2026 Revised Budget

Winona Area Public Schools
Independent School District No. 861

Briefing – February 19, 2026
Approval – March 5, 2026
SMART Finance Budget Code: 26REV1

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

2026 DISTRICT ADMINISTRATION

Superintendent of Schools	Brad Berzinski
Director of Finance	Sarah Slaby
Director of Learning & Teaching	Kristie O'Brien
Director of Human Resources	Dawn Lueck
Director of Special Education	Wendy Harward
Director of Information Systems	Kevin Flies
Director of Community Education	Ann Riebel
Director of Buildings & Grounds	Vacant
Director of School Nutrition	Jennifer Walters

2026 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	Emily Casselius
Washington-Kosciusko Elementary Principal	Justin Hanson

DISTRICT VISION AND STRATEGIC PLAN

Our Vision

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

Our Mission

Inspire curiosity, empower resiliency, engage community.

Our Values

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

Our Beliefs

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

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Winona Area Public Schools
2026 Revised Budget

I. Budget Process

Compiling the annual budget is a process which takes several months and collects input from several different sources. When reading this budget document, it is important to have a general understanding of how and when data is gathered, how projects are prioritized, and how the general fiscal cycle works. The following several pages provide the timeline of the budget process as it relates to the 2025-2026 budget. What this does not include is the many hours of conversations with leadership to determine appropriate adjustments to the budget which would allow the district to serve learners within the reality of financial constraints.

Date	Meeting (if applicable)	Budget Development Task
November 25, 2024	Cabinet	Discuss Capital Request Process and Timeline
December 3, 2024	District Leadership	Discuss Capital Request Process and Timeline Release 2026 Capital Request Google Form To Principals and Directors
December 5, 2024	School Board	Truth-In-Taxation Hearing
December 12, 2024	School Board Budget Work Session	Discuss Budget Assumptions Discuss Budget Development Timeline
December 16, 2024	Cabinet	Update to Cabinet on School Board Work Session
December 19, 2024	School Board	Action: 2026 Enrollment Projection Action: 2026 Budget Development Timeline Action: 2026 Budget Assumptions Action: 24Pay25 Levy Certification (Revenue for 2026) Action: Building Reconfiguration Decision
January 7, 2025	District Leadership	Update to Leadership on Budget Process To Date
January 9, 2025	School Board	Information: Summary of 2026 Budget Assumptions (action taken on 12/19/2024)
January 15, 2025	Finance Committee	Discuss 1st Draft General Fund Revenue Discuss General Fund Expenditure Target and Adjustments Needed To Meet Goal Discuss Budget Adjustment Scenarios Discuss Desired Process for Making Adjustments Discuss 2026 Estimated Revenue Generated By Site
January 23, 2025	School Board	Discuss 1st Draft General Fund Revenue Discuss General Fund Expenditure Target and Adjustments Needed To Meet Goal Discuss Budget Adjustment Scenarios Discuss Desired Process for Making Adjustments
January 28, 2025	District Leadership	Discuss General Fund Revenue Projection Discuss General Fund Expenditure Target and Adjustments Needed Discuss Supplies/Materials Budget Allocation Methodology Reminder of Capital Requests Due on February 6th

Date	Meeting (if applicable)	Budget Development Task
January 30, 2025	District Leadership	All Day Staffing Discussions with Human Resources and Business Office - Principals and Directors
February 6, 2025	School Board	Briefing: 2025 Budget Update
February 6, 2025	Due Date	2026 Capital Requests Due From Principals and Directors
February 18, 2025	Superintendent & Finance Director	Discuss 2026 Capital/LTFM/Tech Budget to be presented to School Board
Beginning no later than mid-February		Individual and group discussions - FTE and Possible Adjustments With Principals/Directors
Date to Be Determined	Cabinet	Discuss Budget Adjustment Ideas, if needed
February 20, 2025	School Board	Discuss: 2nd Look At Enrollment Projection Based on Current Year Actuals Discuss: District Support Service Costs Briefing: 2026 Supplies/Materials Budget Allocation
February 25, 2025	District Leadership	2026 Capital Requests Reviewed Discuss and Prioritize Proposed Capital/LTFM/Tech Budget Discuss Proposed Capital/LTFM/Tech Levy Budget Discuss Proposed 2026 Supplies/Materials Budget Allocation
March 3, 2025	Cabinet	Review Proposed Capital/LTFM/Tech Levy Budget Budget Adjustment Work Meeting
March 6, 2025	School Board	Briefing: 2025 Budget Update Briefing: Capital/LTFM/Tech Levy Budget Action: Nonrenewal of Probationary Teachers Notification of Proposed Placement on Unrequested Leave of Absence (if necessary)
March 12, 2025	Finance Committee	Recommendation: 2026 OPEB Debt Service (Fund 47) Recommendation: 2026 Debt Service Budget (Fund 07)
March 17, 2025	Cabinet	Finalize Proposed List of 2026 Budget Adjustments 2nd Review of Proposed Capital/LTFM/Tech Levy Budget
March 20, 2025	School Board	Action: 2025 Budget Update Briefing: 2026 OPEB Debt Service Budget (Fund 47) Briefing: 2026 Debt Service Budget (Fund 07) Action: 2026 Supplies/Materials Budget Allocation Action: Capital/LTFM/Tech Levy Budget
March 25, 2025	District Leadership	Communication of Recommended and Non-Recommended Capital Requests Discuss Proposed List of 2026 Budget Adjustments
April 3, 2025	School Board	Unrequested Leave of Absence Hearing(s) Update Regarding Continued FTE Allocation Work Action: 2026 OPEB Debt Service Budget (Fund 47) Action: 2026 Debt Service Budget (Fund 07) Information: Proposed List of 2026 Budget Adjustments
April 10, 2025	Finance Committee	Recommendation: 2026 School Nutrition Budget (Fund 02) Recommendation: 2026 Student Activity Budget (Fund 15) Recommendation: 2026 Agency Budget (Fund 18)
April 15, 2025		2024 Purchase Order Cutoff Date

Date	Meeting (if applicable)	Budget Development Task
April 17, 2025	School Board	Action: Nonrenewal of Probationary Teachers (if necessary) Action: Placing on Unrequested Leave of Absence (if necessary) Briefing: 2026 School Nutrition Budget (Fund 02) Briefing: 2026 Community Education Budget (Fund 04) Briefing: 2026 Student Activity Budget (Fund 15) Briefing: 2026 Agency Budget (Fund 18)
May 1, 2025	School Board	Overall Progress Update Information: Proposed List of 2026 Budget Adjustments Action: 2026 School Nutrition Budget (Fund 02) Action: 2026 Community Education Budget (Fund 04) Action: 2026 Student Activity Budget (Fund 15) Action: 2026 Agency Budget (Fund 18)
May 6, 2025	Finance Committee	Report: Final FTE Comparison/Changes from FY 2025 to FY 2026 (tied to final budget) Recommendation: 2026 General Fund Budget (Fund 01) Recommendation: 2026 Construction Fund Budget (Fund 06) Recommendation: 2026 OPEB Trust Budget (Fund 45) Recommendation: 2026 Final Budget
May 15, 2025	School Board	Report: Final FTE Comparison/Changes from FY 2025 to FY 2026 (tied to final budget) Briefing: 2026 OPEB Trust Budget (Fund 45) Briefing: 2026 Construction Fund Budget (Fund 06) Briefing: 2026 General Fund Budget (Fund 01) 1st Briefing: 2026 Final Budget
June 5, 2025	School Board	Action: 2026 OPEB Trust Budget (Fund 45) Action: 2026 Construction Fund Budget (Fund 06) Action: 2026 General Fund Budget (Fund 01) Approval: 2026 Final Budget
June 13, 2025	Finance Committee	Discuss budget process - what went well, what needs to improve
February 19, 2026	School Board	Briefing: 2026 Revised Budget
March 5, 2026	School Board	Action: 2026 Revised 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 2026 (budget code 26ADP).

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 ~~Technology~~ 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 ~~often~~ referred to as ~~"operating"~~ "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 "~~"operating"~~ "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 2026 Revised 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 2024 based on action taken by the Minnesota State Legislature prior to that date. However, in the spring the Legislature provided for a 2.74% increase in the general education formula allowance. The general education formula allowance per pupil unit used for the development of the 2025-2026 fiscal year budget is $7,480.50.

2. Medical Insurance

A ~~5%~~ 15% increase in medical insurance premiums as of the district's renewal date of January 1, 2026 was assumed when calculating benefit expenses for the revised budget. However, there are current caps on district contributions towards medical insurance. The estimated increase in contribution was limited to the current contractual amounts~~. In the event these limits change through the process of negotiations with employee groups the additional costs will need to be considered.~~

3. Dental Insurance

A ~~0%~~ 13% increase in dental insurance premiums as of the district's renewal date of January 1, 2026 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 2024 as summarized below:

Fund	2025 23PAY24	2026 24PAY25	Difference
General	$7,878,338.88	$8,004,760.47	$126,421.59
Community Ed	$463,837.40	$510,028.83	$46,191.43
Debt Service	$3,236,015.32	$3,469,458.40	$233,443.08
OPEB Debt	$659,570.57	$654,399.79	-$5,170.78
	$12,237,762.17	$12,638,647.49	$400,885.32
General Fund Reserve Breakdown:			
Capital	$473,503.08	$523,317.24	$49,814.16
Tech Levy	$1,000,000.00	$1,000,000.00	$0.00
LTFM	$991,461.80	$1,382,710.00	$391,248.20
Unreserved/Operating	$5,413,374.00	$5,098,733.23	-$314,640.77
	$7,878,338.88	$8,004,760.47	$126,421.59

5. Salary Adjustments

All employee groups had contracts or policies which expire on June 30, 2025. The process of renegotiating language, salary, and benefits with all groups began in spring 2025 and will continue until completed. For purposes of building in an

increase for district employees ~~until actual contract settlements are known, the board approved the following~~ the following were used:

- Maintenance – ~~2.00%~~ 3.00%
- School Nutrition – ~~2.00%~~ 3% plus additional steps
- Office Professionals – ~~2.00%~~ 4.00%
- Education Assistants – ~~2.00%~~ 3.50%
- Administrators – ~~2.00%~~ 2.50% plus additional step
- Teachers – 2.00% plus restatement of 2025 base schedule
- Non-Affiliated Employees – ~~2.00%~~ 3.00% plus additional step
- Non-Affiliated Managers – ~~2.00%~~ 3.00% plus additional step
- Directors – ~~2.00%~~ 3.00% plus additional step and additions to cells

6. Transportation Contracts

The contract with *First Student* expired in the summer of 2025. The annual increase related to this contract has been 2.5% for several years. The school board approved assumption used for the projecting 2026 increase in costs for transportation was 2.5%. ~~However, given the fact that the contract with *First Student* is expiring, the actual change in costs could vary from this and may require a budget adjustment at a future date.~~ The actual percentage increase for 2026 was 17.00% which has been factored into the revised budget.

7. Utilities

Utilities is an area of the budget which can fluctuate dramatically from year to year depending on the severity of the winter season and the market rate for utilities. Administration reviewed the 4-year trend for each utility to determine an increase percentage assumption to use for each utility type. Fiscal years 2024 and 2025 had very mild winters which may skew some of the trend data. Given this and the current economic conditions, this area of the budget will need to be monitored closely throughout the year to determine if the assumption was adequate.

- Water/Sewer – 10.28%
- Electric – 5.00%
- Natural Gas – 6.00%
- Trash – 5.00%
- Phone – 0.00%
- Internet – 0.00%

Upon review of fiscal year 2026 actual expenditures, the electric assumption appears to be less than needed based on actual usage and rates. The revised budget was increased by approximately $97,600 for this variance.

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 birth rate data. The gross birth figures are then modified based on historical trends in capture rates in the district to project the number of kindergarteners expected to enroll. Projections for the remaining grade levels are determined using a process based on historical cycles. Preliminary enrollment projections for 2026 used an assumption of 30% of the 446 Winona County births for kindergarten and the 3-year cohort

survival method using the estimated 2025 ADM calculated from monthly enrollment snapshots as the base 2025 data point.

The following table provides actual enrollment data from the ~~2023-2024~~ 2024-2025 school year, ~~final~~ preliminary board approved projected enrollment data for the ~~2024-2025~~ 2025-2026 school year as well as ~~board approved~~ revised enrollment projections for the 2025-2026 school year.

The board took action to approve preliminary enrollment estimates on December 19, 2024. The figures were reviewed again at the February 20, 2025 school board meeting and no change to the 2026 enrollment projection was recommended at that time.

The revised enrollment estimate is based on monthly enrollment snapshots for the 2025-2026 school year.

	Average Daily Membership			
		26ADP	26REV1	
	2024 - 2025	2025 - 2026	2025 - 2026	
Grade Level	Actual	Projection	Projection	Difference
Early Childhood	33.51	42.00	42.00	-
VPK	18.00	18.00	18.00	-
Kindergarten	136.69	133.80	115.39	(18.41)
Grades 1 - 3	439.97	417.78	398.01	(19.77)
Grades 4 - 6	507.26	491.79	465.73	(26.06)
Grades 7 - 12	1,217.94	1,143.90	1,173.23	29.33
Total	2,353.37	2,247.27	2,212.36	(34.91)
K-12 Total	2,301.86	2,187.27	2,152.36	(34.91)

9. Special Education Revenue

State Special Education revenue was estimated at $8,603,450.87 at the time budgeting assumptions were set. The most recent calculation of this revenue provided by Minnesota Department of Education at the time revised budget generation was estimated at $8,436,760.75. The Cross-Subsidy Reduction Aid portion of the revenue calculation for fiscal year 2025 is 44% and is legislatively scheduled to increase slightly in future years.

10. Federal Funding Levels

Initial estimates were made when the preliminary budget assumptions were set. These amounts have been updated as noted below. ~~For purposes of setting the preliminary budget, r~~Revenues and expenditures are set equal to each other in federal funding areas as all are reimbursement based. Estimated federal funding levels for 2026 are listed below:

- Title I (Fin 401) - ~~$550,032.42~~ $605,491.38
- Title II (Fin 414) - ~~$70,030.49~~ $107,674.88
- Title III (Fin 417) - ~~$20,000.00~~ $16,857.04
- Title IV (Fin 433) - ~~$40,000.00~~ $41,711.77
- Federal IEIC (Fin 422) - ~~$30,000.00~~ $33,167.53
- Federal ECSE (Fin 420) - ~~$30,000.00~~ $27,724.84

- Federal Special Ed (Fin 419) - ~~$450,000.00~~ $384,293.80
- Federal CEIS (Fin 425) - ~~$80,959.85~~ $80,536.70

11. Compensatory Revenue

The level of Compensatory Revenue is based on October 1, 2024 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.

Because of the elementary reconfiguration, the students who generated the revenue may not remain in the same school as the Minnesota Department of Education Compensatory Revenue Report. For example, a student who was a Goodview kindergartener as of October 1, 2024 may be attending Jefferson Elementary during the 2025-2025 school year. For that reason, the district will be required to reallocate Compensatory Revenue to ensure the revenue is following the students. In the fall of 2025, after enrollment has settled in for the fiscal year, the reallocation calculation will be revisited.

The assumption approved by the school board in December 2024 was Compensatory Revenue being funded at a level of $2,593,678.04, equal to the 2025 funding level. However, subsequent to this meeting, the Minnesota Department of Education released updated information confirming a funding level of $2,722,830.49. The most current calculation provided by Minnesota Department of Education is $2,699,840.16 which was used for the revised 2026 budget.

12. Other Revenue Streams

Several other general fund revenue streams were discussed in December while planning for the 2026 budget. The following is a list of those revenue streams and the related funding assumption agreed upon:

	2026 Preliminary Estimate	2026 Revised Estimate
Student Support Personnel Aid	$123,579.28	**$72,865.00**
School Library Aid	$40,854.96	**$25,131.00**
Cyber Security Grant	$0.00	**$39,120.36**
IRS Tax Credit – Reimburse Baker Tilly costs	$0.00	**$218,750.00**
American Indian Aid	$47,500.00	$47,500.00
Unemployment Aid	$115,000.00	**$150,000.00**
Literacy Incentive Aid	$105,000.00	**$93,629.09**
Third Party Billing	$330,000.00	$330,000.00
Special Ed Joint Powers Grant	$11,250.00	$11,250.00
Concurrent Enrollment	$5,000.00	$5,000.00
Achievement & Integration (Aid Portion)	$181,045.70	**$187,291.60**

Paraprofessional Training Aid	$56,500.00	$56,500.00
Endowment Fund Apportionment	$150,000.00	**$170,261.02**
Shared Time Aid	$8,000.00	**$25,000.00**
Abatement Aid	$2,000.00	**$0.00**
Disparity Reduction Aid	$20,000.00	**$18,000.74**
Market Value Reduction Credit	$20,000.00	**$17,920.07**
Other State Credits	$900.00	**$861.02**
	$1,216,629.94	**$1,469,079.90**

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 2025-2026 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	**$80.00**
Middle School Free Lunch Rate	**$30.00**
Middle School Reduced Lunch Rate	**$45.00**
High School Athletics	**$160.00**
High School Free Lunch Rate	**$50.00**
High School Reduced Lunch Rate	**$80.00**
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	**$7.00**
Seniors	**$3.00**
Students	**$3.00**

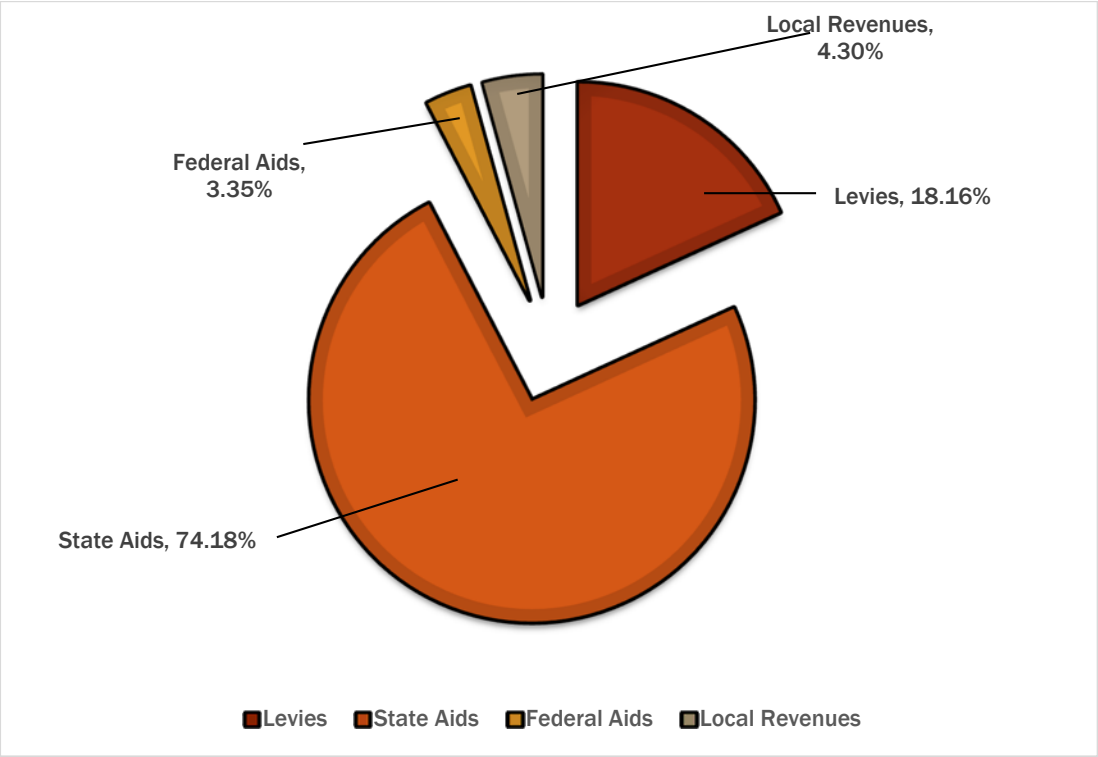
15. Fund Balance Goal

The fund balance goal for the 2025-2026 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 - ~~$22,471,761.08~~ $22,588,976.67***

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 2025-2026 fiscal year, the formula allowance is $7,480.50 per pupil unit and the county apportionment is estimated at $200,000.00. The resulting

revenue projection related to the basic formula is ~~$18,461,100.95~~ $18,306,156.62 for the 2025-2026 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 ~~$2,722,830.49~~ $2,699,840.16 for the 2025-2026 fiscal year.
- **Transportation Sparsity** – Transportation sparsity revenue is designed to assist school districts that have district boundaries that generate higher transportation costs due to the student population being spread out over several square miles. This fiscal year, Winona Area Public Schools is estimating $149.69 per adjusted average daily membership pupil unit plus a portion of the amount 2023 transportation expenditures exceeded transportation revenue. In total, the projected revenue in this category is ~~$451,430.12~~ $451,839.05 for the 2025-2026 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 2025-2026 fiscal year is ~~$107,991.28~~ $50,994.01.
- **Declining Enrollment** – A portion of general education aid comes from a formula designed to help ease the financial strain of districts experiencing declining enrollment. The current formula allows districts to capture 28% of the basic formula revenue that would have been received had enrollment not decreased. For Winona Area Public Schools, ~~$275,494.82~~ $314,076.32 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 2025-2026 fiscal year is ~~$192,278.93~~ $197,246.83.
- **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 2025-2026 is ~~$32,058.65~~ $31,811.26.
- **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 2025-2026 is ~~$147,727.24~~ $180,183.20.
- **Extended Time** – The extended time allowance for 2025-2026 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 2025-2026 is ~~$80,848.60~~ $133,042.00.

b) ***Literacy Incentive Aid – ~~$105,000.00~~ $93,629.09***

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~~ $170,261.02***

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

d) ***Special Education Aid - ~~$8,603,450.86~~ $8,436,760.75***

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~~ $535,000.00***

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 2025-2026 revenue is 2023-2024.) 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~~ $25,000.00***

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~~ $36,781.83***

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

h) ***Testing Aid - ~~$3,000.00~~ $3,128.00***

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 - $11,250.00***

Grant awarded to provided professional development for special education.

j) ***ELL Cross Subsidy - ~~$2,000.00~~ $0.00***

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

l) ***Unemployment Aid - ~~$115,000.00~~ $150,000.00***

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

harmless. The revenue amount is a direct offset of the budgeted expenditures for this new category of unemployment benefits

m) ***Student Support Personnel Aid - ~~$123,579.28~~ $72,865.00***
Funds available through new legislation to fund NEW student support positions in districts.

n) ***School Library Aid - ~~$40,854.96~~ $25,131.00***
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 - ~~$181,045.70~~ $180,262.60***
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 2026 will be the first year Winona Area Public Schools is operating an Achievement and Integration program.

2. Federal Aids

a) ***Federal Special Education - ~~$450,000.00~~ $384,293.80***
These funds are available to offset the costs of providing special education services to students, aged 3 – 21, that are not covered by State funding sources. The district uses these funds to pay for special education clerical support, program director, as well as benefits paid to special education staff.

b) ***Federal Early Childhood - ~~$30,000.00~~ $27,724.84***
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~~ $33,167.53***
These funds are available to serve the needs of children between birth and the age of two.

d) ***Federal CEIS Revenue - ~~$80,959.85~~ $80,536.70***

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 - ~~$550,032.42~~ $605,491.38***

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 - ~~$70,030.49~~ $107,674.88***

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 - ~~$20,000.00~~ $16,857.04***

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

h) ***Title IV - ~~$40,000.00~~ $41,711.77***

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 - ~~$7,963,860.47~~ $7,967,978.64***

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 – $523,317.24
- Long-Term Facilities Maintenance - $1,382,710.00
- Safe Schools - $82,535.40
- Career and Technical Education - $112,942.17
- Technology Levy - $1,000,000.00
- Achievement & Integration - $77,255.45

- Unreserved General Fund - ~~$4,785,100.21~~ $4,789,218.38

b) ***Miscellaneous County Tax Revenues - ~~$30,000.00~~ $35,000.00***

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 - $330,000.00***

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 - ~~$53,500.00~~ $53,430.00***

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 - $20,000.00***

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

g) ***Athletic and Activity Participation Fees - $134,500.00***

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

h) ***Other Fees - ~~$27,720.00~~ $28,540.00***

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

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

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

j) ***Athletic and Activity Gate Receipts - ~~$70,400.00~~ $70,500.00***

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 - ~~$205,580.00~~ $265,410.51***

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 - ~~$593,600.00~~ $929,507.01***

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?

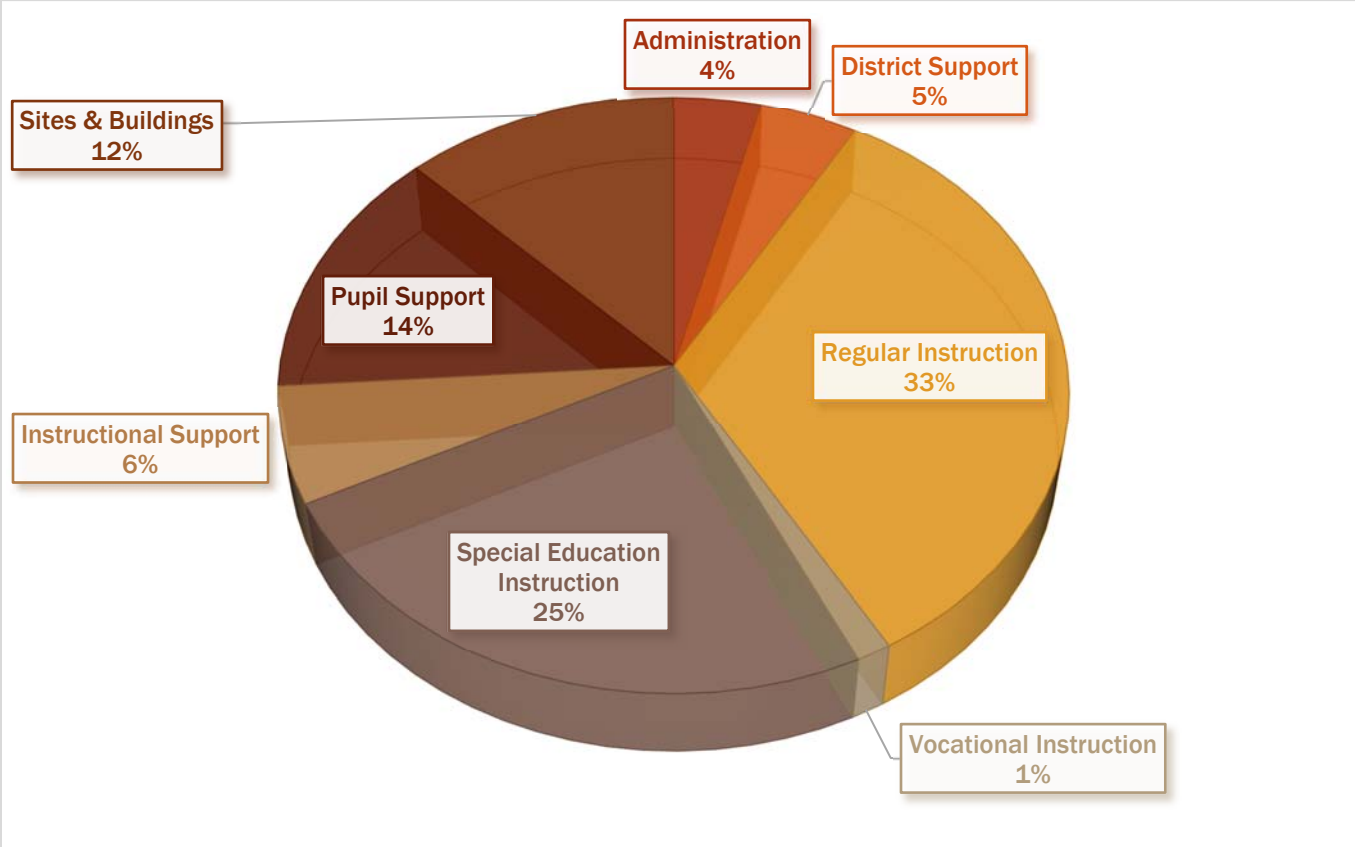
There are several types of expenditures made by the school district, which can be categorized in six general categories. These categories are specified within the Uniform Financial Accounting and Reporting Standards (UFARS) used by all school districts in the State of Minnesota. The largest expense for any school district is salaries and the associated benefits. For Winona Area Public Schools, salaries and benefits make up 75.91% of the 2025-2026 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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Salaries	$ 1,218,719.05	$ 1,265,213.86	$ 1,282,157.45	$ 1,216,591.27	$ 1,292,562.89	6.24%
Benefits	401,948.77	441,075.26	462,650.00	454,043.35	452,095.75	-0.43%
Services	77,154.88	22,322.03	32,473.85	20,195.00	20,195.00	0.00%
Supplies	19,691.80	9,854.15	8,825.31	10,032.00	11,557.81	15.21%
Equipment & Capital	16,288.35	6,140.80	-	-	-	0.00%
Other	19,362.00	21,139.64	19,230.00	21,600.00	21,600.00	0.00%
Total	**$ 1,753,164.85**	**$ 1,765,745.74**	**$ 1,805,336.61**	**$ 1,722,461.62**	**$ 1,798,011.45**	**4.39%**

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Salaries	$ 849,735.39	$ 825,759.08	$ 829,573.58	$ 859,930.05	$ 932,297.72	8.42%
Benefits	243,233.10	375,058.59	500,445.94	482,207.91	531,004.30	10.12%
Services	353,506.89	393,134.23	476,722.03	407,065.00	478,538.71	17.56%
Supplies	371,910.53	724,042.39	462,324.86	364,550.41	183,635.41	-49.63%
Equipment & Capital	1,371.99	-	-	-	1,427.00	0.00%
Other	(8,105.30)	(82,436.83)	(89,458.35)	(73,640.00)	(94,956.18)	28.95%
Total	**$ 1,811,652.60**	**$ 2,235,557.46**	**$ 2,179,608.06**	**$ 2,040,113.37**	**$ 2,031,946.96**	**-0.40%**

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Salaries	$ 10,341,936.52	$ 10,509,280.35	$ 10,290,045.39	$ 9,817,742.06	$ 9,796,420.64	-0.22%
Benefits	3,484,007.75	3,622,932.25	3,664,857.07	3,696,336.89	3,646,028.47	-1.36%
Services	842,853.57	962,404.13	948,456.42	701,983.38	961,436.20	36.96%
Supplies	858,473.87	291,593.22	331,198.64	991,856.95	617,065.91	-37.79%
Equipment & Capital	102,235.22	113,045.00	143,963.71	40,180.00	250,440.42	523.30%
Other	141,031.74	(4,406.12)	12,182.26	12,690.00	12,681.44	-0.07%
Total	**$ 15,770,538.67**	**$ 15,494,848.83**	**$ 15,390,703.49**	**$ 15,260,789.28**	**$ 15,284,073.08**	**0.15%**

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Salaries	$ 198,648.31	$ 214,361.63	$ 296,137.04	$ 234,371.22	$ 375,920.96	60.40%
Benefits	79,775.37	89,222.55	120,859.72	100,416.47	163,346.91	62.67%
Services	13,073.58	3,432.60	15,084.33	4,992.00	27,171.60	444.30%
Supplies	2,360.90	3,808.10	4,227.52	1,845.00	33,181.49	1698.45%
Equipment & Capital	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Total	**$ 293,858.16**	**$ 310,824.88**	**$ 436,308.61**	**$ 341,624.69**	**$ 599,620.96**	**75.52%**

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Salaries	$ 6,958,451.20	$ 7,066,690.30	$ 7,284,146.21	$ 7,652,460.71	$ 7,806,162.21	2.01%
Benefits	2,468,121.57	2,634,754.16	2,653,550.40	2,859,732.19	2,952,064.76	3.23%
Services	565,498.83	1,240,361.59	806,107.67	361,745.00	424,561.25	17.36%
Supplies	64,044.44	103,214.47	62,640.61	51,080.00	67,238.02	31.63%
Equipment & Capital	23,685.48	37,959.37	14,879.67	14,264.45	18,964.45	32.95%
Other	1,197.00	1,326.00	1,830.00	1,350.00	2,045.00	51.48%
Total	**$ 10,080,998.52**	**$ 11,084,305.89**	**$ 10,823,154.56**	**$ 10,940,632.35**	**$ 11,271,035.69**	**3.02%**

6. Instructional Support Services

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

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Salaries	$ 1,266,711.66	$ 1,492,882.18	$ 1,646,501.20	$ 1,361,835.21	$ 1,480,241.59	8.69%
Benefits	402,565.02	490,139.27	520,009.36	479,642.99	520,960.27	8.61%
Services	384,778.39	211,311.18	113,624.72	455,044.86	205,221.37	-54.90%
Supplies	374,015.51	729,180.82	852,382.45	308,968.92	551,036.44	78.35%
Equipment & Capital	2,645.07	3,842.70	8,254.03	157,000.00	157,000.00	0.00%
Other	11,441.32	27,217.00	27,883.42	3,000.00	6,713.40	123.78%
Total	**$ 2,442,156.97**	**$ 2,954,573.15**	**$ 3,168,655.18**	**$ 2,765,491.98**	**$ 2,921,173.07**	**5.63%**

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Salaries	$ 2,199,635.88	$ 2,210,572.97	$ 1,964,002.75	$ 2,039,182.01	$ 1,999,538.42	-1.94%
Benefits	866,579.98	890,764.88	761,778.74	810,913.18	837,945.01	3.33%
Services	2,878,102.55	3,110,899.46	3,067,225.15	2,954,858.00	3,404,928.82	15.23%
Supplies	68,555.84	52,268.18	37,048.62	32,345.93	42,816.22	32.37%
Equipment & Capital	38,436.63	3,043.98	1,809.58	682.00	682.00	0.00%
Other	1,034.00	37,525.38	16,878.96	1,340.00	2,005.00	49.63%
Total	**$ 6,052,344.88**	**$ 6,305,074.85**	**$ 5,848,743.80**	**$ 5,839,321.12**	**$ 6,287,915.47**	**7.68%**

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Salaries	$ 1,078,074.45	$ 1,172,873.11	$ 1,158,510.95	$ 1,156,932.42	$ 1,227,421.45	6.09%
Benefits	462,702.42	496,372.38	489,063.63	500,831.37	552,605.71	10.34%
Services	2,493,128.51	1,996,385.37	2,160,398.71	3,500,231.45	3,512,743.95	0.36%
Supplies	281,467.11	264,420.45	245,296.68	241,820.95	242,629.58	0.33%
Equipment & Capital	278,398.19	297,553.48	91,629.76	113,978.09	125,412.38	10.03%
Other	675.00	(11,013.65)	(34,594.78)	1,030.00	1,030.00	0.00%
Total	**$ 4,594,445.68**	**$ 4,216,591.14**	**$ 4,110,304.95**	**$ 5,514,824.28**	**$ 5,661,843.07**	**2.67%**

D. General Fund Budget Summary (Reserved and Unreserved)

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Levies	$ 8,042,692.31	$ 6,928,897.41	$ 7,662,164.29	$ 7,963,860.47	$ 7,967,978.64	0.05%
State Aids	27,793,396.36	31,365,734.85	33,229,210.74	32,535,591.88	32,541,508.70	0.02%
Federal Aids	4,384,905.61	2,862,477.47	1,973,678.76	1,287,272.76	1,468,909.99	14.11%
Local Revenues	1,375,801.99	1,745,936.38	1,794,760.63	1,725,400.00	1,887,072.73	9.37%
Total Revenues	**$ 41,596,796.27**	**$ 42,903,046.11**	**$ 44,659,814.42**	**$ 43,512,125.11**	**$ 43,865,470.06**	**0.81%**
Expenditures						
Salaries	$ 24,111,912.46	$ 24,757,633.48	$ 24,751,074.57	$ 24,339,044.95	$ 24,910,565.88	2.35%
Benefits	8,408,933.98	9,040,319.34	9,173,214.86	9,384,124.35	9,656,051.18	2.90%
Services	7,608,097.20	7,940,250.59	7,620,092.88	8,406,114.69	9,034,796.90	7.48%
Supplies	2,040,520.00	2,178,381.78	2,003,944.69	2,002,500.16	1,749,160.88	-12.65%
Equipment & Capital	463,061.93	461,585.33	260,536.75	326,104.54	553,926.25	69.86%
Other	166,635.76	(10,648.58)	(46,048.49)	(32,630.00)	(48,881.34)	49.80%
Total Expenditures	**$ 42,799,161.33**	**$ 44,367,521.94**	**$ 43,762,815.26**	**$ 44,425,258.69**	**$ 45,855,619.75**	**3.22%**
Net Revenues (Expenditures)	**$ (1,202,365.06)**	**$ (1,464,475.83)**	**$ 896,999.16**	**$ (913,133.58)**	**$ (1,990,149.69)**	
Fund Balance Projection						
Beginning	$ 7,073,308.83	$ 5,870,943.77	$ 4,406,467.94	$ 5,303,467.10	$ 5,303,467.10	0.00%
Revenues	41,596,796.27	42,903,046.11	44,659,814.42	43,512,125.11	43,865,470.06	0.81%
Expenditures	(42,799,161.33)	(44,367,521.94)	(43,762,815.26)	(44,425,258.69)	(45,855,619.75)	3.22%
Projected Fund Balance	**$ 5,870,943.77**	**$ 4,406,467.94**	**$ 5,303,467.10**	**$ 4,390,334.52**	**$ 3,313,317.41**	**-24.53%**

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

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Levies	$ 5,595,028.91	$ 4,512,564.60	$ 5,197,199.41	$ 4,980,577.78	$ 4,984,695.95	0.08%
State Aids	27,206,464.39	30,684,997.59	32,435,431.56	31,775,247.84	31,804,750.51	0.09%
Federal Aids	4,384,905.61	2,862,477.47	1,973,678.76	1,287,272.76	1,468,909.99	14.11%
Local Revenues	1,375,223.27	1,531,225.57	1,793,375.87	1,725,300.00	1,886,847.73	9.36%
Total Revenues	**$ 38,561,622.18**	**$ 39,591,265.23**	**$ 41,399,685.60**	**$ 39,768,398.38**	**$ 40,145,204.18**	**0.95%**
Expenditures						
Salaries	$ 23,602,202.58	$ 23,986,682.89	$ 23,818,452.31	$ 23,442,386.37	$ 23,911,948.12	2.00%
Benefits	8,248,254.06	8,784,352.65	8,861,555.19	9,052,036.38	9,305,205.20	2.80%
Services	6,075,348.68	6,787,046.17	6,562,844.10	5,726,053.32	6,853,448.34	19.69%
Supplies	1,339,475.31	889,898.56	939,133.96	1,145,077.74	575,373.33	-49.75%
Equipment & Capital	91,136.46	84,070.66	96,932.83	11,050.00	213,948.42	1836.18%
Other	166,635.76	(35,851.58)	(73,041.91)	(32,630.00)	(50,754.74)	55.55%
Total Expenditures	**$ 39,523,052.85**	**$ 40,496,199.35**	**$ 40,205,876.48**	**$ 39,343,973.81**	**$ 40,809,168.67**	**3.72%**
Net Revenues (Expenditures)	**$ (961,430.67)**	**$ (904,934.12)**	**$ 1,193,809.12**	**$ 424,424.57**	**$ (663,964.49)**	
Fund Balance Projection						
Beginning	$ 3,605,741.20	$ 2,850,923.14	$ 1,891,706.47	$ 3,092,317.45	$ 3,092,317.45	0.00%
Revenues	38,561,622.18	39,591,265.23	41,399,685.60	39,768,398.38	40,145,204.18	0.95%
Expenditures	(39,523,052.85)	(40,496,199.35)	(40,205,876.48)	(39,343,973.81)	(40,809,168.67)	3.72%
Transfer - Nonspendable	206,612.61	(54,282.55)	6,801.86	-	-	0.00%
Projected Fund Balance	**$ 2,850,923.14**	**$ 1,891,706.47**	**$ 3,092,317.45**	**$ 3,516,742.02**	**$ 2,428,352.96**	**-30.95%**
			$ -			
Percent of Expenditures	**7.21%**	**4.67%**	**7.69%**	**8.94%**	**5.95%**	

F. General Fund Budget Summary (Unreserved Only)

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Levies	$ 5,500,883.15	$ 4,429,098.96	$ 5,111,106.85	$ 4,898,042.38	$ 4,902,160.55	0.08%
State Aids	24,826,950.23	26,418,597.47	28,261,750.11	27,243,580.75	27,361,461.62	0.43%
Federal Aids	4,384,905.61	2,862,477.47	1,973,678.76	1,287,272.76	1,468,909.99	14.11%
Local Revenues	1,303,962.21	1,265,179.22	1,433,742.44	1,365,300.00	1,524,710.58	11.68%
Total Revenues	**$ 36,016,701.20**	**$ 34,975,353.12**	**$ 36,780,278.16**	**$ 34,794,195.89**	**$ 35,257,242.74**	**1.33%**
Expenditures						
Salaries	$ 21,753,228.05	$ 20,906,406.84	$ 20,740,609.48	$ 19,993,495.46	$ 20,464,991.14	2.36%
Benefits	7,322,464.88	7,359,757.88	7,411,296.11	7,611,927.71	7,869,060.60	3.38%
Services	5,953,976.77	6,646,534.51	6,509,764.50	5,677,031.11	6,466,910.14	13.91%
Supplies	1,327,485.05	877,252.64	921,648.73	1,130,535.88	558,765.50	-50.58%
Equipment & Capital	81,493.81	84,070.66	89,388.39	11,050.00	213,948.42	1836.18%
Other	166,435.76	(37,040.58)	(73,540.91)	(33,830.00)	(52,104.74)	0.00%
Total Expenditures	**$ 36,605,084.32**	**$ 35,836,981.95**	**$ 35,599,166.30**	**$ 34,390,210.16**	**$ 35,521,571.06**	**3.29%**
Net Revenues (Expenditures)	**$ (588,383.12)**	**$ (861,628.83)**	**$ 1,181,111.86**	**$ 403,985.73**	**$ (264,328.32)**	
Fund Balance Projection						
Beginning	$ 3,187,176.27	$ 2,603,527.88	$ 1,515,266.03	$ 2,691,888.74	$ 2,691,888.74	0.00%
Revenues	36,016,701.20	34,975,353.12	36,780,278.16	34,794,195.89	35,257,242.74	1.33%
Expenditures	(36,605,084.32)	(35,836,981.95)	(35,599,166.30)	(34,390,210.16)	(35,521,571.06)	3.29%
Transfer - Other	4,734.73	(226,633.02)	(4,489.15)	-	(79,752.40)	0.00%
Projected Fund Balance	**$ 2,603,527.88**	**$ 1,515,266.03**	**$ 2,691,888.74**	**$ 3,095,874.47**	**$ 2,347,808.02**	**-24.16%**
Percent of Expenditures	**7.11%**	**4.23%**	**7.56%**	**9.00%**	**6.61%**	

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary
Revenues						
State Aids	$ 77,390.56	$ 609,222.36	$ 620,663.25	$ 569,371.02	$ 569,371.02	0.00%
Federal Aids	1,270,978.30	1,453,090.43	1,414,696.07	1,309,677.02	1,462,850.97	11.70%
Local Revenues	457,191.39	141,153.07	114,730.77	98,200.00	111,476.00	13.52%
Total Revenues	**$ 1,805,560.25**	**$ 2,203,465.86**	**$ 2,150,090.09**	**$ 1,977,248.04**	**$ 2,143,697.99**	**8.42%**
Expenditures						
Salaries	$ 573,314.59	$ 581,413.11	$ 638,806.75	$ 646,771.22	$ 639,236.23	-1.17%
Benefits	211,115.54	225,897.15	208,664.12	222,625.40	192,405.25	-13.57%
Services	46,753.14	22,975.96	30,158.62	26,400.00	26,400.00	0.00%
Supplies	903,450.44	1,092,075.37	1,115,084.82	1,100,372.48	1,119,019.49	1.69%
Equipment & Capital	80,886.59	38,520.25	65,618.70	4,000.00	4,000.00	0.00%
Other	1,515.50	70,694.55	101,604.75	82,600.00	82,600.00	0.00%
Total Expenditures	**$ 1,817,035.80**	**$ 2,031,576.39**	**$ 2,159,937.76**	**$ 2,082,769.10**	**$ 2,063,660.97**	**-0.92%**
Net Revenues (Expenditures)	**$ (11,475.55)**	**$ 171,889.47**	**$ (9,847.67)**	**$ (105,521.06)**	**$ 80,037.02**	
Fund Balance Projection						
Beginning	$ 669,926.33	$ 658,450.78	$ 830,340.25	$ 820,492.58	$ 820,492.58	0.00%
Revenues	1,805,560.25	2,203,465.86	2,150,090.09	1,977,248.04	2,143,697.99	8.42%
Expenditures	(1,817,035.80)	(2,031,576.39)	(2,159,937.76)	(2,082,769.10)	(2,063,660.97)	-0.92%
Projected Fund Balance	**$ 658,450.78**	**$ 830,340.25**	**$ 820,492.58**	**$ 714,971.52**	**$ 900,529.60**	**25.95%**
Percent of Expenditures	**36.24%**	**40.87%**	**37.99%**	**34.33%**	**43.64%**	

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Levies	$ 497,415.62	$ 575,019.30	$ 456,705.24	$ 501,938.83	$ 503,221.04	0.26%
State Aids	759,539.03	818,734.11	1,055,677.54	1,013,958.73	1,152,563.27	13.67%
Federal Aids	129,455.89	57,353.36	24,293.30	-	-	0.00%
Local Revenues	880,023.78	1,051,600.11	1,094,126.17	1,030,595.00	1,048,949.15	1.78%
Total Revenues	**$ 2,266,434.32**	**$ 2,502,706.88**	**$ 2,630,802.25**	**$ 2,546,492.56**	**$ 2,704,733.46**	**6.21%**
Expenditures						
Salaries	$ 1,382,965.08	$ 1,468,392.54	$ 1,670,844.75	$ 1,636,202.94	$ 1,657,221.94	1.28%
Benefits	443,408.90	472,131.72	530,661.32	575,280.65	577,393.82	0.37%
Services	174,183.53	156,394.26	164,731.05	168,884.69	181,748.84	7.62%
Supplies	147,392.68	172,795.45	202,431.77	198,516.00	290,484.39	46.33%
Equipment & Capital	157,390.19	9,330.85	1,226.42	4,675.00	4,675.00	0.00%
Other	10,757.66	13,389.38	17,241.27	19,179.35	41,119.53	114.39%
Total Expenditures	**$ 2,316,098.04**	**$ 2,292,434.20**	**$ 2,587,136.58**	**$ 2,602,738.63**	**$ 2,752,643.52**	**5.76%**
Net Revenues (Expenditures)	**$ (49,663.72)**	**$ 210,272.68**	**$ 43,665.67**	**$ (56,246.07)**	**$ (47,910.06)**	
Fund Balance Projection						
Beginning	$ 797,902.35	$ 748,238.63	$ 958,511.31	$ 1,002,176.98	$ 1,002,176.98	**0.00%**
Revenues	2,266,434.32	2,502,706.88	2,630,802.25	2,546,492.56	**2,704,733.46**	**6.21%**
Expenditures	(2,316,098.04)	(2,292,434.20)	(2,587,136.58)	(2,602,738.63)	**(2,752,643.52)**	**5.76%**
Projected Fund Balance	**$ 748,238.63**	**$ 958,511.31**	**$ 1,002,176.98**	**$ 945,930.91**	**$ 954,266.92**	**0.88%**
Percent of Expenditures	**32.31%**	**41.81%**	**38.74%**	**36.34%**	**34.67%**	

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Levies	$ -	$ -	$ -	$ -		0.00%
State Aids	217,268.56	239,812.76	333,893.62	366,109.78	466,792.60	27.50%
Federal Aids	120,133.99	43,083.06	20,196.96	-	-	0.00%
Local Revenues	-	-	-	-	-	0.00%
Total Revenues	**$ 337,402.55**	**$ 282,895.82**	**$ 354,090.58**	**$ 366,109.78**	**$ 466,792.60**	**27.50%**
Expenditures						
Salaries	$ 111,376.43	$ 98,480.86	$ 129,971.38	$ 170,107.79	$ 170,107.79	0.00%
Benefits	33,029.00	33,605.68	48,991.61	60,160.66	60,160.66	0.00%
Services	24,433.98	27,649.34	17,256.17	1,360.00	11,360.00	735.29%
Supplies	91,264.90	112,479.52	142,775.55	132,570.00	218,457.64	64.79%
Equipment & Capital	67,471.17	-	-	-	-	0.00%
Other	9,827.07	10,680.42	15,095.87	16,767.00	21,562.18	28.60%
Total Expenditures	**$ 337,402.55**	**$ 282,895.82**	**$ 354,090.58**	**$ 380,965.45**	**$ 481,648.27**	**26.43%**
Net Revenues (Expenditures)	**$ -**	**$ -**	**$ -**	**$ (14,855.67)**	**$ (14,855.67)**	
Fund Balance Projection						
Beginning	$ -	$ -	$ -	$ -	$ 0.00	0.00%
Revenues	337,402.55	282,895.82	354,090.58	366,109.78	466,792.60	27.50%
Expenditures	(337,402.55)	(282,895.82)	(354,090.58)	(380,965.45)	(481,648.27)	26.43%
Transfers in/out	-	-	-	14,855.67	14,855.67	0.00%
Projected Fund Balance	**$ -**	**$ -**	**$ 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

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Levies	$ 399,434.07	$ 470,193.37	$ 361,956.66	$ 393,273.63	$ 394,555.84	0.33%
State Aids	194,255.15	225,046.35	360,395.93	295,891.90	294,519.69	-0.46%
Federal Aids	9,321.90	7,259.53	-	-	-	0.00%
Local Revenues	546,556.32	627,917.51	647,235.60	560,600.00	577,954.15	3.10%
Total Revenues	**$ 1,149,567.44**	**$ 1,330,416.76**	**$ 1,369,588.19**	**$ 1,249,765.53**	**$ 1,267,029.68**	**1.38%**
Expenditures						
Salaries	$ 723,395.63	$ 806,985.67	$ 871,771.05	$ 804,048.21	$ 820,507.21	2.05%
Benefits	214,394.27	242,869.54	262,105.13	262,258.55	264,371.72	0.81%
Services	119,461.91	112,563.91	132,259.58	149,341.00	152,205.15	1.92%
Supplies	41,630.49	39,461.85	41,590.68	53,546.00	58,126.75	8.55%
Equipment & Capital	85,360.95	325.13	1,096.43	3,300.00	3,300.00	0.00%
Other	357.80	1,630.31	1,139.51	1,393.60	1,393.60	0.00%
Total Expenditures	**$ 1,184,601.05**	**$ 1,203,836.41**	**$ 1,309,962.38**	**$ 1,273,887.36**	**$ 1,299,904.43**	**2.04%**
Net Revenues (Expenditures)	**$ (35,033.61)**	**$ 126,580.35**	**$ 59,625.81**	**$ (24,121.83)**	**$ (32,874.75)**	
Fund Balance Projection						
Beginning	$ 616,754.31	$ 580,855.14	$ 708,301.05	$ 767,926.86	$ 767,926.86	0.00%
Revenues	1,149,567.44	1,330,416.76	1,369,588.19	1,249,765.53	1,267,029.68	1.38%
Expenditures	(1,184,601.05)	(1,203,836.41)	(1,309,962.38)	(1,273,887.36)	(1,299,904.43)	2.04%
Transfers out	(865.56)	865.56	-	(14,855.67)	(14,855.67)	0.00%
Projected Fund Balance	**$ 580,855.14**	**$ 708,301.05**	**$ 767,926.86**	**$ 728,949.36**	**$ 720,196.44**	**-1.20%**

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Levies	$ -	$ -		$ -	$ -	0.00%
State Aids	144,332.32	143,737.87	145,419.39	145,419.39	146,194.17	0.53%
Federal Aids	-	-		-	-	0.00%
Local Revenues	116,752.23	221,442.16	260,472.58	289,995.00	289,995.00	0.00%
Total Revenues	**$ 261,084.55**	**$ 365,180.03**	**$ 405,891.97**	**$ 435,414.39**	**$ 436,189.17**	**0.18%**
Expenditures						
Salaries	$ 168,799.53	$ 202,716.22	$ 300,675.74	$ 296,012.33	$ 296,012.33	0.00%
Benefits	62,506.26	77,597.83	107,332.05	150,912.96	150,912.96	0.00%
Services	3,517.92	3,005.47	3,887.76	3,473.00	3,473.00	0.00%
Supplies	4,845.69	7,589.27	7,522.48	8,200.00	8,200.00	0.00%
Equipment & Capital	-	157.37	-	500.00	500.00	0.00%
Other	110.93	359.55	248.63	250.00	250.00	0.00%
Total Expenditures	**$ 239,780.33**	**$ 291,425.71**	**$ 419,666.66**	**$ 459,348.29**	**$ 459,348.29**	**0.00%**
Net Revenues (Expenditures)	**$ 21,304.22**	**$ 73,754.32**	**$ (13,774.69)**	**$ (23,933.90)**	**$ (23,159.12)**	
Fund Balance Projection						
Beginning	$ 40,947.42	$ 62,251.64	$ 131,589.88	$ 117,986.14	$ 117,986.14	0.00%
Revenues	261,084.55	365,180.03	405,891.97	435,414.39	436,189.17	0.18%
Expenditures	(239,780.33)	(291,425.71)	(419,666.66)	(459,348.29)	(459,348.29)	0.00%
Transfers in/out	-	(4,416.08)	170.95	-	-	0.00%
Projected Fund Balance	**$ 62,251.64**	**$ 131,589.88**	**$ 117,986.14**	**$ 94,052.24**	**$ 94,827.02**	**0.82%**

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Levies	$ 97,981.55	$ 104,825.93	$ 94,748.58	$ 108,665.20	$ 108,665.20	0.00%
State Aids	203,683.00	210,137.13	215,968.60	206,537.66	222,851.81	7.90%
Federal Aids	-	-	-	-	-	0.00%
Local Revenues	16,240.52	8,685.86	7,888.31	5,000.00	6,000.00	20.00%
Total Revenues	**$ 317,905.07**	**$ 323,648.92**	**$ 318,605.49**	**$ 320,202.86**	**$ 337,517.01**	**5.41%**
Expenditures						
Salaries	$ 234,367.41	$ 224,491.69	$ 231,694.64	$ 228,618.44	$ 228,618.44	0.00%
Benefits	81,230.72	77,396.87	76,993.47	66,770.86	66,770.86	0.00%
Services	11,960.56	10,306.31	8,870.56	11,910.69	11,910.69	0.00%
Supplies	5,089.93	1,861.28	2,135.60	2,100.00	3,100.00	47.62%
Equipment & Capital	4,479.08	350.36	129.99	875.00	875.00	0.00%
Other	110.93	359.55	248.63	268.75	268.75	0.00%
Total Expenditures	**$ 337,238.63**	**$ 314,766.06**	**$ 320,072.89**	**$ 310,543.74**	**$ 311,543.74**	**0.32%**
Net Revenues (Expenditures)	**$ (19,333.56)**	**$ 8,882.86**	**$ (1,467.40)**	**$ 9,659.12**	**$ 25,973.27**	
Fund Balance Projection						
Beginning	$ 114,228.64	$ 94,895.08	$ 103,777.94	$ 102,310.54	$ 102,310.54	0.00%
Revenues	317,905.07	323,648.92	318,605.49	320,202.86	337,517.01	5.41%
Expenditures	(337,238.63)	(314,766.06)	(320,072.89)	(310,543.74)	(311,543.74)	0.32%
Transfers in	-	-	-	-	-	0.00%
Projected Fund Balance	**$ 94,895.08**	**$ 103,777.94**	**$ 102,310.54**	**$ 111,969.66**	**$ 128,283.81**	**14.57%**

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
State Aids	$ -	$ -	$ -	$ -	$ -	0.00%
Federal Aids	-	7,010.77	4,096.34	-	-	0.00%
Local Revenues	200,474.71	193,554.78	178,529.68	175,000.00	175,000.00	0.00%
Total Revenues	**$ 200,474.71**	**$ 200,565.55**	**$ 182,626.02**	**$ 175,000.00**	**$ 175,000.00**	**0.00%**
Expenditures						
Salaries	$ 145,026.08	$ 135,718.10	$ 136,731.94	$ 137,416.17	$ 137,416.17	0.00%
Benefits	52,248.65	40,661.80	35,239.06	35,177.62	35,177.62	0.00%
Services	14,809.16	2,869.23	2,456.98	2,800.00	2,800.00	0.00%
Supplies	4,561.67	11,403.53	8,407.46	2,100.00	2,100.00	0.00%
Equipment & Capital	78.99	8,497.99	-	-	-	0.00%
Other	350.93	359.55	508.63	500.00	500.00	0.00%
Total Expenditures	**$ 217,075.48**	**$ 199,510.20**	**$ 183,344.07**	**$ 177,993.79**	**$ 177,993.79**	**0.00%**
Net Revenues (Expenditures)	**$ (16,600.77)**	**$ 1,055.35**	**$ (718.05)**	**$ (2,993.79)**	**$ (2,993.79)**	
Fund Balance Projection						
Beginning	$ 25,971.98	$ 9,371.21	$ 10,126.56	$ 9,651.08	$ 9,651.08	0.00%
Revenues	200,474.71	200,565.55	182,626.02	175,000.00	175,000.00	0.00%
Expenditures	(217,075.48)	(199,510.20)	(183,344.07)	(177,993.79)	(177,993.79)	0.00%
Transfers	-	(300.00)	242.57	-	-	
Projected Fund Balance	**$ 9,371.21**	**$ 10,126.56**	**$ 9,651.08**	**$ 6,657.29**	**$ 6,657.29**	**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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Local Revenues	$ 469,185.73	$ 538,223.19	$ 166,866.17	$ 20,000.00	$ 52,000.00	160.00%
Sale of Bonds	-	9,559,082.35	-	-	-	0.00%
Total Revenues	**$ 469,185.73**	**$ 10,097,305.54**	**$ 166,866.17**	**$ 20,000.00**	**$ 52,000.00**	**160.00%**
Expenditures						
Salaries	$ -	$ 9,000.00	$ 150.00	$ -	$ -	0.00%
Benefits	-	1,447.45	24.59	-	-	0.00%
Services	912,828.85	1,710,205.85	133,733.32	-	-	0.00%
Supplies	-	4,076.99	-	-	-	0.00%
Equipment & Capital	1,713,420.80	12,387,737.66	8,476,365.50	20,000.00	391,944.55	1859.72%
Transfer to Debt Service	-	39,750.00	-	-	-	0.00%
Other	-	246,091.52	-	-	-	0.00%
Total Expenditures	**$ 2,626,249.65**	**$ 14,398,309.47**	**$ 8,610,273.41**	**$ 20,000.00**	**$ 391,944.55**	**1859.72%**
Net Revenues (Expenditures)	**$ (2,157,063.92)**	**$ (4,301,003.93)**	**$ (8,443,407.24)**	**$ -**	**$ (339,944.55)**	
Fund Balance Projection						
Beginning	$ 15,398,123.24	$ 13,241,059.32	$ 8,940,055.39	$ 496,648.15	$ 496,648.15	0.00%
Revenues	469,185.73	10,097,305.54	166,866.17	20,000.00	52,000.00	160.00%
Expenditures	(2,626,249.65)	(14,398,309.47)	(8,610,273.41)	(20,000.00)	(391,944.55)	1859.72%
Projected Fund Balance	**$ 13,241,059.32**	**$ 8,940,055.39**	**$ 496,648.15**	**$ 496,648.15**	**$ 156,703.60**	**-68.45%**

VII. Debt Service Fund

The Debt Service Fund exists to record the principle and interest payments on long-term debt issued by the district. Annual levies will provide revenue at a rate of 105% of pending debt service payments for a given fiscal year. This rate is specified in statute to ensure that principal and interest payments can be made as scheduled even if there are late property tax payments or delinquencies that may arise. The Debt Service Fund is also monitored by the Minnesota Department of Education for accumulation of excess fund balance. If the debt service fund balance is deemed to be at a level in excess of what is needed to make debt payments, a levy adjustment is made to reduce revenue and bring the fund balance down to a feasible amount.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Levies	$ 2,465,217.74	$ 2,794,742.71	$ 2,982,340.30	$ 3,246,358.40	$ 3,199,963.91	-1.43%
State Aids	170,686.89	225,334.02	244,631.07	223,100.00	269,494.49	20.80%
Local Revenues	16,601.61	59,520.34	26,842.23	30,000.00	30,000.00	0.00%
Transfer From Fund 6	-	-	-	-	-	0.00%
Sale of Bonds	-	-	-	-	-	0.00%
Total Revenues	**$ 2,652,506.24**	**$ 3,079,597.07**	**$ 3,253,813.60**	**$ 3,266,015.32**	**$ 3,499,458.40**	**7.15%**
Expenditures						
Salaries	$ -	$ -	$ -	$ -	$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	-	-	-	-	-	0.00%
Supplies	-	-	-	-	-	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	3,211,969.17	2,989,372.50	3,257,554.17	3,435,948.00	3,435,948.00	0.00%
Total Expenditures	**$ 3,211,969.17**	**$ 2,989,372.50**	**$ 3,257,554.17**	**$ 3,435,948.00**	**$ 3,435,948.00**	**0.00%**
Net Revenues (Expenditures)	**$ (559,462.93)**	**$ 90,224.57**	**$ (3,740.57)**	**$ (169,932.68)**	**$ 63,510.40**	
Fund Balance Projection						
Beginning	$ 1,117,835.75	$ 558,372.82	$ 648,597.39	$ 644,856.82	$ 644,856.82	0.00%
Revenues	2,652,506.24	3,079,597.07	3,253,813.60	3,266,015.32	3,499,458.40	7.15%
Expenditures	(3,211,969.17)	(2,989,372.50)	(3,257,554.17)	(3,435,948.00)	(3,435,948.00)	0.00%
Projected Fund Balance	**$ 558,372.82**	**$ 648,597.39**	**$ 644,856.82**	**$ 474,924.14**	**$ 708,367.22**	**49.15%**

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
2026	115,000	7,525	165,000	15,473	525,000	375,900	1,795,000	430,150	2,600,000	829,048	3,429,048
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	-	-	-	-	-	-	-	-	-	-	-
	350,000	15,158	510,000	31,333	11,205,000	2,712,550	8,955,000	1,841,400	21,020,000	4,600,440	25,620,440

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Local Revenues	$ 126,137.29	$ 132,129.71	$ 136,861.05	$ 130,000.00	$ 130,000.00	0.00%
Total Revenues	**$ 126,137.29**	**$ 132,129.71**	**$ 136,861.05**	**$ 130,000.00**	**$ 130,000.00**	**0.00%**
Expenditures						
Salaries	$ -	$ -	$ -	$ -	$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	126,137.29	132,129.71	136,861.05	130,000.00	130,000.00	0.00%
Supplies	-	-	-	-	-	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Total Expenditures	**$ 126,137.29**	**$ 132,129.71**	**$ 136,861.05**	**$ 130,000.00**	**$ 130,000.00**	**0.00%**
Net Revenues (Expenditures)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Fund Balance Projection						
Beginning	$ -	$ -	$ -	$ -	$ -	0.00%
Revenues	126,137.29	132,129.71	136,861.05	130,000.00	130,000.00	0.00%
Expenditures	(126,137.29)	(132,129.71)	(136,861.05)	(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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Local Revenues	$ 196,423.68	$ 269,541.31	$ 239,516.90	$ 175,000.00	$ 220,000.00	25.71%
Total Revenues	**$ 196,423.68**	**$ 269,541.31**	**$ 239,516.90**	**$ 175,000.00**	**$ 220,000.00**	**25.71%**
Expenditures						
Benefits	$ 386,915.00	$ 488,702.68	$ 377,722.63	$ 460,000.00	$ 460,000.00	0.00%
Services	12,245.91	13,140.31	12,418.85	13,500.00	13,500.00	0.00%
Total Expenditures	**$ 399,160.91**	**$ 501,842.99**	**$ 390,141.48**	**$ 473,500.00**	**$ 473,500.00**	**0.00%**
Net Revenues (Expenditures)	**$ (202,737.23)**	**$ (232,301.68)**	**$ (150,624.58)**	**$ (298,500.00)**	**$ (253,500.00)**	
Fund Balance Projection						
Beginning	$ 2,377,396.65	$ 2,174,659.42	$ 1,942,357.74	$ 1,791,733.16	$ 1,791,733.16	0.00%
Revenues	196,423.68	269,541.31	239,516.90	175,000.00	220,000.00	25.71%
Expenditures	(399,160.91)	(501,842.99)	(390,141.48)	(473,500.00)	(473,500.00)	0.00%
Projected Fund Balance	**$ 2,174,659.42**	**$ 1,942,357.74**	**$ 1,791,733.16**	**$ 1,493,233.16**	**$ 1,538,233.16**	**3.01%**

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Levies	$ 677,934.83	$ 678,678.06	$ 648,877.08	$ 645,299.79	$ 645,525.61	0.03%
State Aids	10,531.08	10,122.94	9,196.77	9,100.00	8,874.18	-2.48%
Local Revenues	3,043.08	4,274.20	5,458.36	6,000.00	6,000.00	0.00%
Total Revenues	**$ 691,508.99**	**$ 693,075.20**	**$ 663,532.21**	**$ 660,399.79**	**$ 660,399.79**	**0.00%**
Expenditures						
Other	$ 656,475.00	$ 655,425.00	$ 658,925.00	$ 656,825.00	$ 656,825.00	0.00%
Total Expenditures	**$ 656,475.00**	**$ 655,425.00**	**$ 658,925.00**	**$ 656,825.00**	**$ 656,825.00**	**0.00%**
Net Revenues (Expenditures)	**$ 35,033.99**	**$ 37,650.20**	**$ 4,607.21**	**$ 3,574.79**	**$ 3,574.79**	
Fund Balance Projection						
Beginning	$ 66,465.56	$ 101,499.55	$ 139,149.75	$ 143,756.96	$ 143,756.96	0.00%
Revenues	691,508.99	693,075.20	663,532.21	660,399.79	660,399.79	0.00%
Expenditures	(656,475.00)	(655,425.00)	(658,925.00)	(656,825.00)	(656,825.00)	0.00%
Projected Fund Balance	**$ 101,499.55**	**$ 139,149.75**	**$ 143,756.96**	**$ 147,331.75**	**$ 147,331.75**	**0.00%**

	2016A OPEB Refunding Bond		
YEAR	Principal	Interest	Total
2026	585,000.00	71,350.00	656,350.00
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	-	-	-
	$ 2,460,000.00	$ 181,662.50	$ 2,641,662.50

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.

	2023 Actual	2024 Actual	2025 Actual	26ADP	26REV1	% Change from 26ADP Preliminary Budget
Revenues						
Levies	$ -	$ -	$ -	$ -	$ -	0.00%
State Aids	-	-	-	-	-	0.00%
Federal Aids	-	-	-	-	-	0.00%
Local Revenues	259,757.75	377,195.68	290,908.65	250,000.00	250,000.00	0.00%
Total Revenues	**$ 259,757.75**	**$ 377,195.68**	**$ 290,908.65**	**$ 250,000.00**	**$ 250,000.00**	**0.00%**
Expenditures						
Salaries	$ -	$ -	$ -	$ -	$ -	0.00%
Benefits	-	-	-	-	-	0.00%
Services	46,438.50	167,318.43	69,170.29	-	-	0.00%
Supplies	169,553.73	237,113.82	195,151.20	250,000.00	250,000.00	0.00%
Equipment & Capital	-	-	-	-	-	0.00%
Other	432.00	406.00	1,784.00	-	-	0.00%
Total Expenditures	**$ 216,424.23**	**$ 404,838.25**	**$ 266,105.49**	**$ 250,000.00**	**$ 250,000.00**	**0.00%**
Net Revenues (Expenditures)	**$ 43,333.52**	**$ (27,642.57)**	**$ 24,803.16**	**$ -**	**$ -**	
Fund Balance Projection						
Beginning	$ 211,219.36	$ 254,552.88	$ 226,910.31	$ 251,713.47	$ 251,713.47	0.00%
Revenues	259,757.75	377,195.68	290,908.65	250,000.00	250,000.00	0.00%
Expenditures	(216,424.23)	(404,838.25)	(266,105.49)	(250,000.00)	(250,000.00)	0.00%
Projected Fund Balance	**$ 254,552.88**	**$ 226,910.31**	**$ 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 ~~Technology~~ Levy The following several pages provide the detail of the planned expenditures to be funded from each of these funding sources for the 2025-2026 school year.

Winona Area Public Schools 2026 Operating Capital Budget			
	2026 Preliminary Budget	2026 Updated Budget	Change
Projected Ending 2025 Fund Balance	$ 646,810.65	**$ 713,470.34**	$ 66,659.69
Estimated 2025-2026 Aid Revenue	107,991.28	**50,594.01**	(57,397.27)
Estimated 2025-2026 Levy Revenue	523,317.24	523,317.24	-
Lost Textbook Fees	-	**125.00**	125.00
Proposed 2025-2026 Expenditures	(930,648.16)	(995,682.69)	(65,034.53)
Projected Ending 2026 Fund Balance	$ 347,471.01	$ 291,823.90	$ (55,647.11)
Proposed Expenditures			
Goodview Elementary School			
Badge Access Addition	$ 1,711.00	$ 1,711.00	$ -
Door Scanner For Pre-K Room	1,000.00	**2,000.00**	1,000.00
	$ 2,711.00	$ 3,711.00	$ 1,000.00
Washington-Kosciusko Elementary School			
Badge Access Addition	$ 1,711.00	$ 1,711.00	$ -
Medical Storage Cabinet	682.00	682.00	-
	$ 2,393.00	$ 2,393.00	$ -
Winona Middle School			
Hot Plates For Science	$ 3,276.00	$ 3,276.00	$ -
Display Cases For Indigenous Art	4,909.82	4,909.82	-
Changing Table For Special Education	3,200.00	3,200.00	-
	$ 11,385.82	$ 11,385.82	$ -
Winona Senior High School			
Replace 2 Mig Welders	$ 4,230.00	$ 4,230.00	$ -
Microscope Slides For Science	1,624.00	1,624.00	-
Fitness Center Equipment	10,000.00	10,000.00	-
	$ 15,854.00	$ 15,854.00	$ -
Early Childhood			
Shelving For W-K Pre-K Classroom	$ 909.85	$ 909.85	$ -
Adaptive Swing - Goodview	-	**1,289.00**	1,289.00
	$ 909.85	$ 2,198.85	$ 1,289.00

District-Wide	2026 Preliminary Budget	2026 Updated Budget	Change
Information Systems Staff (5 FTE)	$ 459,583.62	$ 469,708.22	$ 10,124.60
Copier/Printer Lease	20,000.00	20,000.00	-
District-Wide Music Department Needs	10,000.00	10,000.00	-
Grades K-8 Math Resource Adoption	304,810.00	342,996.64	38,186.64
Special Education Accessibility Equipment	11,064.45	11,064.45	-
Oscillating Floor Scrubber	10,805.62	11,105.54	299.92
Elementary Classroom Furniture Replacement	8,200.00	18,200.00	10,000.00
Community Annex Sign	-	4,145.00	4,145.00
Bobcat UW56 - Maintenance	72,930.80	72,920.17	(10.63)
	$ 897,394.49	$ 960,140.02	$ 62,745.53
Total Proposed Operating Capital Expenditures	$ 930,648.16	$ 995,682.69	$ 65,034.53

Note: The 2026 Preliminary Operating Capital budget was presented to the school board on March 6, 2025 and approved on March 20, 2025.

Winona Area Public Schools
2026 LTFM (Long-Term Facilities Maintenance) Budget

	2026 Preliminary Budget	2026 Updated Budget	Change
Projected Ending 2025 Fund Balance	$ 675,076.74	**$ 737,225.93**	$ 62,149.19
Estimated 2025-2026 Aid Revenue	-	-	-
Estimated 2025-2026 Levy Revenue	1,382,710.00	1,382,710.00	-
Proposed 2025-2026 Expenditures	(2,291,044.46)	**(2,068,315.04)**	222,729.42
Projected Ending 2026 Fund Balance	$ (233,257.72)	$ 51,620.89	$ 284,878.61

Note: The fund balance related to LTFM (Long-Term Facilities Maintenance) is allowed to go into a deficit to the extent of future levy authority. Due to the recent revision of the 10-year plan related to the increased costs of the WSHS Chiller replacement project, the levy adjustment and related increase in revenue related to this projected will not occur until fiscal year 2027. Based on the differential in the project cost listed below ($919,250) and the levy revenue included in the 2026 revenue listed above which is related to this project ($421,500), this positive revenue adjustment will be approximately $497,750 for expenditures which are included in whole on the 2026 expenditure list here but will not be reimbursed until 2027.

Proposed Expenditures

Asbestos			
Asbestos Removal and Encapsulation	$ 15,000.00	$ 15,000.00	$ -
	$ 15,000.00	$ 15,000.00	$ -
Accessibility			
Power Door Opener - WSHS	$ 16,200.00	**$ 20,800.00**	$ 4,600.00
Accessibility Sink - Goodview	-	**10,150.97**	10,150.97
	$ 16,200.00	$ 30,950.97	$ 14,750.97
Building Envelope			
General Repairs	$ 6,500.00	**$ 7,386.78**	$ 886.78
Building Painting - WSHS	24,625.00	**28,000.00**	3,375.00
	$ 31,125.00	$ 35,386.78	$ 4,261.78
Building Hardware			
General Repairs	$ 20,000.00	$ 20,000.00	$ -
WSHS Auditorium Repairs	1,250.00	1,250.00	-
WMS Auditorium Repairs	1,250.00	1,250.00	-
	$ 22,500.00	$ 22,500.00	$ -
Electrical			
General Repairs	$ 80,000.00	$ 80,000.00	$ -
Repair Electrical Boxes - WMS	27,600.00	27,600.00	-
	$ 107,600.00	$ 107,600.00	$ -
Fire Safety			
Kitchen hood cleaning	$ 2,710.25	$ 2,710.25	$ -
Update emergency evacuation maps	1,250.00	1,250.00	-
Fire door inspections	3,182.70	3,182.70	-
Maintenance of fire alarm equipment	29,339.28	29,339.28	-
Fire extinguisher inspection and maintenance	4,115.00	4,115.00	-
Lighting - emergency or egress	2,000.00	2,000.00	-
Fire supression system testing, inspection, repair	3,039.60	3,039.60	-
	$ 45,636.83	$ 45,636.83	$ -

Health & Safety Management	2026 Preliminary Budget	2026 Updated Budget	Change
Online MSDS management	$ 1,000.00	$ 1,000.00	$ -
Health & Safety management assistance	81,292.75	81,292.75	-
Automated external defibrilators supplies	2,000.00	2,000.00	-
Identisys door access control system	1,000.00	**1,025.00**	25.00
Raptor visitor management system	3,775.95	**4,459.58**	683.63
Chemical Hygiene Officer Stipend	1,200.00	1,200.00	-
District salaries for Health & Safety management	30,000.00	30,000.00	-
	$ 120,268.70	$ 120,977.33	$ 708.63
Hazardous Materials			
Hazardous waste license	$ 1,000.00	$ 1,000.00	$ -
Hazardous waste removal	1,000.00	1,000.00	-
Hazardous waste bulb disposal	1,000.00	1,000.00	-
Lead in water testing and mitigation	11,000.00	11,000.00	-
Backflow prevention	9,500.00	9,500.00	-
	$ 23,500.00	$ 23,500.00	$ -
Indoor Air Quality			
WSHS Chiller Replacement	$ 919,250.00	**$ 999,250.00**	$ 80,000.00
	$ 919,250.00	$ 999,250.00	$ 80,000.00
Interior Surfaces			
General repairs	$ 12,000.00	$ 12,000.00	$ -
Goodview Ceiling Repair	5,737.00	**5,660.00**	(77.00)
Flooring - Jefferson Elevator and Lobby	2,356.66	**2,194.86**	(161.80)
Flooring - Jefferson Kitchen	7,563.08	**9,919.74**	2,356.66
Flooring - Washington-Kosciusko Entryways	18,721.72	**21,632.52**	2,910.80
Flooring - Winona Middle School	117,183.36	**116,212.99**	(970.37)
Cordless Blinds and Privacy Window Film - Goodview Early Childhood	1,971.00	1,971.00	-
	$ 165,532.82	$ 169,591.11	$ 4,058.29
Mechanical Systems			
General repairs	$ 100,000.00	$ 100,000.00	$ -
	$ 100,000.00	$ 100,000.00	$ -
Physical Hazards			
MDH pool inspections	$ 500.00	$ 500.00	$ -
Boiler inspections (annual)	6,000.00	6,000.00	-
MDH kitchen inspections	5,000.00	5,000.00	-
Audiograms (annual)	1,000.00	1,000.00	-
Elevator & lift inspections (annual)	16,332.23	16,332.23	-
Hoist & smoke hatch inspections	2,000.00	2,000.00	-
Personal protective equipment	4,500.00	4,500.00	-
Safety Rails On Roof Around HVAC Components - WMS	10,000.00	10,000.00	-
	$ 45,332.23	$ 45,332.23	$ -
Plumbing			
General repairs	$ 30,000.00	$ 30,000.00	$ -
Drinking Fountain Replacements - Goodview	10,740.00	**9,198.86**	(1,541.14)
	$ 40,740.00	$ 39,198.86	$ (1,541.14)
Roof			
General Repairs	$ 20,000.00	$ 20,000.00	$ -
Jefferson - Roof Maintenance	426.00	426.00	-
W-K Roof Maintenance	3,456.00	3,456.00	-
ALC - Roof Maintenance	2,289.00	2,289.00	-
Goodview - Roof Maintenance	12,860.00	12,860.00	-
WMS - Roof Maintenance	46,800.00	46,800.00	-
WSHS - Roof Maintenance	430,200.00	**40,000.00**	(390,200.00)
	$ 516,031.00	$ 125,831.00	$ (390,200.00)

Site (Grounds) Projects	2026 Preliminary Budget	2026 Updated Budget	Change
General Repairs	$ 2,500.00	$ 2,500.00	$ -
GMAX Turf Testing	1,170.00	1,170.00	-
Parking lot annual maintenance - Crack filling, sealing, heat patching	15,000.00	15,000.00	-
Sidewalk Replacement - Jefferson (per City of Winona directive)	-	**59,725.00**	59,725.00
Playground Maintenance - Goodview	13,101.52	**12,246.37**	(855.15)
Playground Maintenance - Jefferson	9,749.25	9,749.25	-
Playground Maintenance - Washington-Kosciusko	14,112.11	14,112.11	-
Flagpole Painting - Jefferson	2,645.00	2,645.00	-
Repair Sign at Entrance - WSHS	-	**2,385.40**	2,385.40
Baseball Field Repairs - WSHS	63,000.00	**66,976.80**	3,976.80
Parking lot light pole painting - WSHS	1,050.00	1,050.00	-
	$ 122,327.88	$ 187,559.93	$ 65,232.05
Total Proposed LTFM Expenditures	$ 2,291,044.46	$ 2,068,315.04	$ (222,729.42)

Note: The 2026 Preliminary LTFM (Long-Term Facilities Maintenance) budget was presented to the school board on March 6, 2025 and approved on March 20, 2025.

Winona Area Public Schools
2026 Capital Projects Levy (aka Tech Levy)

	2026 Preliminary Budget	2026 Updated Budget	Change
Projected Ending 2025 Fund Balance	$ 341,583.61	$ 395,147.84	$ 53,564.23
Estimated 2025-2026 Aid Revenue	-	-	-
Estimated 2025-2026 Levy Revenue	1,000,000.00	1,000,000.00	-
2026 Cyber Security Grant	-	**39,120.36**	39,120.36
Proposed 2025-2026 Expenditures	(1,157,865.96)	**(1,188,850.11)**	(30,984.15)
Projected Ending 2026 Fund Balance	$ 183,717.65	$ 245,418.09	$ 61,700.44
Note: Portion Setaside for Future Infrastructure Replacement: $111,045.71)			
Remaining after Setaside	$ 72,671.94	**$ 134,372.38**	

Proposed Expenditures

Department Costs	2026 Preliminary Budget	2026 Updated Budget	Change
Information Systems General Supplies	$ 2,500.00	$ 2,500.00	$ -
Information Systems General Services	10,000.00	10,000.00	-
Information Systems Travel	1,000.00	1,000.00	-
Instructional Coach - Technology	104,420.24	**105,542.29**	1,122.05
Information Systems Staff (2 FTE)	176,582.75	**179,669.85**	3,087.10
	$ 294,502.99	$ 298,712.14	$ 4,209.15
Annual Maintenance & Licensing Agreements			
Operational Agreements			
Server Virtualization and Management Software	$ 1,017.28	$ 1,017.28	$ -
Backup and Recovery	11,397.00	11,397.00	-
Firewall and Security Appliance	15,431.88	15,431.88	-
Servers - Hardware Maintenance Agreements	3,747.66	3,747.66	-
Phone System Support/Maintenance	26,059.46	26,059.46	-
Microsoft License Agreements	11,643.25	11,643.25	-
Chrome Management Licenses & Spare Device ADP	18,080.00	18,080.00	-
Google Workspace Enterprise for Education	11,250.00	11,250.00	-
District Website - Hosting Fees, Content Management, Automation & Design	10,942.50	10,942.50	-
District Website - Registration & Scheduling	1,384.00	1,384.00	-
CIMS Data Hosting	4,950.00	4,950.00	-
Email Archiving	1,000.00	1,000.00	-
Data Warehouse	17,724.24	17,724.24	-
Keep Certified	2,419.00	2,419.00	-
Student Information System	43,547.65	43,547.65	-
Student 1:1 Device Content Filtering and Classroom Management	13,810.50	13,810.50	-
Cybersecurity Endpoint Discovery & Response	19,200.00	19,200.00	-
Mobile Device Management	7,695.00	7,695.00	-
IT Help Desk Application	1,188.00	1,188.00	-
Patch Management and Software Deployment Utility	4,620.00	4,620.00	-
Paperless Governance Solution	3,000.00	3,000.00	-
Video Hosting Fee	84.00	84.00	-
Virtual Meeting Subscription	1,119.30	1,119.30	-
SEMNET Annual Membership	1,125.00	1,125.00	-
SMART Finance and HR	34,451.00	34,451.00	-
Human Resource Information Management Systems	22,323.36	22,323.36	-
Employee Evaluation Platform	9,298.49	9,298.49	-
Cloud Server Space	216.00	216.00	-
Security Awareness and Phishing Simulations	1,850.00	1,850.00	-
Remote PC Management	655.84	655.84	-
Goalbook	-	**26,775.00**	26,775.00

Instructional Agreements	2026 Preliminary Budget	2026 Updated Budget	Change
Schoology Learning Management System	22,928.00	22,928.00	-
Study Island	5,453.10	5,453.10	-
Math Seeds	4,650.00	4,650.00	-
Reading Eggs	6,570.00	6,570.00	-
Destiny Library Management System	5,522.96	5,522.96	-
Adobe K-12 Creative Cloud	2,500.00	2,500.00	-
Learning A-Z Applications	5,515.00	5,515.00	-
Apple iPad Apps	500.00	500.00	-
Istation Spanish Reading	1,890.00	1,890.00	-
Smart Learning Suite	4,455.00	4,455.00	-
WeVideo Video Editor	3,313.34	3,313.34	-
Edgenuity (Imagine Learning)	4,455.00	4,455.00	-
Language & Literacy licenses	3,000.00	3,000.00	-
SWIS Suite	2,025.00	2,025.00	-
Movie & Documentary Database Licensing	4,620.00	4,620.00	-
ScreenPal Screen/Video Recorder	600.00	600.00	-
Formative Assessment Application	162.00	162.00	-
Plagiarism and AI Checker	3,058.60	3,058.60	-
Read & Write Literacy Toolbar	4,917.77	4,917.77	-
Mystery Science	4,185.00	4,185.00	-
Swivl Pro Team Support	1,140.00	1,140.00	-
Avant Testing	2,290.00	2,290.00	-
Spirit PhyEd Device Roster Monitoring	300.00	300.00	-
PBIS App (WMS)	2,233.39	2,233.39	-
ESGI Progress Monitoring	3,495.00	3,495.00	-
Artificial Inteligence (AI) Trials & Pilots	5,000.00	5,000.00	-
MCIS	3,321.40	3,321.40	-
Identity Management & User Security	5,170.50	5,170.50	-
Total Annual Maintenance & Licensing Agreements	$ 414,501.47	$ 441,276.47	$ 26,775.00
Repairs of Technology Equipment			
Infrastructure Repairs			
Voice Communications Maintenance/Repair	$ 3,000.00	$ 3,000.00	$ -
Data Network Infrastructure Maintenance/Repair	5,000.00	5,000.00	-
CCTV System Maintenace/Repair	2,000.00	2,000.00	-
Two-way Radio Maintenance	500.00	500.00	-
Instructional Repairs			-
Computer Lab Maintenance/Repair	5,000.00	5,000.00	-
Instructional Laptop Spares - Teacher Laptops	4,500.00	4,500.00	-
iPad Repair	1,000.00	1,000.00	-
Total Repairs of Technology Equipment	$ 21,000.00	$ 21,000.00	$ -
Life Cycle Equipment Replacement			
Staff 1:1 Notebook Computers - Lease Payment	$ 30,015.00	$ 30,015.00	$ -
Student 1:1 Chromebook Devices - Lease Payment	174,311.50	174,311.50	-
Elementary iPad Protective Cases	900.00	900.00	-
Elementary iPad Charging Stations	1,300.00	1,300.00	-
Docks & Keyboards	2,250.00	2,250.00	-
Elementary Headphones	825.00	825.00	-
WMS Headphones	500.00	500.00	-
Classroom Flat Panel Displays	10,500.00	10,500.00	-
Staff Chromebook Pilot	15,000.00	15,000.00	-
WSHS Business Lab	26,560.00	26,560.00	-
Total Life Cycle Equipment Replacement	$ 262,161.50	$ 262,161.50	$ -

Building Requested Technology	2026 Preliminary Budget	2026 Updated Budget	Change
Lion's Quest - WMS	$ 4,500.00	$ 4,500.00	$ -
Earth Science Online Access - WMS	4,200.00	4,200.00	-
Auditorium Lighting Replacement/Upgrade - WMS	145,000.00	145,000.00	-
Gym Sound System Upgrade - WMS	12,000.00	12,000.00	-
Total Building Requesting Technology Equipment	$ 165,700.00	$ 165,700.00	$ -
Total Proposed Technology Levy Expenditures	$ 1,157,865.96	$ 1,188,850.11	$ 30,984.15

Note: The 2026 Capital Projects Levy (aka Tech Levy) budget was presented to the school board on March 6, 2025 and approved on March 20, 2025.

Winona Area Public Schools

Independent School District 861

2026 Projected Fund Balance Summary - Revised 2026 Budget

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

Fund	Final Audited June 30, 2025	Updated Budget Revenues	Expenditures	Transfers	Reserve Impact	26REV1 Projected June 30, 2026	Percent of Expenditures
General							
Unrestricted Fund Balance							
Unassigned	2,691,888.74	35,257,242.74	35,521,571.06	(79,752.40)	(344,080.72)	2,347,808.02	6.61%
Nonspendable	385,518.56	-	304,973.62	-	(304,973.62)	80,544.94	
	3,077,407.30	35,257,242.74	35,826,544.68	(79,752.40)	(649,054.34)	2,428,352.96	6.78%
Working Reserves							
Basic Skills	-	2,699,840.16	2,699,840.16	-	-	-	
Learning & Development	-	430,958.27	430,958.27	-	-	-	
Medical Assistance	-	330,000.00	330,000.00	-	-	-	
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	-	180,183.20	267,080.17	86,896.97	-	-	
Safe Schools	-	82,535.40	82,535.40	-	-	-	
Area Learning Center	-	987,137.15	985,274.77	(1,862.38)	0.00	0.00	
Gifted & Talented	591.37	31,811.26	32,402.63	-	(591.37)	(0.00)	
	14,910.15	4,887,961.44	4,982,623.99	79,752.40	(14,910.15)	0.00	
Total Unrestricted and Working Reserves	3,092,317.45	40,145,204.18	40,809,168.67	0.00	(663,964.49)	2,428,352.96	5.95%
Reserved/Restricted Fund Balances							
Operating Capital	713,470.34	574,036.25	995,682.69	-	(421,646.44)	291,823.90	
LTFM	737,225.93	1,382,710.00	2,068,315.04	-	(685,605.04)	51,620.89	
Technology Levy	395,147.84	1,039,120.36	1,188,850.11	-	(149,729.75)	245,418.09	
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	3,720,265.88	5,046,451.08	-	(1,326,185.20)	884,964.45	
Total General Fund	5,303,467.10	43,865,470.06	45,855,619.75	0.00	(1,990,149.69)	3,313,317.41	7.23%

Winona Area Public Schools

Independent School District 861

2026 Projected Fund Balance Summary - Revised 2026 Budget

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

Fund	Final Audited June 30, 2025	Updated Budget Revenues	Updated Budget Expenditures	Updated Budget Transfers	Updated Budget Reserve Impact	26REV1 Projected June 30, 2026	Percent of Expenditures
School Nutrition							
Nonspendable	5,696.41	-	-	-	-	5,696.41	
Restricted	814,796.17	2,143,697.99	2,063,660.97	-	80,037.02	894,833.19	
Total School Nutrition	820,492.58	2,143,697.99	2,063,660.97	-	80,037.02	900,529.60	43.64%
Community Education							
Restricted	-	466,792.60	481,648.27	14,855.67	(0.00)	(0.00)	
Nonspendable	4,302.36	-	-	-	-	4,302.36	
Reserved							
General Community Ed	767,926.86	1,267,029.68	1,299,904.43	(14,855.67)	(47,730.42)	720,196.44	
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	177,993.79	-	(2,993.79)	6,657.29	
Total Community Education	1,002,176.98	2,704,733.46	2,752,643.52	-	(47,910.06)	954,266.92	34.67%
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	53,525,759.70	56,010,141.79	0.00	(2,484,382.09)	7,970,463.13	