DEPARTMENT OF EDUCATION

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

General Information: Minnesota Statutes 2024, section 123B.10, requires that every school board shall publish the subject data of this report.

District Name: Westbrook/Walnut Grove — District Number: 2898

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/Restricted	$ 1,048,351	$ 1,788,690	$ 1,686,617	$ 1,150,424	$ 1,782,867	$ 1,822,383	$ 1,110,908
General Fund/Other	$ 3,915,089	$ 7,146,980	$ 6,851,157	$ 4,210,912	$ 7,050,584	$ 7,077,441	$ 4,184,055
Food Service Fund	$ 160,963	$ 572,270	$ 527,650	$ 205,583	$ 517,276	$ 555,938	$ 166,921
Community Service Fund	$ 1	$ 829,472	$ 829,472	$ 1	$ 572,400	$ 927,877	$ (355,476)
Building Construction Fund	$ -	$ 3,254,588	$ 544,033	$ 2,710,555	$ -	$ -	$ 2,710,555
Debt Service Fund	$ -	$ -	$ -	$ -	$ 405,000	$ 383,758	$ 21,242
Trust Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Internal Service Fund	$ -			$ -			$ -
* OPEB Revocable Trust Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OPEB Irrevocable Trust Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OPEB Debt Service Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total - All Funds	$ 5,124,404	$ 13,592,000	$ 10,438,929	$ 8,277,475	$ 10,328,127	$ 10,767,397	$ 7,838,205

Long-Term Debt	
Outstanding July 1, 2025	
Plus: New Issues	$ 3,000,000
Less: Redemeed Issues	
Outstanding June 30, 2026	$ 3,000,000
Short-Term Debt	
Certificates of Indebtedness	
Other Short-Term Indebtedness	

Current Statutory Operating Debt per Minnesota Statutes, section 123B.81	
Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2026	$0
Cost per student - Average Daily Membership (ADM) 06/30/2026	
Total Operating Expenditures	$ 9,649,179.54
FY 2026 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM	497.61
FY 2026 Operating Cost per ADM	$ 19,391.05

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

Comments:

* Other Post-Employment Benefits (OPEB)