

	Division of School Finance 400 NE Stinson Blvd. Minneapolis, MN 55413	District Revenues and Expenditures Budget for Fiscal Year (FY) 2026 and FY 2027	ED-00110-49
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General Information: Minnesota Statutes 2025, section 123B.10, requires that every school board shall publish the subject data of this report.								
District Name:		Westonka					District Number:	0277-01
Fund	FY 2026 Beginning Fund Balances	FY 2026 Actual Revenues and Transfers In	FY 2026 Actual Expenditures and Transfers Out	June 30, 2026 Actual Fund Balances	FY 2027 Budget Revenues and Transfers In	FY 2027 Budget Expenditures and Transfers Out	June 30, 2027 Projected Fund Balances	
General Fund	\$ 8,406,256	\$ 45,745,154	\$ 45,077,126	\$ 9,074,284	\$ 46,550,850	\$ 46,108,424	\$ 9,516,710	
Food Service Fund	\$ 1,083,045	\$ 2,187,499	\$ 2,765,285	\$ 505,259	\$ 2,304,332	\$ 2,382,115	\$ 427,476	
Community Service Fund	\$ 394,493	\$ 5,025,266	\$ 4,966,891	\$ 452,869	\$ 5,094,211	\$ 5,036,708	\$ 510,372	
Building Construction Fund	\$ 31,313,072	\$ 60,239,883	\$ 48,204,256	\$ 43,348,699	\$ 725,000	\$ 28,536,387	\$ 15,537,312	
Debt Service Fund	\$ 1,111,622	\$ 23,295,478	\$ 22,783,759	\$ 1,623,341	\$ 8,143,996	\$ 8,283,786	\$ 1,483,551	
Trust Fund	\$ 148,296	\$ 118,628	\$ 96,697	\$ 170,227	\$ 106,450	\$ 103,950	\$ 172,727	
Internal Service Fund	\$ 3,778,571			\$ 3,794,344			\$ 3,741,772	
OPEB Revocable Trust Fund	\$ 3,378,985	\$ 99,557	\$ 272,250	\$ 3,206,292	\$ 94,000	\$ 278,050	\$ 3,022,242	
Total - All Funds	\$ 49,614,340	\$ 136,711,465	\$ 124,166,263	\$ 62,175,315	\$ 63,018,839	\$ 90,729,420	\$ 34,412,162	
Long-Term Debt			Current Statutory Operating Debt per Minnesota Statutes, section 123B.81					
Outstanding July 1, 2025	\$ 63,220,000		Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2026			\$ -		
Plus: New Issues	\$ 71,080,000							
Less: Redemreed Issues	\$ 20,100,000		Cost per student - Average Daily Membership (ADM) 06/30/2026					
Outstanding June 30, 2026	\$ 114,200,000							
Short-Term Debt			Total Operating Expenditures			\$ 48,008,340		
Certificates of Indebtedness	\$ -		FY 2026 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM			2,459.63		
Other Short-Term Indebtedness	\$ 1,211,873		FY 2026 Operating Cost per ADM			\$ 19,518.52		

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