

2019 Revised Budget

*Winona Area Public Schools
Independent School District No. 861*



First Presentation – January 10, 2019
Planned Approval – January 24, 2019
Budget Code: 19REV1

Winona Area Public Schools

2019 DISTRICT ADMINISTRATION

Superintendent of Schools	Richard Dahman
Director of Finance	Sarah Slaby
Director of Learning & Teaching.....	Maurella Cunningham
Director of Human Resources	Emily Solheid
Director of Special Education	Sarah Knudsen
Director of Information Systems	Kevin Flies
Director of Community Education	Margaret Schild
Director of Buildings & Grounds	William O'Laughlin
Director of School Nutrition	Jennifer Walters

2019 BUILDING ADMINISTRATION

Winona Senior High School Principal	Mark Anderson
Winona Senior High School Assistant Principal	Chai Lee
Athletics and Activities Director	Casey Indra
Winona Area Learning Center Principal	Emily Casselius
Winona Middle School Principal	Mark Winter
Winona Middle School Assistant Principal	Jolene Danca
Goodview Elementary Principal/Title Coordinator	Emily Casselius
Jefferson Elementary Principal	Andrea Eisner
Washington-Kosciusko Elementary Principal	Dawn Lueck

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TABLE OF CONTENTS

<u>Description</u>	<u>Pages</u>
Budget Process	4
Summary of Changes	4 - 6
General Fund	6 - 21
Budget Assumptions	7 - 8
Enrollment	8
2019 Board Approved Budget Reductions	9
General Fund Revenues	10 - 15
General Fund Expenditures	16 - 19
General Fund Budget Summary (Reserved and Unreserved)	20
General Fund Budget Summary (Unreserved)	21
School Nutrition Fund Budget Summary	22
Community Education Fund Budget Summary.....	23
Community Education Restricted Fund Balance	24
General Community Education Fund Balance	25
School Readiness Fund Balance	26
Early Childhood Family Education Fund Balance	27
Adult Basic Education Fund Balance	28
Construction Fund Budget Summary	29
Debt Service Fund Budget Summary	30
Agency Fund Budget Summary	31
OPEB Trust Fund Budget Summary	32
OPEB Debt Service Fund Budget Summary	33
Student Activity Fund Budget Summary	34
Internal Service Fund	35
Capital Projects Detail – Operating Capital Funded	36 – 37
Capital Projects Detail – Kolter Estate Funding Source	38
Capital Projects Detail – Long-Term Facilities Maintenance Revenue Funded	39 – 41
Capital Projects Detail – Capital Projects Levy for Technology	42 – 44
2018 District Budget and Fund Balance Summary	45 – 46
2019 District Budget and Fund Balance Projection Summary	47 - 48

Winona Area Public Schools 2019 Revised Budget

I. Budget Process

Compiling the annual budget is a process that 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. Below is a brief timeline of the budget process as it relates to the 2018-2019 budget.

- November 2, 2017 - Board approved reduction goal of \$1.7 million
- November-December 2017 - Budget reduction ideas solicited from all staff
- January 2018 - Cabinet compiles list of budget reduction ideas to move forward
- January 2018 - Selection of Budget Reduction Committee members
- February 2018 - School board is provided with preliminary budget reduction list
- February 2018 - Budget Reduction Committee meets to be informed and provide input on the preliminary list of budget reduction ideas
- March 20, 2018 - Community Listening Session on budget reductions held at WSHS
- March 29, 2018 - Board takes action on general fund budget reductions for the 2018-2019 fiscal year in the amount of \$1,733,964.04.
- April - May 2018 - final preparation of 2019 budget based on input received
- May 2018 - presentation of final budget update for the 2018 fiscal year
- June 2018 - presentation of preliminary budget for 2019 fiscal year
- July - September 2018 - prepare for annual audit of 2018 numbers
- November 2018 - annual audit results for 2017 presented by audit firm and accepted by the School Board
- December 2018 - impact of 2018 audit results on 2018 projected fund balance reviewed
- ~~December 2018~~ ~~February 2019~~ - line by line review of the 2019 budget completed in preparation for a formal update to the School Board

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 known. All of these impacts are tracked on an ongoing basis and are presented within the body of this revised budget document. Within the narratives of this document, items which were changed have been noted with **red** font for additions and **strikethrough** for removals. The tables indicate the percentage change between the preliminary budget (19ADP) and the revised budget (19REV1). The following is a brief summary of changes proposed.

- The projected unreserved fund balance has decreased from \$1,807,655.68 at the time of the preliminary budget adoption to \$1,580,535.25 at this time. This is a net change of \$227,120.43 which consists of three general components:
 - \$90,211.48 improved beginning fund balance
 - \$199,671.69 less revenue
 - \$117,660.22 more expenditures
- The reduced revenue of \$199,671.66 is the result of a combination of several increases and decreases:

- \$821,466.93 decrease to general education aid related to enrollment
- \$350,000.00 increase to special education aid based on recalculation and discussion with the Minnesota Department of Education
- \$29,620.78 increase to Federal Title grants
- \$30,021.94 decrease to Federal Special Education allocations
- \$91,645.87 increase to Foundation for Winona Area Public Schools grants
- \$50,005.00 increase to Community Foundation grants
- \$16,845.77 increase to PTA grants
- \$11,841.51 increase to Support Our Schools grants
- \$26,124.17 increase to TL21 fees
- \$14,148.53 increase to BK5K grants
- \$3,571.50 decrease in athletic and activities revenue
- \$7,662.50 increase in Teaching Tolerance grant
- \$3,000 increase to SEMAC grants
- \$54,494.55 increase in other miscellaneous grants and donations
- The increased expenditures of \$117,660.22 is the combination of several items as listed below:
 - \$163,739.96 reduction in medical insurance expense due to the renewal being better than planned for in the assumptions and based on actual benefit elections made by employees
 - \$197,605.18 increase in Winona Education Association salaries related to contract settlement, and the net impact of actual staffing
 - \$40,070.91 reduction in administrative salaries due to turnover in administrative positions
 - \$61,123.72 reduction in district contribution to health savings accounts
 - \$29,620.78 increase in Federal Title grant expenditures, related to increased revenue
 - \$30,021.94 reduction in Federal Special Education expenditures, related to decreased revenue
 - \$91,645.87 increase in Foundation for Winona Area Public Schools grant expenditures, related to increased revenue
 - \$57,819.00 increase in Community Foundation grant expenditures, related to increased revenue
 - \$45,212.11 reduction in expenditure budget for consolidation costs, funds were not needed
 - \$16,516.00 reduction in expenditure budget for retirement prefunding costs
 - \$22,128.50 reduction in expenditure budget related to election costs being less than planned
 - \$12,000.00 increase in anticipated legal fees
 - \$15,746.77 decrease in custodial and utility budgets related to selling three school buildings
 - \$30,770.49 decrease in special education salaries and benefits
 - \$16,845.77 increase in PTA grant expenditures, related to increased revenue
 - \$26,124.17 increase in TL21 expenditures, related to increased revenue
 - \$14,148.53 increase in BK5K grant expenditures, related to increased revenue
 - \$6,146.89 increase in athletics/activities
 - \$7,662.50 increase in Teaching Tolerance grant expenditures, related to increased revenue
 - \$3,000.00 increase in SEMAC grant expenditures, related to increased revenue
 - \$54,494.55 increase in other miscellaneous grants and donations, related to increased revenue
 - \$4,783.65 increase in dental insurance based on actual rates and benefit elections made by employees

- \$4,633.38 reduction in PERA (Public Employee Retirement Association) expected pension contributions
- \$4,753.56 reduction in other salary and benefits
- \$15,651.25 reduction in other miscellaneous expenditures
- The projected capital fund balance has increased by \$524,973.95 consisting primarily of the following components:
 - \$378,675.00 increase related to the sale of Central, Madison, and Rollingstone schools
 - \$185,673.92 increase in beginning fund balance
 - \$39,688.22 decrease in state aid related to enrollment

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 that 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:

- Health & safety
- Operating capital
- Deferred maintenance
- Long-Term Facilities Maintenance (LTFM)
- Staff development
- Safe schools
- Basic skills
- Learning & development
- Vocational education (Career & Technical)
- Gifted and talented
- Learning centers

These reserves are accounted for separately on the District's books, as required. 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 included in the undesignated/unreserved portion of the general fund budget presentation. Specifically, this includes basic skills, learning and development, gifted and talented, learning center, and vocational education. This point should be kept in mind while reading the general fund budget pages.

A. Budget Assumptions

When generating the 2019 ~~Revised Preliminary~~ Budget, several assumptions were used and are listed below:

1. General Education Formula Increase

A 2% increase in the general education formula was used for calculating this revenue as provided in the Minnesota Department of Education 2019 “what-if” spreadsheet.

2. Medical Insurance

A ~~5.1% 10%~~ increase in medical insurance costs was assumed when generating benefit expenses. ~~The District will be re-bidding its health insurance in the fall of 2018 for the renewal year beginning January 2019. When actual rates are known, the 2019 budget will need to be adjusted.~~

3. Levy Revenue

Levy revenue is based on the 17PAY18 levy limitation and certification, which was certified by the school board in December 2017.

4. Salary Adjustments

~~As of the time of this budget revision, the administrative employee group is the only union remaining with an unsettled contract. As was the case at the time the preliminary budget was approved, the revised budget includes a 0% increase to the salary schedule plus steps for those who are entitled to steps.~~

~~Since the approval of the preliminary budget, negotiations with the teachers union have concluded. The revised budget reflects the settled contract for this group.~~

~~Since the district is currently in negotiations with the teachers group (for 2017-2018 and 2018-2019), administration makes no assumption as to what a settlement may end up being. That being said, a 0% increase plus the cost of steps (approximately 1%) was used for salaries related to the teacher salary schedule. The same approach was taken for principal salaries, which are also up for negotiation.~~ For those employee groups with settled contracts at the beginning of the year, the contracted rates were used **both for the preliminary and revised budget**. (This includes office professionals, maintenance, educational assistants, non-affiliated an directors which all settled three year contracts through fiscal year 2019.)

5. Transportation Contracts

The contract with *First Student* calls for a 2% annual increase. This cost increase was used when calculating the transportation contract portion of the budget.

6. Utilities

Utilities is an area of the budget with can fluctuate dramatically from year to year depending on the severity of the seasons and the market rate for utilities. An increase of 7% has been used to budget for utility costs. **The exception to this is utilities for buildings which the district has sold. These utility budgets were reduced to the actual expenditure amounts through the closing dates for the respective buildings.**

7. Enrollment

Student Enrollment is extremely important as it not only drives staffing decisions, but is also the key factor of the general education revenue funding formula. For this

reason 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.

The table below provides actual enrollment data from the 2015-2016 and 2016-2017 school years as well as projected enrollment data for the 2017-2018 and 2018-2019 school years. **The projected enrollment for 2018-2019 has been reduced to reflect actual enrollment levels.**

Grade Level	Average Daily Membership				
	2016 - 2017	2017 - 2018	2018 - 2019	2018 - 2019	
	Actual	Actual	Initial Projection	Updated Projection	Projection Change
Early Childhood	56.20	50.00	50.00	50.00	-
H Kindergarten	33.15	32.00	38.90	37.56	(1.34)
Kindergarten	156.53	169.63	173.12	138.11	(35.01)
Grades 1 - 3	631.29	578.01	569.46	526.44	(43.02)
Grades 4 - 6	663.84	675.75	685.97	638.33	(47.64)
Grades 7 - 12	1,471.30	1,467.02	1,448.37	1,409.00	(39.37)
Total	3,012.31	2,972.41	2,965.82	2,799.44	(166.38)

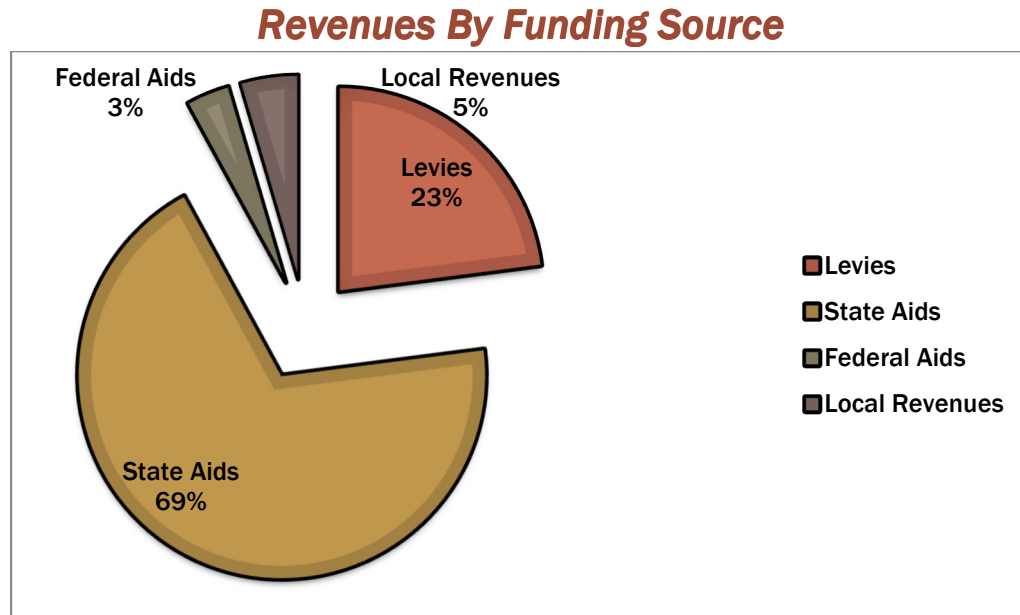
B. 2019 Board Approved Budget Reductions

In order to balance the 2019 budget and have a slight fund balance growth, the board took action on March 29, 2018 on \$1,733,964.04 of budget reductions and revenue enhancements for the 2019 fiscal year. A list of these items follows and have been taken into account when generating the 2019 budget.

<u>Budget Reduction/Revenue Enhancement Item</u>	<u>Amount</u>
Close Rollingstone and Madison Elementaries	\$ 731,706.49
Eliminate Speech Team	7,768.00
Eliminate Hockey (Girls only, for one year only)	15,298.00
Reduce Activities Clerical Support Position By 10 Days	2,004.53
Reduce Administration Salary/Benefits By 4.5%	95,703.62
Reduce Frequency of Inter-School Mail Routes	17,583.00
Reduce 3.0 FTE in Grades K-4 (due to anticipated enrollment)	205,350.00
Use Additional Capital Dollars To Fund Technology Staff	105,000.00
Use Staff Development Dollars To Fund Portion of Opening Workshop	40,000.00
Use Tech Levy For Technology Integrationists	205,350.00
Vacate and Sell Central School	61,967.40
Restructure Media Center Staffing	68,450.00
Increase Fees Charged For Rental Of District Facilities By 10%	1,360.00
Increase Activity and Athletic Fees	14,765.00
Increase Gate Receipts - Restructure Activity Punch Card	22,243.00
Elimination of Clerical Position	31,250.00
Elimination of Clerical Position	39,715.00
Reduce Secondary Elective Costs	68,450.00
	<u>\$ 1,733,964.04</u>

C. Where Does the Money Come From?

The general fund receives its revenue from three very broad sources: 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.



1. State Aids

a) **General Education Aid - \$22,741,902.41 ~~\$23,619,783.10~~**

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.

- **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 2018-2019 fiscal year, the formula allowance is \$6,312.00 per pupil unit and the county apportionment is estimated at \$100,000. The resulting revenue projection related to the basic formula is **\$19,405,594.88** ~~\$20,496,624.08~~ for the 2018-2019 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 **\$1,670,633.25** for the 2018-2019 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 receiving \$119.50 per adjusted average daily membership pupil unit plus 18.2% of the amount 2018

transportation expenditures exceeded transportation revenue. In total, the projected revenue in this category is ~~\$479,425.48~~ ~~\$493,220.73~~ for the 2018-2019 school year.

- **Referendum** – A portion of general education aid is connected to the voter approved operating referendum. This revenue source is designed to equalize the tax burden for taxpayers between districts. For example, if two districts have equal voter approved operating referendums but one of the districts has a much higher tax base over which the tax burden is spread, the taxpayers in the less wealthy district will have a higher individual tax burden. This revenue source helps pay a portion of the voter-approved levy with dollars from the state in the less wealthy district in this example. For Winona Area Public Schools, the State will pay about 5.4% of the referendum tax bill or ~~\$226,855.29~~ ~~\$269,928.06~~ for the 2018-2019 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 2018-2019 fiscal year is ~~\$355,422.29~~ ~~\$395,110.51~~.
- **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, ~~\$329,347.54~~ ~~\$18,239.16~~ 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 2018-2019 fiscal year is ~~\$115,680.76~~ ~~\$114,982.34~~.
- **Gifted and Talented** – Winona Area Public Schools will receive \$13.00 per adjusted pupil unit to be used to identify gifted and talented students and provide programming for those students. In addition, the funds can be used to provide staff development to those serving the district's gifted and talented population. The projected gifted and talented aid for 2018-2019 is ~~\$40,173.12~~ ~~\$42,420.17~~.
- **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 \$704 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 2018-2019 is ~~\$45,085.00~~ ~~\$44,940.00~~.
- **Extended Time** – The extended time allowance for 2017-2018 is \$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 2018-2019 is ~~\$73,684.80~~.

b) ***Literacy Incentive Aid - \$158,100.00***

Literacy Incentive Aid is awarded to districts based on two factors:

- Reading levels of the district's current third graders
 - Progress made in reading levels between the third and fourth grade
- Each component of this aid is calculated by multiplying \$530 times the average percentage of students meeting proficiency and growth requirements on the reading portion of the Minnesota Comprehensive Assessment (MCA) and then multiplying that by the number of students in the tested grade level. There is no change in funding expected in 2018-2019.

c) ***Permanent School Fund - \$116,000.00***

In the mid-1800's, lands were granted to the State by the Federal government and were placed in a trust fund called the Permanent School Fund. The State constitution requires that any revenue generated (from timber, mining, or sale of land) be held in this trust and that any interest earnings of the trust be distributed to school districts based on the number of students served. The per pupil unit funding level for 2017-2018 school year is \$38.52. No change in the funding level is expected for 2018-2019.

d) ***Special Education Aid - \$6,500,000.00 ~~\$6,150,000.00~~***

Special Education Aid is provided to districts to help fund the additional costs associated with providing required services to students with disabilities. Winona Area Public Schools serves approximately 700 students with disabilities or special needs.

e) ***Non-Public Pupil Transportation Aid - \$242,000.00***

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 2018-2019 revenue is 2016-2017.) 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 - \$18,000.00***

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 - \$56,300.00***

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

h) ***Testing Aid - \$12,000.00***

The State of Minnesota reimburses districts for the costs of providing certain tests to student who also receive free or reduced meals.

i) ***AP Exam Revenue - \$8,468.00 ~~\$4,000.00~~***

The State of Minnesota provides funding to assist in the cost of administering advanced placement exams.

j) ***Support Our Students Grant - \$48,841.51 ~~\$37,000.00~~***

This grant provides for funding for a portion of a Social Worker position at Winona Middle School.

2. Federal Aids

a) **Federal Special Education - \$790,887.09 ~~\$820,000.00~~**

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

b) **Federal Early Childhood - \$28,005.09 ~~\$28,000.00~~**

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

c) **Federal IEIC Revenue - \$42,905.74 ~~\$43,819.86~~**

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

d) **Title I - \$484,289.73 ~~\$492,000.00~~**

Title I funds are used to serve students who are struggling academically and live in low-income areas. Winona uses these funds to provide additional teachers at identified schools. A portion of these funds are required to be used to serve students attending non-public elementary schools as well.

e) **Title II - \$114,490.78 ~~\$85,101.74~~**

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.

f) **Title III - \$19,942.01 ~~\$12,000.00~~**

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

g) **Perkins Revenue - \$4,700.00 ~~\$4,000.00~~**

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.

3. Local Revenue

a) **Property Tax Levy - \$9,974,990.40**

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 17PAY18 Levy Limitation and Certification report. Property Tax Levy revenue is required to be reserved for several specific purposes as follows:

- Operating Capital – (\$26,861.60)
- Health & Safety - \$177,723.40
- Long-Term Facilities Maintenance - \$1,655,816.12
- Safe Schools - \$116,354.16

- Career and Technical Education - \$69,749.08
 - Technology Levy - \$1,000,000.00
 - Unreserved General Fund - \$6,982,209.24
- b) **Miscellaneous County Tax Revenues - \$30,000.00**
Winona and Wabasha counties pay the district for miscellaneous taxes received outside of the district's property tax levy.
- c) **County Apportionment - \$100,000.00**
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 - \$100,000.00**
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 - \$107,260.00**
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 - \$39,186.51 ~~\$36,064.30~~**
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 - \$140,996.00 ~~\$145,787.00~~**
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 - \$47,333.74 ~~\$19,355.00~~**
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 - \$7,550.00**
Given the current market, the district has been able to secure a better interest rate in a general checking account than was available through other allowable investments such as certificates of deposit. 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 Recelpts - \$71,809.50 ~~\$78,151.00~~***
Revenue is collected from individuals attending athletic contests as well as musicals and plays. In addition, season tickets are also sold.
- k) ***Teacher On Special Assignment (TOSA) - \$98,601.00 ~~\$97,397.41~~***
Winona State University (WSU) contracts with the district for one teacher full-time equivalent to provide services as requested by WSU. The university pays the district a flat contracted amount for these services.
- l) ***Academic Mentoring Program - \$328,258.80***
A private donor makes considerable donations to the Foundation for Winona Area Public Schools each year for the purpose of continuing the mentoring program in the district. The amount listed here is not based on any formal commitment. Rather, it is the amount needed to continue funding the program as it was in the prior year. This amount is subject to change based on future discussions between the donor and program coordinator.
- m) ***Morrie Miller Foundation Track Payments - \$140,642.00***
The district financed the full amount of the Paul Giel athletic complex. The Morrie Miller Foundation committed to paying a portion of these costs on an annual basis. The amount listed here represents the agreed upon annual payment amount.
- n) ***Long Term Facilities Maintenance Aid - \$63,121.00***
- o) ***ALC Chlldcare State Aid - \$50,400.00***
- p) ***ALC Chlldcare Local Revenue - \$43,200.00***
- q) ***Sale of Real Property - \$378,675.00***
The district recently sold three properties: Rollingstone, Central, and Madison schools.
- r) ***Other Revenue - \$330,871.02 ~~\$139,843.00~~***
The district collects revenue from several local sources in the form of grants, fees for services, athletic cooperative charges, charter school sponsorships fees, and advertising sales. Some of the larger revenue sources within this category are:
- Athletic Cooperative Revenue
 - Tuition
 - Charter School Sponsor Fees
 - Phy Ed Uniform Sales
 - Student Teacher Revenue

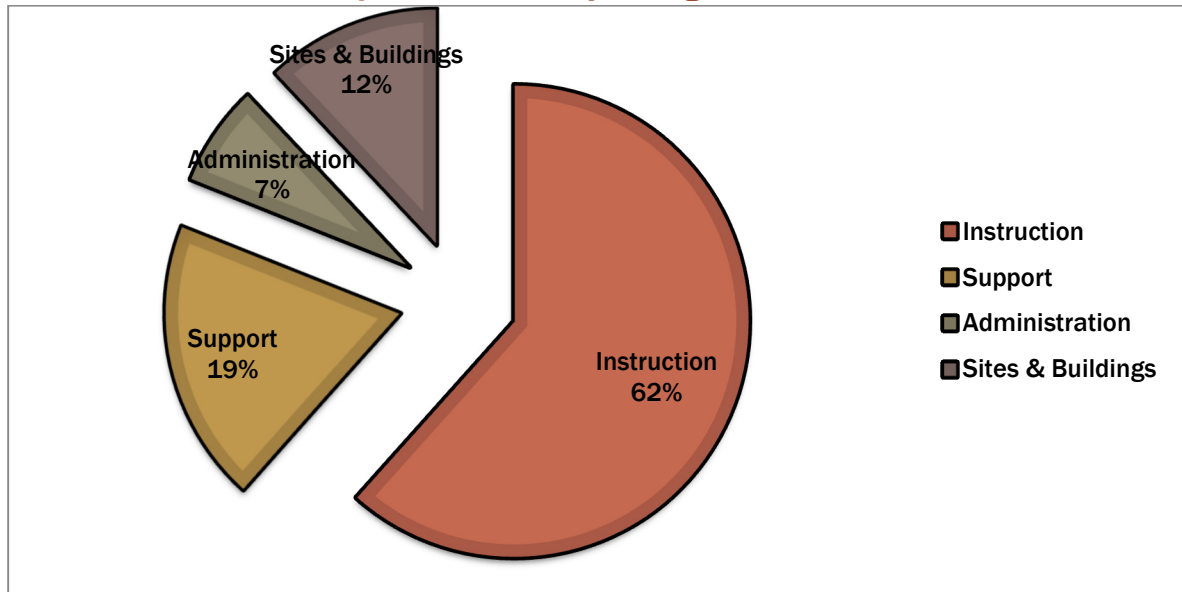
C. Where Does the Money Get Spent?

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 75.35% the 2018-2019 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 Xerox and 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 and indirect cost allocations.

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.

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Salaries	\$ 1,228,187.95	\$ 1,044,055.70	\$ 1,054,882.20	1.04%
Benefits	412,879.96	344,590.65	345,470.00	0.26%
Services	62,399.22	36,500.00	38,387.59	5.17%
Supplies	11,481.20	850.00	3,061.15	260.14%
Equipment & Capital	-	-	-	0.00%
Other	30,188.50	17,500.00	22,782.00	30.18%
Total	\$ 1,745,136.83	\$ 1,443,496.35	\$ 1,464,582.94	1.46%

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Salaries	\$ 798,607.74	\$ 789,840.91	\$ 781,375.92	-1.07%
Benefits	165,975.12	199,500.62	146,855.81	-26.39%
Services	250,827.42	247,266.00	256,748.65	3.83%
Supplies	422,607.16	260,062.96	238,865.78	-8.15%
Equipment & Capital	56,975.04	54,231.04	58,346.99	7.59%
Other	(2,641.59)	(2,175.00)	(1,970.33)	0.00%
Total	\$ 1,692,350.89	\$ 1,548,726.53	\$ 1,480,222.82	-4.42%

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Salaries	\$ 11,117,424.48	\$ 10,164,148.94	\$ 10,197,234.52	0.33%
Benefits	3,803,056.95	3,550,286.04	3,478,752.51	-2.01%
Services	754,327.67	585,762.00	664,385.72	13.42%
Supplies	453,367.08	527,358.55	563,638.84	6.88%
Equipment & Capital	83,273.18	77,991.71	81,491.71	4.49%
Other	127,235.22	9,159.00	9,343.00	2.01%
Total	\$ 16,338,684.58	\$ 14,914,706.24	\$ 14,994,846.30	0.54%

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Salaries	\$ 311,364.74	\$ 298,418.45	\$ 272,658.04	-8.63%
Benefits	114,289.85	114,464.25	99,108.34	-13.42%
Services	6,495.96	-	667.21	0.00%
Supplies	3,903.48	-	837.38	0.00%
Equipment & Capital	-	-	-	0.00%
Other	-	-	-	0.00%
Total	\$ 436,054.03	\$ 412,882.70	\$ 373,270.97	-9.59%

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Salaries	\$ 6,967,850.85	\$ 7,171,078.84	\$ 7,261,021.93	1.25%
Benefits	2,694,213.37	2,736,826.09	2,713,827.99	-0.84%
Services	660,941.58	691,857.00	692,112.01	0.04%
Supplies	55,385.60	49,635.00	49,583.58	-0.10%
Equipment & Capital	-	-	-	0.00%
Other	643.75	-	-	0.00%
Total	\$ 10,379,035.15	\$ 10,649,396.93	\$ 10,716,545.51	0.63%

6. Instructional Support Services

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

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Salaries	\$ 1,178,897.97	\$ 908,341.09	\$ 997,637.29	9.83%
Benefits	403,362.86	330,835.94	351,220.09	6.16%
Services	535,397.40	691,290.38	625,862.41	-9.46%
Supplies	272,429.53	326,096.15	340,386.31	4.38%
Equipment & Capital	49,313.09	76,212.50	76,212.50	0.00%
Other	3,870.77	1,750.00	14,961.30	754.93%
Total	\$ 2,443,271.62	\$ 2,334,526.06	\$ 2,406,279.90	3.07%

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Salaries	\$ 1,883,150.25	\$ 1,919,262.87	\$ 1,912,017.78	-0.38%
Benefits	732,239.87	746,208.71	732,661.51	-1.82%
Services	2,958,765.08	3,031,458.86	3,036,133.71	0.15%
Supplies	109,890.45	113,035.39	135,021.21	19.45%
Equipment & Capital	-	500.00	500.00	0.00%
Other	965.69	1,123.69	1,123.69	0.00%
Total	\$ 5,685,011.34	\$ 5,811,589.52	\$ 5,817,457.90	0.10%

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Salaries	\$ 1,045,737.94	\$ 1,056,657.84	\$ 1,061,913.00	0.50%
Benefits	436,643.09	440,214.65	431,889.00	-1.89%
Services	2,905,685.76	2,894,074.34	2,850,972.62	-1.49%
Supplies	204,003.43	218,180.25	211,248.05	-3.18%
Equipment & Capital	536,000.23	500,158.64	531,619.25	6.29%
Other	256.00	364.00	364.00	0.00%
Total	\$ 5,128,326.45	\$ 5,109,649.72	\$ 5,088,005.92	-0.42%

D. General Fund Budget Summary (Reserved and Unreserved)

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Levies	\$ 9,808,884.83	\$ 9,974,990.40	\$ 9,974,990.40	0.00%
State Aids	30,236,057.63	30,526,604.10	30,015,032.92	-1.68%
Federal Aids	1,566,360.50	1,480,921.60	1,480,520.44	-0.03%
Local Revenues	1,916,545.16	1,334,308.51	1,969,183.57	47.58%
Total Revenues	\$ 43,527,848.12	\$ 43,316,824.61	\$ 43,439,727.33	0.28%
Expenditures				
Salaries	\$ 24,531,221.92	\$ 23,351,804.64	\$ 23,538,740.64	0.80%
Benefits	8,762,661.07	8,462,926.95	8,299,785.25	-1.93%
Services	8,134,840.09	8,178,208.58	8,165,269.92	-0.16%
Supplies	1,533,067.93	1,495,218.30	1,542,642.30	3.17%
Equipment & Capital	725,561.54	709,093.89	748,170.45	5.51%
Other	160,518.34	27,721.69	46,603.66	68.11%
Total Expenditures	\$ 43,847,870.89	\$ 42,224,974.05	\$ 42,341,212.22	0.28%
Fund Balance Projection				
Beginning	\$ 2,513,345.78	\$ 2,193,323.01	\$ 2,193,323.01	0.00%
Revenues	43,527,848.12	43,316,824.61	43,439,727.33	0.28%
Expenditures	(43,847,870.89)	(42,224,974.05)	(42,341,212.22)	0.28%
Projected Fund Balance	\$ 2,193,323.01	\$ 3,285,173.57	\$ 3,291,838.12	0.20%

E. General Fund Budget Summary (Unreserved)

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Levies	\$ 6,964,752.81	\$ 7,051,958.32	\$ 7,051,958.32	0.00%
State Aids	29,362,223.91	29,656,440.11	29,201,282.69	-1.53%
Federal Aids	1,566,360.50	1,480,921.60	1,480,520.44	-0.03%
Local Revenues	1,907,759.51	1,334,258.51	1,590,145.40	19.18%
Total Revenues	\$ 39,801,096.73	\$ 39,523,578.54	\$ 39,323,906.85	-0.51%
Expenditures				
Salaries	\$ 24,198,666.30	\$ 22,970,307.98	\$ 23,093,208.01	0.54%
Benefits	8,678,970.80	8,448,119.55	8,275,142.66	-2.05%
Services	6,040,380.38	5,814,116.91	5,929,114.64	1.98%
Supplies	946,527.06	986,081.64	1,029,439.77	4.40%
Equipment & Capital	517,550.44	493,878.69	497,378.69	0.71%
Other	159,307.09	27,721.69	33,602.91	21.22%
Total Expenditures	\$ 40,541,402.07	\$ 38,740,226.46	\$ 38,857,886.68	0.30%
Fund Balance Projection				
Beginning	\$ 2,915,258.27	\$ 1,711,864.19	\$ 1,711,864.19	0.00%
Revenues	39,801,096.73	39,523,578.54	39,323,906.85	-0.51%
Expenditures	(40,541,402.07)	(38,740,226.46)	(38,857,886.68)	0.30%
Transfer - Nonspendable	32,972.54	-	-	0.00%
Transfer - Hlth & Safety	(496,061.28)	(597,349.11)	(597,349.11)	0.00%
Projected Fund Balance	\$ 1,711,864.19	\$ 1,897,867.16	\$ 1,580,535.25	-16.72%
Percent of Expenditures	4.22%	4.90%	4.07%	

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
State Aids	\$ 96,835.05	\$ 89,000.00	\$ 89,000.00	0.00%
Federal Aids	981,916.46	993,967.00	993,967.00	0.00%
Local Revenues	717,486.22	669,500.00	669,500.00	0.00%
Total Revenues	\$ 1,796,237.73	\$ 1,752,467.00	\$ 1,752,467.00	0.00%
Expenditures				
Salaries	\$ 627,589.12	\$ 624,567.09	\$ 625,916.90	0.22%
Benefits	250,349.06	255,376.44	241,262.94	-5.53%
Services	56,582.32	43,650.00	43,650.00	0.00%
Supplies	806,227.36	784,567.00	784,567.00	0.00%
Equipment & Capital	42,862.36	40,000.00	40,000.00	0.00%
Other	1,218.25	1,516.00	1,516.00	0.00%
Total Expenditures	\$ 1,784,828.47	\$ 1,749,676.53	\$ 1,736,912.84	-0.73%
Fund Balance Projection				
Beginning	\$ 230,086.20	\$ 241,495.46	\$ 241,495.46	4.96%
Revenues	1,796,237.73	1,752,467.00	1,752,467.00	0.00%
Expenditures	(1,784,828.47)	(1,749,676.53)	(1,736,912.84)	0.00%
Projected Fund Balance	\$ 241,495.46	\$ 244,285.93	\$ 257,049.62	10.38%
Percent of Expenditures	13.53%	13.31%	14.80%	

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. ~~It is estimated that Community Education will pay approximately \$26,605 to the general fund for rented space during fiscal year 2018.~~ In addition, Community Education pays the general fund for certain overhead costs such as payroll, accounts payable, and technology support. ~~The estimated amount of these overhead costs is \$49,400 for fiscal year 2018.~~ 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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Levies	\$ 506,355.98	\$ 558,885.38	\$ 558,885.38	0.00%
State Aids	694,187.64	662,330.66	699,140.19	5.56%
Federal Aids	-	-	-	0.00%
Local Revenues	904,631.66	736,732.44	749,750.00	1.77%
Total Revenues	\$ 2,105,175.28	\$ 1,957,948.48	\$ 2,007,775.57	2.54%
Expenditures				
Salaries	\$ 1,344,251.90	\$ 1,194,566.25	\$ 1,180,638.95	-1.17%
Benefits	427,134.57	348,553.56	342,610.21	-1.71%
Services	219,921.53	223,677.64	278,605.88	24.56%
Supplies	110,612.89	114,921.00	132,787.97	15.55%
Equipment & Capital	10,467.80	3,750.00	6,650.84	77.36%
Other	10,098.81	11,570.00	10,396.33	-10.14%
Total Expenditures	\$ 2,122,487.50	\$ 1,897,038.45	\$ 1,951,690.18	2.88%
Fund Balance Projection				
Beginning	\$ 310,967.06	\$ 293,654.84	\$ 293,654.84	0.00%
Revenues	2,105,175.28	1,957,948.48	2,007,775.57	2.54%
Expenditures	(2,122,487.50)	(1,897,038.45)	(1,951,690.18)	0.00%
Projected Fund Balance	\$ 293,654.84	\$ 354,564.87	\$ 349,740.23	-1.36%
Percent of Expenditures	13.84%	18.69%	17.92%	

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Levies	\$ -	\$ -	\$ -	0.00%
State Aids	202,344.32	218,025.10	254,834.63	16.88%
Federal Aids	-	-	-	0.00%
Local Revenues	-	-	-	0.00%
Total Revenues	\$ 202,344.32	\$ 218,025.10	\$ 254,834.63	16.88%
Expenditures				
Salaries	\$ 100,006.95	\$ 113,310.89	\$ 92,542.00	-18.33%
Benefits	34,664.73	38,554.37	32,136.16	-16.65%
Services	2,263.27	2,130.00	56,491.94	2552.20%
Supplies	56,442.60	67,466.00	78,524.36	16.39%
Equipment & Capital	-	-	-	0.00%
Other	8,871.81	9,739.00	8,315.33	-14.62%
Total Expenditures	\$ 202,249.36	\$ 231,200.26	\$ 268,009.79	15.92%
Fund Balance Projection				
Beginning	\$ (0.00)	\$ 94.96	\$ 94.96	0.00%
Revenues	202,344.32	218,025.10	254,834.63	16.88%
Expenditures	(202,249.36)	(231,200.26)	(268,009.79)	15.92%
Transfers in	-	13,175.16	13,080.20	-0.72%
Projected Fund Balance	\$ 94.96	\$ 94.96	\$ (0.00)	-100.00%

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
- ~~Baby Connectors~~
- ~~Family Based Services~~
- COMPASS
- Youth Enrichment
- Key Kids
- ~~Rollingstone Preschool~~
- After School Activities

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Levies	\$ 403,214.86	\$ 454,404.59	\$ 454,404.59	0.00%
State Aids	193,389.70	122,960.00	122,960.00	0.00%
Federal Aids	-	-	-	0.00%
Local Revenues	620,443.48	480,100.00	480,100.00	0.00%
Total Revenues	\$ 1,217,048.04	\$ 1,057,464.59	\$ 1,057,464.59	0.00%
Expenditures				
Salaries	\$ 765,571.18	\$ 630,709.90	\$ 634,259.90	0.56%
Benefits	259,307.78	189,749.66	190,990.41	0.65%
Services	192,476.88	146,254.30	146,254.30	0.00%
Supplies	30,310.73	29,755.00	29,755.00	0.00%
Equipment & Capital	6,069.80	1,650.00	1,650.00	0.00%
Other	837.00	831.00	831.00	0.00%
Total Expenditures	\$ 1,254,573.37	\$ 998,949.86	\$ 1,003,740.61	0.48%
Fund Balance Projection				
Beginning	\$ 200,111.84	\$ 162,586.51	\$ 162,586.51	0.00%
Revenues	1,217,048.04	1,057,464.59	1,057,464.59	0.00%
Expenditures	(1,254,573.37)	(998,949.86)	(1,003,740.61)	0.48%
Transfers out	-	(13,175.16)	(13,080.20)	-0.72%
Projected Fund Balance	\$ 162,586.51	\$ 207,926.08	\$ 203,230.29	-2.26%

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Levies	\$ -	\$ -	\$ -	0.00%
State Aids	144,733.74	151,397.00	151,397.00	0.00%
Federal Aids	-	-	-	0.00%
Local Revenues	66,924.01	69,545.00	69,545.00	0.00%
Total Revenues	\$ 211,657.75	\$ 220,942.00	\$ 220,942.00	0.00%
Expenditures				
Salaries	\$ 150,285.52	\$ 143,031.00	\$ 143,031.00	0.00%
Benefits	42,720.97	39,589.93	39,589.93	0.00%
Services	(18,015.68)	36,705.00	36,705.00	0.00%
Supplies	17,135.47	13,000.00	13,000.00	0.00%
Equipment & Capital	-	500.00	500.00	0.00%
Other	130.00	500.00	500.00	0.00%
Total Expenditures	\$ 192,256.28	\$ 233,325.93	\$ 233,325.93	0.00%
Fund Balance Projection				
Beginning	\$ 64,030.44	\$ 83,431.91	\$ 83,431.91	0.00%
Revenues	211,657.75	220,942.00	220,942.00	0.00%
Expenditures	(192,256.28)	(233,325.93)	(233,325.93)	0.00%
Transfers in	-	-	-	0.00%
Projected Fund Balance	\$ 83,431.91	\$ 71,047.98	\$ 71,047.98	0.00%

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.

~~The reduction in local revenue is due in part to the non-renewal of grants for the Partners in Education (PIE) program and the Outdoor Classroom grant. The reduction in state aid is due in part to the decrease in the number of children from birth to age four in the district.~~

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Levies	\$ 103,141.12	\$ 104,480.79	\$ 104,480.79	0.00%
State Aids	153,719.88	169,948.56	169,948.56	0.00%
Federal Aids	-	-	-	0.00%
Local Revenues	23,742.04	12,300.00	12,800.00	4.07%
Total Revenues	\$ 280,603.04	\$ 286,729.35	\$ 287,229.35	0.17%
Expenditures				
Salaries	\$ 173,723.37	\$ 184,820.33	\$ 185,757.00	0.51%
Benefits	59,762.43	56,231.95	55,475.19	-1.35%
Services	22,857.70	14,520.51	14,520.51	0.00%
Supplies	2,750.75	2,500.00	3,000.00	20.00%
Equipment & Capital	-	500.00	500.00	0.00%
Other	130.00	250.00	250.00	0.00%
Total Expenditures	\$ 259,224.25	\$ 258,822.79	\$ 259,502.70	0.26%
Fund Balance Projection				
Beginning	\$ 2,704.02	\$ 24,082.81	\$ 24,082.81	0.00%
Revenues	280,603.04	286,729.35	287,229.35	0.17%
Expenditures	(259,224.25)	(258,822.79)	(259,502.70)	0.00%
Transfers in	-	-	-	0.00%
Projected Fund Balance	\$ 24,082.81	\$ 51,989.37	\$ 51,809.46	-0.35%

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
State Aids	\$ -	\$ -	\$ -	0.00%
Federal Aids	-	-	-	0.00%
Local Revenues	193,522.13	174,787.44	187,305.00	7.16%
Total Revenues	\$ 193,522.13	\$ 174,787.44	\$ 187,305.00	7.16%
Expenditures				
Salaries	\$ 154,664.88	\$ 122,694.13	\$ 125,049.05	1.92%
Benefits	30,678.66	24,427.65	24,418.52	-0.04%
Services	20,339.36	24,067.83	24,634.13	2.35%
Supplies	3,973.34	2,200.00	8,508.61	286.76%
Equipment & Capital	4,398.00	1,100.00	4,000.84	263.71%
Other	130.00	250.00	500.00	100.00%
Total Expenditures	\$ 214,184.24	\$ 174,739.61	\$ 187,111.15	7.08%
Fund Balance Projection				
Beginning	\$ 44,120.76	\$ 23,458.65	\$ 23,458.65	0.00%
Revenues	193,522.13	174,787.44	187,305.00	7.16%
Expenditures	(214,184.24)	(174,739.61)	(187,111.15)	0.00%
Projected Fund Balance	\$ 23,458.65	\$ 23,506.48	\$ 23,652.50	0.62%

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 has been used to account for the Track Project, One-Day Bond proceeds, and the Energy Projects. 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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 274.43	\$ 200.00	\$ 200.00	0.00%
Sale of Bonds	-	-	-	0.00%
Total Revenues	\$ 274.43	\$ 200.00	\$ 200.00	0.00%
Expenditures				
Services	\$ 21,310.85	\$ -	\$ 18,654.65	0.00%
Supplies	-	-	-	0.00%
Equipment & Capital	-	-	-	0.00%
Other	-	-	-	0.00%
Total Expenditures	\$ 21,310.85	\$ -	\$ 18,654.65	0.00%
Fund Balance Projection				
Beginning	\$ 106,942.08	\$ 85,905.66	\$ 85,905.66	0.00%
Revenues	274.43	200.00	200.00	0.00%
Expenditures	(21,310.85)	-	(18,654.65)	0.00%
Transfer from Gen Fd	-	-	-	0.00%
Projected Fund Balance	\$ 85,905.66	\$ 86,105.66	\$ 67,451.01	-21.66%

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Levies	\$ 2,185,424.44	\$ 1,881,355.15	\$ 1,881,355.15	0.00%
State Aids	38,550.88	37,800.00	37,800.00	0.00%
Local Revenues	3,860.41	3,500.00	3,500.00	0.00%
Sale of Bonds	-	-	-	0.00%
Total Revenues	\$ 2,227,835.73	\$ 1,922,655.15	\$ 1,922,655.15	0.00%
Expenditures				
Salaries	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	0.00%
Services	-	-	-	0.00%
Supplies	-	-	-	0.00%
Equipment & Capital	-	-	-	0.00%
Other	2,144,570.00	2,154,260.00	2,154,260.00	0.00%
Total Expenditures	\$ 2,144,570.00	\$ 2,154,260.00	\$ 2,154,260.00	0.00%
Fund Balance Projection				
Beginning	\$ 579,864.70	\$ 663,130.43	\$ 663,130.43	0.00%
Revenues	2,227,835.73	1,922,655.15	1,922,655.15	0.00%
Expenditures	(2,144,570.00)	(2,154,260.00)	(2,154,260.00)	0.00%
Projected Fund Balance	\$ 663,130.43	\$ 431,525.58	\$ 431,525.58	0.00%

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 87,023.85	\$ 85,000.00	\$ 107,868.95	26.90%
Total Revenues	\$ 87,023.85	\$ 85,000.00	\$ 107,868.95	26.90%
Expenditures				
Salaries	\$ -	\$ -	\$ -	0.00%
Benefits	-	-	-	0.00%
Services	87,023.85	85,000.00	107,868.95	26.90%
Supplies	-	-	-	0.00%
Equipment & Capital	-	-	-	0.00%
Other	-	-	-	0.00%
Total Expenditures	\$ 87,023.85	\$ 85,000.00	\$ 107,868.95	26.90%
Fund Balance Projection				
Beginning	\$ -	\$ -	\$ -	0.00%
Revenues	87,023.85	85,000.00	107,868.95	26.90%
Expenditures	(87,023.85)	(85,000.00)	(107,868.95)	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 ~~does not will not~~ change the function of the trust but will 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. In addition, the funds are currently being managed by PFM and are held by US Bank.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 353,022.90	\$ 400,000.00	\$ 400,000.00	0.00%
Total Revenues	\$ 353,022.90	\$ 400,000.00	\$ 400,000.00	0.00%
Expenditures				
Benefits	\$ 824,372.88	\$ 650,000.00	\$ 712,000.00	9.54%
Services	25,836.39	25,000.00	25,000.00	0.00%
Total Expenditures	\$ 850,209.27	\$ 675,000.00	\$ 737,000.00	9.19%
Fund Balance Projection				
Beginning	\$ 4,624,851.21	\$ 4,127,664.84	\$ 4,127,664.84	0.00%
Revenues	353,022.90	400,000.00	400,000.00	0.00%
Expenditures	(850,209.27)	(675,000.00)	(737,000.00)	9.19%
Projected Fund Balance	\$ 4,127,664.84	\$ 3,852,664.84	\$ 3,790,664.84	-1.61%

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.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Levies	\$ 335,532.40	\$ 635,175.00	\$ 635,175.00	0.00%
State Aids	5,871.13	5,800.00	5,800.00	0.00%
Local Revenues	426.67	800.00	800.00	0.00%
Total Revenues	\$ 341,830.20	\$ 641,775.00	\$ 641,775.00	0.00%
Expenditures				
Other	\$ 756,410.00	\$ 645,700.00	\$ 645,700.00	0.00%
Total Expenditures	\$ 756,410.00	\$ 645,700.00	\$ 645,700.00	0.00%
Fund Balance Projection				
Beginning	\$ 156,741.00	\$ (257,838.80)	\$ (257,838.80)	0.00%
Revenues	341,830.20	641,775.00	641,775.00	0.00%
Expenditures	(756,410.00)	(645,700.00)	(645,700.00)	0.00%
Projected Fund Balance	\$ (257,838.80)	\$ (261,763.80)	\$ (261,763.80)	0.00%

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. Student activity accounts are ~~meant to be~~ funds raised by the kids for the benefit of the kids.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Levies	\$ -	\$ -	\$ -	0.00%
State Aids	-	-	-	0.00%
Federal Aids	-	-	-	0.00%
Local Revenues	339,338.65	350,000.00	350,000.00	0.00%
Total Revenues	\$ 339,338.65	\$ 350,000.00	\$ 350,000.00	0.00%
Expenditures				
Salaries	\$ 150.00	\$ -	\$ -	0.00%
Benefits	11.48	-	-	0.00%
Services	166,224.46	-	-	0.00%
Supplies	184,144.62	350,000.00	350,000.00	0.00%
Equipment & Capital	6,199.00	-	-	0.00%
Other	65.00	-	-	0.00%
Total Expenditures	\$ 356,794.56	\$ 350,000.00	\$ 350,000.00	0.00%
Fund Balance Projection				
Beginning	\$ 151,553.57	\$ 134,097.66	\$ 134,097.66	0.00%
Revenues	339,338.65	350,000.00	350,000.00	0.00%
Expenditures	(356,794.56)	(350,000.00)	(350,000.00)	0.00%
Projected Fund Balance	\$ 134,097.66	\$ 134,097.66	\$ 134,097.66	0.00%

XII. Internal Service Fund

The internal service fund is used to account for the self-funded dental insurance activity for Winona Area Public Schools. This was a new endeavor beginning in the 2017 fiscal year (as of January 2017 renewal). ~~Although the performance for 2017 appears to be a shortfall with the fund ending with a deficit of \$9,834.39, it should be noted that this would reflect only 6 months of activity.~~ Beginning with the 2019 renewal (January 1, 2019), the district will return to having a fully funded dental plan rather than continuing with self funding.

	<u>2018 Actual</u>	<u>19ADP</u>	<u>19REV1</u>	<u>% Change</u>
Revenues				
Local Revenues	\$ 289,729.38	\$ 160,420.00	\$ 160,420.00	0.00%
Total Revenues	\$ 289,729.38	\$ 160,420.00	\$ 160,420.00	0.00%
Expenditures				
Benefits	\$ 245,630.69	\$ 139,000.00	\$ 139,000.00	0.00%
Services	42,968.52	21,420.00	21,420.00	0.00%
Total Expenditures	\$ 288,599.21	\$ 160,420.00	\$ 160,420.00	0.00%
Fund Balance Projection				
Beginning	\$ (9,834.39)	\$ (8,704.22)	\$ (8,704.22)	0.00%
Revenues	289,729.38	160,420.00	160,420.00	0.00%
Expenditures	(288,599.21)	(160,420.00)	(160,420.00)	0.00%
Projected Fund Balance	\$ (8,704.22)	\$ (8,704.22)	\$ (8,704.22)	0.00%

XIII. Capital Projects Detail

The District can fund capital projects through several sources such as Operating Capital Revenue, Health & Safety Revenue, voter approved referendum, general operating dollars, bequests, capital lease financing, and an array of other options available to school districts. Regardless of the funding source of the planned expenditures, it is important that a big picture approach be used when planning for these expenditures to ensure the district's resources are used as efficiently as possible. The following pages provide detailed information on the projects planned for the 2015 fiscal year.

Funded Through Operating Capital Revenue

Available Funds

Projected Beginning Fund Balance	\$ 337,611.57
Anticipated 2018-2019 Aid Revenue	355,422.29
Anticipated 2018-2019 Levy Revenue	(26,861.60)
Lost Book Fees Paid	313.17
Sales of Buildings	378,675.00
Total Funds Available	\$ 1,045,160.43
Proposed 2018-2019 Expenditures (listed below)	(411,027.85)
Projected Ending Fund Balance	\$ 634,132.58

Proposed Expenditures

Funding Shifts Related To 2019 Budget Reductions

Technology Staff	\$ 105,000.00
Total Funding Shifts	\$ 105,000.00

Curriculum

WMS Math Adoption	\$ 75,000.00
Elementary Music Curriculum	6,000.00
Study Island and Reading Eggs	19,677.00
Learning A-Z Applications	7,026.55
Apex Learning Subscription	4,375.00
ALEKS Math Subscription	3,310.00
FOSS Kits: Trees and Weather, Plants, Solar (STEM)	30,200.00
EiE: Build a Wall (STEM)	7,200.00
EiE: Plant Package Design (STEM)	6,400.00
Textbook Contingency (Lost Books, Enrollment Changes, Etc.)	10,000.00
Total Curriculum	\$ 169,188.55

Copy Machine/Laser Printer Contracts

Leased Copy Machines/Printers Throughout District	\$ 35,576.64
Total Copy Machine/Laser Printer Contracts	\$ 35,576.64

Custodial Equipment

2 Lawnmowers	\$ 12,000.00
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Walk Behind Floor Scrubber	5,879.95
Minute Man Restroom Cleaning System	2,900.00
Small Carpet Extractor	2,000.00
<i>Total Custodial Equipment</i>	<i>\$ 22,779.95</i>
<i>Classroom Enhancements</i>	
WMS - 10 Replacement Teacher Chairs	\$ 2,000.00
WSHS - Furniture Portion of Renovating 5 Classrooms	59,991.71
<i>Total Classroom Enhancements</i>	<i>\$ 61,991.71</i>
<i>Building Improvements</i>	
Jefferson - 6 Additional Basketball Hoops (Adjustable)	\$ 13,491.00
Goodview - Build New Wall (Enclose Speech/Language Area)	3,000.00
<i>Total Building Improvements</i>	<i>\$ 16,491.00</i>
<i>Total Expenditures Funded With Capital Revenue</i>	<i>\$ 411,027.85</i>

Funded Through Kolter Estate Donation
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Available Funds

Projected Beginning Fund Balance	\$	75,806.11
Anticipated 2018-2019 Revenue		50.00
Total Funds Available	\$	75,856.11
Proposed 2018-2019 Expenditures (listed below)		(13,416.29)
Projected Ending Fund Balance	\$	62,439.82

Proposed Expenditures***Building Improvements***

WSHS - Furniture Portion of Renovating 5 Classrooms	\$	13,416.29
Total Building Improvements	\$	13,416.29
Total Expenditures Funded With Capital Revenue	\$	13,416.29

Funded Through LTFM Revenue

Available Funds

Projected Beginning Fund Balance	\$ 653,083.29
Anticipated 2018-2019 Aid Revenue - Base	63,121.00
Anticipated 2018-2019 Levy Revenue - Base	1,192,215.12
Anticipated 2018-2019 Levy Revenue - H&S Project >\$100,000	463,601.00
Anticipated Future Adjustment (2017 Project)	(145,249.01)
Total Funds Available	\$ 2,226,771.40
Proposed 2018-2019 Expenditures (listed below)	(1,524,819.06)
Projected Ending Fund Balance (Reduced by 2017 Adjustment)	\$ 701,952.34

Proposed Expenditures

Asbestos

Asbestos Removal and Encapsulation	\$ 20,000.00
AHERA Inspections	3,500.00

Total Asbestos	\$ 23,500.00
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Building Hardware

Jefferson - Repair/Replace Bell System	\$ 7,000.00
WMS - Replace Auditorium House Sound System	30,000.00
WMS - Replace Auditorium House Sound System	14,442.70
Jefferson - Door Scanners (Allows Entrance With ID)	6,500.00
WMS - Door Scanners (Allow Entrance With ID)	1,200.00

Total Building Hardware	\$ 29,142.70
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Electrical

WMS - Replace Floor Outlets (Rooms 102-1, 202-1, 203-1, 204-1)	\$ 1,800.00
WSHS - Replace Auditorium Electrical to Catwalk	6,000.00
WMS - Remove Electrical Pole	500.00

Total Electrical	\$ 8,300.00
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Fire Safety

Jefferson - Fire Alarm Cover	\$ 100.00
Update Emergency Update Maps	2,500.00
Fire Door Inspections	1,500.00
Maintenance of Fire Alarm Equipment	20,604.50
Fire Extinguisher Inspection and Maintenance	4,000.00
Lighting - Emergency or Egress	4,000.00

Total Fire Safety	\$ 32,704.50
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Health & Safety Management

Health & Safety Environmental Management	\$ 87,000.00
Blood Bourne Pathogen Standard Compliance	2,000.00

School Dude Maintenance Request Management System	7,000.00
Online MSDS Management	1,000.00
Automated External Defibrillators	2,000.00
Total Health & Safety Management	\$ 99,000.00
Hazardous Materials	
Hazardous Waste Disposal	\$ 5,000.00
Backflow Prevention	9,500.00
Total Hazardous Materials	\$ 14,500.00
Indoor Air Quality	
WSHS - Air Handling Unit/Chiller Replacement	\$ 463,601.25
Total Indoor Air Quality	\$ 463,601.25
Interior Surfaces	
WMS - Repair Tile/Grout In Pool and Boys Locker Room	\$ 6,500.00
W-K - Remove Carpet And Refinish Wood Floor In Room 209	3,500.00
WSHS - Replace Auditorium LED Par Cans	15,000.00
WSHS - Paint and Flooring Portion of Renovating 5 Classrooms	8,592.00
WSHS - Replace Stair Treads Inside Building Where Needed	8,500.00
Total Interior Surfaces	\$ 42,092.00
Physical Hazards	
Playground Resurfacing	\$ 15,000.00
Soft Tile Project	116,728.61
MDH Pool Inspection	500.00
Annual Audiograms	1,000.00
MDH Kitchen Inspections	4,000.00
Elevator & Lift Inspections	15,000.00
Personal Protective Equipment	18,000.00
Total Physical Hazards	\$ 170,228.61
Plumbing	
WMS - Replace Boys and Girls Locker Room Shower Fixtures	\$ 6,300.00
Total Plumbing	\$ 6,300.00
Roof	
DW - Minor Roof Repairs As Needed	\$ 20,000.00
Jefferson Roof	550,000.00
Total Roof	\$ 570,000.00
Site (Grounds) Projects	
WSHS - Softball Field Repairs	\$ 2,000.00
WALC - Softball Field Repairs	1,200.00
Jefferson - Outside Steps Repair	5,000.00

DW - Remove 28 Dead Trees (Emerald Ash Borer)	25,000.00
WALC - Repair Exterior Lighting	2,800.00
WSHS - Repair Exterior Lighting	4,450.00
DW - Repair and Replace Sidewalks As Needed	25,000.00
<i>Total Site Projects</i>	<u>\$ 65,450.00</u>
<i>Total Expenditures Funded with Long-Term Facilities Maintenance Revenue</i>	<u><u>\$ 1,524,819.06</u></u>

Funded Through Capital Projects Levy For Technology
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Available Funds

Projected Beginning Fund Balance	\$ 70,225.91
Anticipated 2018-2019 Revenue	1,000,000.00
Total Funds Available	\$ 1,070,225.91
Proposed 2018-2019 Expenditures (listed below)	\$ (991,640.45)
Projected Ending Fund Balance	\$ 78,585.46

Proposed Expenditures

Department Costs

Information Systems General Supplies	\$ 2,000.00
Information Systems General Services	7,000.00
Technology Integrationists (salary and benefits)	205,350.00
Total Department Costs	\$ 214,350.00

Annual Maintenance & Licensing Agreements

Maintenance/Licensing - Firewall & Security Appliance	\$ 8,050.00
Hardware Maintenance Agreements - Servers	3,444.56
Mitel Phone System annual fees	18,076.40
Aruba WLAN Maintenance	5,827.92
E-rate offsetting revenue	(1,256.83)
Microsoft OVE Agreement	21,280.00
Chrome Device Software Licenses	12,900.00
District Website Hosting Fees	13,575.00
CIMS Data Hosting	4,950.00
Email Archiving	580.00
TIES Cognos Data Warehouse	20,260.50
i-Cue	9,351.00
Infinite Campus Student Information System	55,175.10
ShoutPoint VoIP Lines	3,795.00
Destiny Library Management System	5,990.70
Securly Web Content Filtering for 1:1 Chromebooks	8,050.00
Meraki Systems Manager Enterprise (MDM)	5,390.00
IT Help Desk Application	1,000.00
BoardDocs Paperless Governance Solution	3,000.00
Schoology Learning Management System	20,000.00
Pear Deck Interactive Lesson & Formative Assessment Tool	6,240.00
Adobe InDesign Creative Cloud	302.42
Adobe Full Product Creative Cloud	591.64
Istation	2,205.00
Smart Learning Suite	5,940.00
Vimeo Video Hosting Fee	59.95

WeVideo Video Editor	1,086.00
Lockdown Browser	2,595.00
Language & Literacy Licenses	1,650.00
Total Annual Maintenance & Licensing Agreements	\$ 240,109.36

Repairs of Technology Equipment

Voice Communications Maintenance/Repair	\$ 3,000.00
Data Network Infrastructure Maintenance/Repair	6,000.00
Computer Lab Maintenance/Repair	6,000.00
CCTV System Maintenance/Repair	2,000.00
Two-way Radio Maintenance	2,571.50
Projectors & Lamps Repair	3,455.25
Laptop/Notebook Repairs	1,500.00
iPad Repair	1,000.00

Total Repairs of Technology Equipment	\$ 25,526.75
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Life Cycle Equipment Replacement

Mitel VoIP Phone System - Lease Payment	\$ 54,231.04
Staff 1:1 Notebook Computers - Lease Payment	113,760.84
Student 1:1 Chromebook Devices - Lease Payment	205,137.96
Elementary iPads	30,192.00
Monitors	200.00
Projectors	10,000.00
Computer Peripherals	1,000.00
Chromebook Protective Covers	10,920.00
CCTV Equipment	10,000.00

Total Life Cycle Equipment Replacement	\$ 435,441.84
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Building Requested Technology Equipment

Goodview - 15 Sets LEGO WeDo 2.0 Core Sets (STEM)	2,849.25
Goodview - Lego Mind Storm EV3 Robotic Core Set (STEM)	6,179.25
Goodview - 2 Chromebook Charging Carts (3rd Grade)	2,850.00
Goodview - Chromebook Cart (STEM)	1,425.00
Jefferson - 3 Chromebook Charging Carts (3rd Grade)	4,275.00
Jefferson - 30 Sets LEGO WeDo 2.0 Core Sets (STEM)	5,698.50
Jefferson - Lego Mind Storm EV3 Robotic Core Set (STEM)	12,358.50
Jefferson - Add Data Connection In Staff Lounge (Relocated Copier)	200.00
Jefferson - Move Smartboard and Projector to Room 114	500.00
Jefferson - Move Smartboard and Projector to Room 167	500.00
W-K - 2 Chromebook Charging Carts (3rd Grade)	2,850.00
W-K - Lego Mind Storm EV3 Robotic Core Sets (STEM)	12,358.50
W-K - 30 Sets LEGO WeDo 2.0 Core Sets (STEM)	5,698.50
W-K - Add Data Connection In Staff Lounge (Relocated Copier)	400.00
W-K - Move Smartboard and Projector to Room 209	500.00
W-K - Move Smartboard and Projector to Room 240	500.00

WMS - Chromebook Carts (6th Grade)	11,400.00
WMS - Device Charging Source For House Areas	1,000.00
WMS - Move Smartboard and Projector to Room 201-7	500.00
WSHS - Airtame Wireless Device Mirroring (Math Classrooms)	4,170.00
<i>Total Building Requested Technology Equipment</i>	\$ 76,212.50
<i>Total Funded Through Capital Projects Levy For Technology</i>	\$ 991,640.45

XIV. 2018 District Budget and Fund Balance Projection Summary

Fund	2017 Audited Balance June 30, 2017	Final Audited Transactions			Reserve Impact	2018 Audited Balance June 30, 2018	Percent of Expenditures
		Revenues	Expenditures	Transfers			
General							
Unreserved							
Unassigned **	2,915,258.27	36,767,560.92	37,507,866.26	(463,088.74)	(1,203,394.08)	1,711,864.19	4.56%
Basic Skills	-	1,699,049.77	1,699,049.77	-	-	-	
Learning & Development	-	624,439.40	624,439.40	-	-	-	
Career & Technical	-	69,749.08	69,749.08	-	-	-	
Area Learning Center	-	597,701.89	597,701.89	-	-	-	
Gifted & Talented	-	42,595.67	42,595.67	-	-	-	
Total Unreserved	2,915,258.27	39,801,096.73	40,541,402.07	(463,088.74)	(1,203,394.08)	1,711,864.19	4.22%
Restricted/Reserved							
Health & Safety	(1,271,133.79)	-	-	496,061.28	496,061.28	(775,072.51)	
Operating Capital	153,653.42	417,399.00	233,440.85	-	183,958.15	337,611.57	
LTFM	349,646.94	1,766,514.85	1,463,078.50	-	303,436.35	653,083.29	
Technology Levy	-	1,000,000.00	929,774.09	-	70,225.91	70,225.91	
Nonspendable	121,916.08			(32,972.54)	(32,972.54)	88,943.54	
Staff Development	102,417.03	413,630.51	485,186.63	-	(71,556.12)	30,860.91	
Safe Schools	-	129,098.52	129,098.52	-	-	-	
Kolter Estate	141,587.83	108.51	65,890.23	-	(65,781.72)	75,806.11	
Student Activities	151,553.57	339,338.65	356,794.56	-	(17,455.91)	134,097.66	
Total Reserved	(250,358.92)	4,066,090.04	3,663,263.38	463,088.74	865,915.40	615,556.48	
Total General	2,664,899.35	43,867,186.77	44,204,665.45	-	(337,478.68)	2,327,420.67	

	2017							2018		
Fund	Audited Balance June 30, 2017	Revenues	Final / Audited Transactions		Reserve Impact	Audited Balance June 30, 2018	Percent of Expenditures			
			Expenditures	Transfers						
School Nutrition	230,086.20	1,796,237.73	1,784,828.47	-	11,409.26	241,495.46	13.53%			
Community Education										
Restricted	(0.00)	202,344.32	202,249.36		94.96	94.96				
Reserved										
General Community Ed	200,111.84	1,217,048.04	1,254,573.37		(37,525.33)	162,586.51				
School Readiness	64,030.44	211,657.75	192,256.28		19,401.47	83,431.91				
ECFE	2,704.02	280,603.04	259,224.25		21,378.79	24,082.81				
Adult Basic Ed	44,120.76	193,522.13	214,184.24		(20,662.11)	23,458.65				
Total Community Education	310,967.06	2,105,175.28	2,122,487.50	-	(17,312.22)	293,654.84	13.84%			
Building Construction										
Capital Facility Bonds	106,942.08	274.43	21,310.85	-	(21,036.42)	85,905.66				
Total Building Construction	106,942.08	274.43	21,310.85	-	(21,036.42)	85,905.66				
Debt Service	579,864.70	2,227,835.73	2,144,570.00	-	83,265.73	663,130.43				
OPEB Trust	4,624,851.21	353,022.90	850,209.27	-	(497,186.37)	4,127,664.84				
OPEB Debt Redemption	156,741.00	341,830.20	756,410.00	-	(414,579.80)	(257,838.80)				
Internal Service Fund - Dental	(9,834.39)	289,729.38	288,599.21	-	1,130.17	(8,704.22)				
Agency Fund - Collaborative	-	87,023.85	87,023.85	-	-	-				
Total All Funds	8,664,517.21	51,068,316.27	52,260,104.60	-	(1,191,788.33)	7,472,728.88				

XV. 2019 District Budget and Fund Balance Projection Summary

Fund	2018 Audited Balance June 30, 2018	Revised Budget			Reserve Impact	19REV1 Revised Budget June 30, 2019	Percent of Expenditures
		Revenues	Expenditures	Transfers			
General							
Unreserved							
Unassigned **	1,711,864.19	36,343,741.75	35,877,721.58	(597,349.11)	(131,328.94)	1,580,535.25	4.41%
Basic Skills	-	1,715,718.25	1,715,718.25	-	-	-	
Learning & Development	-	575,924.65	575,924.65	-	-	-	
Career & Technical	-	69,749.08	69,749.08	-	-	-	
Area Learning Center	-	578,600.00	578,600.00	-	-	-	
Gifted & Talented	-	40,173.12	40,173.12	-	-	-	
Total Unreserved	1,711,864.19	39,323,906.85	38,857,886.68	(597,349.11)	(131,328.94)	1,580,535.25	4.07%
Restricted/Reserved							
Health & Safety	(775,072.51)	177,723.40	-	597,349.11	775,072.51	-	
Operating Capital	337,611.57	707,548.86	411,027.77	-	296,521.09	634,132.66	
LTFM	653,083.29	1,718,937.12	1,524,819.06	-	194,118.06	847,201.35	
Technology Levy	70,225.91	1,000,000.00	991,640.45	-	8,359.55	78,585.46	
Nonspendable	88,943.54	-	-	-	-	88,943.54	
Staff Development	30,860.91	395,206.94	426,067.85	-	(30,860.91)	0.00	
Safe Schools	-	116,354.16	116,354.16	-	-	-	
Kolter Estate	75,806.11	50.00	13,416.29	-	(13,366.29)	62,439.82	
Student Activities	134,097.66	350,000.00	350,000.00	-	-	134,097.66	
Total Reserved	615,556.48	4,465,820.48	3,833,325.58	597,349.11	1,229,844.01	1,845,400.49	
Total General	2,327,420.67	43,789,727.33	42,691,212.26	-	1,098,515.07	3,425,935.74	

	2018	Revised Budget				19REV1	Percent of Expenditures
Fund	Audited Balance June 30, 2018	Revenues	Expenditures	Transfers	Reserve Impact	Revised Budget June 30, 2019	
School Nutrition	241,495.46	1,752,467.00	1,736,912.84	-	15,554.16	257,049.62	14.80%
Community Education							
Restricted	94.96	254,834.63	268,009.79	13,080.20	(94.96)	0.00	
Reserved							
General Community Ed	162,586.51	1,057,464.59	1,003,740.61	(13,080.20)	40,643.78	203,230.29	
School Readiness	83,431.91	220,942.00	233,325.93	-	(12,383.93)	71,047.98	
ECFE	24,082.81	287,229.35	259,502.70	-	27,726.65	51,809.46	
Adult Basic Ed	23,458.65	187,305.00	187,111.15	-	193.85	23,652.50	
Total Community Education	293,654.84	2,007,775.57	1,951,690.18	-	56,085.39	349,740.23	17.92%
Building Construction							
Restricted/Reserved							
Capital Facility Bonds	85,905.66	200.00	18,654.65	-	(18,454.65)	67,451.01	
Total Building Construction	85,905.66	200.00	18,654.65	-	(18,454.65)	67,451.01	
Debt Service	663,130.43	1,922,655.15	2,154,260.00	-	(231,604.85)	431,525.58	
OPEB Trust	4,127,664.84	400,000.00	737,000.00	-	(337,000.00)	3,790,664.84	
OPEB Debt Redemption	(257,838.80)	641,775.00	645,700.00	-	(3,925.00)	(261,763.80)	
Internal Service Fund - Dental	(8,704.22)	160,420.00	160,420.00	-	-	(8,704.22)	
Agency Fund - Collaborative	-	107,868.95	107,868.95	-	-	-	
Total All Funds	7,472,728.88	50,782,889.00	50,203,718.88	-	579,170.12	8,051,899.00	