1,292,562.89	$ 1,292,562.89	$ 1,254,071.94	-2.98%
Benefits	441,075.26	462,650.00	452,095.75	452,095.75	450,075.45	-0.45%
Services	22,322.03	32,473.85	20,195.00	21,434.00	32,062.00	58.76%
Supplies	9,854.15	8,825.31	11,557.81	10,918.81	10,936.00	-5.38%
Equipment & Capital	6,140.80	-	-	-	-	0.00%
Other	21,139.64	19,230.00	21,600.00	21,600.00	21,600.00	0.00%
Total	**$ 1,765,745.74**	**$ 1,805,336.61**	**$ 1,798,011.45**	**$ 1,798,611.45**	**$ 1,768,745.39**	**-1.63%**

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Salaries	$ 825,759.08	$ 829,573.58	$ 932,297.72	$ 905,479.87	$ 931,856.35	-0.05%
Benefits	375,058.59	500,445.94	531,004.30	460,964.13	553,465.42	4.23%
Services	393,134.23	476,722.03	478,538.71	482,800.29	324,590.00	-32.17%
Supplies	724,042.39	462,324.86	183,635.41	419,989.25	446,855.56	143.34%
Equipment & Capital	-	-	1,427.00	1,427.00	5,120.00	258.79%
Other	(82,436.83)	(89,458.35)	(94,956.18)	(196,927.38)	(194,581.61)	104.92%
Total	**$ 2,235,557.46**	**$ 2,179,608.06**	**$ 2,031,946.96**	**$ 2,073,733.16**	**$ 2,067,305.72**	**1.74%**

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Salaries	$ 10,509,280.35	$ 10,290,045.39	$ 9,796,420.64	$ 9,654,849.55	$ 9,740,382.84	-0.57%
Benefits	3,622,932.25	3,664,857.07	3,646,028.47	3,622,862.96	3,753,809.62	2.96%
Services	962,404.13	948,456.42	961,436.20	1,020,897.33	794,144.74	-17.40%
Supplies	291,593.22	331,198.64	617,065.91	697,116.70	677,861.18	9.85%
Equipment & Capital	113,045.00	143,963.71	250,440.42	258,752.42	246,417.00	-1.61%
Other	(4,406.12)	12,182.26	12,681.44	131,410.35	634,535.85	4903.66%
Total	**$ 15,494,848.83**	**$ 15,390,703.49**	**$ 15,284,073.08**	**$ 15,385,889.31**	**$ 15,847,151.23**	**3.68%**

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Salaries	$ 214,361.63	$ 296,137.04	$ 375,920.96	$ 375,920.96	$ 542,874.31	44.41%
Benefits	89,222.55	120,859.72	163,346.91	163,346.91	225,318.30	37.94%
Services	3,432.60	15,084.33	27,171.60	28,643.10	25,143.00	-7.47%
Supplies	3,808.10	4,227.52	33,181.49	33,781.49	27,418.00	-17.37%
Equipment & Capital	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Total	**$ 310,824.88**	**$ 436,308.61**	**$ 599,620.96**	**$ 601,692.46**	**$ 820,753.61**	**36.88%**

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Salaries	$ 7,066,690.30	$ 7,284,146.21	$ 7,806,162.21	$ 7,761,563.57	$ 7,994,079.79	2.41%
Benefits	2,634,754.16	2,653,550.40	2,952,064.76	2,941,356.61	2,946,067.51	-0.20%
Services	1,240,361.59	806,107.67	424,561.25	424,561.25	430,800.00	1.47%
Supplies	103,214.47	62,640.61	67,238.02	72,287.02	32,325.00	-51.92%
Equipment & Capital	37,959.37	14,879.67	18,964.45	18,964.45	15,933.00	-15.98%
Other	1,326.00	1,830.00	2,045.00	2,045.00	1,515.00	-25.92%
Total	**$ 11,084,305.89**	**$ 10,823,154.56**	**$ 11,271,035.69**	**$ 11,220,777.90**	**$ 11,420,720.30**	**1.33%**

6. Instructional Support Services

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

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Salaries	$ 1,492,882.18	$ 1,646,501.20	$ 1,480,241.59	$ 1,438,997.61	$ 1,201,956.14	-18.80%
Benefits	490,139.27	520,009.36	520,960.27	510,382.81	483,671.02	-7.16%
Services	211,311.18	113,624.72	205,221.37	266,124.76	270,096.13	31.61%
Supplies	729,180.82	852,382.45	551,036.44	579,525.70	427,698.43	-22.38%
Equipment & Capital	3,842.70	8,254.03	157,000.00	157,000.00	29,433.50	-81.25%
Other	27,217.00	27,883.42	6,713.40	12,213.71	2,000.00	-70.21%
Total	**$ 2,954,573.15**	**$ 3,168,655.18**	**$ 2,921,173.07**	**$ 2,964,244.59**	**$ 2,414,855.22**	**-17.33%**

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Salaries	$ 2,210,572.97	$ 1,964,002.75	$ 1,999,538.42	$ 1,945,690.38	$ 1,904,755.05	-4.74%
Benefits	890,764.88	761,778.74	837,945.01	820,957.91	843,075.64	0.61%
Services	3,110,899.46	3,067,225.15	3,404,928.82	3,406,661.50	3,253,476.67	-4.45%
Supplies	52,268.18	37,048.62	42,816.22	41,083.54	32,170.10	-24.86%
Equipment & Capital	3,043.98	1,809.58	682.00	682.00	689.00	1.03%
Other	37,525.38	16,878.96	2,005.00	2,005.00	1,490.00	-25.69%
Total	**$ 6,305,074.85**	**$ 5,848,743.80**	**$ 6,287,915.47**	**$ 6,217,080.33**	**$ 6,035,656.46**	**-4.01%**

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Salaries	$ 1,172,873.11	$ 1,158,510.95	$ 1,227,421.45	$ 1,227,421.45	$ 1,245,996.99	1.51%
Benefits	496,372.38	489,063.63	552,605.71	552,605.71	572,559.61	3.61%
Services	1,996,385.37	2,160,398.71	3,512,743.95	3,512,743.95	3,082,734.45	-12.24%
Supplies	264,420.45	245,296.68	242,629.58	242,629.58	239,272.89	-1.38%
Equipment & Capital	297,553.48	91,629.76	125,412.38	125,412.38	76,462.32	-39.03%
Other	(11,013.65)	(34,594.78)	1,030.00	1,030.00	1,030.00	0.00%
Total	**$ 4,216,591.14**	**$ 4,110,304.95**	**$ 5,661,843.07**	**$ 5,661,843.07**	**$ 5,218,056.26**	**-7.84%**

D. General Fund Budget Summary (Reserved and Unreserved)

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Levies	$ 6,928,897.41	$ 7,662,164.29	$ 7,967,978.64	$ 7,967,978.64	$ 8,823,506.04	10.74%
State Aids	31,365,734.85	33,229,210.74	32,541,508.70	32,642,056.49	32,978,561.67	1.34%
Federal Aids	2,862,477.47	1,973,678.76	1,468,909.99	7,057,329.20	1,246,156.48	-15.16%
Local Revenues	1,745,936.38	1,794,760.63	1,887,072.73	2,071,305.61	2,553,323.95	35.31%
Total Revenues	**$ 42,903,046.11**	**$ 44,659,814.42**	**$ 43,865,470.06**	**$ 49,738,669.94**	**$ 45,601,548.14**	**3.96%**
Expenditures						
Salaries	$ 24,757,633.48	$ 24,751,074.57	$ 24,910,565.88	$ 24,602,486.28	$ 24,815,973.41	-0.38%
Benefits	9,040,319.34	9,173,214.86	9,656,051.18	9,524,572.79	9,828,042.57	1.78%
Services	7,940,250.59	7,620,092.88	9,034,796.90	9,163,866.18	8,213,046.99	-9.10%
Supplies	2,178,381.78	2,003,944.69	1,749,160.88	2,097,332.09	1,894,537.16	8.31%
Equipment & Capital	461,585.33	260,536.75	553,926.25	562,238.25	374,054.82	-32.47%
Other	(10,648.58)	(46,048.49)	(48,881.34)	(26,623.32)	467,589.24	-1056.58%
Total Expenditures	**$ 44,367,521.94**	**$ 43,762,815.26**	**$ 45,855,619.75**	**$ 45,923,872.27**	**$ 45,593,244.19**	**-0.57%**
Net Revenues (Expenditures)	**$ (1,464,475.83)**	**$ 896,999.16**	**$ (1,990,149.69)**	**$ 3,814,797.67**	**$ 8,303.95**	
Fund Balance Projection						
Beginning	$ 5,870,943.77	$ 4,406,467.94	$ 5,303,467.10	$ 5,303,467.10	$ 9,118,264.77	71.93%
Revenues	42,903,046.11	44,659,814.42	43,865,470.06	49,738,669.94	45,601,548.14	3.96%
Expenditures	(44,367,521.94)	(43,762,815.26)	(45,855,619.75)	(45,923,872.27)	(45,593,244.19)	-0.57%
Projected Fund Balance	**$ 4,406,467.94**	**$ 5,303,467.10**	**$ 3,313,317.41**	**$ 9,118,264.77**	**$ 9,126,568.72**	**175.45%**
Percent of Expenditures	**9.93%**	**12.12%**	**7.23%**	**19.86%**	**20.02%**	

E. General Fund Budget Summary (Unrestricted and Working Reserves)

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Levies	$ 4,512,564.60	$ 5,197,199.41	$ 4,984,695.95	$ 4,984,695.95	$ 5,124,036.39	2.80%
State Aids	30,684,997.59	32,435,431.56	31,804,750.51	31,944,418.66	32,317,963.72	1.61%
Federal Aids	2,862,477.47	1,973,678.76	1,468,909.99	7,057,329.20	1,246,156.48	-15.16%
Local Revenues	1,531,225.57	1,793,375.87	1,886,847.73	2,071,080.61	2,540,802.52	34.66%
Total Revenues	**$ 39,591,265.23**	**$ 41,399,685.60**	**$ 40,145,204.18**	**$ 46,057,524.42**	**$ 41,228,959.11**	**2.70%**
Expenditures						
Salaries	$ 23,986,682.89	$ 23,818,452.31	$ 23,911,948.12	$ 23,609,373.48	$ 23,885,672.35	-0.11%
Benefits	8,784,352.65	8,861,555.19	9,305,205.20	9,174,705.17	9,463,061.42	1.70%
Services	6,787,046.17	6,562,844.10	6,853,448.34	6,981,689.23	6,349,843.72	-7.35%
Supplies	889,898.56	939,133.96	575,373.33	923,389.92	1,158,530.28	101.35%
Equipment & Capital	84,070.66	96,932.83	213,948.42	218,948.42	20,683.00	-90.33%
Other	(35,851.58)	(73,041.91)	(50,754.74)	(33,997.03)	467,589.24	-1021.27%
Total Expenditures	**$ 40,496,199.35**	**$ 40,205,876.48**	**$ 40,809,168.67**	**$ 40,874,109.19**	**$ 41,345,380.01**	**1.31%**
Net Revenues (Expenditures)	**$ (904,934.12)**	**$ 1,193,809.12**	**$ (663,964.49)**	**$ 5,183,415.23**	**$ (116,420.90)**	
Fund Balance Projection						
Beginning	$ 2,850,923.14	$ 1,891,706.47	$ 3,092,317.45	$ 3,092,317.45	$ 8,275,732.68	167.62%
Revenues	39,591,265.23	41,399,685.60	40,145,204.18	46,057,524.42	41,228,959.11	2.70%
Expenditures	(40,496,199.35)	(40,205,876.48)	(40,809,168.67)	(40,874,109.19)	(41,345,380.01)	1.31%
Transfer - Nonspendable	(54,282.55)	6,801.86	-	-	-	0.00%
Projected Fund Balance	**$ 1,891,706.47**	**$ 3,092,317.45**	**$ 2,428,352.96**	**$ 8,275,732.68**	**$ 8,159,311.78**	**236.00%**
		$ -				
Percent of Expenditures	**4.67%**	**7.69%**	**5.95%**	**20.25%**	**19.73%**	

F. General Fund Budget Summary (Unreserved Only)

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Levies	$ 4,429,098.96	$ 5,111,106.85	$ 4,902,160.55	$ 4,902,160.55	$ 5,030,381.31	2.62%
State Aids	26,418,597.47	28,261,750.11	27,361,461.62	27,501,129.77	27,905,695.11	1.99%
Federal Aids	2,862,477.47	1,973,678.76	1,468,909.99	1,756,523.85	1,246,156.48	-15.16%
Local Revenues	1,265,179.22	1,433,742.44	1,524,710.58	1,561,309.22	1,408,756.67	-7.60%
Total Revenues	**$ 34,975,353.12**	**$ 36,780,278.16**	**$ 35,257,242.74**	**$ 35,721,123.39**	**$ 35,590,989.57**	**0.95%**
Expenditures						
Salaries	$ 20,906,406.84	$ 20,740,609.48	$ 20,464,991.14	$ 20,150,769.27	$ 19,974,368.63	-2.40%
Benefits	7,359,757.88	7,411,296.11	7,869,060.60	7,687,608.15	7,939,826.58	0.90%
Services	6,646,534.51	6,509,764.50	6,466,910.14	6,595,151.03	6,285,219.37	-2.81%
Supplies	877,252.64	921,648.73	558,765.50	906,782.09	1,141,073.65	104.21%
Equipment & Capital	84,070.66	89,388.39	213,948.42	218,948.42	20,683.00	-90.33%
Other	(37,040.58)	(73,540.91)	(52,104.74)	(35,347.03)	466,239.24	0.00%
Total Expenditures	**$ 35,836,981.95**	**$ 35,599,166.30**	**$ 35,521,571.06**	**$ 35,523,911.93**	**$ 35,827,410.47**	**0.86%**
Net Revenues (Expenditures)	**$ (861,628.83)**	**$ 1,181,111.86**	**$ (264,328.32)**	**$ 197,211.46**	**$ (236,420.90)**	
Fund Balance Projection						
Beginning	$ 2,603,527.88	$ 1,515,266.03	$ 2,691,888.74	$ 2,691,888.74	$ 2,894,382.39	7.52%
Revenues	34,975,353.12	36,780,278.16	35,257,242.74	35,721,123.39	35,590,989.57	0.95%
Expenditures	(35,836,981.95)	(35,599,166.30)	(35,521,571.06)	(35,523,911.93)	(35,827,410.47)	0.86%
Transfer - Other	(226,633.02)	(4,489.15)	(79,752.40)	5,282.19	-	0.00%
Projected Fund Balance	**$ 1,515,266.03**	**$ 2,691,888.74**	**$ 2,347,808.02**	**$ 2,894,382.39**	**$ 2,657,961.49**	**13.21%**
Percent of Expenditures	**4.23%**	**7.56%**	**6.61%**	**8.15%**	**7.42%**	

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Preliminary
Revenues						
State Aids	$ 609,222.36	$ 620,663.25	$ 569,371.02	$ 572,402.07	$ 550,737.91	-3.27%
Federal Aids	1,453,090.43	1,414,696.07	1,462,850.97	1,407,394.14	1,344,920.67	-8.06%
Local Revenues	141,153.07	114,730.77	111,476.00	111,476.00	96,500.00	-13.43%
Total Revenues	**$ 2,203,465.86**	**$ 2,150,090.09**	**$ 2,143,697.99**	**$ 2,091,272.21**	**$ 1,992,158.58**	**-7.07%**
Expenditures						
Salaries	$ 581,413.11	$ 638,806.75	$ 639,236.23	$ 649,824.43	$ 637,737.39	-0.23%
Benefits	225,897.15	208,664.12	192,405.25	194,006.23	205,607.95	6.86%
Services	22,975.96	30,158.62	26,400.00	26,400.00	36,500.00	38.26%
Supplies	1,092,075.37	1,115,084.82	1,119,019.49	1,116,858.69	1,125,299.92	0.56%
Equipment & Capital	38,520.25	65,618.70	4,000.00	65,827.06	-	-100.00%
Other	70,694.55	101,604.75	82,600.00	140,540.65	140,300.00	69.85%
Total Expenditures	**$ 2,031,576.39**	**$ 2,159,937.76**	**$ 2,063,660.97**	**$ 2,193,457.06**	**$ 2,145,445.26**	**3.96%**
Net Revenues (Expenditures)	**$ 171,889.47**	**$ (9,847.67)**	**$ 80,037.02**	**$ (102,184.85)**	**$ (153,286.68)**	
Fund Balance Projection						
Beginning	$ 658,450.78	$ 830,340.25	$ 820,492.58	$ 820,492.58	$ 718,307.73	-12.45%
Revenues	2,203,465.86	2,150,090.09	2,143,697.99	2,091,272.21	1,992,158.58	-7.07%
Expenditures	(2,031,576.39)	(2,159,937.76)	(2,063,660.97)	(2,193,457.06)	(2,145,445.26)	3.96%
Projected Fund Balance	**$ 830,340.25**	**$ 820,492.58**	**$ 900,529.60**	**$ 718,307.73**	**$ 565,021.05**	**-37.26%**
Percent of Expenditures	**40.87%**	**37.99%**	**43.64%**	**32.75%**	**26.34%**	

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Levies	$ 575,019.30	$ 456,705.24	$ 503,221.04	$ 503,221.04	$ 433,091.43	-13.94%
State Aids	818,734.11	1,055,677.54	1,152,563.27	1,157,608.13	1,195,000.32	3.68%
Federal Aids	57,353.36	24,293.30	-	-	5,200.00	0.00%
Local Revenues	1,051,600.11	1,094,126.17	1,048,949.15	1,055,675.50	1,038,400.00	-1.01%
Total Revenues	**$ 2,502,706.88**	**$ 2,630,802.25**	**$ 2,704,733.46**	**$ 2,716,504.67**	**$ 2,671,691.75**	**-1.22%**
Expenditures						
Salaries	$ 1,468,392.54	$ 1,670,844.75	$ 1,657,221.94	$ 1,699,384.26	$ 1,758,214.26	6.09%
Benefits	472,131.72	530,661.32	577,393.82	591,065.29	617,889.11	7.01%
Services	156,394.26	164,731.05	181,748.84	175,325.19	168,966.00	-7.03%
Supplies	172,795.45	202,431.77	290,484.39	257,176.08	244,705.05	-15.76%
Equipment & Capital	9,330.85	1,226.42	4,675.00	4,675.00	5,125.00	9.63%
Other	13,389.38	17,241.27	41,119.53	41,121.65	42,872.61	4.26%
Total Expenditures	**$ 2,292,434.20**	**$ 2,587,136.58**	**$ 2,752,643.52**	**$ 2,768,747.47**	**$ 2,837,772.03**	**3.09%**
Net Revenues (Expenditures)	**$ 210,272.68**	**$ 43,665.67**	**$ (47,910.06)**	**$ (52,242.80)**	**$ (166,080.28)**	
Fund Balance Projection						
Beginning	$ 748,238.63	$ 958,511.31	$ 1,002,176.98	$ 1,002,176.98	$ 949,934.18	**-5.21%**
Revenues	2,502,706.88	2,630,802.25	2,704,733.46	2,716,504.67	2,671,691.75	**-1.22%**
Expenditures	(2,292,434.20)	(2,587,136.58)	(2,752,643.52)	(2,768,747.47)	(2,837,772.03)	**3.09%**
Projected Fund Balance	**$ 958,511.31**	**$ 1,002,176.98**	**$ 954,266.92**	**$ 949,934.18**	**$ 783,853.90**	**-17.86%**
Percent of Expenditures	**41.81%**	**38.74%**	**34.67%**	**34.31%**	**27.62%**	

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Levies	$ -	$ -	$ -	$ -	$ -	0.00%
State Aids	239,812.76	333,893.62	466,792.60	466,837.46	494,791.01	6.00%
Federal Aids	43,083.06	20,196.96	-	-	-	0.00%
Local Revenues	-	-	-	-	-	0.00%
Total Revenues	**$ 282,895.82**	**$ 354,090.58**	**$ 466,792.60**	**$ 466,837.46**	**$ 494,791.01**	**6.00%**
Expenditures						
Salaries	$ 98,480.86	$ 129,971.38	$ 170,107.79	$ 201,809.32	$ 214,750.24	26.24%
Benefits	33,605.68	48,991.61	60,160.66	71,960.18	90,615.07	50.62%
Services	27,649.34	17,256.17	11,360.00	2,210.00	1,975.00	-82.61%
Supplies	112,479.52	142,775.55	218,457.64	184,149.33	179,094.05	-18.02%
Equipment & Capital	-	-	-	21,564.30	-	0.00%
Other	10,680.42	15,095.87	21,562.18		22,987.61	6.61%
Total Expenditures	**$ 282,895.82**	**$ 354,090.58**	**$ 481,648.27**	**$ 481,693.13**	**$ 509,421.97**	**5.77%**
Net Revenues (Expenditures)	**$ -**	**$ -**	**$ (14,855.67)**	**$ (14,855.67)**	**$ (14,630.96)**	
Fund Balance Projection						
Beginning	$ -	$ -	$ -	$ 0.00	$ 0.00	0.00%
Revenues	282,895.82	354,090.58	466,792.60	466,837.46	494,791.01	6.00%
Expenditures	(282,895.82)	(354,090.58)	(481,648.27)	(481,693.13)	(509,421.97)	5.77%
Transfers in/out	-	-	14,855.67	14,855.67	14,630.96	-1.51%
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

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Levies	$ 470,193.37	$ 361,956.66	$ 394,555.84	$ 394,555.84	$ 345,767.36	-12.37%
State Aids	225,046.35	360,395.93	294,519.69	299,519.69	300,867.26	2.16%
Federal Aids	7,259.53	-	-	-	-	0.00%
Local Revenues	627,917.51	647,235.60	577,954.15	584,680.50	578,400.00	0.08%
Total Revenues	**$ 1,330,416.76**	**$ 1,369,588.19**	**$ 1,267,029.68**	**$ 1,278,756.03**	**$ 1,225,034.62**	**-3.31%**
Expenditures						
Salaries	$ 806,985.67	$ 871,771.05	$ 820,507.21	$ 830,370.30	$ 836,879.35	2.00%
Benefits	242,869.54	262,105.13	264,371.72	266,136.67	299,123.83	13.15%
Services	112,563.91	132,259.58	152,205.15	154,931.50	147,366.00	-3.18%
Supplies	39,461.85	41,590.68	58,126.75	59,126.75	50,561.00	-13.02%
Equipment & Capital	325.13	1,096.43	3,300.00	3,300.00	3,250.00	-1.52%
Other	1,630.31	1,139.51	1,393.60	1,393.60	1,365.00	-2.05%
Total Expenditures	**$ 1,203,836.41**	**$ 1,309,962.38**	**$ 1,299,904.43**	**$ 1,315,258.82**	**$ 1,338,545.18**	**2.97%**
Net Revenues (Expenditures)	**$ 126,580.35**	**$ 59,625.81**	**$ (32,874.75)**	**$ (36,502.79)**	**$ (113,510.56)**	
Fund Balance Projection						
Beginning	$ 580,855.14	$ 708,301.05	$ 767,926.86	$ 767,926.86	$ 716,568.40	-6.69%
Revenues	1,330,416.76	1,369,588.19	1,267,029.68	1,278,756.03	1,225,034.62	-3.31%
Expenditures	(1,203,836.41)	(1,309,962.38)	(1,299,904.43)	(1,315,258.82)	(1,338,545.18)	2.97%
Transfers out	865.56	-	(14,855.67)	(14,855.67)	(14,630.96)	-1.51%
Projected Fund Balance	**$ 708,301.05**	**$ 767,926.86**	**$ 720,196.44**	**$ 716,568.40**	**$ 588,426.88**	**-18.30%**

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Levies	$ -		$ -	$ -	$ -	0.00%
State Aids	143,737.87	145,419.39	146,194.17	146,194.17	145,828.46	-0.25%
Federal Aids	-		-	-	-	0.00%
Local Revenues	221,442.16	260,472.58	289,995.00	289,995.00	272,000.00	-6.21%
Total Revenues	**$ 365,180.03**	**$ 405,891.97**	**$ 436,189.17**	**$ 436,189.17**	**$ 417,828.46**	**-4.21%**
Expenditures						
Salaries	$ 202,716.22	$ 300,675.74	$ 296,012.33	$ 296,012.33	$ 336,490.46	13.67%
Benefits	77,597.83	107,332.05	150,912.96	150,912.96	121,088.76	-19.76%
Services	3,005.47	3,887.76	3,473.00	3,473.00	3,475.00	0.06%
Supplies	7,589.27	7,522.48	8,200.00	8,200.00	7,400.00	-9.76%
Equipment & Capital	157.37	-	500.00	500.00	500.00	0.00%
Other	359.55	248.63	250.00	250.00	250.00	0.00%
Total Expenditures	**$ 291,425.71**	**$ 419,666.66**	**$ 459,348.29**	**$ 459,348.29**	**$ 469,204.22**	**2.15%**
Net Revenues (Expenditures)	**$ 73,754.32**	**$ (13,774.69)**	**$ (23,159.12)**	**$ (23,159.12)**	**$ (51,375.76)**	
Fund Balance Projection						
Beginning	$ 62,251.64	$ 131,589.88	$ 117,986.14	$ 117,986.14	$ 94,827.02	-19.63%
Revenues	365,180.03	405,891.97	436,189.17	436,189.17	417,828.46	-4.21%
Expenditures	(291,425.71)	(419,666.66)	(459,348.29)	(459,348.29)	(469,204.22)	2.15%
Transfers in/out	(4,416.08)	170.95	-	-	-	0.00%
Projected Fund Balance	**$ 131,589.88**	**$ 117,986.14**	**$ 94,827.02**	**$ 94,827.02**	**$ 43,451.26**	**-54.18%**

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Levies	$ 104,825.93	$ 94,748.58	$ 108,665.20	$ 108,665.20	$ 87,324.07	-19.64%
State Aids	210,137.13	215,968.60	222,851.81	222,851.81	228,551.59	2.56%
Federal Aids	-	-	-	-	-	0.00%
Local Revenues	8,685.86	7,888.31	6,000.00	6,000.00	7,000.00	16.67%
Total Revenues	**$ 323,648.92**	**$ 318,605.49**	**$ 337,517.01**	**$ 337,517.01**	**$ 322,875.66**	**-4.34%**
Expenditures						
Salaries	$ 224,491.69	$ 231,694.64	$ 228,618.44	$ 228,618.44	$ 229,087.59	0.21%
Benefits	77,396.87	76,993.47	66,770.86	66,770.86	66,265.76	-0.76%
Services	10,306.31	8,870.56	11,910.69	11,910.69	10,430.00	-12.43%
Supplies	1,861.28	2,135.60	3,100.00	3,100.00	2,550.00	-17.74%
Equipment & Capital	350.36	129.99	875.00	875.00	875.00	0.00%
Other	359.55	248.63	268.75	268.75	270.00	0.47%
Total Expenditures	**$ 314,766.06**	**$ 320,072.89**	**$ 311,543.74**	**$ 311,543.74**	**$ 309,478.35**	**-0.66%**
Net Revenues (Expenditures)	**$ 8,882.86**	**$ (1,467.40)**	**$ 25,973.27**	**$ 25,973.27**	**$ 13,397.31**	
Fund Balance Projection						
Beginning	$ 94,895.08	$ 103,777.94	$ 102,310.54	$ 102,310.54	$ 128,283.81	25.39%
Revenues	323,648.92	318,605.49	337,517.01	337,517.01	322,875.66	-4.34%
Expenditures	(314,766.06)	(320,072.89)	(311,543.74)	(311,543.74)	(309,478.35)	-0.66%
Transfers in	-	-	-	-	-	0.00%
Projected Fund Balance	**$ 103,777.94**	**$ 102,310.54**	**$ 128,283.81**	**$ 128,283.81**	**$ 141,681.12**	**10.44%**

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
State Aids	$ -	$ -	$ -	$ -	$ -	0.00%
Federal Aids	7,010.77	4,096.34	-	-	5,200.00	0.00%
Local Revenues	193,554.78	178,529.68	175,000.00	175,000.00	181,000.00	3.43%
Total Revenues	**$ 200,565.55**	**$ 182,626.02**	**$ 175,000.00**	**$ 175,000.00**	**$ 186,200.00**	**6.40%**
Expenditures						
Salaries	$ 135,718.10	$ 136,731.94	$ 137,416.17	$ 138,013.87	$ 134,931.62	-1.81%
Benefits	40,661.80	35,239.06	35,177.62	35,284.62	39,408.69	12.03%
Services	2,869.23	2,456.98	2,800.00	2,800.00	5,720.00	104.29%
Supplies	11,403.53	8,407.46	2,100.00	2,100.00	4,600.00	119.05%
Equipment & Capital	8,497.99	-	-	-	500.00	0.00%
Other	359.55	508.63	500.00	500.00	1,000.00	100.00%
Total Expenditures	**$ 199,510.20**	**$ 183,344.07**	**$ 177,993.79**	**$ 178,698.49**	**$ 186,160.31**	**4.59%**
Net Revenues (Expenditures)	**$ 1,055.35**	**$ (718.05)**	**$ (2,993.79)**	**$ (3,698.49)**	**$ 39.69**	
Fund Balance Projection						
Beginning	$ 9,371.21	$ 10,126.56	$ 9,651.08	$ 9,651.08	$ 5,952.59	-38.32%
Revenues	200,565.55	182,626.02	175,000.00	175,000.00	186,200.00	6.40%
Expenditures	(199,510.20)	(183,344.07)	(177,993.79)	(178,698.49)	(186,160.31)	4.59%
Transfers	(300.00)	242.57	-		-	
Projected Fund Balance	**$ 10,126.56**	**$ 9,651.08**	**$ 6,657.29**	**$ 5,952.59**	**$ 5,992.28**	**-9.99%**

F. Achievement and Integration

A portion of the Achievement and Integration state aid is accounted for in the Community Education fund. Specifically, this includes the back-to-school preparation program for students entering kindergarten in the upcoming year.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
State Aids	$ -	$ -	$ 22,205.00	$ 22,205.00	$ 24,962.00	12.42%
Federal Aids	-	-	-	-	-	0.00%
Local Revenues	-	-	-	-	-	0.00%
Total Revenues	**$ -**	**$ -**	**$ 22,205.00**	**$ 22,205.00**	**$ 24,962.00**	**12.42%**
Expenditures						
Salaries	$ -	$ -	$ 4,560.00	$ 4,560.00	$ 6,075.00	33.22%
Benefits	-	-	-	-	1,387.00	0.00%
Services	-	-	-	-	-	0.00%
Supplies	-	-	500.00	500.00	500.00	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	-	-	17,145.00	17,145.00	17,000.00	-0.85%
Total Expenditures	**$ -**	**$ -**	**$ 22,205.00**	**$ 22,205.00**	**$ 24,962.00**	**12.42%**
Net Revenues (Expenditures)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Fund Balance Projection						
Beginning	$ -	$ -	$ -	$ -	$ -	0.00%
Revenues	-	-	22,205.00	22,205.00	24,962.00	12.42%
Expenditures	-	-	(22,205.00)	(22,205.00)	(24,962.00)	12.42%
Transfers	-	-	-	-	-	
Projected Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Local Revenues	$ 538,223.19	$ 166,866.17	$ 52,000.00	$ 52,000.00	$ 1,000.00	-98.08%
Sale of Bonds	9,559,082.35	-	-		-	0.00%
Total Revenues	**$ 10,097,305.54**	**$ 166,866.17**	**$ 52,000.00**	**$ 52,000.00**	**$ 1,000.00**	**-98.08%**
Expenditures						
Salaries	$ 9,000.00	$ 150.00	$ -	$ -	$ -	0.00%
Benefits	1,447.45	24.59	-	-	-	0.00%
Services	1,710,205.85	133,733.32	-	-	-	0.00%
Supplies	4,076.99	-	-	-	-	0.00%
Equipment & Capital	12,387,737.66	8,476,365.50	391,944.55	391,944.55	157,703.60	-59.76%
Transfer to Debt Service	39,750.00	-	-	-	-	0.00%
Other	246,091.52	-	-	-	-	0.00%
Total Expenditures	**$ 14,398,309.47**	**$ 8,610,273.41**	**$ 391,944.55**	**$ 391,944.55**	**$ 157,703.60**	**-59.76%**
Net Revenues (Expenditures)	**$ (4,301,003.93)**	**$ (8,443,407.24)**	**$ (339,944.55)**	**$ (339,944.55)**	**$ (156,703.60)**	
Fund Balance Projection						
Beginning	$ 13,241,059.32	$ 8,940,055.39	$ 496,648.15	$ 496,648.15	$ 156,703.60	-68.45%
Revenues	10,097,305.54	166,866.17	52,000.00	52,000.00	1,000.00	-98.08%
Expenditures	(14,398,309.47)	(8,610,273.41)	(391,944.55)	(391,944.55)	(157,703.60)	-59.76%
Projected Fund Balance	**$ 8,940,055.39**	**$ 496,648.15**	**$ 156,703.60**	**$ 156,703.60**	**$ 0.00**	**-100.00%**

VII. Debt Service Fund

The Debt Service Fund exists to record the principal 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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Levies	$ 2,794,742.71	$ 2,982,340.30	$ 3,199,963.91	$ 3,199,963.91	$ 3,028,099.56	-5.37%
State Aids	225,334.02	244,631.07	269,494.49	269,494.49	250,000.00	-7.23%
Local Revenues	59,520.34	26,842.23	30,000.00	30,000.00	30,000.00	0.00%
Total Revenues	**$ 3,079,597.07**	**$ 3,253,813.60**	**$ 3,499,458.40**	**$ 3,499,458.40**	**$ 3,308,099.56**	**-5.47%**
Expenditures						
Other	$ 2,989,372.50	$ 3,257,554.17	$ 3,435,948.00	$ 3,435,948.00	$ 3,327,775.00	-3.15%
Total Expenditures	**$ 2,989,372.50**	**$ 3,257,554.17**	**$ 3,435,948.00**	**$ 3,435,948.00**	**$ 3,327,775.00**	**-3.15%**
Net Revenues (Expenditures)	**$ 90,224.57**	**$ (3,740.57)**	**$ 63,510.40**	**$ 63,510.40**	**$ (19,675.44)**	
Fund Balance Projection						
Beginning	$ 558,372.82	$ 648,597.39	$ 644,856.82	$ 644,856.82	$ 708,367.22	9.85%
Revenues	3,079,597.07	3,253,813.60	3,499,458.40	3,499,458.40	3,308,099.56	-5.47%
Expenditures	(2,989,372.50)	(3,257,554.17)	(3,435,948.00)	(3,435,948.00)	(3,327,775.00)	-3.15%
Projected Fund Balance	**$ 648,597.39**	**$ 644,856.82**	**$ 708,367.22**	**$ 708,367.22**	**$ 688,691.78**	**-2.78%**

Fund 07 Debt Schedule

	2013A GO Cap Fac		2013B GO Cap Fac		2022A GO Fac Maint		2024A GO Fac Maint		Total	Total	
YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2027	115,000	5,053	170,000	10,523	645,000	354,900	1,680,000	340,400	2,610,000	710,875	3,320,875
2028	120,000	2,580	175,000	5,338	360,000	329,100	1,845,000	256,400	2,500,000	593,418	3,093,418
2029	-	-	-	-	360,000	314,700	380,000	164,150	740,000	478,850	1,218,850
2030	-	-	-	-	1,010,000	300,300	365,000	145,150	1,375,000	445,450	1,820,450
2031	-	-	-	-	1,075,000	259,900	360,000	126,900	1,435,000	386,800	1,821,800
2032	-	-	-	-	1,120,000	216,900	375,000	108,900	1,495,000	325,800	1,820,800
2033	-	-	-	-	1,150,000	183,300	395,000	90,150	1,545,000	273,450	1,818,450
2034	-	-	-	-	1,185,000	148,800	415,000	70,400	1,600,000	219,200	1,819,200
2035	-	-	-	-	1,220,000	113,250	435,000	53,800	1,655,000	167,050	1,822,050
2036	-	-	-	-	1,260,000	76,650	445,000	36,400	1,705,000	113,050	1,818,050
2037	-	-	-	-	1,295,000	38,850	465,000	18,600	1,760,000	57,450	1,817,450
thereafter	-	-	-	-	-	-	-	-	-	-	-
	235,000	7,633	345,000	15,860	10,680,000	2,336,650	7,160,000	1,411,250	18,420,000	3,771,393	22,191,393

Note: The figures above do not include other annual debt service expenditures such as the paying agent fees

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Local Revenues	$ 132,129.71	$ 136,861.05	$ 130,000.00	$ 130,000.00	$ 130,000.00	0.00%
Total Revenues	**$ 132,129.71**	**$ 136,861.05**	**$ 130,000.00**	**$ 130,000.00**	**$ 130,000.00**	**0.00%**
Expenditures						
Salaries	$ -	$ -	$ -	$ -	$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	132,129.71	136,861.05	130,000.00	130,000.00	130,000.00	0.00%
Supplies	-	-	-	-	-	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Total Expenditures	**$ 132,129.71**	**$ 136,861.05**	**$ 130,000.00**	**$ 130,000.00**	**$ 130,000.00**	**0.00%**
Net Revenues (Expenditures)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Fund Balance Projection						
Beginning	$ -	$ -	$ -	$ -	$ -	0.00%
Revenues	132,129.71	136,861.05	130,000.00	130,000.00	130,000.00	0.00%
Expenditures	(132,129.71)	(136,861.05)	(130,000.00)	(130,000.00)	(130,000.00)	0.00%
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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Local Revenues	$ 269,541.31	$ 239,516.90	$ 220,000.00	$ 220,000.00	$ 184,560.00	-16.11%
Total Revenues	**$ 269,541.31**	**$ 239,516.90**	**$ 220,000.00**	**$ 220,000.00**	**$ 184,560.00**	**-16.11%**
Expenditures						
Benefits	$ 488,702.68	$ 377,722.63	$ 460,000.00	$ 460,000.00	$ 450,000.00	-2.17%
Services	13,140.31	12,418.85	13,500.00	13,500.00	13,000.00	-3.70%
Total Expenditures	**$ 501,842.99**	**$ 390,141.48**	**$ 473,500.00**	**$ 473,500.00**	**$ 463,000.00**	**-2.22%**
Net Revenues (Expenditures)	**$ (232,301.68)**	**$ (150,624.58)**	**$ (253,500.00)**	**$ (253,500.00)**	**$ (278,440.00)**	
Fund Balance Projection						
Beginning	$ 2,174,659.42	$ 1,942,357.74	$ 1,791,733.16	$ 1,791,733.16	$ 1,538,233.16	-14.15%
Revenues	269,541.31	239,516.90	220,000.00	220,000.00	184,560.00	-16.11%
Expenditures	(501,842.99)	(390,141.48)	(473,500.00)	(473,500.00)	(463,000.00)	-2.22%
Projected Fund Balance	**$ 1,942,357.74**	**$ 1,791,733.16**	**$ 1,538,233.16**	**$ 1,538,233.16**	**$ 1,259,793.16**	**-18.10%**

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Levies	$ 678,678.06	$ 648,877.08	$ 645,525.61	$ 645,525.61	$ 645,413.56	-0.02%
State Aids	10,122.94	9,196.77	8,874.18	8,874.18	9,000.00	1.42%
Local Revenues	4,274.20	5,458.36	6,000.00	6,000.00	6,000.00	0.00%
Total Revenues	**$ 693,075.20**	**$ 663,532.21**	**$ 660,399.79**	**$ 660,399.79**	**$ 660,413.56**	**0.00%**
Expenditures						
Other	$ 655,425.00	$ 658,925.00	$ 656,825.00	$ 656,825.00	$ 659,275.00	0.37%
Total Expenditures	**$ 655,425.00**	**$ 658,925.00**	**$ 656,825.00**	**$ 656,825.00**	**$ 659,275.00**	**0.37%**
Net Revenues (Expenditures)	**$ 37,650.20**	**$ 4,607.21**	**$ 3,574.79**	**$ 3,574.79**	**$ 1,138.56**	
Fund Balance Projection						
Beginning	$ 101,499.55	$ 139,149.75	$ 143,756.96	$ 143,756.96	$ 147,331.75	2.49%
Revenues	693,075.20	663,532.21	660,399.79	660,399.79	660,413.56	0.00%
Expenditures	(655,425.00)	(658,925.00)	(656,825.00)	(656,825.00)	(659,275.00)	0.37%
Projected Fund Balance	**$ 139,149.75**	**$ 143,756.96**	**$ 147,331.75**	**$ 147,331.75**	**$ 148,470.31**	**0.77%**

	2016A OPEB Refunding Bond		
YEAR	Principal	Interest	Total
2027	605,000.00	53,800.00	658,800.00
2028	625,000.00	37,162.50	662,162.50
2029	645,000.00	19,350.00	664,350.00
thereafter	-	-	-
	$ 1,875,000.00	$ 110,312.50	$ 1,985,312.50

Note: The figures above do not include other annual debt service expenditures such as the paying agent fees

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.

	2024 Actual	2025 Actual	26REV1	2026 Working Budget As of 5/27/2026	27ADP	% Change from 26REV1 Revised Budget
Revenues						
Levies	$ -	$ -	$ -	$ -	$ -	0.00%
State Aids	-	-	-	-	-	0.00%
Federal Aids	-	-	-	-	-	0.00%
Local Revenues	377,195.68	290,908.65	250,000.00	250,000.00	250,000.00	0.00%
Total Revenues	**$ 377,195.68**	**$ 290,908.65**	**$ 250,000.00**	**$ 250,000.00**	**$ 250,000.00**	**0.00%**
Expenditures						
Salaries	$ -	$ -	$ -	$ -	$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	167,318.43	69,170.29	-	-	-	0.00%
Supplies	237,113.82	195,151.20	250,000.00	250,000.00	250,000.00	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	406.00	1,784.00	-	-	-	0.00%
Total Expenditures	**$ 404,838.25**	**$ 266,105.49**	**$ 250,000.00**	**$ 250,000.00**	**$ 250,000.00**	**0.00%**
Net Revenues (Expenditures)	**$ (27,642.57)**	**$ 24,803.16**	**$ -**	**$ -**	**$ -**	
Fund Balance Projection						
Beginning	$ 254,552.88	$ 226,910.31	$ 251,713.47	$ 251,713.47	$ 251,713.47	0.00%
Revenues	377,195.68	290,908.65	250,000.00	250,000.00	250,000.00	0.00%
Expenditures	(404,838.25)	(266,105.49)	(250,000.00)	(250,000.00)	(250,000.00)	0.00%
Projected Fund Balance	**$ 226,910.31**	**$ 251,713.47**	**$ 251,713.47**	**$ 251,713.47**	**$ 251,713.47**	**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 Capital Projects Levy The following several pages provide the detail of the planned expenditures to be funded from each of these funding sources for the 2026-2027 school year.

Winona Area Public Schools 2027 Operating Capital Budget	
	2027 Preliminary Budget
Projected Ending 2026 Fund Balance (as of 5/27/2026)	$ 288,511.90
Estimated 2026-2027 Aid Revenue	22,014.13
Estimated 2026-2027 Levy Revenue	532,869.13
Proposed 2026-2027 Expenditures	(807,230.62)
Projected Ending 2026 Fund Balance	$ 36,164.54
Proposed Expenditures	
Goodview Elementary School	
Countertop and Locked Cabinet For Health Office	$ 2,230.00
Playground Storage Box	400.00
	$ 2,630.00
Winona Middle School	
Light Microscopes	$ 1,165.00
	$ 1,165.00
Winona Senior High School	
Materials, Labor and Electrical To Install Inclusive Kitchen	$ 4,750.00
Gymnastics Bar Mounts	2,100.00
Double Locked Medication Box	689.00
Skate Sharpener For Hockey	2,000.00
Microscope Cleaning	1,200.00
Nutrition Class Book	2,035.00
Interest Portion of Handicap Accessible Van	6,300.00
Basketball Shooting Machine	7,458.00
Math Curriculum Resources	65,000.00
	$ 91,532.00
Early Childhood	
Shelving for Pre-Kindergarten Classrooms - W-K	$ 570.00
Two My First Rider Bikes - W-K	689.00
	$ 1,259.00

District-Wide	
Information Systems Staff (5 FTE)	$ 486,182.30
Copier/Printer Lease	75,036.00
District-Wide Music Department Needs	5,000.00
Maintenance Department Vacuum Cleaners	1,426.32
Elementary Social Studies Curriculum	42,000.00
Secondary Social Studies Curriculum	101,000.00
	$ 710,644.62
Total Proposed Operating Capital Expenditures	$ 807,230.62
Note: The 2027 Preliminary Operating Capital budget was presented to the school board on March 5, 2026 and approved on March 19, 2026.	

Winona Area Public Schools	
2027 LTFM (Long-Term Facilities Maintenance) Budget	
	2027 Preliminary Budget
Projected Ending 2026 Fund Balance (as of 5/27/2026)	$ 51,620.89
Estimated 2026-2027 Aid Revenue	-
Estimated 2026-2027 Levy Revenue	2,089,808.40
Proposed 2026-2027 Expenditures	(1,646,946.50)
Projected Ending 2027 Fund Balance	$ 494,482.79
Proposed Expenditures	
Asbestos	
Asbestos Removal and Encapsulation - General	$ 15,000.00
	$ 15,000.00
Building Envelope	
General Repairs	$ 6,500.00
Replace Exterior Lunch Room Door - W-K	4,377.88
Door Frame and Hardware - W-K	1,124.08
Masonry Repairs - WSHS	10,371.00
	$ 22,372.96
Building Hardware	
General Repairs	$ 20,000.00
WSHS Auditorium Repairs	1,250.00
WMS Auditorium Repairs	1,250.00
	$ 22,500.00
Electrical	
General Repairs	$ 80,000.00
Lights For Office Space - Goodview	3,525.00
	$ 83,525.00
Fire Safety	
General Fire Safety Repairs	$ 20,215.34
Kitchen hood cleaning	2,767.74
Update emergency evacuation maps	1,250.00
Smoke hatch and flame test inspections	2,392.92
Fire Marshall inspections	10,643.86
Fire door inspections	4,359.28
Maintenance of fire alarm equipment	9,343.37
Fire extinguisher inspection and maintenance	1,937.45
Lighting - emergency or egress	2,983.50
Fire supression system testing, inspection, repair	3,314.96
	$ 59,208.42

Health & Safety Management	
Online MSDS management	$ 1,000.00
Health & Safety management assistance	82,812.00
Automated external defibrilators supplies	2,000.00
ID Printer for bades used with school access system	4,000.00
Raptor visitor management system	4,827.89
Chemical Hygiene Officer Stipend	1,200.00
District salaries for Health & Safety management	30,000.00
	$ 125,839.89
Hazardous Materials	
Hazardous waste license	$ 1,000.00
Hazardous waste removal	4,000.00
Radon detection and mitigation - WSHS	5,850.00
Radon detection and mitigation - WMS	5,650.00
Backflow prevention	760.00
	$ 17,260.00
Indoor Air Quality	
WMS Chiller Replacement	$ 459,625.00
	$ 459,625.00
Interior Surfaces	
General repairs	$ 12,000.00
Flooring - WSHS	14,000.00
Flooring For Office Space - Goodview	2,172.65
Flooring For Preschool Rooms 100 & 101 - Goodview	27,954.75
Flooring for Learning Commons - WSHS	30,384.80
	$ 86,512.20
Mechanical Systems	
General repairs	$ 100,000.00
	$ 100,000.00
Physical Hazards	
MDH pool inspections	$ 500.00
Boiler inspections (annual)	200.00
MDH kitchen inspections	5,000.00
Audiograms (annual)	1,000.00
Elevator & lift inspections (annual)	15,131.00
Hoist & smoke hatch inspections	3,395.58
Personal protective equipment	4,500.00
Safety Rails On Roof Around HVAC Components - WSHS	31,000.00
Safety Rails On Roof Around HVAC Components - WMS	80,000.00
	$ 140,726.58
Plumbing	
General repairs	$ 30,000.00
Replace mop sink	7,810.00
	$ 37,810.00

Roof	
General Repairs	$ 20,000.00
Roof Maintenance - Jefferson	600.00
Roof Maintenance - W-K	2,000.00
Roof Maintenance - WALC	2,200.00
Repair Curb Under Two Units on Roof - Goodview	115,712.00
Roof Maintenance - Goodview	10,800.00
Roof Maintenance - WMS	50,000.00
Roof Maintenance - WSHS	40,000.00
	$ 241,312.00
Site (Grounds) Projects	
General Repairs	$ 2,500.00
GMAX Turf Testing	1,170.00
Blacktop Replacement in Rear of Building - Jefferson	23,890.00
Parking lot annual maintenance - Crack filling, sealing, heat patching	6,110.00
Fertilizer and Grub Control - WMS and WSHS	12,409.45
Repair of Paul Giel Field - WAPS Portion	90,000.00
Cement Replacement For Bund Blvd. Entrance - WMS	90,175.00
Remove Cement Platform Near Kitchen Doors - WSHS	9,000.00
	$ 235,254.45
Total Proposed LTFM Expenditures	$ 1,646,946.50

Note: The 2027 Preliminary LTFM (Long-Term Facilities Maintenance) budget was presented to the school board on March 5, 2026 and approved on March 19, 2026.

Winona Area Public Schools	
2027 Capital Projects Levy	
	2027 Preliminary Budget
Projected Ending 2026 Fund Balance (as of 5/27/2026)	$ 310,580.14
Erate Revenue for Capital Projects Levy Funded Projects	12,421.43
Estimated 2026-2027 Levy Revenue	1,000,000.00
Proposed 2026-2027 Expenditures	(1,033,857.50)
Projected Ending 2027 Fund Balance	$ 289,144.07
Note: Portion Setaside for Future Infrastructure Replacement: $108,260)	
Remaining after Setaside	$ 180,884.07
Proposed Expenditures	
Department Costs	**2027 Preliminary Budget**
Information Systems General Supplies	$ 2,000.00
Information Systems General Services	8,000.00
Information Systems Travel	1,000.00
Instructional Coach - Technology	109,704.80
Information Systems Staff (2 FTE)	189,350.21
	$ 310,055.01
Annual Maintenance & Licensing Agreements	
Operational Agreements	
Server Virtualization and Management Software	$ 15,000.00
Backup and Recovery	11,314.56
Firewall and Security Appliance	15,431.88
Servers - Hardware Maintenance Agreements	4,558.17
Phone System Support/Maintenance	25,751.28
Management Console For Network Switches	20,702.39
Microsoft License Agreements	17,211.12
Google Workspace Enterprise for Education	13,365.00
District Website - Hosting Fees, Content Management, Automation & Design	11,257.50
District Website - Registration & Scheduling	1,384.00
CIMS Data Hosting	4,950.00
Email Archiving	1,000.00
Data Warehouse	20,833.55
Keep Certified	2,419.00
Student Information System	45,618.95
Student 1:1 Device Content Filtering and Classroom Management	13,810.50
Cybersecurity Endpoint Discovery & Response	20,370.00
Mobile Device Management	8,280.00
IT Help Desk Application	1,800.00
Patch Management and Software Deployment Utility	3,465.00
Paperless Governance Solution	5,720.00
Video Hosting Fee	108.00
Virtual Meeting Subscription	1,119.30
SEMNET Annual Membership	500.00
SMART Finance and HR	34,849.00
Human Resource Information Management Systems	14,300.00
Teacher Professional Growth and Development Platform	10,000.00
Employee Evaluation Platform	18,149.52
Cloud Server Space	216.00
Security Awareness and Phishing Simulations	1,925.00
Remote PC Management	655.84
Goalbook	26,775.00

Instructional Agreements	
Schoology Learning Management System	25,008.00
Study Island	6,349.10
Math Seeds	3,580.50
Reading Eggs	6,570.00
Destiny Library Management System	5,917.96
Adobe K-12 Creative Cloud	2,575.00
Learning A-Z Applications	5,470.00
Apple iPad Apps	500.00
Istation Spanish Reading	1,890.00
Smart Learning Suite	4,665.00
WeVideo Video Editor	1,880.00
Edgenuity (Imagine Learning)	4,722.30
Language & Literacy licenses	2,500.00
SWIS Suite	2,025.00
Movie & Documentary Database Licensing	5,094.00
Formative Assessment Application	162.00
Plagiarism and AI Checker	3,058.60
Read & Write Literacy Toolbar	4,953.92
Mystery Science	4,185.00
Avant Testing	2,490.00
PBIS App (WMS)	3,137.65
ESGI Progress Monitoring	3,936.00
Artificial Inteligence (AI) Trials & Pilots	6,497.50
MCIS	3,321.40
Xtra Math	1,000.00
National Geographic - Earth & Science	700.00
Identity Management & User Security	5,170.50
Total Annual Maintenance & Licensing Agreements	$ 490,199.99
Repairs of Technology Equipment	
Infrastructure Repairs	
Voice Communications Maintenance/Repair	$ 3,000.00
Data Network Infrastructure Maintenance/Repair	5,000.00
CCTV System Maintenace/Repair	2,000.00
Two-way Radio Maintenance	500.00
Instructional Repairs	
Computer Lab Maintenance/Repair	5,000.00
Instructional Laptop Spares - Teacher Laptops	5,000.00
iPad Repair	1,500.00
Total Repairs of Technology Equipment	$ 22,000.00
Life Cycle Equipment Replacement	
Staff 1:1 Notebook Computers - Lease Payment	$ 24,980.00
Student 1:1 Chromebook Devices - Lease Payment	114,774.00
Elementary Headphones	825.00
Classroom Flat Panel Displays	14,700.00
Two Way Radios - WMS	5,970.00
Total Life Cycle Equipment Replacement	$ 161,249.00
Building Requested Technology	
Electronic Hall Pass and Flex Scheduling System - WSHS	$ 5,120.00
North Gym Audio System Speakers & Wireless Microphone - WMS	29,433.50
E-Textbooks for Contemporary Geography - WSHS	15,800.00
Total Building Requesting Technology Equipment	$ 50,353.50
Total Proposed Technology Levy Expenditures	$ 1,033,857.50

Note: The 2027 Preliminary Capital Projects Levy (aka Tech Levy) budget was presented to the school board on March 5, 2026 and approved on March 19, 2026.

Winona Area Public Schools

Independent School District 861

2026 Projected Fund Balance Summary - Updated as of 5/27/2026

For the Period July 1, 2025 to June 30, 2026

Fund	2025 Final Audited June 30, 2025	Updated Budget Revenues	Updated Budget Expenditures	Updated Budget Transfers	Updated Budget Reserve Impact	2026 Working Budget June 30, 2026	Percent of Expenditures
General							
Unrestricted Fund Balance							
Unassigned	2,691,888.74	35,721,123.39	35,523,911.93	5,282.19	202,493.65	2,894,382.39	8.15%
Unassigned - IRS Rebate	-	5,300,805.35	-	-	5,300,805.35	5,300,805.35	
Nonspendable	385,518.56		304,973.62		(304,973.62)	80,544.94	
	3,077,407.30	41,021,928.74	35,828,885.55	5,282.19	5,198,325.38	8,275,732.68	
Working Reserves							
Basic Skills	-	2,699,840.16	2,699,840.16		-	-	
Learning & Development	-	430,958.27	430,958.27		-	-	
Medical Assistance	-	402,918.89	402,918.89		-	-	
American Indian Education Aid	14,318.78	47,500.00	61,818.78		(14,318.78)	-	
School Library Aid	-	25,131.00	49,001.51	23,870.51	-	-	
Student Support Personnel Aid	-	72,865.00	43,712.30	(29,152.70)	-	-	
English Learners	-	254,898.55	254,898.55		-	-	
Safe Schools	-	82,535.40	82,535.40		-	-	
Area Learning Center	-	987,137.15	987,137.15		-	-	
Gifted & Talented	591.37	31,811.26	32,402.63		(591.37)	(0.00)	
	14,910.15	5,035,595.68	5,045,223.64	(5,282.19)	(14,910.15)	(0.00)	
Total Unrestricted and Working Reserves	3,092,317.45	46,057,524.42	40,874,109.19	-	5,183,415.23	8,275,732.68	20.25%
Reserved/Restricted Fund Balances							
Operating Capital	713,470.34	574,036.25	998,994.69	-	(424,958.44)	288,511.90	
LTFM	737,225.93	1,382,710.00	2,068,315.04	-	(685,605.04)	51,620.89	
Technology Levy	395,147.84	1,000,000.00	1,188,850.11	-	(188,850.11)	206,297.73	
Nonspendable - Tech Levy	104,282.41	-	-	-	-	104,282.41	
Staff Development	18,466.18	366,123.13	384,589.31	-	(18,466.18)	-	
Literacy Aid	193,661.28	93,629.09	96,246.71	-	(2,617.62)	191,043.66	
Achievement & Integration	-	264,547.05	264,547.05	-	-	-	
READ Act Literacy Aid (One Time Funds)	48,220.17	-	48,220.17		(48,220.17)	-	
Kolter Estate	675.50	100.00	-	-	100.00	775.50	
Total Reserved/Restricted Fund Balances	2,211,149.65	3,681,145.52	5,049,763.08	-	(1,368,617.56)	842,532.09	
Total General Fund	5,303,467.10	49,738,669.94	45,923,872.27	-	3,814,797.67	9,118,264.77	19.86%

Winona Area Public Schools

Independent School District 861

2026 Projected Fund Balance Summary - Updated as of 5/27/2026

For the Period July 1, 2025 to June 30, 2026

Fund	2025 Final Audited June 30, 2025	Updated Budget Revenues	Updated Budget Expenditures	Updated Budget Transfers	Updated Budget Reserve Impact	2026 Working Budget June 30, 2026	Percent of Expenditures
School Nutrition							
Nonspendable	5,696.41	-	-	-	-	5,696.41	
Restricted	814,796.17	2,091,272.21	2,193,457.06	-	(102,184.85)	712,611.32	
Total School Nutrition	820,492.58	2,091,272.21	2,193,457.06	-	(102,184.85)	718,307.73	32.75%
Community Education							
Restricted	-	466,837.46	481,693.13	14,855.67	0.00	0.00	
Nonspendable	4,302.36	-	-	-	-	4,302.36	
Reserved							
General Community Ed	767,926.86	1,278,756.03	1,315,258.82	(14,855.67)	(51,358.46)	716,568.40	
School Readiness	117,986.14	436,189.17	459,348.29	-	(23,159.12)	94,827.02	
Achievement & Integration	-	22,205.00	22,205.00		-	-	
ECFE	102,310.54	337,517.01	311,543.74	-	25,973.27	128,283.81	
Adult Basic Ed	9,651.08	175,000.00	178,698.49	-	(3,698.49)	5,952.59	
Total Community Education	1,002,176.98	2,716,504.67	2,768,747.47	-	(52,242.80)	949,934.18	34.31%
Building Construction							
Restricted/Reserved							
GeoThermal Bond Projects - Bond 01	8,119.31	7,000.00	15,119.31	-	(8,119.31)	-	
GeoThermal Bond Projects - Bond 02	488,528.84	45,000.00	376,825.24	-	(331,825.24)	156,703.60	
Total Building Construction	496,648.15	52,000.00	391,944.55	-	(339,944.55)	156,703.60	
Debt Service	644,856.82	3,499,458.40	3,435,948.00	-	63,510.40	708,367.22	
OPEB Trust	1,791,733.16	220,000.00	473,500.00	-	(253,500.00)	1,538,233.16	
OPEB Debt Redemption	143,756.96	660,399.79	656,825.00	-	3,574.79	147,331.75	
Agency Fund - Collaborative	-	130,000.00	130,000.00	-	-	-	
Student Activities - Fund 15	251,713.47	250,000.00	250,000.00	-	-	251,713.47	
Total All Funds	10,454,845.22	59,358,305.01	56,224,294.35	-	3,134,010.66	13,588,855.88	

Winona Area Public Schools

Independent School District 861

2027 Projected Fund Balance Summary

For the Period July 1, 2026 to June 30, 2027

Fund	5/27/2026 Projected June 30, 2026	Updated Budget Revenues	Updated Budget Expenditures	Updated Budget Transfers	Updated Budget Reserve Impact	27ADP Projected June 30, 2027	Percent of Expenditures
General							
Unrestricted Fund Balance							
Unassigned	2,894,382.39	35,590,989.57	35,827,410.47		(236,420.90)	2,657,961.49	7.42%
IRS IRA Rebate Funds	5,300,805.35	120,000.00	-	-	120,000.00	5,420,805.35	
Nonspendable	80,544.94	-	-	-	-	80,544.94	
	8,275,732.68	35,710,989.57	35,827,410.47	-	(116,420.90)	8,159,311.78	
Working Reserves							
Basic Skills	-	2,723,656.00	2,723,656.00		-	-	
Learning & Development	-	402,787.50	402,787.50	-	-	-	
Medical Assistance	-	400,000.00	400,000.00	-	-	-	
American Indian Education Aid	-	47,500.00	47,500.00	-	-	-	
School Library Aid	-	21,567.00	21,567.00	-	-	-	
Student Support Personnel Aid	-	63,105.00	63,105.00	-	-	-	
English Learners	-	750,473.57	750,473.57	-	-	-	
Safe Schools	-	93,655.08	93,655.08	-	-	-	
Area Learning Center	-	985,000.00	985,000.00	-	-	-	
Gifted & Talented	-	30,225.39	30,225.39	-	-	-	
	-	5,517,969.54	5,517,969.54	-	-	-	
Total Unrestricted and Working Reserves	8,275,732.68	41,228,959.11	41,345,380.01	-	(116,420.90)	8,159,311.78	19.73%
Reserved/Restricted Fund Balances							
Operating Capital	288,511.90	554,883.26	807,230.62	-	(252,347.36)	36,164.54	
LTFM	51,620.89	2,089,808.40	1,646,946.50	-	442,861.90	494,482.79	
Capital Projects Levy (aka Tech Levy)	206,297.73	1,012,421.43	1,033,857.50	-	(21,436.07)	184,861.66	
Nonspendable - Tech Levy	104,282.41	-	-	-	-	104,282.41	
Staff Development	-	357,264.11	357,264.11	-	-	-	
Literacy Aid	191,043.66	105,000.00	149,453.62	-	(44,453.62)	146,590.04	
Achievement & Integration	-	253,111.83	253,111.83	-	-	-	
READ Act Literacy Aid (One Time Funds)	-	-	-		-	-	
Kolter Estate	775.50	100.00	-	-	100.00	875.50	
Total Reserved/Restricted Fund Balances	842,532.09	4,372,589.03	4,247,864.18	-	124,724.85	967,256.94	
Total General Fund	9,118,264.77	45,601,548.14	45,593,244.19	-	8,303.95	9,126,568.72	20.02%

Independent School District 861

2027 Projected Fund Balance Summary

For the Period July 1, 2026 to June 30, 2027

Fund	5/27/2026 Projected June 30, 2026	Updated Budget Revenues	Updated Budget Expenditures	Updated Budget Transfers	Updated Budget Reserve Impact	27ADP Projected June 30, 2027	Percent of Expenditures
School Nutrition							
Nonspendable	5,696.41	-	-	-	-	5,696.41	
Restricted	712,611.32	1,992,158.57	2,145,445.26	-	(153,286.69)	559,324.63	
Total School Nutrition	718,307.73	1,992,158.57	2,145,445.26	-	(153,286.69)	565,021.04	26.34%
Community Education							
Restricted	-	494,791.01	509,421.97	14,630.96	(0.00)	(0.00)	
Nonspendable	4,302.36	-	-	-	-	4,302.36	
Reserved							
General Community Ed	716,568.40	1,225,034.62	1,338,545.18	(14,630.96)	(128,141.52)	588,426.88	
School Readiness	94,827.02	417,828.46	469,204.22	-	(51,375.76)	43,451.26	
Achievement & Integration	-	24,962.00	24,962.00	-	-	-	
ECFE	128,283.81	322,875.66	309,478.35	-	13,397.31	141,681.12	
Adult Basic Ed	5,952.59	186,200.00	186,160.31	-	39.69	5,992.28	
Total Community Education	949,934.18	2,671,691.75	2,837,772.03	-	(166,080.28)	783,853.90	27.62%
Building Construction							
Restricted/Reserved							
GeoThermal Bond Projects - Bond 01	-	-	-	-	-	-	
GeoThermal Bond Projects - Bond 02	156,703.60	1,000.00	157,703.60	-	(156,703.60)	-	
Total Building Construction	156,703.60	1,000.00	157,703.60	-	(156,703.60)	-	
Debt Service	708,367.22	3,308,099.56	3,327,775.00	-	(19,675.44)	688,691.78	
OPEB Trust	1,538,233.16	184,560.00	463,000.00	-	(278,440.00)	1,259,793.16	
OPEB Debt Redemption	147,331.75	660,413.56	659,275.00	-	1,138.56	148,470.31	
Agency Fund - Collaborative	-	130,000.00	130,000.00	-	-	-	
Student Activities - Fund 15	251,713.47	250,000.00	250,000.00	-	-	251,713.47	
Total All Funds	13,588,855.88	54,799,471.58	55,564,215.08	-	(764,743.50)	12,824,112.38	