

# WINNER SCHOOL DISTRICT FIVE YEAR PLAN UPDATE

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# BENEFITS OF FIVE YEAR GENERAL AND CAPITAL FUND PLANNING

- ◉ Positive leadership and governance tool for board of education
- ◉ Focused on Student Needs and Achievement
- ◉ Promotes fiscal vision of the district
- ◉ Supports transparency of fiscal vision to district stakeholders
- ◉ Provides macro picture of district fiscal positions
- ◉ Serves as a guide for future decision making
- ◉ Articulates recommendations to address general fund budget shortfalls
- ◉ Articulates recommendations for district capital improvements and purchases over \$25,000

# SCHOOL DISTRICT FUNDS

## **General Fund**

Day to day operations, utilities, fuel, salaries/benefits (71% in 09-10 budget), supplies, etc.

## **Capital Outlay Fund**

Purchase /lease of items expected to last more than one year and are >\$300.00. Building repairs that are >\$1,000.00 that are "improvements" to the structure .

## **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. Impact aid is given to schools in lieu of property taxes. "Live on" federal land and "work on" federal lands.

## **Special Education Fund**

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

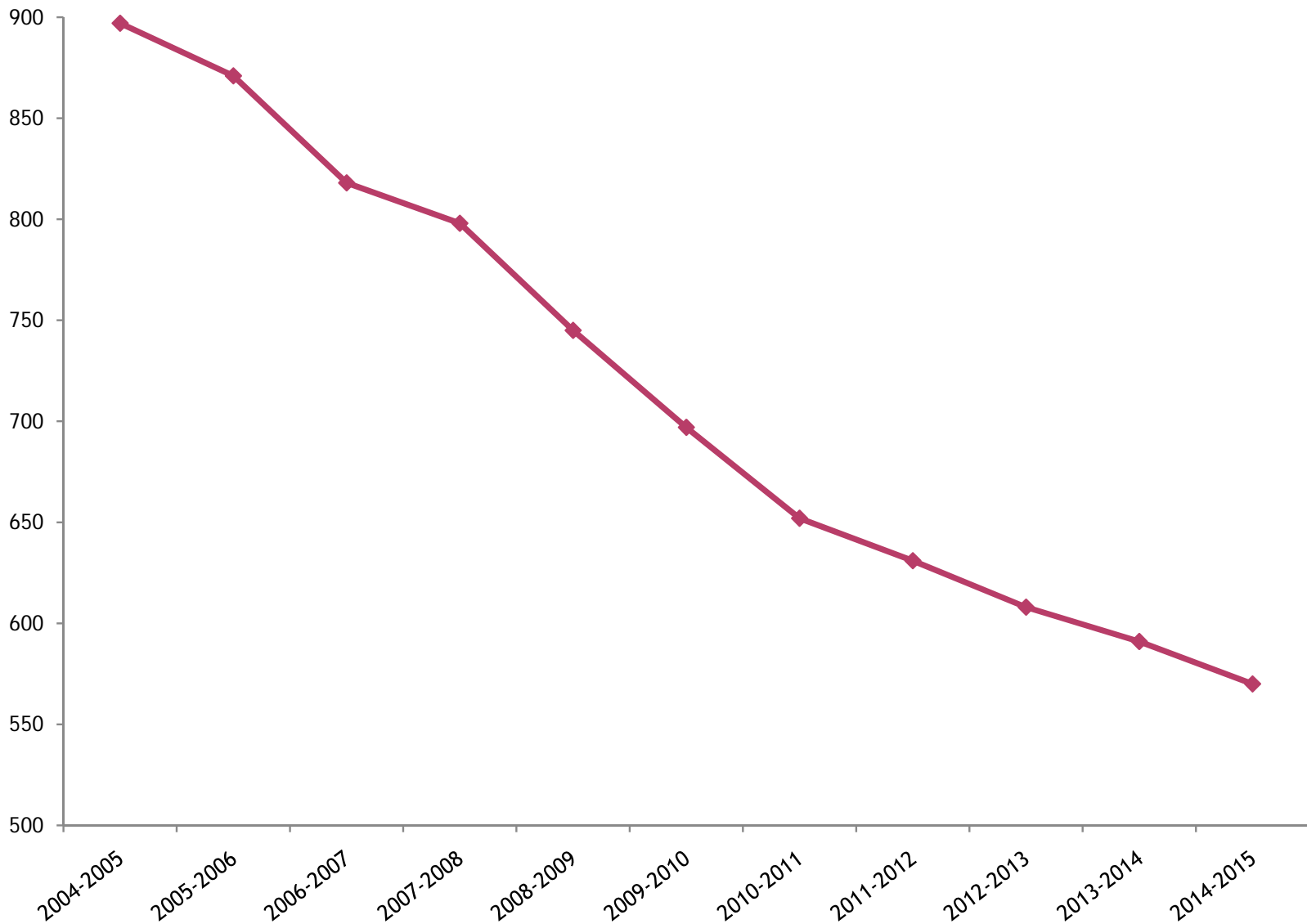
## **School Lunch Fund**

Only business-type activity the Winner School District operates.

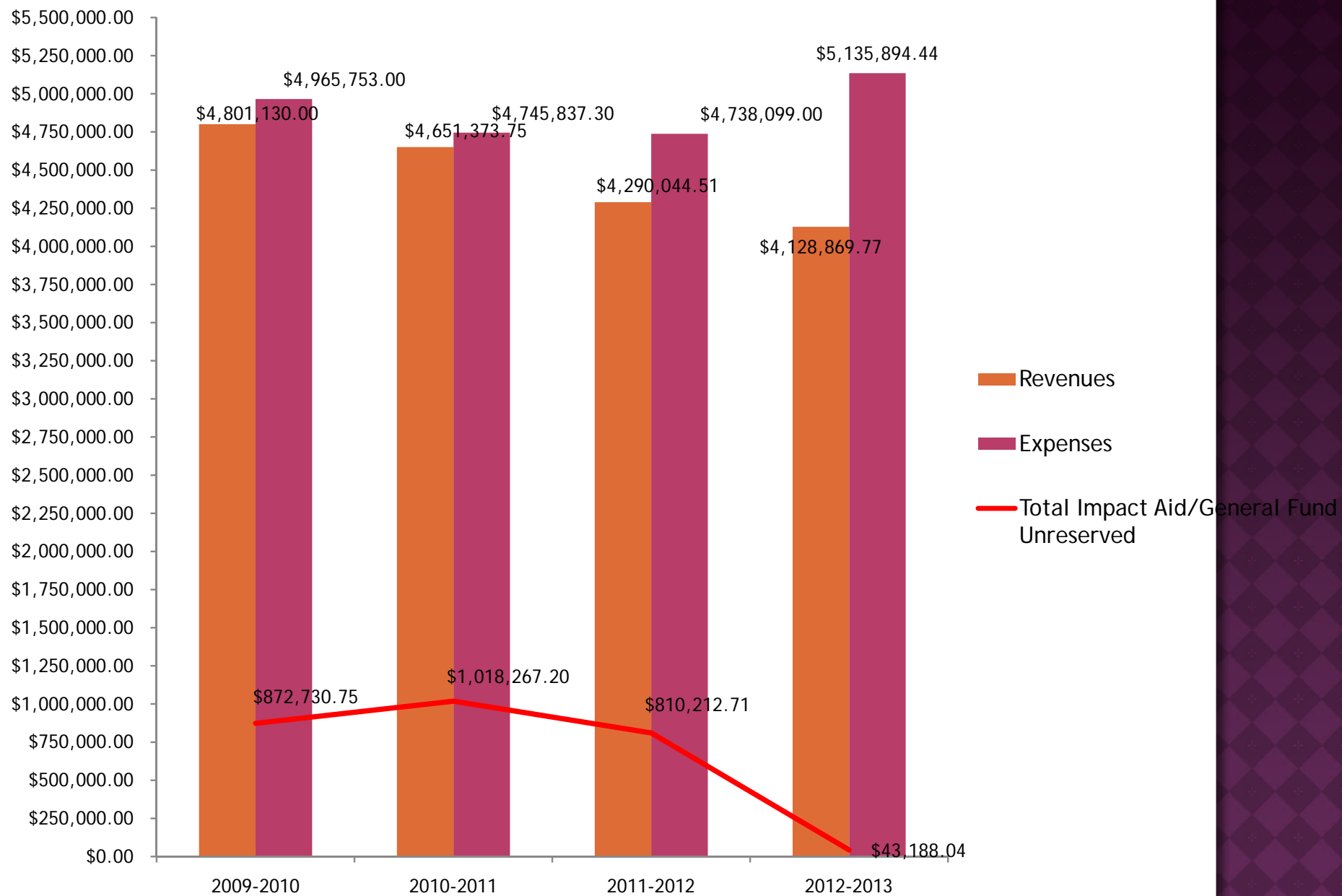
# WINNER SCHOOL DISTRICT 5-YEAR GENERAL FUND PROJECTIONS

- ◉ General Fund Budget Opportunities
  - Data Driven Decision Making
  - No Crisis Management
  
- ◉ General Fund Budget Challenges
  - Continued Declining Enrollment
  - Projected 0% to 1.2% State Funding
  - Existing District Structure
  
- ◉ General Fund Budget Options
  - Minimal Use of Budget Reserves
  - Opt Out Resolution
  - District Structure Re-Organization
    - Position Re-Organization
    - Building Closure

# WSD 59-2 Student Enrollment Trend



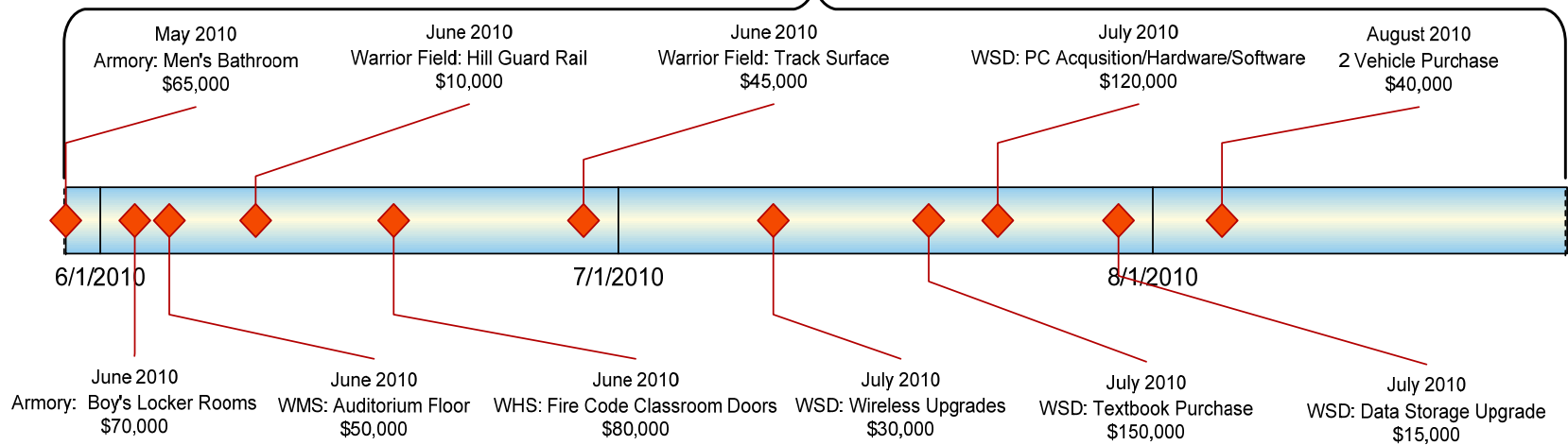




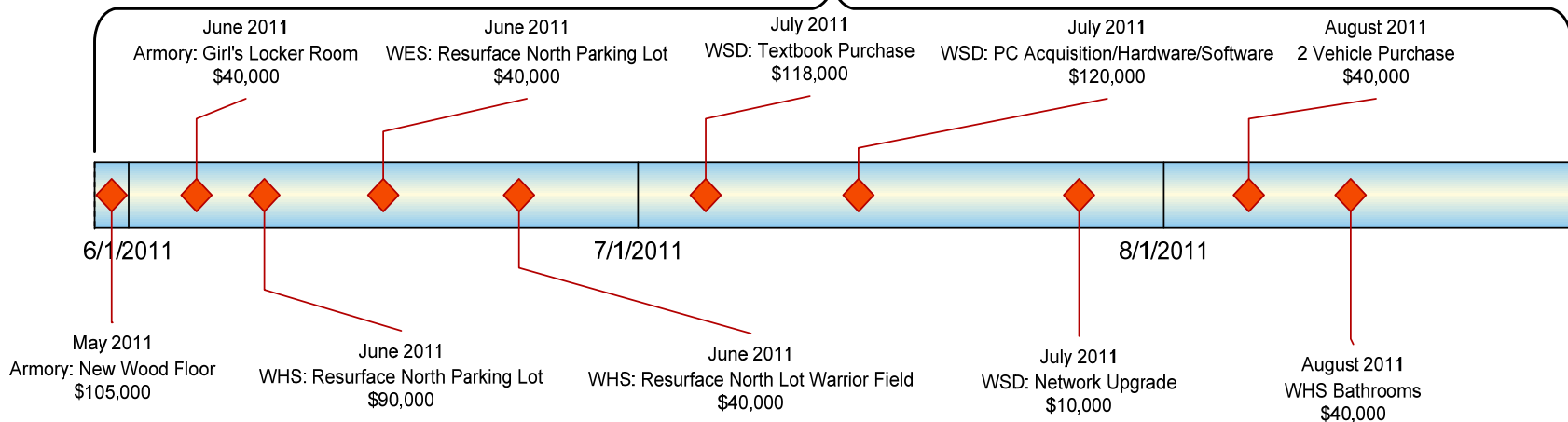
# WINNER SCHOOL DISTRICT 5-YEAR CAPITAL OUTLAY FUND PROJECTIONS

- ◉ Capital Outlay Fund Budget Opportunities
  - Adequate Capital Outlay money available for projects
  - Debt service payments reduced with payoff of WES and WMS buildings
  - Current South Dakota law allows flexibility in use of funds
  
- ◉ Capital Outlay Fund Budget Challenges
  - Maintaining adequate funds for future projects/district needs
  - Possible changes in South Dakota capital outlay fund law
  
- ◉ Capital Fund Budget Options
  - “Front End” project completion. Complete majority of projects Year 1 and 2 of plan.
  - Reduction in mill levy

5/30/2010 - 8/25/2010  
SY 2010-2011 Projects and Estimated Cost



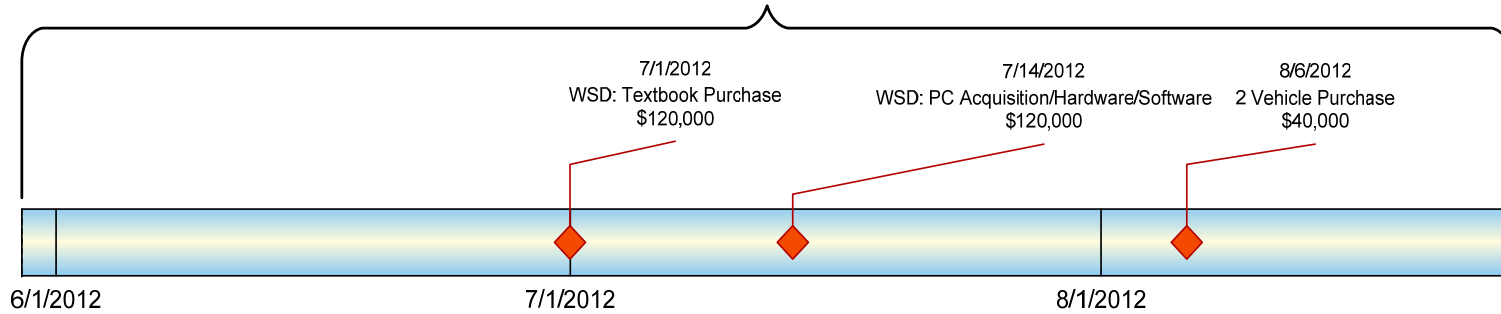
5/30/2011 - 8/25/2011  
SY 2011-2012 Projects and Estimated Cost





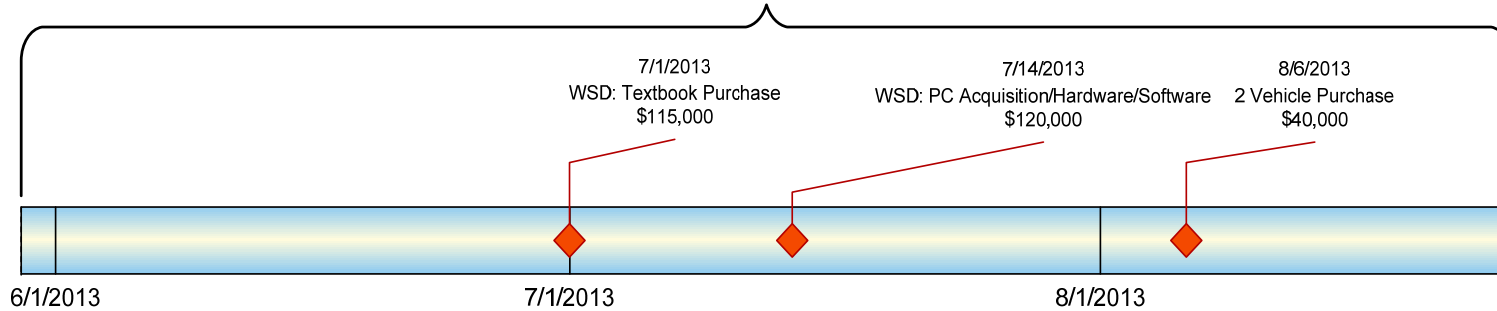
5/30/2012 - 8/25/2012

### SY 2012-2013 Projects and Estimated Cost



5/30/2013 - 8/25/2013

### SY 2013-2014 Projects and Estimated Cost



5/30/2014 - 8/25/2014

### SY 2014-2015 Projects and Estimated Cost

