

The background of the slide is a green chalkboard. Two pieces of pink chalk are lying on the left side. Faint white chalk markings, including a large 'A' and some curved lines, are visible on the board.

# Winner School District Financial Summary

June 8, 2009

Laura Root, Business Manager

Mike Hanson, Superintendent

# School District Funds

## General Fund

*Day to day operations, utilities, fuel, salaries/benefits (75%), supplies, etc. Largest fund in the district.*

## Capital Outlay Fund

*Purchase of items expected to last more than one year and are over \$300.00. Construction, debt service, technology*

## Pension Fund

*Raises funds for early teacher retirement payments and employee retirement expenses.*

## Impact Aid Fund

*Tracks Impact Aid Dollars before it is distributed to another fund.*

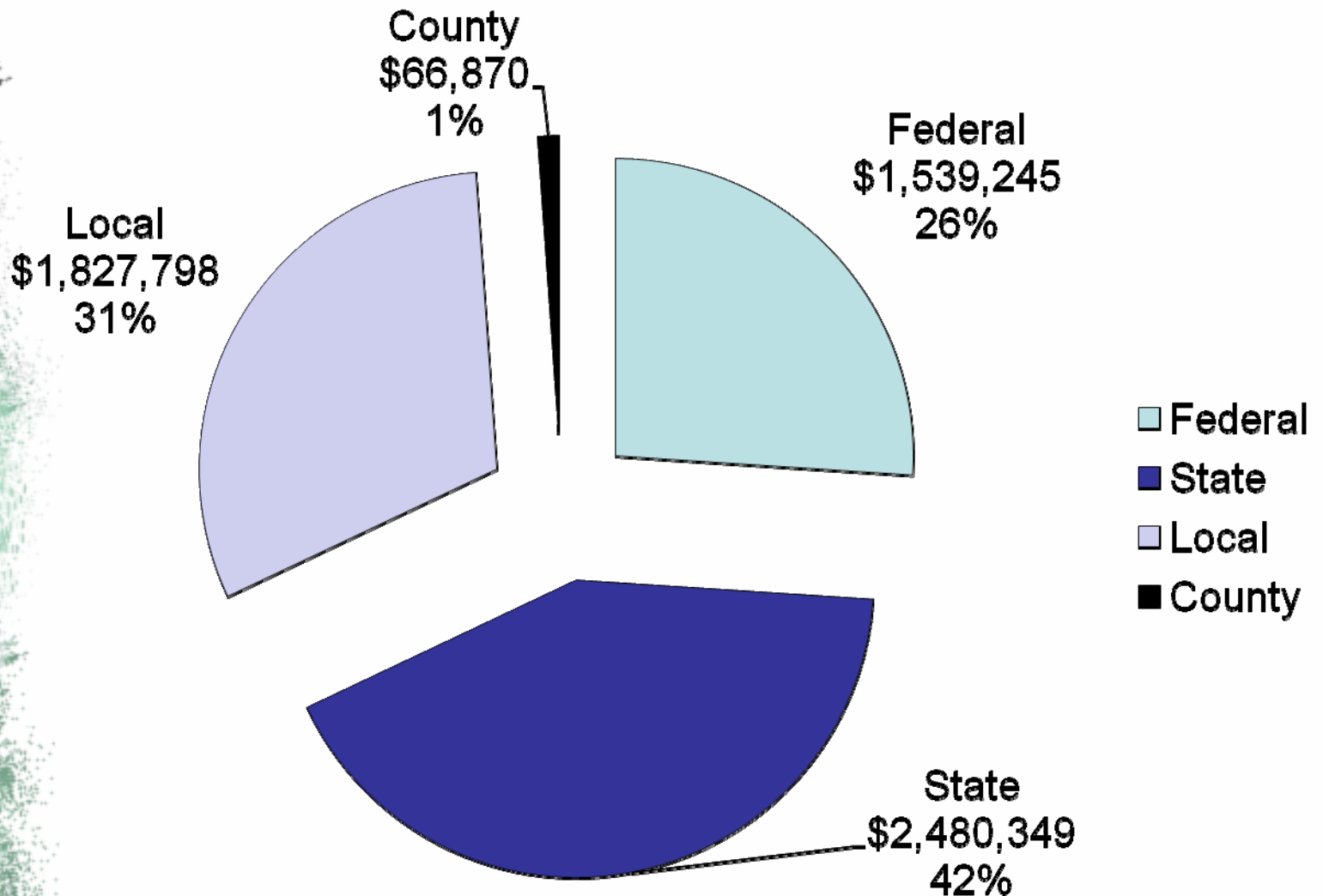
## Special Education Fund

*Fund for special needs students; salaries, supplies, professional services.*

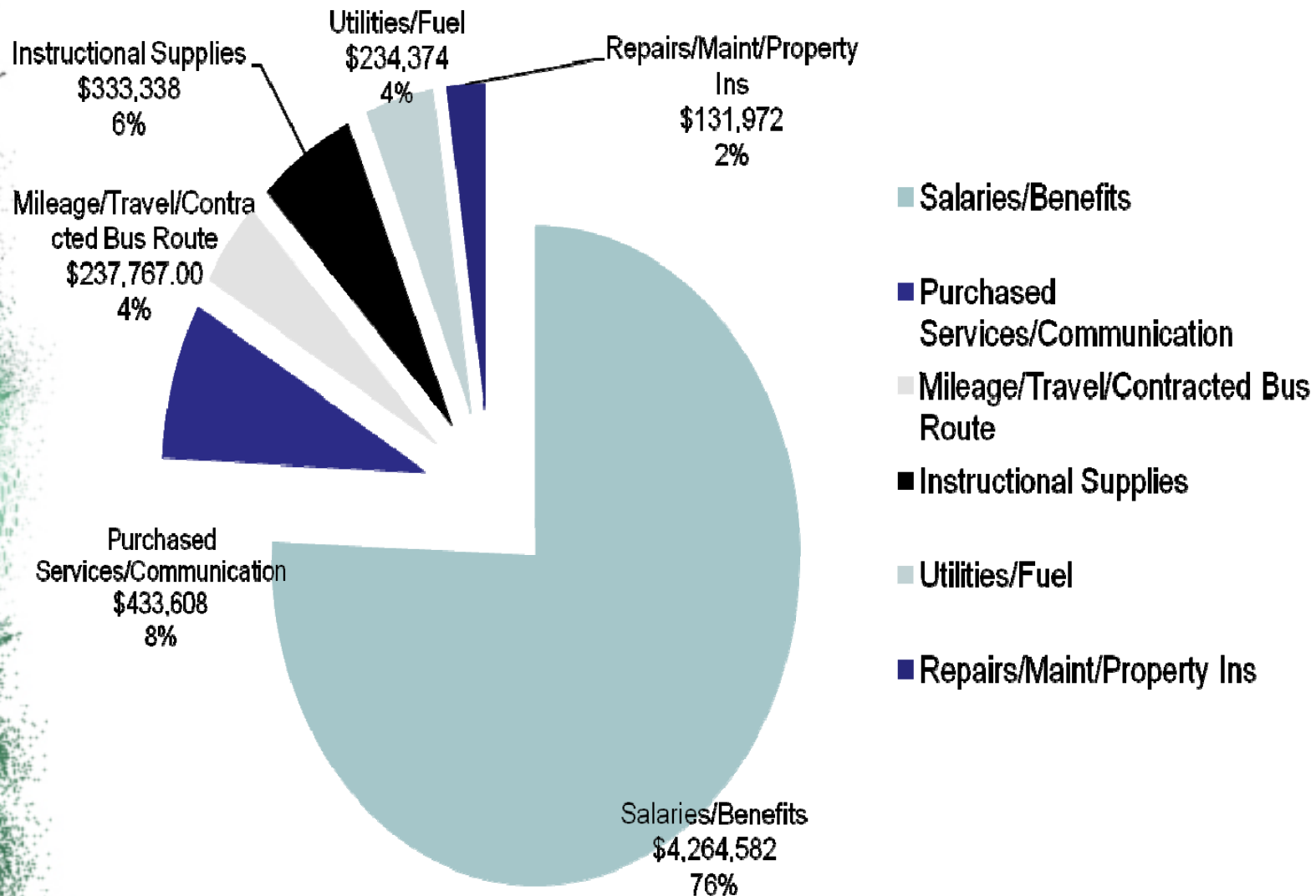
## School Lunch Fund

*Only business-type activity the Winner School District operates.*

## Winner School District General Fund Expenditures for Fiscal Year 2008



# Winner School District General Fund Expenditures for Fiscal Year 2008



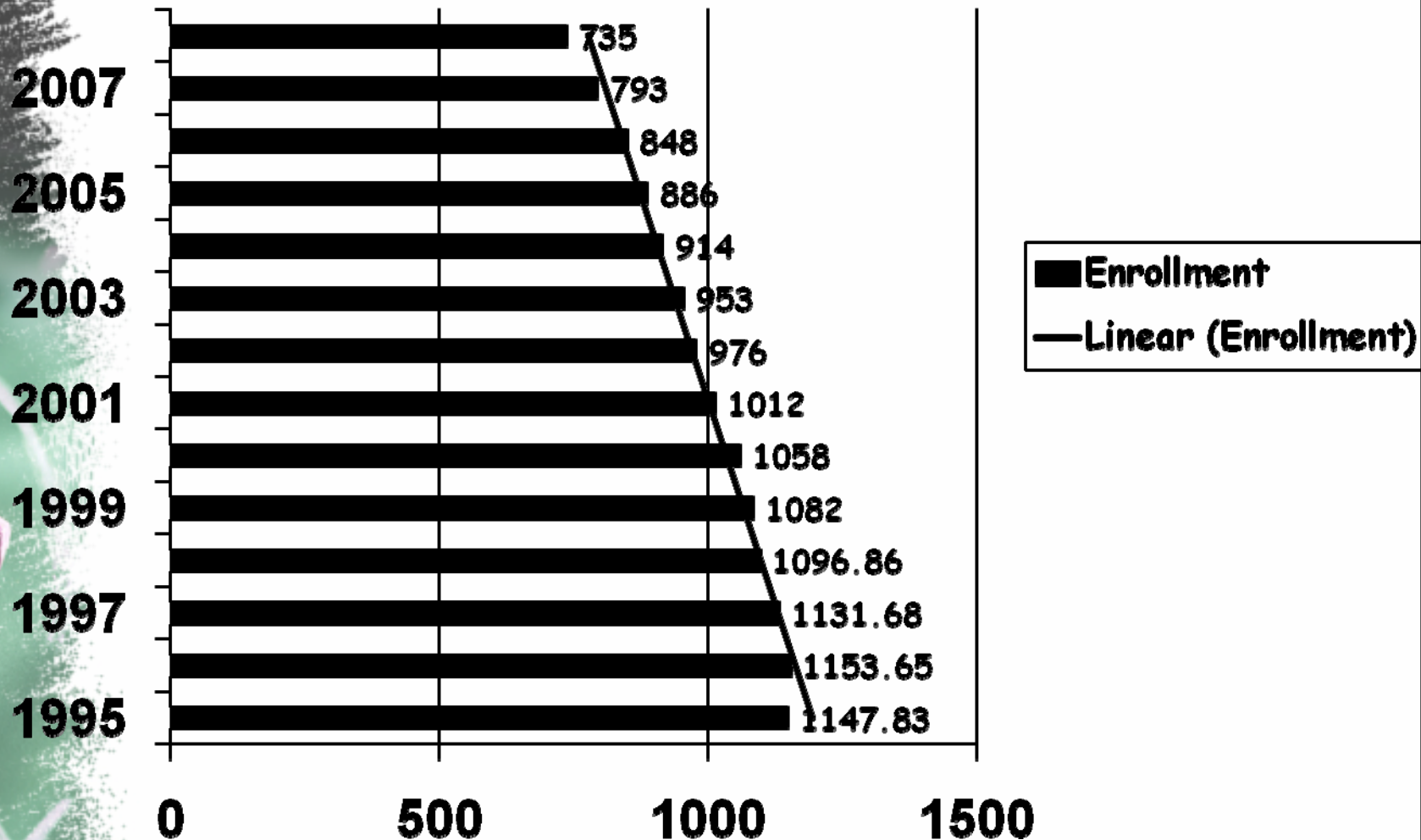
# Winner School District 5-Year General Fund Projections

Decrease of 40 students per year  
through natural attrition or open  
enrollment.

Zero to 1.5% increase in state aid  
funding each year.



The Winner School District is experiencing a decline in enrollment as shown in the chart below. The District's student Average Daily Membership has dropped from 1147 in 1995 to 735 in 2008. That is a decrease of 412 students.



# Winner School District Budget

- 2008-2009 Budget: \$5,946,000.74
- 2009-2010 Proj. Budget: \$4,798,256.00  
Reductions \$1,147,744.74
- 2010-2011 Proj. Budget:
  - *Scenario I (1.5%):* \$4,609,461.19
  - *Scenario II (0%):* \$4,557,931.96

# 2010-2011 Financial Outlook

- *Projections Based on Current 09-10 Structure*
  - Student enrollment of 695
  - District Facilities
    - 2 Rural Schools, K-4 Elem School, 5-8 Middle School, 9-12 High School
    - Sports Center, Admin Office, Armory, Old Admin Office
  - K-12 Curricular Offerings/Positions
  - Athletic and Extra Curricular/Co-Curricular Offerings



# 2010-2011 Financial Outlook

1.5% Increase and loss of 40 Students

Scenario I:

3% increase in Expenses

*\$188,796.12*

*Revenue Decrease*

*\$143,947.68*

*3% Inc. from 9-10 Expenditures*

*\$332,743.80*

*\$193,900.00*

*Exp. moved to Capital Outlay*

*\$526,643.80*

*Revenue Shortfall*

1.5% Increase and loss of 40 Students

Scenario II:

7% increase in Expenses

*\$188,796.12*

*Revenue Decrease*

*\$335,877.92*

*7% Inc. from 9-10 Expenditures*

*\$524,674.04*

*\$193,900.00*

*Exp. moved to Capital Outlay*

*\$718,574.04*

*Revenue Shortfall*

# 2010-2011 Financial Outlook

0% Increase and loss of 40 Students

Scenario I:	3% increase in Expenses
\$240,324.04	Revenue Decrease
<u>\$143,947.68</u>	3% Inc. from 9-10 Expenditures
\$384,271.72	
<u>\$193,900.00</u>	Exp. moved to Capital Outlay
\$578,171.72	Revenue Shortfall

0% Increase and loss of 40 Students

Scenario II:	7% increase in Expenses
\$240,324.04	Revenue Decrease
<u>\$335,877.92</u>	7% Inc. from 9-10 Expenditures
\$576,201.96	
<u>\$193,900.00</u>	Exp. moved to Capital Outlay
\$770,101.96	Revenue Shortfall

# Empowering all students to succeed in a changing society.

- What do WSD patrons wish to provide our students and community?
  - Strong academic programs
  - Strong extra curricular and co-curricular programs
  - Outstanding service to all community stakeholders

# Empowering all students to succeed in a changing society.

- Opt Out Essential
  - *70% School Districts Opted Out since 1996*
  - *Amount and Time Frame a Board Decision July 09*
  - *Focus on Student Services*
  - *Additional Funding goes directly to General Fund*
- Facilities Management Review
  - *Board Members, WSD Employees, PTA Reps, Local Government Officials, Civic/Business Reps*
  - *Conduct Needs Assessment*
    - Engage in Building Re-Alignment/Closure
    - Sale of Assets



# Empowering all students to succeed in a changing society.

- Continue Re-Organization/Reduction Efforts
  - *Positions, Supplies, Transportation, Energy*
  - *Expenditure Analysis*
  - *Maximize Revenues to Support and Focus on Student Services*
- Engage, Invigorate, Ignite Community Partnerships
  - *PTA Opportunities*
  - *Classroom/Building Level Volunteers*
  - *Business/Civic Volunteer and Mentorship Opportunities*
  - *Local Government Opportunities*



# Empowering all students to succeed in a changing society.

- Failed Opt Out Requires:
  - *Aggressively Cut \$526,643.80 to \$770,101.96 out of 2010-2011 Budget*
    - Cuts made during 09-10 Academic Year prior April 15th
    - Positions: Eliminate all but core academic positions
    - Eliminate and Reduce Majority of Co-Curricular Activities, Athletics, Elective Courses K-12
    - Building Closures/Re-Organization by end of 09-10
  - *Consolidation/Re-Organization Discussions with Surrounding Districts*

# Empowering all students to succeed in a changing society

- Together we will keep our students on their Winner School District educational journey!
- Together we will keep and build upon proud Winner School District traditions and commitment to educational excellence!
- Together we will keep WARRIOR PRIDE alive for generations to come!