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Memo To: Board of Education
Dr. Mary Pfeiffer, District Administrator

From: Paul Hauffe, Director of Business Services *PH*
Vicky Holt, Asst District Administrator-Human Resources/Central Services *HL*

Date: June 13, 2013

RE: Proposed amendment to the 2012-13 School Budget

Several events have occurred since the Board of Education officially adopted the 2012-13 school budget (November 6, 2012 and amended on January 15, 2013) that now require the Board to formally amend that budget.

These changes are primarily the result of:

1. Full knowledge of 2012-13 Federal Project budgets
2. Full knowledge of 2012-13 State Project budgets
3. Execution of lease for technology equipment purchased for 2013-14
4. Allocation of a portion of Flow-through carryover funds

The following support documents are attached for your review:

1. A resolution which reflects the adjustments to be made with respect to the 2012-13 budget.
2. A brief description of the budget changes for consideration
3. A two-page summary of the final, amended 2012-13 budget.

These budget adjustments do not affect the District's revenue limit and there is no change to the certified 2012 school property tax levy.

We will be in attendance at the Board meeting to answer any questions the Board members may have.

Resolution to Amend the 2012-2013 School Budget

Whereas, on **November 6, 2012**, the Board of Education of the Neenah Joint School District adopted a budget pursuant to Sec. 65.9(2) WI Stats., for the period of July 1, 2012 - June 30, 2013 and amended the budget on January 15, 2013 and Whereas, the Board of Education of the Neenah Joint School District desires to further amend the 2012-2013 school budget as follows:

	Reductions	Additions	Net Change	
				Purpose of Amendment
<u>General Fund (Fund 10)</u>				
Expenditures				
Regular Curriculum	-	75,000	75,000	Wisconsin Technology Initiative G
Central Services	-	474,509	474,509	Value of Lease
Grand Total Expenditures	-	549,509	549,509	
Revenues				
Miscellaneous Revenues	-	75,000	75,000	Wisconsin Technology Initiative G
Other Financing Sources-Lease	-	474,509	474,509	Value of Lease
Federal Sources	-	205,000	205,000	Flow-Through CEIS services
Use of General Fund Balance	205,000	-	(205,000)	
Grand Total Revenues	205,000	754,509	549,509	

	Reductions	Additions	Net Change	
<u>Food Service Fund (Fund 50)</u>				
Expenditures				
	-	15,335	15,335	Record grant revisions
Grand Total Expenditures	-	15,335	15,335	
Revenues				
	-	15,335	15,335	Record grant revisions
Grand Total Revenues	-	15,335	15,335	

IT IS HEREBY RESOLVED, that the Board of Education of the Neenah Joint School District revise the 2012 - 2013 school budget as detailed above and summarized in the form attached hereto as Exhibit # _____.

The motion to adopt the resolution was made by: _____
 The motion was seconded by: _____
 Date of Board action: _____
 Roll call vote: yes _____ no _____

	From	To	Change
Proposed Expenditures (All Funds) total	81,334,057	81,898,901	564,844
Proposed Revenues (Exclusive of Levy)	49,757,590	50,322,434	564,844
Proposed Tax Levy (All Funds) total	31,576,467	31,576,467	no change

****Note: A 2/3 affirmative vote by the entire membership of the Board is required for passage.****
 Publication to follow in The Post Crescent within 10 days.

2012-13 Final Budget Adjustments

1. The Neenah Joint School District applied for, and received, a \$75,000 grant from the Wisconsin Technology Initiative. The Wisconsin Technology Initiative was established in 2010 to improve academic achievement by providing funding for the advancement of instructional technology in learning environments throughout the state of Wisconsin.

The \$75,000 grant, along with approximately \$33,000 in local funds already budgeted for technology upgrades, will be used to purchase Smart document cameras at Neenah High School and Smart document cameras or SmartBoards at each middle and elementary school.

This budget adjustment requires an increase in General Fund expenditures (for the purchase of the technology equipment) and a corresponding increase in revenues (for the receipt of the Grant award).

2. To expedite the receipt of additional technology equipment, and to give our technical staff additional time to prepare, set-up, and configure this equipment prior to next school year, the Neenah Joint School District executed a three-year lease with Apple Financing in early May. A budget adjustment is required to record the value of this lease in the General Fund – on both the revenue side and the expenditure side. There is no affect on tax levy, use of fund balance, etc. The value of the equipment being leased is \$474,509. This equipment is part of the District's multi-year technology plan and includes iPads and iMacs.

The first of three annual lease payments on this equipment (\$161,667) will be made in July, 2013 and is included in the 2013-14 budget.

3. In May, the District received word that it had been awarded \$15,335 for the purchase of equipment that will help to enhance the school Breakfast program. Equipment such as refrigerators, bun pan racks and heated cabinets have already been purchased for our elementary breakfast school programs and the grant award has been received

This budget adjustment requires an increase in Food Service Fund expenditures (for the purchase of the equipment) and a corresponding increase in revenues (for the receipt of the Grant award).

4. Earlier in the 2012-13 budget year, the Board was made aware of a significant carryover of Federal Flow-Through dollars (\$650,000+) available to the District. Under the leadership of Mr. Timothy Gantz, Director of Pupil Services, and Ms. Susan Nennig, Director of Curriculum, Instruction, and Assessment, a plan has been formulated to utilize a portion of these carryover dollars in the 2012-13 budget.

Traditionally the Neenah Joint School District has utilized Flow-Through money exclusively to pay for costs associated with special education learning. These costs might include supplies or equipment for special education students, special education staff costs, professional learning opportunities for staff, etc. An alternative use of Flow-Through funds is that a portion of these dollars (\$205,000) may be used for intervention services. In other words, the money may be used to identify and address student issues before those students become identified as special education students.

The Neenah Joint School District employs 12 literacy coaches (faculty) and those coaches are currently compensated through the general operating budget (General Fund). The use of literacy coaches is an allowed method to use Flow-Through funds as an intervention tool.

For budget purposes only, a number of District literacy coaches (2.25 FTE) will be reclassified so that the District may be reimbursed for their salaries and benefits using Flow-Through funds. Although no additional expenditures will be incurred, there will be additional Federal revenues received into the General Fund. Consequently, the District will not have to rely on the use of as much General Fund balance to balance the 2012-13 budget.

Mr. Gantz and Ms. Nennig will be developing an intermediate range plan to address the remaining use of any Flow-Through carryover funds. This plan will be communicated to the Board as the 2013-14 budget development proceeds.

NEENAH JOINT SCHOOL DISTRICT
2012-13 BUDGET
SUMMARY OF RECEIPTS

	2010-11 Audited	2011-12 Budget	2011-12 Actual	2012-13 Budget	2011-12 Actual to 2012-13 Budget	
					Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
GENERAL FUND						
School Tax Receipts	29,257,503	28,892,757	28,892,757	29,515,310	622,553	2.15%
Prior Year School Tax	14,925	8,764	8,764	11,757	2,993	34.15%
Mobile Home Tax	36,579	35,000	35,314	35,000	(314)	-0.89%
Fees and Sales	389,424	377,300	385,965	355,000	(30,965)	-8.02%
School Activities	248,933	235,500	243,335	238,550	(4,785)	-1.97%
Interest on Investments	15,467	49,901	41,315	45,000	3,685	8.92%
Transfers from Other Districts (OE)	1,011,148	1,105,000	1,226,970	1,183,000	(43,970)	-3.58%
Intermediate Sources	35,225	33,477	23,244	31,750	8,506	36.59%
State Sources	33,420,756	30,164,897	30,192,021	29,501,299	(690,722)	-2.29%
Federal Sources	2,769,165	1,048,283	971,053	1,358,569	387,516	39.91%
Miscellaneous/Refunds	182,616	269,268	371,974	275,000	(96,974)	-26.07%
Other Financing Sources-Capital Lease	797,347	291,837	285,226	1,246,178	960,952	336.91%
Use of General Fund Balance	(2,160,650)	(94,050)	(2,347,973)	446,988	2,794,961	-119.04%
Tax Rate Stabilization Sub-Fund	104	300	76	300	224	294.74%
TOTAL GENERAL FUND	66,018,542	62,418,234	60,330,041	64,243,701	3,913,660	6.49%
NEENAH TOMORROW FUND	11,219	25,000	19,440	0	(19,440)	-100.00%
SPECIAL REVENUE TRUST FUND	96,001	125,000	74,770	30,000	(44,770)	-59.88%
Use of Special Revenue Trust Fund Balance	(8,591)	0	(9,786)	0	9,786	-100.00%
SPECIAL PROGRAMS FUND	12,456,478	11,862,102	11,643,017	11,769,899	126,882	1.09%
NON-REFERENDUM DEBT FUND	136,295	138,570	137,970	50,000	(87,970)	-63.76%
REFERENDUM DEBT FUND	1,941,434	1,345,500	1,336,636	1,339,000	2,364	0.18%
Use of Referendum Debt Fund Balance	413,866	0	9,464	0	(9,464)	-100.00%
CAPITAL EXPANSION FUND	410,907	576,000	566,005	1,410,000	843,995	149.11%
Use of Capital Expansion Fund Balance	265,499	0	(5,545)	0	5,545	-100.00%
Use of Other Capital Project Fund-QSCB Balance	39,500	0	0	0	0	N/A
FOOD SERVICE FUND	2,226,713	2,255,889	2,280,588	2,352,428	71,840	3.15%
Use of Food Service Fund Balance	0	0	0	(200,000)	(200,000)	N/A
COMMUNITY SERVICE FUND	821,737	860,414	881,169	703,873	(177,296)	-20.12%
Use of Community Service Fund Balance	(10,278)	0	(43,907)	200,000	243,907	-555.51%
TOTAL RECEIPTS	84,819,322	79,606,709	77,219,862	81,898,901	4,679,039	6.06%

NEENAH JOINT SCHOOL DISTRICT
2012-13 BUDGET
SUMMARY OF EXPENDITURES

	Schedule	2010-11 Audited	2011-12 Budget	2011-12 Actual	2012-13 Budget	2011-12 Actual to 2012-13 Budget	
						Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
GENERAL FUND							
Undifferentiated Curriculum	1	12,819,096	12,960,757	12,498,527	12,306,406	(192,121)	-1.54%
Regular Curriculum	2	15,649,795	14,508,498	13,301,412	13,895,103	593,691	4.46%
Vocational Curriculum	3	1,940,526	1,729,083	1,688,996	1,675,601	(13,395)	-0.79%
Physical Curriculum	4	1,919,833	1,796,982	1,888,452	1,859,737	(28,715)	-1.52%
Cocurricular Activities	5	904,422	883,475	880,122	871,419	(8,703)	-0.99%
Gifted/Talented/Homebound	6	800,602	421,077	599,987	585,518	(14,469)	-2.41%
Pupil Services	7	1,953,525	1,724,961	1,909,962	1,853,348	(56,614)	-2.96%
Instructional Staff	8	2,583,509	2,283,721	2,105,924	2,380,704	274,780	13.05%
District Administration	9	1,378,911	1,429,472	1,339,772	1,288,362	(51,410)	-3.84%
School Administration	10	3,069,974	3,233,238	3,223,496	3,048,198	(175,298)	-5.44%
Business Administration	11	683,055	814,165	636,485	780,950	144,465	22.70%
Operations	12	4,248,472	4,195,807	4,065,808	4,052,732	(13,076)	-0.32%
Maintenance	13	1,534,089	1,583,016	1,496,239	1,513,457	17,218	1.15%
Facilities Acq/Remodel	14	286,815	0	0	0	0	N/A
Pupil Transportation	15	1,005,758	1,075,837	1,030,515	1,074,280	43,765	4.25%
Central Services	16	1,447,329	922,243	954,687	2,300,339	1,345,652	140.95%
Insurance	17	230,441	253,000	249,679	267,500	17,821	7.14%
Debt Retirement	18	359,158	303,039	298,446	561,541	263,095	88.15%
Non-Program Transactions(OE)	19	1,304,027	1,398,000	1,661,123	1,515,500	(145,623)	-8.77%
Other Support Services (ER)	20	4,223,998	2,966,074	3,014,156	3,880,600	866,444	28.75%
Transfer to Other Funds	21	7,666,443	7,915,789	7,474,496	8,512,406	1,037,910	13.89%
Refund of Prior Year Taxes	22	8,764	20,000	11,757	20,000	8,243	70.11%
TOTAL GENERAL FUND		66,018,542	62,418,234	60,330,041	64,243,701	3,913,660	6.49%
NEENAH TOMORROW FUND		11,897	25,000	23,168	0	(23,168)	-100.00%
SPECIAL REVENUE TRUST FUND	24	86,732	125,000	61,256	30,000	(31,256)	-51.03%
SPECIAL PROGRAMS FUND	25	12,456,478	11,862,102	11,643,017	11,769,899	126,882	1.09%
NON-REFERENDUM DEBT FUND	26	136,850	138,570	138,570	50,000	(88,570)	-63.92%
REFERENDUM DEBT FUND	27	2,354,745	1,345,500	1,345,500	1,339,000	(6,500)	-0.48%
CAPITAL EXPANSION FUND	28	676,406	576,000	560,460	1,410,000	849,540	151.58%
OTHER CAPITAL PROJECT FUND-QSCB	29	39,500	0	0	0	0	N/A
FOOD SERVICE FUND	30	2,226,713	2,255,889	2,280,588	2,152,428	(128,160)	-5.62%
COMMUNITY SERVICE FUND	31	811,459	860,414	837,262	903,873	66,611	7.96%
TOTAL EXPENDITURES		84,819,322	79,606,709	77,219,862	81,898,901	4,679,039	6.06%