

School District of Colby

Tax Levy Analysis

	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18	'18-'19
General Fund	\$2,358,802	\$2,275,276	\$2,259,592	\$2,179,208	\$2,094,990	\$2,001,576	\$1,900,686
Non-Referendum Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Expansion	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Limit Levy	\$2,358,802	\$2,275,276	\$2,259,592	\$2,179,208	\$2,094,990	\$2,001,576	\$1,900,686
Referendum Approved Debt Service	\$515,000	\$515,000	\$473,650	\$470,066	\$470,538	\$470,225	\$473,719
Community Service	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Property Tax Chargeback	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total School-Based Tax Levy	\$2,883,802	\$2,800,276	\$2,743,242	\$2,659,274	\$2,575,528	\$2,481,801	\$2,384,405
% Change		-2.90%	-2.04%	-3.06%	-3.15%	-3.64%	-3.92%

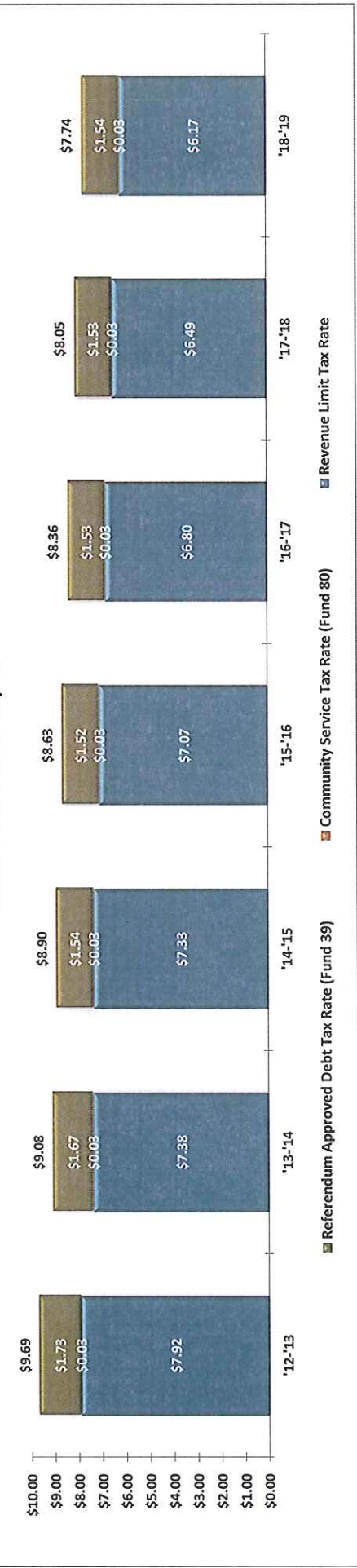
Equalized Value Analysis

	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18	'18-'19
Equalized Value (TIF Out)	\$297,697,465	\$308,243,561	\$308,243,561	\$308,243,561	\$308,243,561	\$308,243,561	\$308,243,561
% Change		3.54%	0.00%	0.00%	0.00%	0.00%	0.00%

Mill Rate Analysis

	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18	'18-'19
General Fund	\$7.92	\$7.38	\$7.33	\$7.07	\$6.80	\$6.49	\$6.17
Non-Referendum Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Expansion	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue Limit Levy	\$7.92	\$7.38	\$7.33	\$7.07	\$6.80	\$6.49	\$6.17
Referendum Approved Debt Service	\$1.73	\$1.67	\$1.54	\$1.52	\$1.53	\$1.53	\$1.54
Community Service	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
Property Tax Chargeback	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total School-Based Tax Levy	\$9.69	\$9.08	\$8.90	\$8.63	\$8.36	\$8.05	\$7.74
% Change		-6.22%	-2.04%	-3.06%	-3.15%	-3.64%	-3.92%

School Tax Rate Analysis



School District of Colby

Revenue Limit Analysis

	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18	'18-'19
Base Year Average FTE	965	961	961	969	971	971	971
Current Year Average FTE	961	961	969	971	971	971	971
Base Revenue Per Member	\$9,000	\$9,050	\$9,125	\$9,200	\$9,250	\$9,300	\$9,350
Per Pupil Increase/(Decrease)	\$50	\$75	\$75	\$50	\$50	\$50	\$50
Maximum Revenue Per Member	\$9,050	\$9,125	\$9,200	\$9,250	\$9,300	\$9,350	\$9,400
Revenue Limit With No Exemptions	\$8,697,050	\$8,769,125	\$8,914,800	\$8,981,750	\$9,030,300	\$9,078,850	\$9,127,400
Prior Year Carryover	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer of Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Referendum	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Recurring Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hold Harmless	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$36,200	\$0	\$0	\$0	\$0	\$0	\$0
Energy Efficiency	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Recurring Referendum	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$6,867	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Recurring Exemptions	\$43,067	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Limit With All Exemptions	\$8,740,117	\$8,769,125	\$8,914,800	\$8,981,750	\$9,030,300	\$9,078,850	\$9,127,400
% Change		0.33%	1.66%	0.75%	0.54%	0.54%	0.53%

General Aid Analysis

	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18	'18-'19
Equalization Aid (State Aid)	\$6,310,883	\$6,491,863	\$6,653,263	\$6,800,656	\$6,933,483	\$7,075,514	\$7,225,023
High Poverty Aid	\$67,777	\$0	\$0	\$0	\$0	\$0	\$0
Total Aid to be Used in Computation	\$6,378,660	\$6,491,863	\$6,653,263	\$6,800,656	\$6,933,483	\$7,075,514	\$7,225,023
% Change		1.77%	2.49%	2.22%	1.95%	2.05%	2.11%
Aid as a % of Shared Costs	72.14%	71.63%	69.61%	68.57%	67.70%	66.82%	65.96%

Revenue Limit Levy Analysis

	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18	'18-'19
Total Revenue Limit With All Exemptions	\$8,740,117	\$8,769,125	\$8,914,800	\$8,981,750	\$9,030,300	\$9,078,850	\$9,127,400
Total Aid to be Used in Computation	(\$2,361,457)	(\$6,491,863)	(\$6,653,263)	(\$6,800,656)	(\$6,933,483)	(\$7,075,514)	(\$7,225,023)
Allowable Limited Revenue	\$2,361,457	\$2,277,262	\$2,261,537	\$2,181,094	\$2,096,817	\$2,003,336	\$1,902,377
General Fund	\$2,361,456	\$2,277,262	\$2,261,537	\$2,181,094	\$2,096,817	\$2,003,336	\$1,902,377
Non-Referendum Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Expansion	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Limit Levy Used	\$2,361,456	\$2,277,262	\$2,261,537	\$2,181,094	\$2,096,817	\$2,003,336	\$1,902,377
% Used	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
% Change		-3.57%	-0.69%	-3.56%	-3.86%	-4.46%	-5.04%

Note: The General Fund (Fund 10) Levy will be reduced by the Computer Aid for the actual Fund 10 levy

Baird Budget Forecast Model

Fund 10 Revenue/Expenditure Analysis

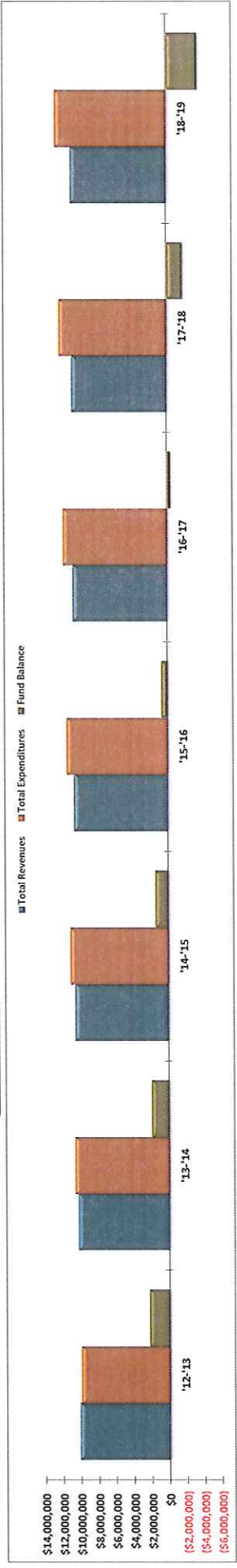
School District of Colby

	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18	'18-'19	% +/-
Fund 10 Revenue Analysis								
100 Transfers In From Another Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
General Fund Levy	\$2,358,803	\$2,275,276	\$2,259,592	\$2,179,208	\$2,094,990	\$2,001,576	\$1,900,686	-5.04%
Other Local Revenue	\$114,824	\$105,310	\$107,973	\$108,447	\$109,531	\$110,627	\$111,733	1.00%
200 Revenue From Local Sources	\$2,473,627	\$2,381,586	\$2,366,965	\$2,287,655	\$2,204,522	\$2,112,203	\$2,012,419	-4.72%
Open Enrollment Revenue	\$339,625	\$375,000	\$383,674	\$386,565	\$389,456	\$392,348	\$395,239	0.74%
Other Interdistrict Payments	\$55,757	\$41,250	\$41,663	\$42,079	\$42,500	\$42,925	\$43,354	1.00%
300 Interdistrict Payments Within Wisconsin	\$396,392	\$416,250	\$425,336	\$428,644	\$431,956	\$435,273	\$438,593	0.76%
400 Interdistrict Payments Outside Wisconsin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
500 Revenue From Intermediate Sources	\$93,955	\$85,695	\$87,562	\$88,438	\$89,322	\$90,215	\$91,117	1.00%
Categorical Aids	\$136,854	\$161,082	\$235,247	\$236,446	\$237,354	\$238,271	\$239,197	0.39%
Equalization Aid	\$6,310,883	\$6,491,863	\$6,653,263	\$6,800,656	\$6,933,483	\$7,075,514	\$7,225,023	2.05%
Computer Aid	\$2,654	\$1,986	\$1,945	\$1,886	\$1,827	\$1,760	\$1,691	-3.92%
Other State Revenue	\$405,111	\$325,000	\$328,250	\$331,533	\$334,848	\$338,196	\$341,578	1.00%
600 Revenue From State Sources	\$6,855,502	\$6,979,931	\$7,218,705	\$7,370,520	\$7,507,912	\$7,653,741	\$7,807,490	2.01%
700 Revenue From Federal Sources	\$314,093	\$413,690	\$417,827	\$422,005	\$426,225	\$430,487	\$434,792	1.00%
800 Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
900 Other Revenues	\$41,753	\$10,000	\$10,100	\$10,201	\$10,303	\$10,406	\$10,510	1.00%
Total Revenues	\$10,175,321	\$10,288,152	\$10,526,495	\$10,607,463	\$10,669,840	\$10,732,325	\$10,794,921	0.58%

Fund 10 Expenditure Analysis

	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18	'18-'19	% +/-
100 Salaries	\$4,085,440	\$4,090,426	\$4,151,782	\$4,214,059	\$4,277,270	\$4,341,429	\$4,406,550	1.50%
Retirement	\$232,290	\$285,408	\$289,689	\$294,034	\$298,445	\$302,922	\$307,465	1.50%
Social Security	\$304,598	\$322,424	\$327,260	\$332,169	\$337,152	\$342,209	\$347,342	1.50%
Health/Dental Insurance	\$1,656,891	\$1,822,677	\$1,966,587	\$2,121,915	\$2,289,589	\$2,470,530	\$2,665,689	7.91%
Other Employee Benefits	\$98,602	\$109,861	\$112,058	\$114,299	\$116,585	\$118,917	\$121,295	2.00%
200 Benefits	\$2,292,380	\$2,540,370	\$2,695,595	\$2,862,418	\$3,041,751	\$3,234,578	\$3,441,962	6.41%
Utilities	\$243,318	\$255,150	\$260,253	\$265,458	\$270,767	\$276,183	\$281,706	2.00%
Open Enrollment Revenue	\$624,126	\$651,030	\$670,715	\$687,276	\$703,838	\$720,399	\$736,961	0.74%
Other Purchased Services	\$1,269,555	\$1,191,175	\$1,214,999	\$1,239,298	\$1,264,084	\$1,289,366	\$1,315,153	2.00%
300 Purchased Services	\$2,136,999	\$2,237,355	\$2,345,966	\$2,382,033	\$2,418,689	\$2,455,948	\$2,493,820	1.54%
400 Non-Capital Objects	\$359,645	\$360,327	\$367,534	\$374,884	\$382,382	\$390,030	\$397,830	2.00%
500 Capital Objects	\$95,221	\$85,569	\$87,280	\$89,026	\$90,807	\$92,623	\$94,475	2.00%
600 Debt Retirement	\$0	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624	\$1,656	2.00%
700 Insurance and Judgments	\$115,501	\$125,988	\$128,508	\$131,078	\$133,699	\$136,373	\$139,101	2.00%
Transfer to Fund 27	\$865,377	\$1,064,572	\$1,110,921	\$1,159,944	\$1,211,833	\$1,266,796	\$1,325,058	4.54%
Transfer to Fund 50	\$0	\$900	\$120,596	\$135,418	\$151,212	\$168,047	\$185,998	10.68%
Other Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
800 Transfers	\$865,377	\$1,065,562	\$1,231,517	\$1,295,362	\$1,363,045	\$1,434,842	\$1,511,056	5.31%
900 Other Objects	\$27,554	\$33,500	\$34,170	\$34,853	\$35,550	\$36,261	\$36,987	2.00%
Total Expenditures	\$9,978,118	\$10,600,597	\$11,043,882	\$11,385,274	\$11,744,785	\$12,123,708	\$12,523,437	3.30%
Fund 10 Surplus (Deficit)	\$197,203	(\$312,445)	(\$517,386)	(\$777,811)	(\$1,074,946)	(\$1,391,383)	(\$1,728,516)	

Year End Fund 10 Fund Balance	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18	'18-'19
Fund Balance	\$2,342,414	\$2,029,969	\$1,512,583	\$734,772	(\$1,731,383)	(\$3,460,073)	



Baird Budget Forecast Model School District of Colby

Comparison Data

2013-2014 Revenue Limit Calculation Comparables

District	Base Revenue	Base Year FTE Ave	Base Revenue / Member	CY Max Revenue / Member	Current Year FTE Ave	Rev Limit w/ No Exemptions	Recurring Exemptions	Non-Recurring Exemptions	Total Revenue Limit w/ All Exemptions
Colby	\$8,697,050	961	\$9,050.00	9,125.00	961	\$8,769,125	\$0	\$0	\$8,769,125
Abbotsford	\$6,367,931	674	\$9,447.97	9,522.97	680	\$6,475,620	\$22,324	\$26,268	\$6,524,212
Athens	\$5,510,325	508	\$10,847.10	10,922.10	482	\$5,510,325	\$0	\$283,975	\$5,794,300
Medford Area	\$18,742,550	2,071	\$9,050.00	9,125.00	2,066	\$18,852,250	\$8,693	\$45,625	\$18,906,568
Spencer	\$7,744,274	822	\$9,421.26	9,496.26	815	\$7,744,274	\$22,428	\$741,474	\$8,508,176
Loyal	\$5,211,881	563	\$9,257.34	9,332.34	556	\$5,211,881	\$0	\$65,326	\$5,277,207
Greenwood	\$3,739,995	399	\$9,373.42	9,448.42	399	\$3,769,920	\$0	\$581,000	\$4,350,920
Owen-Withee	\$4,782,757	528	\$9,056.25	9,133.25	523	\$4,782,757	\$0	\$195,666	\$4,978,423
Neillsville	\$9,034,348	997	\$9,061.53	9,136.53	1,001	\$9,145,667	\$0	\$6,335	\$9,152,002

2013-2014 Revenue Limit Levy Comparables

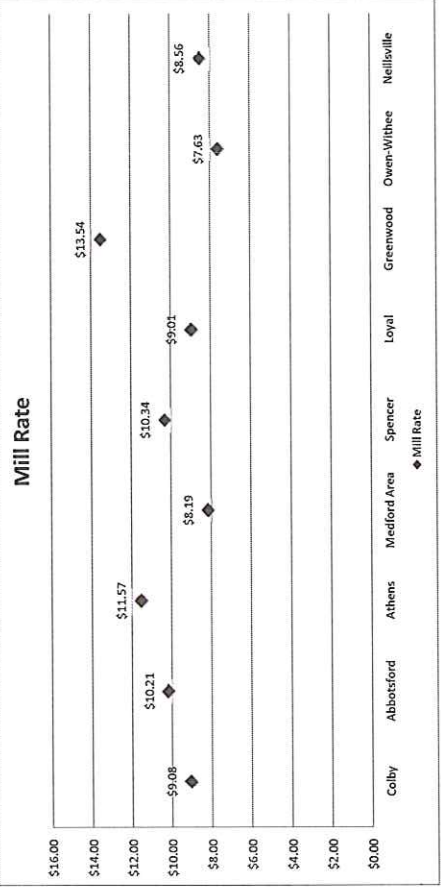
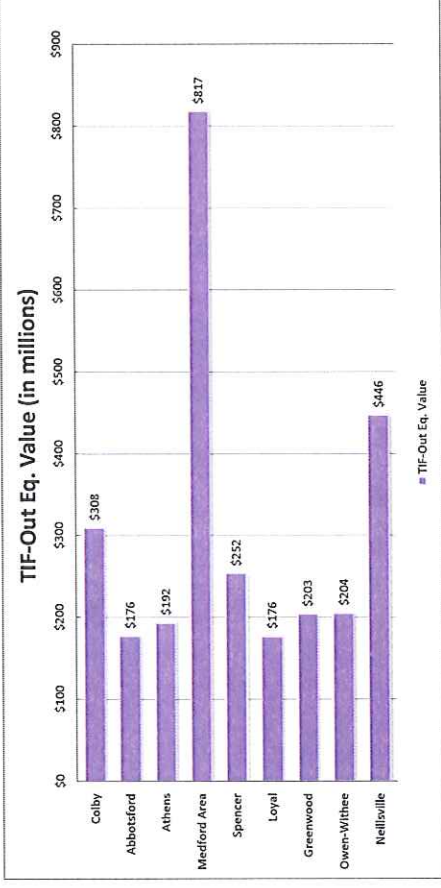
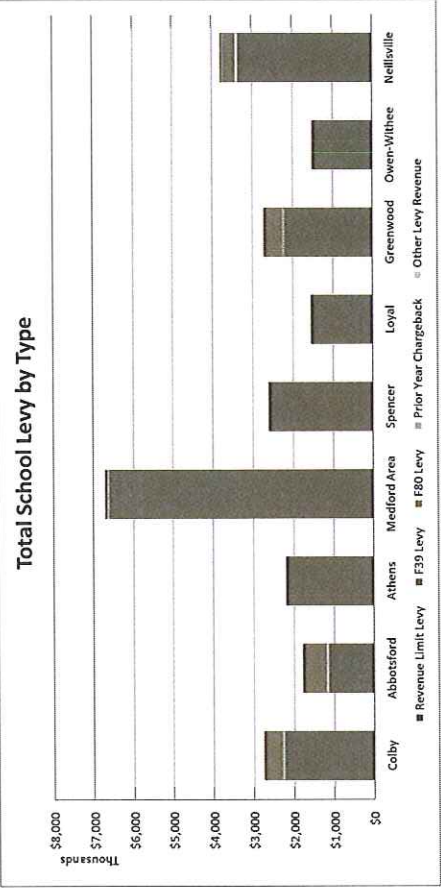
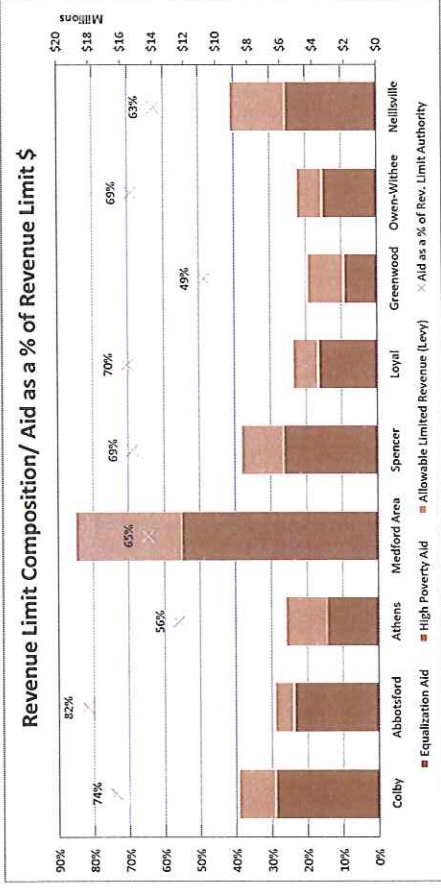
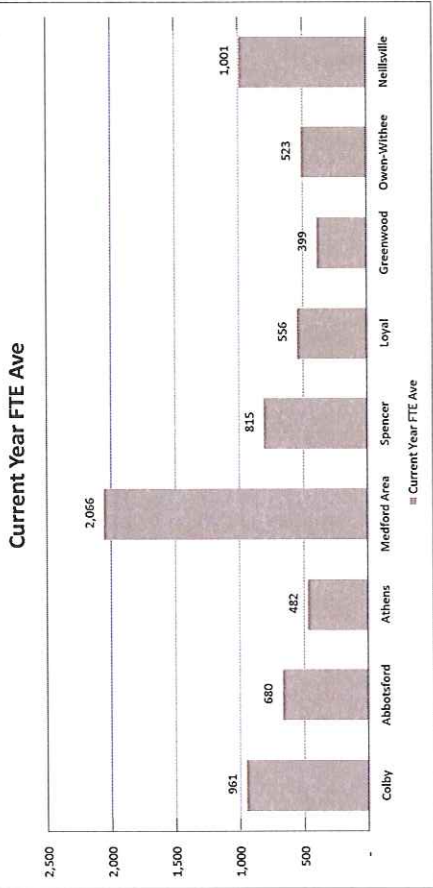
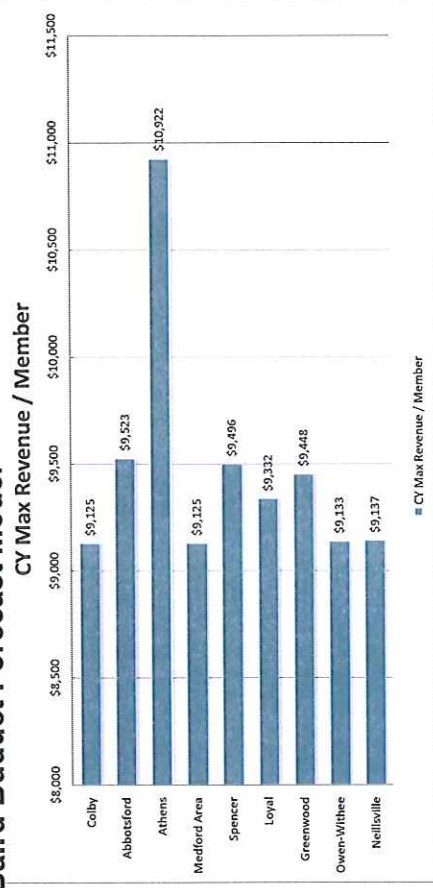
District	Total Revenue Limit w/ All Exemptions	Equalization Aid	High Poverty Aid	Allowable Limited Revenue (Levy)	Aid as a % of Rev. Limit Authority	F10 Levy	F38 Levy	F41 Levy	UnderLevy
Colby	\$8,769,125	6,491,863	\$0.00	2,277,262	74%	\$2,277,262	\$0	\$0	\$0
Abbotsford	\$6,524,212	\$5,307,247	\$41,620	1,175,345	82%	\$1,175,345	\$0	\$0	\$0
Athens	\$5,794,300	\$3,252,680	\$0	2,541,620	56%	\$2,227,305	\$0	\$0	\$314,315
Medford Area	\$18,906,568	\$12,251,923	\$0	6,654,645	65%	\$6,504,315	\$150,330	\$0	\$0
Spencer	\$8,508,176	\$5,880,872	\$0	2,627,304	69%	\$2,491,910	\$135,394	\$0	\$0
Loyal	\$5,277,207	\$3,712,998	\$0	1,564,209	70%	\$1,564,209	\$0	\$0	\$0
Greenwood	\$4,350,920	\$2,093,079	\$23,466	2,234,375	49%	\$2,234,375	\$0	\$0	\$0
Owen-Withee	\$4,978,423	\$3,420,878	\$31,288	1,526,257	69%	\$1,424,257	\$102,000	\$0	\$0
Neillsville	\$9,152,002	\$5,753,320	\$0	3,398,682	63%	\$3,398,682	\$0	\$0	\$0

2013-2014 Tax Levy Comparables

District	Revenue Limit Levy	F39 Levy	F80 Levy	Prior Year Chargeback	Other Levy Revenue	Computer Aid	Total All-Fund Levy	TIF-Out Eq. Value	Mill Rate
Colby	\$2,277,262	\$515,000	\$10,000	\$0	\$0	\$1,986	\$2,800,276	\$308,243,561	\$9.08
Abbotsford	\$1,175,345	\$633,000	\$0	\$0	\$0	\$11,808	\$1,796,537	\$175,960,369	\$10.21
Athens	\$2,227,305	\$0	\$0	\$0	\$0	\$1,937	\$2,225,368	\$192,339,463	\$11.57
Medford Area	\$6,654,645	\$60,000	\$0	\$0	\$0	\$44,587	\$6,699,058	\$816,949,021	\$8.19
Spencer	\$2,627,304	\$0	\$0	\$0	\$0	\$16,802	\$2,610,502	\$252,426,010	\$10.34
Loyal	\$1,564,209	\$0	\$18,780	\$0	\$0	\$2,153	\$1,580,936	\$175,544,079	\$9.01
Greenwood	\$2,234,375	\$500,870	\$10,000	\$0	\$0	\$1,539	\$2,743,706	\$202,647,713	\$13.54
Owen-Withee	\$1,526,257	\$0	\$30,000	\$0	\$0	\$1,194	\$1,555,063	\$203,904,968	\$7.63
Neillsville	\$3,398,682	\$347,000	\$75,000	\$0	\$0	\$6,354	\$3,814,328	\$445,715,791	\$8.56

Comparison Data

Baird Budget Forecast Model



Long-Range Facility Planning

School District of Colby

Budget Category	Building	Project	Funding Source	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
	District	Heat Panel Updates						
	District	Digital Heat Updates						
	District	Parking lot repair / resurfacing						
	District	Replace wood retaining wall (south Bleachers)						
	District	Music Storage						
	District	Repair gravel washouts under bleachers						
	District	Rest Rooms / Concessions for BB / SB area						
	District	ReSurface (rubber) on Track						
	CDEC	Roof (above old stage)		X				
	CDEC	HVAC						
	HS/MS	Kitchen Ventilation						
	HS/MS	Theater Ventilation Update						
	HS	Gym Stage Divider						
	HS	High School Roof repair (gym)						
	HS	Courtyard Roof						
	HS	Shower (locker rooms)						
	HS	Auto Shop Ventilation						
	HS	Study Hall divider						
	HS	Tech lab (welding) ventilation		X				
	HS	Weight Room - (new w/ outside access)						
	HS	FACE to old Science room						
	HS	Front Entrance doors replacement						
	MS	Gym Lighting		X				
	MS	LMC Lighting		X				
	ES	Floors (hallways)						
	ES	HVAC (central) ventilation						
	ES	Replace / upgrade floor mats						
	LS	Air Conditioning						
IF ADDITIONAL ROWS ARE NEEDED, INSERT ROWS ABOVE THIS LINE								

ARCHITECTURAL / INTERIORS
SITE IMPROVEMENTS
OTHER

Remember to select "Data" and "Refresh All" to update the