

Winona Area Public Schools

2019 District Budget Reduction Committee Data Packet

Updated as of 2/27/2018



Meeting Dates: Tuesday, February 13, 2018
Tuesday, February 27, 2018

Meeting Time: 5:30 PM - 7:30 PM

Meeting Place: WSHS Learning Commons Multi-Purpose Room

Contact Info: Sarah Slaby, Director of Finance
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507-494-0801

Winona Area Public Schools
2019 District Budget Reduction Committee Data Packet
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Winona Area Public Schools

2019 Budget Reduction Committee

Agenda

February 13, 2018

District Office Conference Room

Relocated to WSHS Learning Commons Multi-Purpose Room

5:30pm to 7:30 pm

5:30 - 5:35 Introductions

5:35 - 5:40 Ground Rules

5:40 - 5:50 Charge of Committee

5:50 - 6:00 Ranking Form and Expectations

6:00 - 7:30 Review Preliminary List of Reduction Options

Reminder: Public Hearing on the possible closing of Rollingstone and/or Madison on February 20th, held at Winona Middle School at 6:00 pm and 7:00 pm, respectively.

Winona Area Public Schools

2019 Budget Reduction Committee

Agenda

February 27, 2018

WSHS Learning Commons Multi-Purpose Room

5:30pm to 7:30 pm

5:30 - 7:00 Questions From Last Meeting and Continued Review of
Preliminary List of Reductions

7:00 - 7:30 Time To Work On Ranking Form (Administrative Staff Available)

7:30 Turn in Ranking Forms

Thank-you for your service!!

**Winona Area Public Schools
2019 District Budget Reduction Committee
Membership**

<u>Position</u>	<u>Name</u>	<u>Email Address</u>
Superintendent	Rich Dahman	richard.dahman@winona.k12.mn.us
School Board Member	Tina Lehnertz	tina.lehnertz@winona.k12.mn.us
School Board Member	Ben Barrato	ben.baratto@winona.k12.mn.us
Executive Cabinet	Sarah Slaby	sarah.slaby@winona.k12.mn.us
Executive Cabinet	Pat Blaisdell	patricia.blaisdell@winona.k12.mn.us
Executive Cabinet	Kelly Halvorsen	kelly.halvorsen@winona.k12.mn.us
Elementary Principal	Dawn Lueck	dawn.lueck@winona.k12.mn.us
Middle School Principal	Mark Winter	mark.winter@winona.k12.mn.us
High School Principal	Mark Anderson	mark.anderson@winona.k12.mn.us
Teacher Leader - Rollingstone	Jessica Schmidt	jessica.schmidt@winona.k12.mn.us
Teacher Leader - Jefferson	Brenda Merchlewitz	brenda.merchlewitz@winona.k12.mn.us
Teacher Leader - Madison	Beth Wright	elizabeth.wright@winona.k12.mn.us
Teacher Leader - Goodview	Judy Yess	judy.yess@winona.k12.mn.us
Teacher Leader - W-K	Kelly Allington	kelly.allington@winona.k12.mn.us
Teacher Leader - WALC	Joel Bruels	joel.bruels@winona.k12.mn.us
Teacher Leader - WMS	Joseph Cynor	joseph.cynor@winona.k12.mn.us
Teacher Leader - WSHS	Susie Fox	claire.fox@winona.k12.mn.us
Other Employee Group - Non-Affiliated	Casey Indra	casey.indra@winona.k12.mn.us
Other Group - Clerical	Diana Benson	diana.benson@winona.k12.mn.us
Other Group - Maintenance	Terry Thrune	terrance.thrune@winona.k12.mn.us
Other Group - Educational Assistant	Sherry Jumbeck	sherry.jumbeck@winona.k12.mn.us
Community Member	John Czaplewski	mathm54an@yahoo.com
Community Member	Rob Monk	rmonk2668@charter.net
Community Member	Tina Smeby	smeby@hbc.com
Community Member	Randall Sullivan	randallsullivan@hotmail.com
Community Member	Julie Heinrichs	heinrichs.je@gmail.com
Community Member	Amy Fish	Amy.fish12@gmail.com
Community Member	Lindsay O'Shea	loshea@smum.edu
Community Member	Coleen Bremer	coleen.bremer@gmail.com
Community Member	Karl Sonneman	karl17@hbc.com
Community Member	David Kuklinski	davidkuklinski@yahoo.com

**Winona Area Public Schools
2019 District Budget Reduction Committee
Ground Rules**

1. Be Respectful

We are all in this together. Making budget reductions is not a fun process for anyone involved. Please come to the table with the best interest of all kids of Winona Area Public Schools in mind and know that your fellow committee members are doing the same.

2. Be Sensitive

Because the majority of the district's budget is related to salary and benefits, making reductions will mean real people losing employment. Please keep this in mind and be sensitive when discussing budget reductions. However, this does not mean we can shy away from these tough conversations.

3. Be On Time

This committee does not spend a lot of time together face-to-face. Much of the work happens on your own as you contemplate the budget reduction options and prioritize for yourself which options are the best choices for balancing the district budget. Please make our time together as productive as possible by being on time.

**Winona Area Public Schools
2019 District Budget Reduction Committee
Committee Charge**

Administration has compiled a list of budget balancing options to choose from in order to achieve a budget reduction of approximately \$1,700,000. This list of options was provided to the School Board on February 1, 2018.

The charge of The Committee is to provide feedback to Superintendent Dahman and the School Board in the form of prioritized rankings of the preliminary list of budget reductions. Members of the committee will be provided with a ranking form which each member will be required to turn in prior to leaving the second budget reduction committee meeting on February 27th.

The Superintendent will use the ranking data provided by the committee to help form his recommendation to the School Board at the March 22nd meeting. The School Board will then hold a special meeting on March 29th for the sole purpose of taking action on budget reductions for the 2019 fiscal year.



Winona Area Public Schools 2018-2019 Budget Reduction Timeline

<u>Date</u>	<u>Activity</u>
October 17, 2017	School Board is briefed <ul style="list-style-type: none"> > Amount of cuts needed for upcoming year(s) > Process and timeline for achieving budget reductions
November 2, 2017	School Board takes action <ul style="list-style-type: none"> > Approves reduction goal amount > Approves process and timeline for achieving budget reductions
November 3, 2017	Send all staff email encouraging staff to submit reduction ideas to their supervisor <ul style="list-style-type: none"> > Ideas are to be submitted to school principal or immediate supervisor > Principals are responsible for coordinating the process at individual buildings > Ideas will be submitted to Cabinet for consideration > Due date for submissions to Cabinet: December 31, 2017
November thru January	Cabinet compiles list of budget reduction ideas based on suggestions received as well as its own
January 8, 2018	Notify community of opportunity to participate in District Budget Reduction Committee (DBRC) <ul style="list-style-type: none"> > Place ad in paper > Place information on district website > Share flyer to be posted in buildings, shared with PTA's, shared at staff meetings > Require application in case response is high and there is a need to make selections > Due date for applying: January 29, 2018
February 1, 2018	School Board is briefed <ul style="list-style-type: none"> > Preliminary list of budget reduction ideas School Board takes action <ul style="list-style-type: none"> > Make community member selections for DBRC, if needed (lottery, by interest represented) > Names board representatives for District Budget Reduction Committee (if desired)
February 2, 2018	Send out meeting invitation for District Budget Reduction Committee (about 30 people)
February 13, 2018	First Meeting of District Budget Reduction Committee (5:30 - 7:00 at WSHS Learning Commons) <ul style="list-style-type: none"> > Discuss need for reductions and fund balance impact > Committee purpose: provide input on budget reduction ideas > Provide preliminary list of budget reduction ideas > Discuss future meeting date
February 27, 2018	Second Meeting of District Budget Reduction Committee (5:30 - 7:00 at WSH Learning Commons) <ul style="list-style-type: none"> > Discuss preliminary list of budget reduction ideas > Rank ideas and provide rationale > Members may need to finish ranking on their own if time is short > Discuss need of any future meetings
March 2, 2018	Committee rankings due to Director of Finance for compiling and reporting to School Board
March 8, 2018	Results of the DBRC process shared with District Administrative Team
Various March Dates	Community Forums and presentations at staff meetings <ul style="list-style-type: none"> > Share information with whomever wishes to be informed > Talk about the rationale behind the reductions and their impact on WAPS
March 29, 2018	School Board takes action <ul style="list-style-type: none"> > Approving specific budget reductions > Adopts resolution on proposed staff non-renewals or unrequested leaves
June 7, 2018	First reading of proposed 2018-2019 budget
June 21, 2018	School Board approves 2018-2019 budget

Notes: Dates subject to change as needed. Superintendent will be updated throughout the process.

Winona Area Public Schools

2019 Budget Reduction Ranking Form

UPDATED AS OF 2/27/2018

Directions: For each of the budget reduction ideas listed below, please indicate whether you believe the school board should move ahead with making the reduction. An indication of Y means you believe the reduction should be made. An indication of N means you believe the reduction should not be made. You must choose enough reductions to achieve a total reduction of at least \$1,700,000.

School Closures or Reconfigurations

Note: The budget reduction options listed in this section cannot be accumulated. Each is to be considered separately. If choosing a school closure or reconfiguration as part of your preferred methods to balance the budget, choose only one.

<u>Ref #</u>	<u>Idea</u>	<u>Amount</u>	<u>Y/N?</u>	<u>Cumulative</u>
1	Move 4th graders to WMS and 8th graders to WSHS	\$ 121,841.00	<input type="checkbox"/>	
	-----OR-----			
2	Close Rollingstone Elementary	\$ 408,984.27	<input type="checkbox"/>	
	-----OR-----			
2a	Close Rollingstone Elementary <u>and</u> Move 4th graders to WMS and 8th graders to WSHS	\$ 477,434.27	<input type="checkbox"/>	
	-----OR-----			
3	Close Madison Elementary	\$ 504,120.52	<input type="checkbox"/>	
	-----OR-----			
3a	Close Madison Elementary <u>and</u> Move 4th graders to WMS and 8th graders to WSHS	\$ 558,196.02	<input type="checkbox"/>	
	-----OR-----			
4	Close Rollingstone and Madison Elementaries	\$ 731,706.49	<input type="checkbox"/>	
	-----OR-----			
5	Strict Aherence to Class Size Target Minimums	\$ 303,233.50	<input type="checkbox"/>	

Activities

Note: Budget reduction options #7 and #7a listed in this section cannot be accumulated. Each is to be considered separately. Please choose only one of these options if including hockey as a budget reduction.

<u>Ref #</u>	<u>Idea</u>	<u>Amount</u>	<u>Y/N?</u>	<u>Cumulative</u>
6	Eliminate Speech Team	\$ 7,768.00	<input type="checkbox"/>	
7	Eliminate Hockey (Boys & Girls)	\$ 30,178.00	<input type="checkbox"/>	
-----OR-----				
7a	Eliminate Hockey (Girls only, for one year only)	\$ 15,298.00	<input type="checkbox"/>	
8	Restructure Drama Offerings	\$ 3,192.00	<input type="checkbox"/>	
9	Reduce Activities Clerical Support Position By 10 Days	\$ 2,004.53	<input type="checkbox"/>	

Administration

Note: Budget reduction options #14 and #14a listed in this section cannot be accumulated. Each is to be considered separately. If choosing a reduction to the human resource director, please choose only one of these options. Additionally, options #16 and #16a are to be considered separately from the other options in this section and cannot be combined.

<u>Ref #</u>	<u>Idea</u>	<u>Amount</u>	<u>Y/N?</u>	<u>Cumulative</u>
10	Reduce Rollingstone Principal	\$ 25,889.00	<input type="checkbox"/>	
11	Reduce Central Print Hours	\$ 6,580.87	<input type="checkbox"/>	
12	Additional 3 Furlough Days For Executive Cabinet	\$ 11,573.00	<input type="checkbox"/>	
13	Three Furlough Days for Principals	\$ 9,699.95	<input type="checkbox"/>	
14	Reduce Human Resources Director to .80 FTE	\$ 19,208.00	<input type="checkbox"/>	
-----OR-----				
14a	Reduce Human Resources Director to .70 FTE	\$ 35,740.00	<input type="checkbox"/>	
15	Reduce .20 FTE Principal - Charter School Liaison	\$ 25,889.00	<input type="checkbox"/>	
		Maximum	\$ 115,371.82	
-----OR-----				
16	Superintendent Determined Administrative Reductions	\$ 120,000.00	<input type="checkbox"/>	
-----OR-----				
16a	Reduce Administration Salary/Benefits By 4.5%	\$ 95,703.62	<input type="checkbox"/>	

District Services			
<u>Ref #</u>	<u>Idea</u>	<u>Amount</u>	<u>Y/N?</u> <u>Cumulative</u>
17	Reduce Frequency of Inter-School Mail Routes	\$ 17,583.00	<input type="checkbox"/>

Elementary			
<u>Ref #</u>	<u>Idea</u>	<u>Amount</u>	<u>Y/N?</u> <u>Cumulative</u>
18	Eliminate SLIP Interns	\$ 10,800.00	<input type="checkbox"/>
19	Eliminate Math Specialist	\$ 68,450.00	<input type="checkbox"/>
20	Eliminate Reading Specialist	\$ 68,450.00	<input type="checkbox"/>
21	Reduce 3.0 FTE in Grades K-4	\$ 205,350.00	<input type="checkbox"/>
22	<i>Moved To K-12 Music Section</i>		
23	Eliminate Elementary Gifted & Talented Program	\$ 43,869.00	<input type="checkbox"/>

Funding Shifts			
<u>Ref #</u>	<u>Idea</u>	<u>Amount</u>	<u>Y/N?</u> <u>Cumulative</u>
24	Freeze Curriculum Purchases For One Year	\$ 75,000.00	<input type="checkbox"/>
25	Use Additional Capital Dollars To Fund Technology Staff	\$ 105,000.00	<input type="checkbox"/>
26	Use Staff Development Dollars To Fund Portion of Opening	\$ 40,000.00	<input type="checkbox"/>
27	Use Tech Levy For Technology Integrationists	\$ 205,350.00	<input type="checkbox"/>

Maintenance			
<u>Ref #</u>	<u>Idea</u>	<u>Amount</u>	<u>Y/N?</u> <u>Cumulative</u>
28	Vacate and Sell Central School	\$ 61,967.40	<input type="checkbox"/>

Media Centers (Learning Commons)

Note: Budget reduction options #29, #30 and #31 listed in this section cannot be accumulated. Each is to be considered separately. If choosing a reduction in this staffing area, please choose only one of these options.

<u>Ref #</u>	<u>Idea</u>	<u>Amount</u>	<u>Y/N?</u>	<u>Cumulative</u>
29	Restructure Media Center Staffing	\$ 68,450.00	<input type="checkbox"/>	
	-----OR-----			
30	Reduce One Media Specialist	\$ 68,450.00	<input type="checkbox"/>	
	-----OR-----			
31	Reduce One Technology Integrationist	\$ 68,450.00	<input type="checkbox"/>	
32	Decrease Media Center Supply Budgets	\$ 4,928.00	<input type="checkbox"/>	

Pupil Support

Note: The options below cannot be combined, please select only one of these options.

<u>Ref #</u>	<u>Idea</u>	<u>Amount</u>	<u>Y/N?</u>	<u>Cumulative</u>
33	Eliminate School Resource Officer (SRO)/Reduce Safety	\$ 117,111.00	<input type="checkbox"/>	
	-----OR-----			
33a	Eliminate School Resource Officer (SRO)	\$ 72,923.00	<input type="checkbox"/>	
	-----OR-----			
33b	Eliminate 1.0 FTE Safety Specialist	\$ 44,188.00	<input type="checkbox"/>	

Revenue Enhancement

<u>Ref #</u>	<u>Idea</u>	<u>Amount</u>	<u>Y/N?</u>	<u>Cumulative</u>
34	Increase Fees Charged For District Facilities Rent By 10%	\$ 1,360.00	<input type="checkbox"/>	
35	Increase Activity and Athletic Fees	\$ 14,765.00	<input type="checkbox"/>	
35a	Increase Gate Receipts - Restructure Activity Punch Card	\$ 22,243.00	<input type="checkbox"/>	

Transportation

<u>Ref #</u>	<u>Idea</u>	<u>Amount</u>	<u>Y/N?</u>	<u>Cumulative</u>
36	Increase the "No Ride" Zone From One Mile To Two Miles	\$ 168,000.00	<input type="checkbox"/>	

Winona Middle School				
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Ref #	Idea	Amount	Y/N?	Cumulative
37	Eliminate music lessons at Winona Middle School	\$ 182,077.00		
38	Elimination of Clerical Position	\$ 31,250.00	<input type="checkbox"/>	
-----OR #40 Below-----				
39	Increase Size of Core Classes	\$ 136,900.00	<input type="checkbox"/>	
40	Eliminate Sub Caller Position	\$ 7,140.00	<input type="checkbox"/>	
-----OR #38 Above-----				

Winona Senior High School				
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Ref #	Idea	Amount	Y/N?	Cumulative
41	Eliminate music lessons at Winona Senior High School	\$ 119,103.00		
42	Elimination of Clerical Position	\$ 39,715.00	<input type="checkbox"/>	
43	Increase Size of Core Classes	\$ 136,900.00	<input type="checkbox"/>	
44	Reduce Secondary Elective Costs	\$ 68,450.00	<input type="checkbox"/>	

K-12 Music				
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Ref #	Idea	Amount	Y/N?	Cumulative
45	Reduce K-12 Music FTE From 12.0 to 9.0	\$ 205,350.00	<input type="checkbox"/>	
-----OR-----				
46	Reduce K-12 Music FTE From 12.0 to 10.0	\$ 136,900.00	<input type="checkbox"/>	
22	Eliminate Orchestra At 4th Grade	\$ 34,225.00	<input type="checkbox"/>	

Grand Total - Recommended Reductions	\$ -
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PLEASE CHOOSE REDUCTIONS TO ACHIEVE A TOTAL OF AT LEAST \$1,700,000

**Winona Area Public Schools
District Budget Reduction Committee
Someone Explain to Me What A Fund Balance Is.....**

What is a Fund Balance?

In very simple terms, fund balance is what is left over at the end of the year after all revenues and expenditures have been recorded. This is not the same as a cash balance. While a cash balance is simply the amount of cash the district has sitting in the bank, the fund balance also takes into account revenues that are due to the district at year end (from state, federal or local sources) as well as amounts the district owes to vendors but had not yet issued a check for as of year end.

Why are there so many different Fund Balance numbers?

School districts are required to use several different funds to differentiate different portions of district operations within the general ledger. For example, Food Service uses fund 2 and has a separate fund balance than Community Education which uses fund 4. In addition, within each of the funds, there are certain legislatively required fund balance reserves to which school districts must adhere. Thus the terms "reserve fund balance" and "unreserved fund balance".

What is a Reserved Fund Balance?

A reserved fund balance simply tracks the residual revenue after paying for expenditures of a specified purpose. An example of a reserved fund balance is the Staff Development reserved fund balance maintained within the general fund. Districts are required to use a legislatively determined portion of general education aid (2% or about \$400,000 annually in Winona) to pay for staff development opportunities for all district staff. This amount of revenue is set aside in the Staff Development reserve fund balance. As permitted expenditures are made, the reserved fund balance is reduced. At the end of the year, any funds left in the Staff Development reserve fund balance must be carried over to the next year and can only be used for future staff development expenditures. These reserved funds cannot be used for general operations of the district.

What is an Unreserved Fund Balance?

The unreserved fund balance is whatever is left after all required reserve balances have been accounted for. The unreserved fund balance for any given fund can be used for the general operations otherwise accounted for in that fund. This does not allow fund balance to cross between funds. For example, if Community Education had a large unreserved fund balance, that fund balance could only be used for Community Education and could not be transferred to the General Fund. Districts need to monitor the unreserved fund balance to ensure that at a minimum it does not end up at a deficit balance. Better financial practice calls for an unreserved fund balance goal to aid the district in the typical ups and downs of school finance as well as unforeseen emergencies that may arise.

How much Unreserved Fund Balance do we need to maintain?

Each district (and school board, for that matter) can have its own approach to setting a fund balance goal. In Winona, board policy calls for a goal of 16.67% of expenditures. This is equal to about two months operating expenditures. The district's auditor typically uses a goal of 1 to 2 months operating expenditures. The preliminary budget for 2018 is projecting the ending unreserved fund balance will be at about 4.21%.

Winona Area Public Schools

Independent School District 861

District Summary

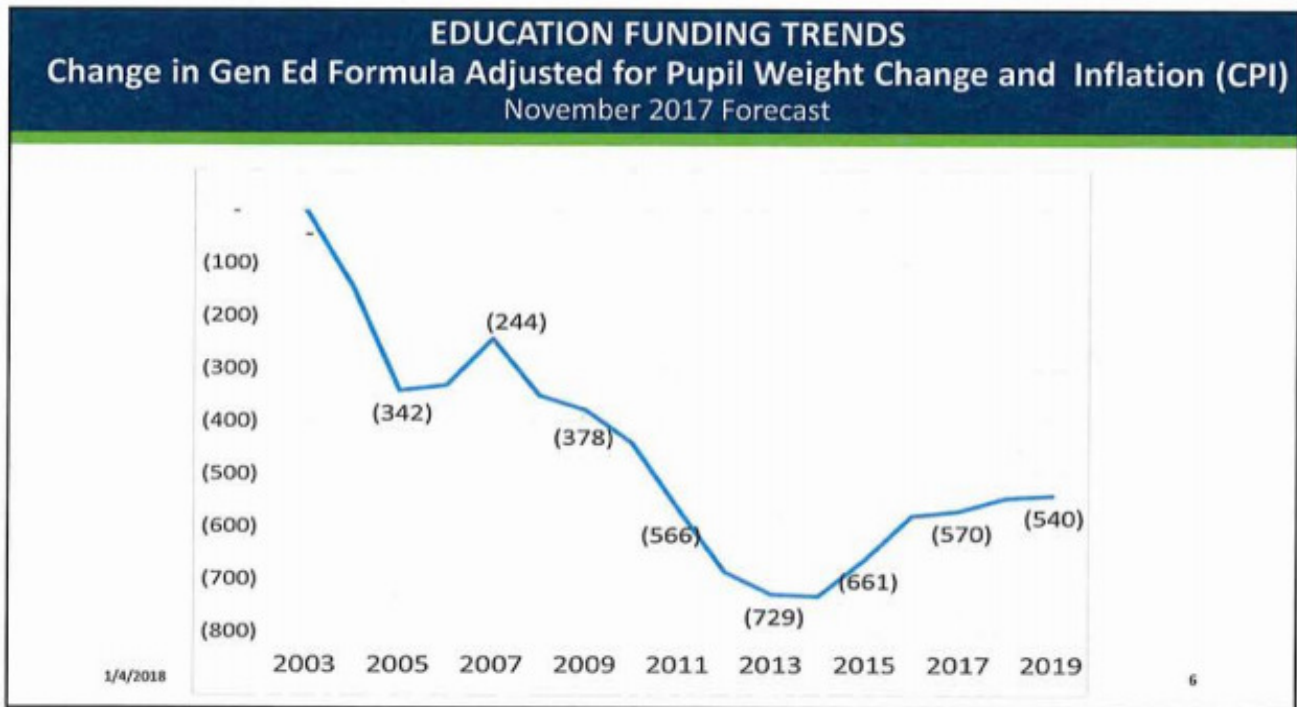
For the Period July 1, 2017 to June 30, 2018

Fund	2017 Audited Fund Balance	Revised Budget				18ADP Projected Balance	Percent of
	June 30, 2017	Revenues	Expenditures	Transfers	Reserve Impact	June 30, 2018	Expenditures
General							
Unreserved							
Unassigned **	2,915,258.27	38,699,028.71	39,458,770.00	(496,061.28)	(1,255,802.57)	1,659,455.70	4.21%
Total Unreserved	2,915,258.27	38,699,028.71	39,458,770.00	(496,061.28)	(1,255,802.57)	1,659,455.70	
Restricted/Reserved							
Health & Safety	(1,271,133.79)	-	-	496,061.28	496,061.28	(775,072.51)	
Operating Capital	153,653.42	403,602.28	405,240.00	-	(1,637.72)	152,015.70	
Deferred Maintenance	-	-	-	-	-	-	
LT Facilities Maintenance	349,646.94	1,710,188.68	1,728,559.96	-	(18,371.28)	331,275.66	
Technology Levy	-	1,000,000.00	965,974.84	-	34,025.16	34,025.16	
Nonspendable	121,916.08	-	-	-	-	121,916.08	
Staff Development	102,417.03	404,883.28	404,883.28	-	-	102,417.03	
Teacher Evaluation	-	-	-	-	-	-	
Safe Schools	-	129,098.52	129,098.52	-	-	-	
Kolter Estate	141,587.83	-	127,573.01	-	(127,573.01)	14,014.82	
Student Activities	151,553.57	350,000.00	350,000.00	-	-	151,553.57	
Total Reserved	(250,358.92)	3,997,772.76	4,111,329.61	496,061.28	382,504.43	132,145.51	
Total General	2,664,899.35	42,696,801.47	43,570,099.61	-	(873,298.14)	1,791,601.21	

Winona Area Public Schools 8-year Budget History

	2010-2011		2011-2012		2012-2013	
	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>
Beginning Fund Balance	\$ 6,799,545.46	\$ 6,799,545.46	\$ 8,682,323.58	\$ 8,682,323.58	\$ 8,099,452.68	\$ 8,099,452.68
Revenues	36,278,606.30	37,893,172.62	36,737,118.95	36,635,088.87	37,496,099.13	37,654,331.90
Expenditures	(35,828,108.19)	(35,899,810.45)	(37,186,704.60)	(37,037,527.19)	(38,809,894.78)	(38,499,861.68)
Transfers	(69,500.00)	(110,584.05)	(63,553.30)	(180,432.58)	(63,553.30)	(38,400.69)
Change	380,998.11	1,882,778.12	(513,138.95)	(582,870.90)	(1,377,348.95)	(883,930.47)
Ending Fund Balance	\$ 7,180,543.57	\$ 8,682,323.58	\$ 8,169,184.63	\$ 8,099,452.68	\$ 6,722,103.73	\$ 7,215,522.21
% of Expenditures	20.04%	24.18%	21.97%	21.87%	17.32%	18.74%
	2013-2014		2014-2015		2015-2016	
	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>
Beginning Fund Balance	\$ 7,215,522.21	\$ 7,215,522.21	\$ 5,771,731.89	\$ 5,771,731.89	\$ 5,911,096.37	\$ 5,911,096.37
Revenues	36,855,081.07	37,357,244.91	39,348,476.50	39,501,334.85	39,523,819.98	39,726,762.26
Expenditures	(37,975,712.75)	(38,729,436.51)	(38,530,883.16)	(39,295,771.17)	(39,544,554.41)	(40,223,253.06)
Transfers	(77,000.00)	(71,598.72)	(77,000.00)	(66,199.20)	(65,938.63)	(228,918.69)
Change	(1,197,631.68)	(1,443,790.32)	740,593.34	139,364.48	(86,673.06)	(725,409.49)
Ending Fund Balance	\$ 6,017,890.53	\$ 5,771,731.89	\$ 6,512,325.23	\$ 5,911,096.37	\$ 5,824,423.31	\$ 5,185,686.88
% of Expenditures	15.85%	14.90%	16.90%	15.04%	14.73%	12.89%
	2016-2017		2017-2018			
	<u>Final Budget</u>	<u>Actual</u>	<u>Prelim Budget</u>	<u>Actual</u>		
Beginning Fund Balance	\$ 5,185,686.88	\$ 5,185,686.88	\$ 2,915,258.27	\$ 2,915,258.27		
Revenues	39,200,290.52	39,554,113.83	38,699,028.71	-		
Expenditures	(41,150,828.63)	(41,375,950.31)	(39,458,770.00)	-		
Transfers	(496,061.28)	(448,592.13)	(496,061.28)	-		
Change	(2,446,599.39)	(2,270,428.61)	(1,255,802.57)	-		
Ending Fund Balance	\$ 2,739,087.49	\$ 2,915,258.27	\$ 1,659,455.70	\$ 2,915,258.27		
% of Expenditures	6.66%	7.05%	4.21%			

Winona Area Public Schools
General Education Funding



Note: This slide was taken from a presentation done by Tom Melcher of the Minnesota Department of Education. This provides a clear illustration of how legislative increases to the general education funding formula have not kept up with inflation.

**Winona Area Public Schools
Unreserved Expenditure Budget
2017 Actual and 2018 Preliminary Budget**

Budget Category	2017 Actual	2018 Budget
Athletics/Activities	\$ 1,150,469.54	\$ 1,035,527.48
Business Office	510,900.03	552,909.32
Curriculum	385,179.49	367,968.20
* Debt	475,378.69	475,378.69
District Services	224,733.81	164,128.50
Elementary	5,760,143.18	5,864,279.99
* Federal	6,696.80	10,000.00
* Federal Sped	863,417.13	825,000.00
* Federal Title	673,116.31	712,260.06
Human Resources	226,557.58	269,025.00
Information Systems	867,397.31	420,488.00
* Legal	10,004.13	20,500.00
* Liability Insurance	132,225.42	115,000.00
* Local Grants	621,465.78	310,000.00
Maintenance	3,335,006.77	3,142,517.72
Media Centers	464,768.90	493,621.00
Middle School	4,057,240.28	3,885,393.33
Pupil Support	1,870,642.68	1,917,162.69
School Administration	1,595,703.86	1,545,386.00
School Board	101,512.68	150,592.00
Secondary	4,620,211.65	4,240,953.32
* Severance	35,556.74	(276,943.00)
Special Education	9,824,686.58	9,600,537.70
Superintendent's Office	323,937.13	296,812.00
Transportation	3,060,784.31	3,124,083.00
* Unemployment	40,308.53	50,000.00
* Worker's Compensation	137,905.00	146,189.00
Total Unreserved Budget	\$ 41,375,950.31	\$ 39,458,770.00
Items Noted * above	(2,996,074.53)	(2,387,384.75)
Remaining Budget to Examine	\$ 38,379,875.78	\$ 37,071,385.25

*

Categories noted with an asterisk are difficult to make cuts in as they are an unavoidable cost of doing business (such as insurance), required by capital lease contract (debt) or it is grant related which would result in a 100% loss of the related revenue if the expenditure were cut.

Winona Area Public Schools
Remaining Unreserved Expenditure Budget
(after removing noted fixed and grant related items noted on page 15)
2017 Actual and 2018 Preliminary Budget

Athletics/Activities				
Budget Category	2017 Actual	2018 Budget		
Administration	\$ 75,172.72	\$ 79,190.00	7.65%	
Sub Teachers	11,293.13	-	0.00%	
Non-Licensed Support	43,575.33	43,697.00	4.22%	
Other Salary	451,294.00	425,570.62	41.10%	
Benefits	107,138.68	107,108.65	10.34%	
Contracted Services	64,586.52	61,555.00	5.94%	
Telephone	99.72	150.00	0.01%	
Postage	167.38	350.00	0.03%	
Repair Services	12,834.10	12,650.00	1.22%	
Transportation Contract	220,683.40	177,827.96	17.17%	
Adult Travel (Mileage, Conferences)	1,688.66	700.00	0.07%	
Student Travel (Entry Fees, Hotels)	46,036.63	35,814.00	3.46%	
Rent Expense	41,031.50	40,130.00	3.88%	
Chargebacks	7,234.96	6,875.00	0.66%	
Software Licenses	800.00	800.00	0.08%	
Supplies	38,495.25	37,619.25	3.63%	
Equipment, Uniforms	23,177.56	-	0.00%	
Dues	5,160.00	5,490.00	0.53%	
	<u>\$ 1,150,469.54</u>	<u>\$ 1,035,527.48</u>		

Business Office				
Budget Category	2017 Actual	2018 Budget		
Administration	\$ 123,222.58	\$ 124,998.00	22.61%	
Non-Licensed Support	249,412.01	259,625.00	46.96%	
Benefits	92,057.20	107,149.10	19.38%	
Contracted Services	43,765.50	46,117.00	8.34%	
Telephone	673.40	720.00	0.13%	
Postage	2,483.94	2,400.00	0.43%	
Repair Services	160.00	200.00	0.04%	
Rent Expense	23.00	23.00	0.00%	
Chargebacks	(51,159.03)	(38,042.78)	-6.88%	
Supplies	12,146.43	11,500.00	2.08%	
Software/Licenses	38,115.00	38,220.00	6.91%	
	<u>\$ 510,900.03</u>	<u>\$ 552,909.32</u>		

Curriculum				
Budget Category	2017 Actual		2018 Budget	
Administration	\$	61,007.49	\$	124,998.00 33.97%
Teachers		113,548.05		- 0.00%
Non-Licensed Support		34,159.68		35,959.00 9.77%
Other Salary		4,208.80		- 0.00%
Sub Teachers		6,287.60		- 0.00%
Benefits		78,159.87		89,280.00 24.26%
Contracted Services		170.00		3,000.00 0.82%
Telephone		44.15		50.00 0.01%
Postage		39.35		1,510.00 0.41%
Adult Travel (Mileage, Conferences)		-		100.00 0.03%
Student Travel (Entry Fees, Hotels)		740.00		800.00 0.22%
Chargebacks		595.16		1,800.00 0.49%
Supplies		49,314.44		63,832.60 17.35%
Repairs		623.40		700.00 0.19%
Software/Licenses		31,311.50		40,938.60 11.13%
Dues		4,970.00		5,000.00 1.36%
	\$	<u>385,179.49</u>	\$	<u>367,968.20</u>

District Services				
Budget Category	2017 Actual		2018 Budget	
Teachers	\$	71,614.00	\$	71,614.00 43.63%
Non-Licensed Support		66,851.02		56,147.00 34.21%
Other Salary		300.00		(14,036.75) -8.55%
Benefits		46,479.64		40,655.25 24.77%
Contracted Services		106,299.36		77,322.00 47.11%
Telephone		31.81		100.00 0.06%
Postage		3,955.27		4,000.00 2.44%
Repair Services		6,827.62		6,500.00 3.96%
Adult Travel (Mileage, Conferences)		1,651.02		4,279.00 2.61%
Rent Expense		3,288.00		3,288.00 2.00%
Chargebacks		(97,351.47)		(98,700.00) -60.14%
Supplies		14,152.54		12,520.00 7.63%
Equipment		203.41		- 0.00%
Dues		404.90		440.00 0.27%
Miscellaneous		26.69		- 0.00%
	\$	<u>224,733.81</u>	\$	<u>164,128.50</u>

Elementary				
Budget Category	2017 Actual		2018 Budget	
Teachers	\$	3,904,599.98	\$	3,948,882.00 67.34%
Support Staff Salaries		100,918.20		125,022.00 2.13%
Sub Teachers		118,830.00		260,000.00 4.43%
Other Salary		25,065.96		(90,233.02) -1.54%
Benefits		1,490,747.54		1,482,618.07 25.28%
Contracted Services		15,906.75		10,650.00 0.18%
Telephone		287.76		- 0.00%
Postage		11.78		- 0.00%
Repair Services		1,204.00		275.00 0.00%
Adult Travel (Mileage, Conferences)		3,403.97		- 0.00%
Student Travel (Entry Fees, Hotels)		825.00		925.00 0.02%
Student Placement		2,378.40		- 0.00%
Transportation Contract		1,349.27		- 0.00%
Chargebacks		34,796.10		500.00 0.01%
Instructional Supplies		59,818.47		125,640.94 2.14%
	\$	<u>5,760,143.18</u>	\$	<u>5,864,279.99</u>

Human Resources				
Budget Category	2017 Actual		2018 Budget	
Administration	\$	119,686.78	\$	117,217.00 43.57%
Non-Licensed Support		49,134.49		50,160.00 18.65%
Other Salary		(31,666.01)		(16,500.00) -6.13%
Benefits		39,673.68		46,148.00 17.15%
Contracted Services		11,649.56		30,000.00 11.15%
Telephone		82.90		150.00 0.06%
Postage		52.53		150.00 0.06%
Adult Travel (Mileage, Conferences)		1,561.62		2,000.00 0.74%
Chargebacks		881.45		1,000.00 0.37%
Supplies		3,480.63		4,500.00 1.67%
Equipment		-		800.00 0.30%
Software/Licenses		26,697.68		28,000.00 10.41%
Miscellaneous		5,322.27		5,400.00 2.01%
	\$	<u>226,557.58</u>	\$	<u>269,025.00</u>

Information Systems				
Budget Category	2017 Actual	2018 Budget		
Administration	\$ 106,943.23	\$ 107,409.00	25.54%	
Non-Licensed Support	314,075.28	138,223.00	32.87%	
Other Salary	(4,956.94)	(121.00)	-0.03%	
Benefits	160,408.77	166,377.00	39.57%	
Contracted Services	2,869.86	200.00	0.05%	
Telephone	480.50	-	0.00%	
Postage	94.98	500.00	0.12%	
Repair Services	5,577.00	6,800.00	1.62%	
Adult Travel (Mileage, Conferences)	140.81	1,000.00	0.24%	
Rent Expense	50,000.00	-	0.00%	
Chargebacks	635.46	-	0.00%	
Supplies	3,099.95	-	0.00%	
Software/Licenses	227,985.05	-	0.00%	
Dues	43.36	100.00	0.02%	
	<u>\$ 867,397.31</u>	<u>\$ 420,488.00</u>		

Maintenance				
Budget Category	2017 Actual	2018 Budget		
Administration	\$ 113,574.81	\$ 153,626.00	4.89%	
Non-Licensed Support	1,057,226.32	928,845.00	29.56%	
Other Salary	(45,825.46)	-		
Benefits	458,150.26	447,419.00	14.24%	
Contracted Services	179,806.72	219,374.00	6.98%	
Utilities	865,416.06	950,813.72	30.26%	
Postage	7.72	10.00	0.00%	
Repair Services	516,119.34	203,320.00	6.47%	
Rent Expense	271.56	-	0.00%	
Adult Travel (Mileage, Conferences)	932.82	1,900.00	0.06%	
Chargebacks	22.00	25.00	0.00%	
Supplies	189,052.62	235,485.00	7.49%	
Dues	252.00	1,700.00	0.05%	
	<u>\$ 3,335,006.77</u>	<u>\$ 3,142,517.72</u>		

Media Centers				
Budget Category	2017 Actual	2018 Budget		
Media Specialists	\$ 106,341.53	\$ 110,158.00	22.32%	
Non-Licensed Support	181,993.93	191,956.00	38.89%	
Other Salary	206.88	-	0.00%	
Sub Teachers	1,104.40	-	0.00%	
Benefits	131,057.19	140,572.00	28.48%	
Telephone	21.30	-	0.00%	
Adult Travel (Mileage, Conferences)	112.28	-	0.00%	
Chargebacks	97.60	-	0.00%	
Supplies	43,833.79	50,935.00	10.32%	
	<u>\$ 464,768.90</u>	<u>\$ 493,621.00</u>		

Middle School				
Budget Category	2017 Actual	2018 Budget		
Teachers	\$ 2,808,649.27	\$ 2,714,589.00	69.87%	
Support Staff	74,245.87	73,346.00	1.89%	
Other Salary	12,472.34	4,387.00	0.11%	
Sub Teachers	89,805.13	-	0.00%	
Benefits	978,728.21	978,528.00	25.18%	
Contracted Services	2,751.77	-	0.00%	
Telephone	46.70	-	0.00%	
Rental Expense	12,725.00	-	0.00%	
Repair Services	7,070.41	-	0.00%	
Adult Travel (Mileage, Conferences)	809.37	-	0.00%	
Student Travel (Entry Fees, Hotels)	1,012.32	-	0.00%	
Transportation Contract	498.52	-	0.00%	
Chargebacks	21,496.54	-	0.00%	
Supplies	46,928.83	114,543.33	2.95%	
	<u>\$ 4,057,240.28</u>	<u>\$ 3,885,393.33</u>		

Pupil Support Services				
Budget Category	2017 Actual	2018 Budget		
School Nurses	\$ 90,200.56	\$ 92,555.00	4.83%	
Social Workers	93,922.09	127,325.00	6.64%	
School Counselors	550,311.06	558,590.00	29.14%	
Non-Licensed Support	456,438.18	444,997.00	23.21%	
Other Salary	126,125.93	117,679.66	6.14%	
Sub Teachers	5,904.80	-	0.00%	
Benefits	511,030.89	546,121.03	28.49%	
Contracted Services	6,500.00	20,000.00	1.04%	
Telephone	2,244.49	1,345.00	0.07%	
Postage	141.76	140.00	0.01%	
Adult Travel (Mileage, Conferences)	2,197.37	2,385.00	0.12%	
Chargebacks	17,260.95	235.00	0.01%	
Supplies	8,256.60	5,682.00	0.30%	
Dues	108.00	108.00	0.01%	
	<u>\$ 1,870,642.68</u>	<u>\$ 1,917,162.69</u>		

School Administration				
Budget Category	2017 Actual	2018 Budget		
Administration	\$ 809,398.09	\$ 802,460.00	51.93%	
Non-Licensed Support	364,676.53	349,422.00	22.61%	
Other Salary	61.55	-	0.00%	
Benefits	388,457.32	392,904.00	25.42%	
Contracted Services	4,969.97	-	0.00%	
Telephone	253.05	-	0.00%	
Postage	9,952.49	-	0.00%	
Adult Travel (Mileage, Conferences)	859.04	200.00	0.01%	
Chargebacks	5,015.21	-	0.00%	
Supplies	5,558.42	-	0.00%	
Dues	5,997.19	400.00	0.03%	
Miscellaneous	505.00	-	0.00%	
	<u>\$ 1,595,703.86</u>	<u>\$ 1,545,386.00</u>		

School Board				
Budget Category	2017 Actual	2018 Budget		
Administration	\$ 8,400.00	\$ 8,675.00	5.76%	
Non-Licensed Support	\$ 4,674.90	\$ 8,000.00	5.31%	
Benefits	642.60	1,664.00	1.10%	
Contracted Services	66,046.54	52,950.00	35.16%	
Postage	7,128.90	5,100.00	3.39%	
Adult Travel (Mileage, Conferences)	1,284.02	3,200.00	2.12%	
Chargebacks	54.78	200.00	0.13%	
Supplies	1,811.94	58,803.00	39.05%	
Dues	11,469.00	12,000.00	7.97%	
	<u>\$ 101,512.68</u>	<u>\$ 150,592.00</u>		

Secondary				
Budget Category	2017 Actual	2018 Budget		
Teachers	\$ 2,986,669.96	\$ 2,851,906.00	67.25%	
Support Staff	121,022.38	125,273.00	2.95%	
Sub Teachers	43,500.74	-	0.00%	
Other Salary	101,406.88	66,077.34	1.56%	
Benefits	1,141,579.91	1,030,687.25	24.30%	
Contracted Services	13,226.00	10,000.00	0.24%	
Telephone	921.75	-	0.00%	
Postage	10.55	-	0.00%	
Rental Expense	110.00	-	0.00%	
Repair Services	6,998.95	-	0.00%	
Adult Travel (Mileage, Conferences)	2,783.01	-	0.00%	
Student Placement/Tuition Paid	87,929.29	22,100.00	0.52%	
Student Travel (Entry Fees, Hotels)	232.00	-	0.00%	
Transportation Contract	7,357.99	-	0.00%	
Chargebacks	9,624.48	-	0.00%	
Supplies	89,628.02	134,909.73	3.18%	
Miscellaneous	7,209.74	-	0.00%	
	<u>\$ 4,620,211.65</u>	<u>\$ 4,240,953.32</u>		

Special Education				
Budget Category	2017 Actual	2018 Budget		
Administration	\$ -	\$ 123,761.00	1.29%	
Teachers	3,395,889.93	3,427,742.00	35.70%	
Educational Assistants	2,246,425.72	2,223,687.00	23.16%	
Sub Teachers	71,643.25	-	0.00%	
Sub Educational Assistants	115,164.37	100,000.00	1.04%	
Physical Therapists	68,389.00	68,389.00	0.71%	
Occupational Therapists	84,793.10	56,772.00	0.59%	
Speech Pathologists	370,725.76	343,266.00	3.58%	
School Nurses	35,642.68	37,832.00	0.39%	
Social Workers	52,888.20	53,621.00	0.56%	
Psychologists	362,111.44	393,331.00	4.10%	
Support Staff	31,177.41	27,059.00	0.28%	
Other Salary	112,352.51	82,286.85	0.86%	
Benefits	1,978,498.22	1,909,790.85	19.89%	
Contracted Services	132,804.54	55,100.00	0.57%	
Telephone	378.54	350.00	0.00%	
Postage	399.01	300.00	0.00%	
Rental Expense	1,299.50	-	0.00%	
Repair Services	370.00	-	0.00%	
Transportation Contract	2,284.17	1,500.00	0.02%	
Adult Travel (Mileage, Conferences)	16,211.49	11,300.00	0.12%	
Student Travel (Entry Fees, Hotels)	667.48	500.00	0.01%	
Student Placement/Tuition Paid	672,214.32	611,000.00	6.36%	
Chargebacks	6,966.72	21,650.00	0.23%	
Supplies	57,065.17	42,900.00	0.45%	
Dues	8,324.05	8,400.00	0.09%	
	<u>\$ 9,824,686.58</u>	<u>\$ 9,600,537.70</u>		

Superintendent Office				
Budget Category	2017 Actual	2018 Budget		
Administration	\$ 172,309.24	\$ 159,500.00	53.74%	
Non-Licensed Support	50,721.12	52,469.00	17.68%	
Benefits	90,686.88	75,360.00	25.39%	
Contracted Services	611.41	400.00	0.13%	
Phone	108.03	150.00	0.05%	
Postage	903.12	800.00	0.27%	
Adult Travel (Mileage, Conferences)	2,082.80	2,200.00	0.74%	
Chargebacks	-	100.00	0.03%	
Supplies	727.03	1,083.00	0.36%	
Dues	4,707.50	4,750.00	1.60%	
Miscellaneous	1,080.00	-	0.00%	
	<u>\$ 323,937.13</u>	<u>\$ 296,812.00</u>		

Transportation				
Budget Category	2017 Actual		2018 Budget	
Administration	\$	59,278.32	\$	62,340.00 2.00%
Educational Assistants		19,748.37		13,821.00 0.44%
Non-Licensed Support		30,159.30		28,252.00 0.90%
Sub Educational Assistants		177.52		- 0.00%
Other Salary		27.24		- 0.00%
Benefits		42,643.92		38,910.00 1.25%
Phone		57.44		50.00 0.00%
Postage		1,088.34		1,200.00 0.04%
Repair Services		-		1,000.00 0.03%
Transportation Contract		2,824,737.06		2,890,302.00 92.52%
Rent Expense		9,333.84		9,400.00 0.30%
Chargebacks		-		50.00 0.00%
Supplies		52,793.68		61,250.00 1.96%
Software/Licenses		13,725.00		13,126.00 0.42%
Dues		6,970.00		4,382.00 0.14%
Miscellaneous		44.28		- 0.00%
	\$	<u>3,060,784.31</u>	\$	<u>3,124,083.00</u>

**Winona Area Public Schools
Cost Per Pupil
Based on 2017 Actual Expenditures**

	2017 Direct Costs	2017 Pro-Rated District-Wide	2017 Total Costs	2017 ADM Served	Cost Per Pupil
Elementary					
Goodview Elementary	\$ 1,665,908.08	\$ 565,721.21	\$ 2,231,629.29	177.84	\$ 12,548.52
Jefferson Elementary	\$ 3,433,952.93	\$ 1,020,105.02	\$ 4,454,057.95	320.68	\$ 13,889.42
Madison Elementary	\$ 2,059,252.93	\$ 610,606.08	\$ 2,669,859.01	191.95	\$ 13,909.14
Rollingstone Elementary	\$ 706,449.52	\$ 219,334.67	\$ 925,784.19	68.95	\$ 13,426.89
Washington-Kosciusko Elementary	\$ 2,885,945.76	\$ 931,989.43	\$ 3,817,935.19	292.98	\$ 13,031.39
	<u>\$10,751,509.22</u>	<u>\$ 3,347,756.41</u>	<u>\$14,099,265.63</u>	<u>1052.40</u>	
Secondary					
Winona Area Learning Center	\$ 1,178,657.67	\$ 277,675.46	\$ 1,456,333.13	87.29	\$ 16,683.85
Winona Middle School	\$ 8,542,932.48	\$ 2,871,391.41	\$11,414,323.89	902.65	\$ 12,645.35
Winona Senior High School	\$ 8,324,412.18	\$ 2,873,013.76	\$11,197,425.94	903.16	\$ 12,398.05
	<u>\$18,046,002.33</u>	<u>\$ 6,022,080.64</u>	<u>\$24,068,082.97</u>	<u>1893.10</u>	

Note: Early Childhood enrollment numbers are excluded from the ADM Served numbers reported above.

Elementary Class Size Guidelines



Recommended Class Size Targets

	<u>Target</u>		<u>Target Range</u>	
Kindergarten	19	17	to	22
1st Grade	21	19	to	24
2nd Grade	23	20	to	25
3rd Grade	26	23	to	27
4th Grade	28	25	to	29

Actual class size will vary and may exceed recommended target.

Approved by Board on 3/19/2015

**Winona Area Public Schools
Enrollment and Class Size Data
2017-2018 School Year
As of 2/5/2018**

Enrollment														
Site	Grade Levels													
	Ktgn	01	02	03	04	05	06	07	08	09	10	11	12	All Grades
Goodview	41	37	36	34	36	0	0	0	0	0	0	0	0	184
Jefferson	59	56	52	73	66	0	0	0	0	0	0	0	0	306
Madison	42	32	36	40	45	0	0	0	0	0	0	0	0	195
Rollingstone	14	13	13	18	17	0	0	0	0	0	0	0	0	75
Washington-Kosciusko	47	42	52	46	59	0	0	0	0	0	0	0	0	246
WALC	0	0	0	0	0	0	0	0	0	8	8	17	45	78
WMS	0	0	0	0	0	234	219	220	253	0	0	0	0	926
WSHS	0	0	0	0	0	0	0	0	0	215	235	247	201	898
As of 2/5/2018	203	180	189	211	223	234	219	220	253	223	243	264	246	2908

Elementary Class Size													
Site	Number of Sections							Class Sizes					
	Ktgn	01	02	03	04	All Grades		Ktgn	01	02	03	04	Average
Goodview	2.00	2.00	2.00	2.00	2.00	10.00		20.50	18.50	18.00	17.00	18.00	18.40
Jefferson	3.00	3.00	3.00	3.00	3.00	15.00		19.67	18.67	17.33	24.33	22.00	20.40
Madison	2.00	2.00	2.00	2.00	2.00	10.00		21.00	16.00	18.00	20.00	22.50	19.50
Rollingstone	1.00	0.78	0.79	0.78	0.79	4.14		14.00	16.67	16.46	23.08	21.52	18.34
Washington-Kosciusko	2.00	2.00	3.00	2.00	3.00	12.00		23.50	21.00	17.33	23.00	19.67	20.90
	10.00	9.78	10.79	9.78	10.79	51.14							
							Targets	19.00	21.00	23.00	26.00	28.00	

**Winona Area Public Schools
Historical Enrollment Data
Average Daily Membership**

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17
K	227.28	221.58	197.56	240.59	229.86	203	224.53	220.55	215.12	198.61	189.68
1	214.26	214.56	211.65	192.96	238.86	223.38	205.41	226.99	225.8	214.17	190.91
2	243.71	212.34	216.4	203.56	191.22	235.32	215.61	209.22	228.17	229.42	213.43
3	216.44	237.5	209.33	225.4	199.62	185.37	231.52	221.32	215.11	227.53	226.95
4	242.36	211.77	237.44	207.63	226.78	200.91	179.38	234.52	217.5	209.21	231.64
5	224.22	254.35	226.26	235.4	206.23	236.41	209.23	188.44	247.21	215.88	210.58
6	293.08	231.72	275.01	228.38	256.49	215.68	244.27	226.62	205.8	260.81	221.62
7	265.83	291.84	236.37	268.47	231.76	254.34	210.4	250.09	232.82	208.39	263.36
8	308.49	269.27	295.92	229.38	266.91	232.51	252.23	207.35	255.14	231.8	210.24
9	331.53	316.56	297.18	321.97	253.8	291.8	256.02	273	225.48	277.59	239.64
10	362.77	334.97	317.51	304.78	315.53	259.13	284.72	257.36	270.2	231.87	273.88
11	371.17	353.81	328.22	303.94	299.36	309.84	249.28	286.12	249.09	267.04	223.4
12	347.41	371.41	350.37	325.71	308.45	303.45	311.58	263.94	293.82	254.96	260.78
Total ADM	<u>3648.55</u>	<u>3521.68</u>	<u>3399.22</u>	<u>3288.17</u>	<u>3224.87</u>	<u>3151.14</u>	<u>3074.18</u>	<u>3065.52</u>	<u>3081.26</u>	<u>3027.28</u>	<u>2956.11</u>

Note: Average Daily Membership (ADM) is the aggregate membership of students in a school during a reporting period (the school year) divided by the number of days that school is in session during the reporting period. General Education Aid is paid based on average daily membership.

**Winona Area Public Schools
Projected Enrollment
5-Year Average Cohort Retention Method**

	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
K	212.02	199.10	199.94	202.44	190.00	190.00	190.00	190.00	190.00	190.00
1	195.05	212.16	199.24	200.08	202.58	190.13	190.13	190.13	190.13	190.13
2	188.42	195.11	212.23	199.30	200.14	202.64	190.19	190.19	190.19	190.19
3	194.41	189.36	196.09	213.29	200.30	201.13	203.65	191.14	191.14	191.14
4	211.26	192.63	187.62	194.28	211.32	198.45	199.28	201.78	189.38	189.38
5	226.49	217.39	198.22	193.06	199.92	217.46	204.21	205.07	207.64	194.88
6	253.43	239.63	230.00	209.72	204.26	211.52	230.07	216.06	216.97	219.68
7	225.36	255.91	241.98	232.26	211.78	206.27	213.60	232.33	218.18	219.10
8	224.47	225.45	256.01	242.07	232.35	211.86	206.35	213.68	232.42	218.27
9	284.52	242.10	243.15	276.12	261.09	250.60	228.50	222.55	230.46	250.68
10	225.80	283.70	241.40	242.46	275.33	260.34	249.88	227.84	221.91	229.80
11	232.23	220.68	277.27	235.92	236.96	269.08	254.43	244.21	222.67	216.88
12	269.55	236.48	224.71	282.34	240.24	241.29	274.00	259.08	248.68	226.74
Total ADM	2943.00	2909.70	2907.86	2923.34	2866.25	2850.77	2834.30	2784.07	2749.77	2726.86

**Winona Area Public Schools
Employee Labor Group FTE and Headcount**

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Teacher Full Time Equivalent (FTE)	262.2	264.4	*279.3	275.0	275.2	271.1	269.2	263.2
Number of Teachers (headcount)	268.0	269.0	*287.0	286.0	291.0	281.0	278.0	271.0
Educational Assistants (FTE)	78.9	84.4	96.6	98.5	95.3	97.5	95.6	91.5
Educational Assistants (headcount)	98.0	103.0	120.0	123.0	117.0	120.0	116.0	111.0
Office Professionals (FTE)	39.5	37.8	37.9	36.4	37.2	37.1	36.7	33.8
Office Professionals (headcount)	45.0	43.0	43.0	42.0	43.0	43.0	41.0	40.0
Maintenance (FTE)	28.0	25.0	25.0	24.0	23.0	22.0	21.0	19.0
Maintenance (headcount)	28.0	25.0	25.0	24.0	23.0	22.0	21.0	19.0
School Nutrition (FTE)	16.5	19.7	18.3	17.3	17.3	17.2	15.4	14.7
School Nutrition (headcount)	30.0	32.0	34.0	31.0	33.0	30.0	26.0	24.0
Crossing Guards/Supervisors (FTE)		11.1	14.1	11.6	9.95	10.68	8.40	8.41
Crossing Guards/Supervisors (headcount)		94.0	92.0	97.0	103.00	77.00	71.00	65.00
Non Affiliated including Managers (FTE)		51.0	51.7	54.9	54.8	56.5	53.9	49.6
Non Affiliated (headcount)		64.0	64.0	64.0	65.0	70.0	63.0	58.0
District Administration (FTE)	14.6	**16.1	***16.6	16.4	16.7	16.8	16.7	16.6
District Administration (headcount)	17.0	**17.0	***17.0	17.0	17.0	17.0	17.0	17.0

Data Source: District Payroll and Seniority Lists.

*In 2012-2013 several special education licensed staff became employees of WAPS when WAPS withdrew from Hiawatha Valley Education District (HVED)

For non-exempt employees one FTE is equal to 8 hours. FTE does not include substitutes, coaches, or other position hired sporadically.

Educational Assistants, Office Professionals, School Nutrition (Inc. Head Cooks) Maintenance, includes members of their bargaining groups.

Crossing Guards/Supervisors includes only those employed to provide just this service.

Non Affiliated includes employees not affiliated with any other employment group, including Miller Mentoring, interpreters and LPN's. Key Kids staff are excluded from this count.

District Administration

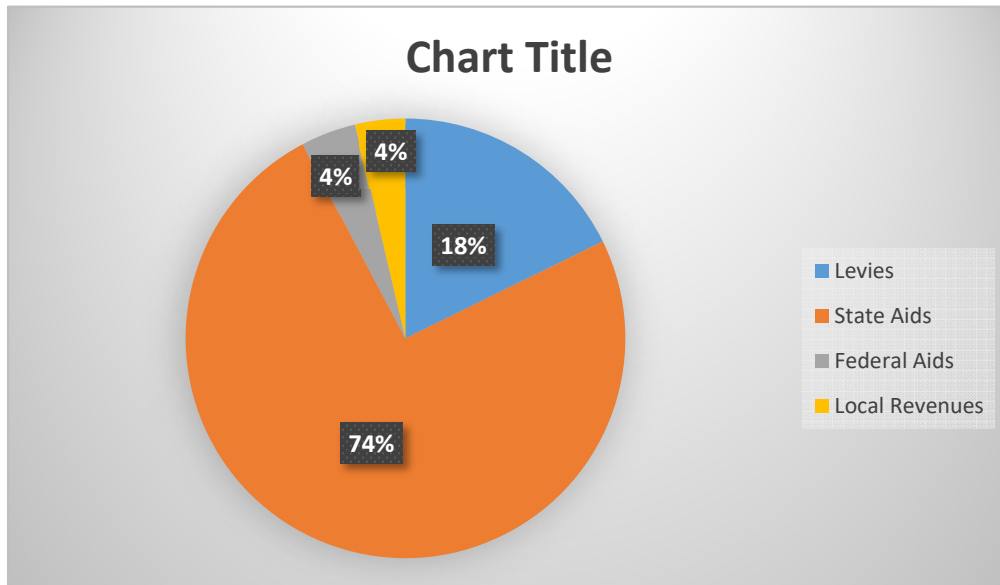
District Administration includes the superintendent, members of the administrator's group, minus ELOSA, members of cabinet and the activities director.

In 2010-11 the Director of academic affairs position and assistant principal at the WSHS were eliminated.

**In 2011-12 the 1.0 fte special education director was transferred from HVED to the district. Additionally, the WALC/Charter School Liaison was allocated a half time principal.

***In 2012-13 the ELOSA with WSU was terminated and the administrator returned full time to the district, adding the "Birth to Grade Three" initiative.

**Winona Area Public Schools
District Budget Reduction Committee
Is Increasing Revenue An Option?**



As can be seen in the graph above, the vast majority of the district's revenue comes from State Aids, Federal Grants, and the Local Tax Levy. These three sources account for \$37,271,519.35 or 96% of the district's unreserved revenue budget for 2018. This is significant because these are funding streams that the district has very little (if any) control over from year as the formulas are set by the legislature. State general education aid is dependent on the basic formula and enrollment. This leaves the only options for revenue enhancement in the *Other Local* category. The detail for this category is listed below. Enhancing revenue is of course a method which can be used to lessen the blow of budget reductions. However, it cannot be used as a sole method of balancing the budget.

***Other Local* Unreserved Revenue Detail**

Revenue Source	Amount	Percentage
Participation Fees	\$ 151,792.52	11%
Gate Receipts	67,345.06	5%
Sponsorship Fees	26,568.91	2%
3rd Party Billing	180,000.00	13%
Cooperative Fees	15,647.80	1%
Other County Revenues	142,000.00	10%
Sales	10,371.22	1%
Morrie Miller Annual Payment	140,642.00	10%
WSU Teacher on Special Assignment	100,000.00	7%
Parking Permit Fees	11,860.00	1%
Tuition Charged	7,000.00	0%
Local Grants	310,000.00	22%
Rental Income	159,290.00	11%
Interest Income	7,500.00	1%
E*Rate	40,000.00	3%
Other Fees	9,500.00	1%
Other Local Revenue	47,991.85	3%
	<u>\$ 1,427,509.36</u>	<u>100%</u>

Note: The items **bolded** in the list above are areas where the district has some direct control of raising revenue through setting higher rates, etc.

**Winona Area Public Schools
2018-2019 Budget Reduction Options
UPDATED AS OF 2/27/2018**

This document has been prepared by district administration after soliciting ideas from staff in search for ways to reduce the district's operating budget by \$1.7 million for the 2018-2019 fiscal year. For purposes of estimating savings related to licensed FTE, the average cost of \$68,450 for a probationary teacher (salary plus benefits) was used unless noted otherwise.

School Closures or Reconfigurations
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Note: The budget reduction options listed in this section cannot be accumulated. Each is to be considered separately. The maximum savings amount for this section is limited to the one item with the largest savings amount.

1 Move 4th graders to Winona Middle School and 8th graders to Winona Senior High	\$ 121,841.00
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In order to make room for the 4th graders to move to Winona Middle School, the 8th graders would need to be moved to Winona Senior High School. There is room at the WSHS to accommodate this change. While there may be some savings related to 8th graders taking some classes with their upperclassmen, the amount is unknown and is not included in the listed savings amount. If the 8th grade were located at WSHS, there would be the opportunity for gifted 8th graders to take higher level courses.

Currently, there are 210 3rd graders enrolled who will become the 4th grade class for the 2018-2019 school year. If these students were all enrolled at one building, there would need to be 7.5 sections to accommodate the current class size goal of 28. Currently, this same group of students have 9.78 sections spread throughout the district. Rounding the 7.5 projected sections up to 8 (to be conservative and take into account the difference in class size targets between 3rd and 4th grade), it is estimated that moving this group to WMS would save approximately 1.78 FTE.

2 Close Rollingstone

\$ 408,984.27

Current enrollment at Rollingstone Community School is 74 with class sizes ranging from 12 (grade 2, when not combined) to 35 (grades 3-4, combined). In order to close this building as an operating elementary school, the statutory requirements would need to be met to take such action. Additionally, there would be a need to redraw attendance boundaries. The City of Rollingstone currently leases office space within the school and would be displaced if the school were closed. The estimated operational savings are calculated below:

Staff Type	FTE or Annual		Expense Type	% Saved	Savings
	Hours	Savings			
Administration	0.20	\$ 25,889.00	Contracted Cleaning	100%	\$ 24,252.00
Classroom Teachers	3.14	214,933.00	Utilities	75%	31,434.21
Specialist	0.46	31,418.55	Custodial Repairs	75%	4,515.00
Building Secretary	1515	44,116.80	Custodial Travel	100%	1,000.00
Media Secretary	1080	28,964.52	Custodial Supplies	25%	773.48
Other Clerical	135.75	2,657.71	Loss of Rent	100%	(970.00)
		<u>\$ 347,979.58</u>			<u>\$ 61,004.69</u>

Budgets for items such as instructional supplies are built based on the number of students at a particular building. Therefore, the instructional supplies budget would follow the students to whichever building they attended after the closing of Rollingstone. Similarly, some general custodial supplies (such as bathroom supplies) would follow the students and staff to their new building.

In addition to the operational savings noted above, closing Rollingstone and divesting of the asset would save the district in current and future deferred maintenance needs of \$1,597,630 over the next 4 years for priority 1 and 2 needs identified in the October 16, 2017 Facilities Study. This includes items such as replacing the roof and providing digital controls for the mechanical systems in the building. In total, divesting of Rollingstone saves \$1,629,971 in current deferred maintenance needs any any future deferred maintenance needs.

2a Close Rollingstone and Move 4th graders to WMS and 8th graders to WSHS

\$ 477,434.27

The savings for this option would be the same as option 2 above but would save an additional 1.00 FTE related to staffing efficiencies at the 4th grade level.

3 Close Madison Elementary**\$ 504,120.52**

Current enrollment at Madison Elementary School is 196 with class sizes ranging from 12 (grade 2) to 25 (grade 4). Of this number, 101 students are part of the SLIP offering and the remaining 95 are not. The Madison SLIP and specialized special education programs will be relocated to another school in the district. The WSU Children's Center located at Madison Elementary would be displaced. In order to close this building as an operating elementary school, the statutory requirements would need to be met to take such action. Additionally, there would be a need to redraw attendance boundaries. The estimated operational savings are calculated below:

<u>Staff Type</u>	<u>FTE or Annual Hours</u>	<u>Savings</u>	<u>Expense Type</u>	<u>% Saved</u>	<u>Savings</u>
Administration	0.30	\$ 38,833.08	Custodian	100%	\$ 64,456.00
Classroom Teachers	3.00	205,350.00	Utilities	75%	45,262.29
Specialist	0.77	52,364.25	Custodial Repairs	75%	7,818.75
Building Secretary	1696	49,387.52	Custodial Supplies	25%	1,262.50
Media Secretary	1170	31,378.23	Loss of Rent	100%	(12,000.00)
Health Secretary	946	20,007.90			<u>\$ 106,799.54</u>
		<u>\$ 397,320.98</u>			

Budgets for items such as instructional supplies are built based on the number of students at a particular building. Therefore, the instructional supplies budget would follow the students to whichever building they attended after the closing of Madison. Similarly, some general custodial supplies (such as bathroom supplies) would follow the students and staff to their new building.

In addition to the operational savings noted above, closing Madison and divesting of the asset would save the district in current and future deferred maintenance needs of \$7,385,708 over the next 4 years for priority 1 and 2 needs identified in the October 16, 2017 Facilities Study. This includes items such as replacing the air volume ventilation system and replacing all water distribution piping throughout the building. In total, divesting of Madison saves \$7,583,739 in current deferred maintenance needs and any future deferred maintenance needs.

3a Close Madison and Move 4th graders to WMS and 8th graders to WSHS**\$ 558,196.02**

The savings for this option would be the same as option 3 above but would save an additional 0.79 FTE related to staffing efficiencies at the 4th grade level.

4 Close Rollingstone and Madison Elementaries

\$ 731,706.49

In order to close these buildings as an operating elementary schools, the statutory requirements would need to be met to take such action. Additionally, there would be a need to redraw attendance boundaries. The City of Rollingstone currently leases office space within Rollingstone Community School and would be displaced if the school were closed. Madison Elementary houses SLIP and a special education program which requires placement where the served students can be integrated with their peers. The WSU Children's Center located at Madison Elementary would be displaced. The estimated operational savings are calculated below:

<u>Staff Type</u>	<u>FTE or Annual Hours</u>	<u>Savings</u>	<u>Expense Type</u>	<u>% Saved</u>	<u>Savings</u>
Administration	0.30	\$ 38,833.08	Custodian	100%	\$ 64,456.00
Classroom Teachers	4.14	283,383.00	Contracted Cleaning	100%	\$ 24,252.00
Specialist	0.63	43,123.50	Utilities	75%	76,696.50
Building Secretary	3211	93,504.32	Custodial Repairs	75%	12,333.75
Media Secretary	2250	60,342.75	Custodial Travel	100%	1,000.00
Health Secretary	946	20,007.90	Custodial Supplies	25%	2,035.98
Other Clerical	135.75	2,657.71	Transportation (1 mile zone)		22,050.00
		<u>\$ 541,852.26</u>	Loss of Rent		(12,970.00)
					<u>\$ 189,854.23</u>

Budgets for items such as instructional supplies are built based on the number of students at a particular building. Therefore, the instructional supplies budget would follow the students to whichever building they attended after the closing of Rollingstone. Similarly, some general custodial supplies (such as bathroom supplies) would follow the students and staff to their new building.

In addition to the operational savings noted above, closing Rollingstone and Madison and divesting of the assets would save the district in current and future deferred maintenance needs of \$8,983,338 over the next 4 years for priority 1 and 2 needs identified in the October 16, 2017 Facilities Study. This includes items such as replacing the air volume ventilation system at Madison, replacing all water distribution piping throughout Madison, replacing the roof at Rollingstone, and providing digital controls for the mechanical systems at Rollingstone. In total, divesting of Rollingstone and Madison saves \$9,213,710 in current deferred maintenance needs plus any future deferred maintenance needs.

5 Strict Adherence To Class Size Target Minimums

\$ 303,233.50

Currently, the elementary class sizes fluctuate greatly with some at target level and others significantly below target class sizes. This results in an inefficient use of staff and higher expenditure levels and creates inequities throughout the district. To curb this, the class size "minimum" would be followed which would mean that additional sections would not be added if the resulting classes would fall below the minimum level. If all five elementary schools were to remain open and a "minimum" policy were adhered to, it is estimated that 4.43 FTE could be reduced. **This would require both grade level combination classes and large classes with reading and math pull-out time. (This is estimated at 12 which are combined into 6 for 2019 school year.) Rollingstone, Madison and Goodview elementaries would all have combination sections of some kind.**

This will result in tight classrooms, especially in schools with smaller rooms.

Maximum Section Savings	\$ 731,706.49
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Activities

Note: The activities office worked with coaches and advisors to identify activities (athletic and non-athletic) which could be reduced without causing Title IX issues for the district. Each of the savings options noted below are reflected as the net of lost revenue. A couple of the items cannot be accumulated and are noted in *italics*.

6 Eliminate Speech Team \$ 7,768.00

The offering did not run for 2018 as a coach was not able to be located. The net budget savings of not running this program is \$7,768.

7 Eliminate Hockey (Boys & Girls) \$ 30,178.00

Hockey is a sport which is offered for both boys and girls so from a Title IX perspective, there is the ability to cut "equal" sports for the genders. The budget savings related to eliminating boys hockey is \$14,880. The budget savings related to eliminating girls hockey is \$15,298. Both of these savings numbers exclude the cost of rink time as this is reimbursed 100% through Lease Levy revenue which is a reimbursement based funding source and would no longer be received in the absence of the rink time costs. (While the costs related to rink time is not a savings to the district, it is a direct savings to the taxpayers of Winona Area Public Schools in the amount of \$27,000.) It is also important to note that girls hockey did not run in 2018 due to lack of interest.

-----OR-----

7a Eliminate Hockey (Girls only, for one year only) \$ 15,298.00

Given the numbers of female athletes expressing interest in participating in hockey for the 2018-2019 season, this option would suspend offering girls hockey for one year only and allowing boys hockey to run as normal for the 2018-2019 season. Given this would be an elimination due to lack of participation, this would not be a Title IX violation.

8 ~~Eliminate Three-Act Play~~ Restructure Drama Offerings \$ 3,192.00

WSHS has three offerings in the area of theater: Musical, One-Act Play, and Three-Act Play. Generally, students who participate in one of the offerings, participate in all of the offerings. This being the case, it is suggested that ~~Three-Act Play be eliminated~~ in any given year, either the musical would be offered or two 3-act plays would be offered. The net budget savings would be \$3,192.

9 Reduce Activities Clerical Support Position By 10 Days \$ 2,004.53

The clerical support position in the Activities Office located at WSHS is contracted for 208 days for the 2017-2018 school year. This option would reduce contracted days by 10. The Activities Director believes this can be absorbed without detrimental impact to the program.

Total Section Savings	\$ 43,142.53
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Administration

Note: Some of the options listed below cannot be combined. For example, the HR Director cannot be reduced twice. Additionally, options #16 and #16a are stand-alone options and cannot be combined with the other options in this section. The Maximum Section Savings includes only the highest savings option.

10 Reduce Rollingstone Principal	\$ 25,889.00
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Rollingstone Community School currently has a 0.20 FTE principal assigned to the school. This idea would keep the principal assignment the same but duties would be assigned to the Director of Learning & Teaching and would reduce 0.20 FTE from the principal group. Given the additional duty assignments, this would also reduce the availability of the Director of Learning & Teaching to spend as much time focusing on curriculum related items. This would not be available as an option if Rollingstone is closed.

11 Reduce Central Print Hours	\$ 6,580.87
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The 2017-2018 budget included staffing in Central Printing for 8 hours per day. However, these duties can be accomplished in 6.75 hours per day and have already been reduced.

12 Additional 3 Furlough Days For Executive Cabinet	\$ 11,573.00
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As part of the 2017-2018 budget reduction process, all 12-month employees contributed 3 furlough days. Employees are not paid on these days and do not report to work. Cabinet and the Superintendent have agreed to give up three additional days on their personal contracts to contribute to the budget reductions.

13 Three Furlough Days For Principals	\$ 9,699.95
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Members of the Administrative bargaining unit (principals and assistant principals) have agreed to give up three days on their personal contracts for full time administrators to contribute to the budget reductions. (Administrator contracted less than full time are excluded from this option.) Moving ahead with this budget reduction idea will require the bargaining group to sign off on a Memo of Understanding (MOU) as their contract days are negotiated.

14 Reduce Human Resources Director to 0.80 FTE	\$ 19,208.00
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If the Human Resources Director were reduced to this level, this position would no longer supervise the Director of Buildings & Grounds but instead the position would report directly to the Superintendent.

-----OR-----

14a Reduce Human Resources Director to 0.70 FTE	\$ 35,740.00
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If the Human Resources Director were reduced to this level, this position would no longer supervise the Director of Buildings & Grounds but instead the position would report directly to the Superintendent. In addition, the School Nutrition Director would no longer report to this position but rather to the Director of Finance.

15 Reduce .20 FTE Principal - Charter School Liaison	\$ 25,889.00
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WAPS is the authorizer for two charter schools: Bluffview and Ridgeway. This requires .20 FTE of a principal be allocated to the tasks associated with being a charter school authorizer. This reduction idea would call for moving those tasks to the Director of Learning & Teaching and reducing 0.20 FTE from the principal group.

Maximum For Options Above	\$ 115,371.82
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-----OR-----

16 Reduce Administration Salary and Benefit Costs By \$120,000 **\$ 120,000.00**

Instead of the administrative reductions listed above, Superintendent Dahman will determine administrative reductions totaling \$120,000. With recent retirements and upcoming hiring and potential school closures, this will allow flexibility in meeting the district's administrative needs. A reduction of \$120,000 represents approximately 5.64% of total district and school level administration and 7% of the entire budget reduction goal of \$1.7 million.

-----OR-----

16a Reduce Administration Salary and Benefit Costs By 4.50% **\$ 95,703.62**

Instead of the administrative reductions listed above, Superintendent Dahman will determine administrative reductions totaling 4.50% of district and school level administration salary and benefit costs. With recent retirements and upcoming hiring and potential school closures, this will allow flexibility in meeting the district's administrative needs. This option would reduce \$95,703.62 of total district and school level administration and 5.63% of the entire budget reduction goal of \$1.7 million.

Maximum Section Savings	\$ 120,000.00
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District Services

17 Reduce Frequency of Inter-School Mail Routes**\$ 17,583.00**

The district employs a mail delivery person who has historically ran a daily route between buildings to deliver packages and interschool mail. Beginning the week of January 22, 2018, a twice weekly schedule will be put in place to determine if it is feasible to make this reduction. It is estimated this could save three hours per day from this position.

Total Section Savings \$ 17,583.00

Elementary

18 Eliminate SLIP Interns	\$ 10,800.00
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Currently, the Spanish Language Immersion Program uses two interns for the program to bring native speakers to the program. Elimination of these interns would mean less exposure to native language and less individualized instruction for students in the program.

19 Eliminate Math Specialist	\$ 68,450.00
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The math specialist provides professional development to staff and serves as a resource for academic interventions.

20 Eliminate Reading Specialist	\$ 68,450.00
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The reading specialist provides professional development to staff and serves as a resource for academic interventions. The position is funded through Title II dollars. To be eligible for Title II funds these savings could be spent on class size reduction, so the dollars could be used to fund a classroom teacher in a building with multiple sections. If this were to happen, the Title II allocation for non-public schools would decrease because class size reduction is taken "off the top" before the remaining dollars are split based on enrollment.

21 Reduce 3.0 FTE in Grades K-4	\$ 205,350.00
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Each year, administration reviews the projected enrollment and projected distribution of students by grade level at each building. Given the projected enrollment for the 2018-2019 school year and the current building configuration, it is anticipated that elementary staffing can be reduced 3.0 FTE to 48.14 for the 2018-2019 school year. This will require the continuation of combination classes and would require approximately two classes to have student numbers over the target range. The savings estimated here are above and beyond the savings calculated related to school closures and reconfigurations section above.

22 Eliminate Orchestra At 4th Grade	\$ -
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Moved to K-12 Music Section

23 Eliminate Elementary Gifted & Talented Programming	\$ 43,869.00
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The district currently spends approximately \$86,369 for salaries and benefits in the area of Gifted & Talented programming. This option is to spend only the \$42,500 provided by the State for Gifted & Talented programming and to focus those dollars in the area of honors classes at the middle school level.

Total Section Savings	\$ 396,919.00
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Funding Shifts

24 Freeze Curriculum Purchases For One Year	\$ 75,000.00
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Curriculum purchases (textbooks) are made from capital funds. Freezing these purchases for one year would "free up" capital dollars to use for funding shifts such as funding technology staff with capital funds. Freezing curriculum purchases for the 2019 school year would mean pushing back the K-12 math curriculum adoption by 1 year and would have a domino effect on future years (science would be next). The current math curriculum is outdated (elementary copyright date is 2007).

Reducing this budget by \$75,000 would leave \$25,000 for mandatory purchases in 2019 (AP Biology). It should be noted that the 1:1 technology initiative has reduced the number of requests for textbooks at the secondary level.

25 Use Additional Capital Dollars To Fund Technology Staff	\$ 105,000.00
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During the budget reduction process for 2017-2018, the school board took action to use \$180,000 of Capital dollars to fund salaries and benefits for technology staff. This option continues this practice when paired with option #24 above.

26 Use Staff Development Dollars To Fund Portion of Opening Workshop Day	\$ 40,000.00
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During the budget reduction process for 2017-2018, the school board took action to use \$100,525 of staff development funds to pay for licensed staff salary and benefit costs related to the opening workshops. This option would continue this practice but at the level of approximately 10% of annual funding for staff development. This will limit the funds available for professional development opportunities for staff throughout the district.

27 Use Tech Levy For Technology Integrationists	\$ 205,350.00
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During the budget reduction process for 2017-2018, the school board took action to use a portion of the Technology Levy to fund salaries and benefits for two technology integrationists. The total amount of this funding shift was \$130,400. An option would be to continue to fund two positions plus a third (contingent on option # 29 in the Media Center section below). The projected savings amount is calculated as \$68,450 (the average cost of a probationary teacher) x 3 rather than the actual cost of persons working in the technology integrationist positions. Depending on actual costs related to these employees, the FTE funded will fluctuate as the funding shift would be capped at \$205,350.

Total Section Savings	\$ 425,350.00
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Maintenance

28 Vacate And Sell Central School
\$ 61,967.40

The district closed Central Elementary as an operating elementary school after the 2011 school year. Since that time, it has housed different programming for the district. Currently, the building houses Miller Academic Mentoring, Community Education Offices, Adult Basic Education classrooms, ECSE Classroom, and serves as a gymnasium for students attending the Winona Area Learning Center. If the building were to be vacated, the district could save the annual operational costs as calculated below:

<u>Expense Type</u>	<u>% Saved</u>		<u>Savings</u>
Contracted Cleaning	100%	\$	26,556.00
Utilities	75%		35,891.40
Custodial Repairs	75%		7,920.00
Custodial Supplies	25%		3,000.00
Loss of Rent	100%		(11,400.00)
		\$	<u>61,967.40</u>

If the building were to be sold, the district would need to relocate the programs currently housed in Central. Miller Academic Mentoring is moving to Winona Middle School. The ABE classroom and related childcare space would potentially need to be leased somewhere in the community rather than use space within a district building. (This would be cost neutral as it is an expense of Fund 04 and would be eligible for lease levy funding.) The Community Education Offices could be relocated at the current Ag building located on the WSHS campus with the Ag programming moving into currently empty classrooms in the Industrial Tech wing of WSHS. Students at WALC would need to share the gymnasium at Jefferson Elementary. The Special Education programming currently housed at Central School would need to be relocated to the space WSU is currently using at W-K Elementary, which would displace WSU. The loss of this revenue has been figured in the net savings number listed above.

There would be remodeling costs to move Community Education offices to the Ag Building. It is important to note that remodeling costs would not come from the Community Education fund but rather from the proceeds from the sale of Central or capital reserves.

In addition to the operational savings noted above, closing Central and divesting of the asset would save the district in current and future deferred maintenance needs of \$5,468,260 over the next 4 years for priority 1 and 2 needs identified in the October 16, 2017 Facilities Study. This includes items such as replacing the ventilation system and replacing all water distribution piping throughout the building. In total, divesting of Central saves \$5,776,897 in current deferred maintenance needs plus any future deferred maintenance needs.

Total Section Savings	\$ <u>61,967.40</u>
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Media Centers (Learning Commons)

Note: Some of the options listed below cannot be combined. The items which cannot be accumulated are noted in *Italics* and the Maximum Section Savings includes only the highest savings option.

29 Restructure Media Center Staffing

\$ 68,450.00

Currently, the district employs 2.0 Media Specialists and 2.0 Technology Integrationists. The media specialists provide oversight to all media center (learning commons) activities including supervision of media secretaries, media purchases, and student supervision. The technology integrationists provide staff with coaching to help with the inclusion of technology in the classroom.

This option is to reduce 2.0 FTE media specialists and replace with 1.0 FTE technology integrationist resulting in a net savings of 1.0 FTE. This change would result in the district employing 3.0 FTE of technology integrationists who would resume duties as integrationists and would pick up additional media center specialist duties. With 3.0 FTE, one technology integrationist would be assigned to each level (elementary, middle school, high school).

~~-----OR-----~~

30 Reduce One Media Specialist

\$ 68,450.00

The media specialists provide oversight to all media center (learning commons) activities, including supervision of media secretaries, media purchases, and student supervision.

~~-----OR-----~~

31 Reduce One Technology Integrationist

\$ 68,450.00

Technology integrationists provide teaching staff with professional development to help with the inclusion of technology in the classroom.

32 Decrease Media Center Supply Budgets

\$ 4,928.00

The supply and material budgets for media centers throughout the district is \$49,280 for the 2017-2018 school year. This could be reduced by 10% which would limit the purchase of new media resources.

Maximum Section Savings	\$ 73,378.00
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Pupil Support

Note: The options listed below cannot be combined. The Maximum Section Savings includes only the highest savings option.

33 Eliminate School Resource Officer (SRO) and Reduce Safety Specialists **\$ 117,111.00**

Currently, the school district contracts with the City of Winona for a School Resource Officer. This service is funded with Safe Schools Levy which is closed to a reserved fund balance. If these dollars were not used to fund the SRO position, they could be used to fund other expenditures which are currently funded using unreserved revenue sources. Specifically, the costs related to employing safety specialists could be funded using this revenue source.

For the 2018 school year, the school district employs 4 safety specialists, each of which are contracted to work 1,448 hours per year. Two of the safety specialists are employed at Winona Middle School and the other two at Winona Senior High School.

The combined costs of these two services is \$249,675. The amount of funds available through Safe Schools Levy is about \$120,000 per year (plus/minus adjustments) leaving the difference of approximately \$129,675 to be funded with unreserved dollars. The suggested method of achieving this reduction is:

Eliminate School Resource Officer	\$	72,923.00
Eliminate 1.00 FTE Safety Specialist		44,188.00
	\$	<u>117,111.00</u>

~~-----OR-----~~

33a Eliminate School Resource Officer (SRO) **\$ 72,923.00**

This option would eliminate only the School Resource Officer (SRO) portion of option #33 above.

~~-----OR-----~~

33b Eliminate 1.0 FTE Safety Specialist **\$ 44,188.00**

This option would eliminate only the 1.0 Safety Specialist portion of option #33 above.

Maximum Section Savings	\$	<u>117,111.00</u>
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Revenue Enhancement

34 Increase Fees Charged For Rental Of District Facilities By 10%	\$ 1,360.00
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In 2017, the district had approximately \$153,200 of rental revenue. Of that amount, \$139,600 is tied to contractual obligations and cannot be increased without negotiating with those organizations. The remaining \$13,600 of revenue is based on rental rates which could be adjusted. If these rates were to be increased by 10%, the district could experience a revenue increase of \$1,360.

35 Increase Activity and Athletic Fees	\$ 14,765.00
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The Activity and Athletic fees of Winona Area Public Schools were compared to other Big 9 schools. An option is to increase activity and athletic fees for participants.

	<u>Current</u>	<u>New</u>
WSHS Activity	\$45	\$60
WSHS Sport - Full	\$140	\$160
WSHS Sport - Reduced	\$70	\$80
WSHS Sport - Free	\$45	\$50
WSHS Cap	\$420	\$480
WMS Sport - Full	\$75	\$80
WMS Sport - Reduced	\$40	\$45
WMS Sport - Free	\$25	\$30
WMS Marching Band	\$30	\$40
WMS Cap	\$225	\$240

35a Increase Gate Receipts Through Restructure of Activity Punch Card	\$ 22,243.20
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Currently, WAPS and Cotter each have "punches" on their activity cards for free admittance to athletic competitions for each of the systems. If this practice were changed, it is estimated that an additional \$5,443.20 of gate receipts would be generated. Additionally, if one free admittance were removed from the WAPS card, it is estimated that \$12,600 in additional gate receipts could be generated. Finally, if the number of cards sold were reduced by 500, this would reduce the number of free gate entrances and would increase revenue by an increased \$4,200. The estimated revenue increases listed are based on 60% of total in order to build in a conservative threshold.

Total Section Savings	\$ 38,368.20
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Transportation

36 Increase the "No Ride" Zone From One Mile To Two Miles**\$ 168,000.00**

Currently, the district follows a one-mile walk zone which means that any student living more than one mile from the school in their attendance boundary is eligible for district-provided transportation. There is a cost provided with providing this level of service and savings which could be experienced if the "no ride" zone were extended. For example, if the "no ride" zone were two miles, the district would have about 201 more walkers on the 1st tier and 154 more walkers on the 2nd tier. This would result in being able to eliminate three routes (on both 1st and 2nd tiers).

3 buses x \$320 per day (for buses running both tiers) x 175 school days = \$168,000

These savings can only be realized if the routes are eliminated on both the 1st and 2nd tier. If only the 2nd tier "no ride" zone were extended to two miles, the savings would be substantially less:

3 buses x \$13 per day (difference of one tier vs. two tiers routes) x 175 school days = \$6,825

Per our current protocol, State Highways 61, 43, and 248 are considered hazards and no child would be expected to walk across these roads. With regards to railroad tracks, we currently offer transportation to Kindergarteners who would need to walk across a railroad on their walk to school. This would also be followed under a two mile "no ride" zone.

Total Section Savings	\$ 168,000.00
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Winona Middle School

Note: Two of the options listed below cannot be combined. Item #38 Eliminates an entire clerical position and item #40 eliminates only a portion of the same position. The items which cannot be accumulated are noted in *Italics* and the Maximum Section Savings includes only the highest savings option.

37 ~~Eliminate music lessons at Winona Middle School~~

~~\$ 182,077.00~~

~~Winona Middle School employs 4.86 FTE in its music department. Currently, students are pulled from other classes for individual or small group lessons in the areas of band, orchestra and choir. This reduction would result in eliminating approximately 2.66 FTE from the music department at WMS and students would no longer receive individual or small group lessons.~~

38 *Elimination of Clerical Position*

\$ 31,250.00

This option would reduce one clerical position in the office area of Winona Middle School which would require others to absorb duties.

39 *Increase Size of Core Classes*

\$ 136,900.00

If 2.0 FTE were reduced from the required core classes, the average class size range would increase from 28 to 32 students and sections of 35+ students would not be uncommon. Classrooms would be crowded and there would be less flexibility in scheduling.

40 *Eliminate Sub Caller Position at WMS*

\$ 7,140.00

Calling substitutes is about 1.5 hours of a 6.5 hour per day clerical position at WMS. If the sub calling portion of this position were eliminated, it is estimated that \$7,140 could be saved. The function of calling substitutes would instead be handled by the individual building secretaries.

Maximum Section Savings	\$ 168,150.00
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Winona Senior High School

41 Eliminate music lessons at Winona Senior High School	\$ 119,103.00
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~~Winona Senior High School employs 3.34 FTE in the music department. This is significantly higher than our Big 9 counter parts. Currently, students are pulled from other classes for individual or small group lessons in the areas of band, orchestra and choir. This reduction would result in eliminating approximately 1.74 FTE from the music department at WSHS and students would no longer receive individual or small group lessons.~~

42 Elimination of Clerical Position	\$ 39,715.00
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This option would reduce one clerical position in the office area of Winona Senior High School which would require others to absorb duties.

43 Increase Size of Core Classes	\$ 136,900.00
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If 2.0 FTE were reduced from the required core classes, the average class size range would increase from 29 to 33 and sections of 40+ students would not be uncommon. Classrooms would be crowded and there would be less flexibility in scheduling.

44 Reduce Secondary Elective Costs	\$ 68,450.00
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By increasing the number of students needed to run a class to 22, it is estimated that 1.0 FTE could be reduced from Winona Senior High School. This would result in larger class sizes in the classes which do run.

Total Section Savings	\$ <u>245,065.00</u>
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K-12 Music

During the course of budget reduction conversations, the district's music staffing was examined in comparison to other districts and high schools in the Big 9 Conference in order to help evaluate whether the staffing levels in this discipline are comparable within the Winona District. A summary of these findings can be found in the two tables below.

Big 9 Music FTE Comparison

District	District Enrollment	District Total Music FTE	Students Per Music FTE
Red Wing	2,617	6.50	402.62
Winona	3,045	12.00	253.75
Albert Lea	3,322	9.90	335.56
Northfield	3,906	11.00	355.09
Austin	4,743	12.50	379.44
Mankato	8,047	16.83	478.13
Faribault	3,814	10.00	381.40
Owatonna	4,846	13.09	370.21
Rochester	16,924	34.50	490.55
<i>Average</i>	<i>51,264</i>	<i>126.32</i>	<i>405.83</i>

Note: Enrollment is from MDE October 1 student count

Big 9 High School Music FTE Comparison

High School	Student High School Enrollment	Music FTE	Students Per FTE at High School
Red Wing	972	2.00	486.00
Winona	978	3.34	292.81
Mankato East	1,044	2.50	417.60
Mankato West	1,153	2.50	461.20
Albert Lea	1,181	3.60	328.06
Faribault	1,227	2.40	511.25
Northfield	1,292	3.00	430.67
Century	1,295	2.00	647.50
Austin	1,352	3.00	450.67
Owatonna	1,468	3.00	489.33
John Marshall	1,553	1.80	862.78
Mayo	1,583	2.40	659.58
<i>Average</i>	<i>15,098</i>	<i>31.74</i>	<i>475.68</i>

45 Reduce K-12 Music FTE From 12.0 to 9.0

\$ 205,350.00

Currently, the district's K-12 music staff allocation exceeds those of all other Big 9 districts when comparing the number of students per Music FTE (253.75). This option would raise the ratio to 338.33 students per music FTE and would allow music staff to provide lesson time, although at a lesser extent than currently offered.

-----OR-----

46 Reduce K-12 Music FTE From 12.0 to 10.0

\$ 136,900.00

Currently, the district's K-12 music staff allocation exceeds those of all other Big 9 districts when comparing the number of students per Music FTE (253.75). This option would raise the ratio to 304.5 students per music FTE and would allow music staff to provide lesson time, although at a lesser extent than currently offered.

22 Eliminate Orchestra At 4th Grade

\$ 34,225.00

Orchestra currently becomes available beginning in the fourth grade for WAPS students. This offering entails two staff totaling 0.50 FTE providing individual or small group lessons for a total of 77 fourth graders. Elimination of this offering would mean that orchestra would begin at the fifth grade level for students.

Maximum Section Savings \$ 239,575.00

Maximum Options \$ 2,846,315.62

Maximum Options Excluding School Closures or Reconfiguration \$ 2,114,609.13

Winona Area Public Schools
2017-2018 Budget Reductions/Revenue Enhancements
Approved at April 6, 2017 Board Meeting
Amended at April 20, 2017 Board Meeting

	<u>Estimated</u> <u>Budget Impact</u>
<u>Administration</u>	
Reduce HR Director to .92 FTE	\$ 3,843.57
Staff Central Printing with a district employee rather than outsource	17,000.00
Reduce professional services in Business Office (Retiree/COBRA insurance payment processor)	6,600.00
Administration Total	\$ 27,443.57
<u>All Staff</u>	
Charge employees to park in lots (90 x 392)	\$ 35,280.00
Mandatory furlough days for 12 month employees (shut down district entire week of July 4th)	39,762.00
All Staff Total	\$ 39,762.00
<u>Athletics & Activities</u>	
Increase User Fees by \$5 (WSHS individual cap of \$420, WMS individual cap of \$225)	\$ 7,500.00
March Band parade sponsorship	5,000.00
Cut assistant coach from Baseball, football, girls hockey, boys soccer, softball	17,670.00
Uniforms	18,000.00
Athletics & Activities Total	\$ 48,170.00
<u>Elementary</u>	
Reduce number of SLIP interns to three	\$ 3,500.00
Require 1st to 4th graders to be in school full day on first day - additional aid generated	30,000.00
Reduce 2.73 FTE per staffing plan	177,996.00
Elementary Total	\$ 211,496.00
<u>Funding Shifts</u>	
Code a portion of Information Systems staff to Capital	\$ 180,000.00
Code Technology Integrationists to Tech Levy	130,400.00
Use Staff Development funds to pay for one workshop day for licensed staff	100,525.00
25% of Marketing Position coded to Community Ed and School Nutrition	17,954.75
Community Ed funds 50% of "Inside Your Schools"	4,914.00
Funding Shifts Total	\$ 433,793.75
<u>Maintenance</u>	
Assistant Buildings/Grounds - change to custodial supervisor, lead at WSHS eliminated	\$ 27,969.00
Outsource custodial services at Central, WALC, Jefferson, Goodview, Rollingstone	101,000.00
Maintenance Total	\$ 128,969.00

Special Ed

Reduce 8.0 FTE District-wide Educational Assistant hiring freeze, net of related aid reduction	\$ 95,010.00
Reduce 24 hours ESY nursing services, net of related aid reduction	622.88
Reduce .10 FTE OT Services, net of related aid reduction	3,633.00
Reduce .20 FTE Psych Services, net of related aid reduction	7,266.00
Reduce .27 FTE Sped Teacher at Rollingstone, net of related aid reduction	9,809.00
Reduce .23 FTE Sped Teacher at Madison net of related aid reduction	8,356.00
Reduce .20 FTE Autism Spectrum Coordinator, net of related aid reduction	7,266.00
Special Ed Total	\$ 131,962.88

WMS

Reduce Safety Specialists to school days only - WMS	\$ 2,070.50
Additional .93 FTE Reduction	60,636.00
Reduce .50 FTE Band licensed staff	32,600.00
Reduce 2.0 FTE per staffing plan	130,400.00
WMS Total	\$ 225,706.50

WSHS

Reduce Safety Specialists to school days only - WSHS	\$ 2,070.50
Reduce .50 FTE Band licensed staff	32,600.00
Reduce 1.0 FTE per staffing plan	65,200.00
Reduce additional 1.0 FTE at WSHS based on estimated needs	65,200.00
Reduce WSHS counseling secretary to 11 months	3,238.94
WSHS Total	\$ 168,309.44

Grand Total	\$ 1,415,613.14
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**Winona Area Public Schools
2016-2017 Planned Budget Cuts**

Budget Area	Planned Reduction	Description of Reduction
Special Education Staffing	208,050.00	.29 FTE Clerical Support, 1 FTE Teacher, 3 FTE EA, reduce Lead extra duty days by 50%, 1 ESY Teacher, 1 ESY EA, 0.10 FTE Elementary Lead, ESY Nursing, reclass 1.0 EA FTE to fully reimbursed SpEd Transportation
Regular Education Staffing - Elementary	113,600.00	Reduce 2.00 FTE
Regular Education Staffing - WMS	117,311.00	Reduce 2.00 FTE and reduce a portion of the non school days safety specialist are on duty
Regular Education Staffing - WSHS	116,551.00	Reduce 2.00 FTE and reduce a portion of the non school days safety specialist are on duty
Counseling	34,080.00	Reduce .6 FTE
Regular Education Staffing - WALC	12,496.00	Reduce .17 teacher and EA
Media Centers	5,600.00	Reduce supply budget
Nursing	4,174.18	Reduce 10 days from coordinator extra pay
Maintenance	32,300.00	Eliminate 1.0 FTE, reduce OT
Site Admin (Principals & AP)	25,000.00	Attrition - WMS AP, Elementary Principal
Athletics & Activities	23,507.67	Eliminate Photography, reduce Boys and Girls Basketball coaching, Reduce FFA summer hours, reduce MS Wrestling coach, reduce supplies and materials budgets
Information Systems	10,000.00	Professional Services - 30%
Business Office	13,000.00	Reorganize duties
Supplies & Materials	100,000.00	Reduce all instructional supply and material budgets
Learning & Teaching	15,000.00	Testing reduction (ACT) - being funded by testing company per settlement
Human Resources	7,225.00	Reduce Director 10 Days, reduce Professional Services \$2000
Superintendent's Office	6,320.00	Superintendent salary freeze; \$4,017 of supplies and materials cuts
Marketing	3,500.00	Eliminate one issue of "Inside Your Schools"
Summer School	6,178.00	Eliminate ALC Summer School Coordinator
School Board	2,100.00	Supplies reduction - \$1500; food at work sessions - \$600
Facility Scheduler	6,672.37	Expense transferred to Community Education
Voluntary Furlough Days	6,403.08	12 month employees volunteered to take days off without pay to assist in budget cuts

Assistant Buildings & Grounds Director	57,300.00	do not fill until March 2017
Revenue Enhancement	14,600.00	increase in revenue for charter authorizer
Teaching Reduction	11,928.00	.21 FTE elimination at WMS (if they go to a 7 period day)
Health & Safety recode	4,279.00	recode portion of salary to health & safety
Elementary Specialist reduction	22,700.00	.40 FTE - less sections
Support Staff	16,400.00	Retirement savings - district office
Utilities less than planned	16,000.00	Utilities
Network Support	33,000.00	non renewal of annual support maintenance for old network
Special Education Staffing	6,000.00	educational assistant time - district wide
<u>\$ 1,051,275.30</u>		