

Winneconne Community School District  
Financial Forecast for 2016/2017 – Base scenario  
Presented at November 2, 2015 board meeting

Revenue Assumptions:

- Using 2015-2016 budget as base
- 2015-2016 revenue limit per member = \$9,231.38; Base Scenario estimated \$0 increase in per member revenue limit for future years; created Scenario #1 with a \$50 per member increase per year
- Fund 10 categorical per pupil aid – 2015-2016 is \$150/student; 2016 -2017 is \$250/student; future years are unknown, therefore, using \$250 per pupil in future years as well
- Student numbers based on 2015-2016 actual with Omni survival rates used to calculate following years (note that Omni survival rates are a little more conservative than the 5 year rates calculated in the Baird model); incoming 4K is estimated at 90 students and incoming 5K is estimated at 100 students
- Open enrollment numbers for future years are equal to 2015-2016 actual; current forecast does not incorporate an increase in the net number of students in
- \$0 operating referendum
- Decrease in grant funds, \$3900 for CNA course
- All other revenues estimated at 0% increase

Expense Assumptions:

- Using 2015-2016 budget as base
- Salary – 2016-2017 estimated at 2% increase
- Health insurance –model incorporates staff using 40% of deductible; incorporates a 9% increase in premiums for 2016-2017 and beyond
- Dental insurance –includes 0% increase
- Model incorporates known payments for retiree benefits; amounts may increase if we have additional retirees that qualify for a benefit
- Model incorporates moving custodian previously charged to Fund 80 to Fund 10
- 2016-2017 and beyond utility budget = 5% increase in electricity & gas; does not include Winchester utilities
- 2016-2017 and beyond transportation budget = 1.5% increase (based on CPI); includes additional routes for 4K transportation
- 0% to 2% increase in most other expense areas
- Model incorporates new chromebook lease ( \$83,000 per year)
- For 16-17 and beyond, expenses are reduced by \$362,588 for track reconstruction, reduced by \$41,500 for athletic sites, reduced by \$40,000 for 4K classroom set up
- Adjusted each year for technology budget - based on six year rotation - total budget ranges from \$328,600 to \$400,900 depending on the year; 15-16 technology budget = \$382,000
- Model does NOT incorporate any expense for reconfiguration of ES back parking lot/loading zone - approximate cost \$300,000

Tax Levy Assumptions:

- Property Value – 1% increase for 2016-2017 and beyond
- Equalization aid – using guarantees and cost ceilings recommended by Baird
- Continuing to allocate \$100,000 per year to Fund 41 (savings for future capital projects)
- Eliminates community service (Fund 80) levy
- Incorporates reduction in *debt* levy due to using remaining funds from ES referendum (\$400,000 spread over future years)
- Does not incorporate any referendum (for debt or operations)