



410 South Commercial Street • Neenah, WI 54956 • Tel: (920) 751-6800 • Fax: (920) 751-6809

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 *VH*

Date: October 31, 2013

RE: 2013-14 School Budget – Draft #3 – Final Adoption

Attached is a final summary and statistical information as it pertains to the 2013-14 school budget. Most of the accompanying charts, in some way or fashion, pertain to the District's 2013-14 property tax levy or rate.

- Resolution to Adopt the 2013-14 School Budget for the Neenah Joint School District and Set a School Property Tax Levy - The Board of Education will need to adopt this resolution that will formally set a school property tax levy for 2013-14.
- Summary of Expenditures
- Summary of Revenues - This exhibit has been updated to reflect correct equalization aid, property tax and use of general fund balance.
- Major adjustments included in Budget Draft #3
- Tax Rate Calculation and Distribution of Levy by Fund
- Final Revenue Limit Calculation for 2013-14

We anticipate that some additional budget adjustments will be brought forward to the Board of Education in January/ February, 2014 (health insurance and/or Federal project adjustments) and final budget adjustments, if necessary, in May/June, 2014.

If you have any questions, please contact us.



To: Board of Education  
Dr. Mary Pfeiffer, District Administrator  
From: Paul E. Hauffe, Director of Business Services  
Vicky Holt, Asst District Administrator - Human Resources and Central Services  
Date: October 31, 2013  
Re: Resolution to Formally Adopt the 2013-2014 School Budget and  
Set General Property Tax Levy for School Purposes

We have prepared the following resolution that requires Board action to formally adopt this year's school budget and to set the school property tax levy.

**RESOLUTION TO ADOPT THE 2013-2014 SCHOOL BUDGET FOR THE  
NEENAH JOINT SCHOOL DISTRICT AND SET A SCHOOL PROPERTY TAX LEVY**

WHEREAS, the Board of Education of the Neenah Joint School District formulated a budget pursuant to Sec. 65.90(1) and 65.90(2) Wis. Stats., for the period of July 1, 2013 – June 30, 2014 and  
WHEREAS, the summary of the budget was published on August 31, 2013, setting forth the locations at which the detailed budget could be inspected and setting forth the date and time of the public hearing on the budget, and  
WHEREAS, the public hearing was held at the Neenah Joint School District Administrative Offices on September 17, 2013, at 5:30 p.m.

IT IS HEREBY RESOLVED, that the Board of Education of the Neenah Joint School District adopt a school budget in the amount of \$79,811,827 for the period of July 1, 2013 – June 30, 2014, in the form attached hereto as Exhibit \_\_\_\_\_ and made a part hereof, and levy a general property tax for school purposes in the amount of \$28,327,071.

IT IS FURTHER RESOLVED, that the Board of Education authorize the collection of an additional \$1,984,000 to maintain a fund for the purpose of financing remodeling, repair, and improvement projects at various district buildings and sites.

IT IS FURTHER RESOLVED, that the Board of Education authorize the collection of an additional \$600,000 for the purpose of operating programs that benefit the community. These programs include a community crime prevention program, NHS Natatorium, NHS Auditorium, health/wellness education, and a District communication program.

IT IS FURTHER RESOLVED, that the Board of Education authorize the collection of an additional \$25,036 which represents Prior Year Property Tax Chargebacks for tax year 2012.

\_\_\_\_\_ moved to approve the resolution as presented to adopt the 2013-2014 school budget for the Neenah Joint School District.

The motion was seconded by \_\_\_\_\_.

Roll call vote: Yes \_\_\_\_\_  
No \_\_\_\_\_

NEENAH JOINT SCHOOL DISTRICT  
2013-14 BUDGET  
SUMMARY OF EXPENDITURES

	Schedule	2011-12 Actual	2012-13 Budget	2012-13 Actual	2013-14 Budget	2012-13 Actual to 2013-14 Budget	
						Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
<b>GENERAL FUND</b>							
Undifferentiated Curriculum	1	12,498,527	12,306,406	11,836,817	12,276,028	439,211	3.71%
Regular Curriculum	2	13,301,412	13,895,103	13,429,232	14,255,199	825,967	6.15%
Vocational Curriculum	3	1,688,996	1,675,601	1,554,835	1,641,710	86,875	5.59%
Physical Curriculum	4	1,888,452	1,859,737	1,778,577	1,784,813	6,236	0.35%
Cocurricular Activities	5	880,122	871,419	896,982	1,097,253	200,271	22.33%
Gifted/Talented/Homebound	6	599,987	585,518	543,613	591,677	48,064	8.84%
Pupil Services	7	1,909,962	1,853,348	1,740,044	1,820,977	80,933	4.65%
Instructional Staff	8	2,105,924	2,380,704	2,081,886	2,242,057	160,171	7.69%
District Administration	9	1,339,772	1,288,362	1,258,493	1,338,409	79,916	6.35%
School Administration	10	3,223,496	3,048,198	3,016,749	3,164,786	148,037	4.91%
Business Administration	11	636,485	780,950	747,193	871,543	124,350	16.64%
Operations	12	4,065,808	4,052,732	4,233,549	4,120,464	(113,085)	-2.67%
Maintenance	13	1,496,239	1,513,457	1,541,339	1,587,235	45,896	2.98%
Pupil Transportation	14	1,030,515	1,074,280	1,041,540	1,085,818	44,278	4.25%
Central Services	15	954,687	2,300,339	2,200,193	1,049,709	(1,150,484)	-52.29%
Insurance	16	249,679	267,500	349,846	324,400	(25,446)	-7.27%
Debt Retirement	17	298,446	561,541	560,167	732,955	172,788	30.85%
Non-Program Transactions(OE)	18	1,661,123	1,515,500	1,801,845	2,178,308	376,463	20.89%
Other Support Services (ER)	19	3,014,156	3,880,600	4,919,965	3,638,250	(1,281,715)	-26.05%
Transfer to Other Funds	20	7,474,496	8,512,406	8,295,004	7,056,169	(1,238,835)	-14.93%
Refund of Prior Year Taxes	21	11,757	20,000	25,036	20,000	(5,036)	-20.12%
<b>TOTAL GENERAL FUND</b>		<b>60,330,041</b>	<b>64,243,701</b>	<b>63,852,905</b>	<b>62,877,760</b>	<b>(975,145)</b>	<b>-1.53%</b>
NEENAH TOMORROW FUND		23,168	0	21,129	25,000	3,871	18.32%
SPECIAL REVENUE TRUST FUND	23	61,256	30,000	167,585	100,000	(67,585)	-40.33%
SPECIAL PROGRAMS FUND	24	11,643,017	11,769,899	11,240,617	11,694,388	453,771	4.04%
NON-REFERENDUM DEBT FUND	25	138,570	50,000	50,000	50,000	0	0.00%
REFERENDUM DEBT FUND	26	1,345,500	1,339,000	1,339,000	202,800	(1,136,200)	-84.85%
CAPITAL EXPANSION FUND	27	560,460	1,410,000	1,379,571	1,986,000	606,429	43.96%
FOOD SERVICE FUND	28	2,280,588	2,152,428	1,938,857	2,200,991	262,134	13.52%
COMMUNITY SERVICE FUND	29	837,262	903,873	871,181	674,888	(196,293)	-22.53%
<b>TOTAL EXPENDITURES</b>		<b>77,219,862</b>	<b>81,898,901</b>	<b>80,860,845</b>	<b>79,811,827</b>	<b>(1,049,018)</b>	<b>-1.30%</b>

NEENAH JOINT SCHOOL DISTRICT  
 2013-14 BUDGET  
 SUMMARY OF RECEIPTS

	2011-12 Actual	2012-13 Budget	2012-13 Actual	2013-14 Budget	2012-13 Actual to 2013-14 Budget	
					Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
<b>GENERAL FUND</b>						
School Tax Receipts	28,892,757	29,515,310	29,515,310	28,277,171	(1,238,139)	-4.19%
Prior Year School Tax	8,764	11,757	11,757	25,036	13,279	112.95%
Mobile Home Tax	35,314	35,000	33,688	35,000	1,312	3.89%
Fees and Sales	385,965	355,000	350,717	355,000	4,283	1.22%
School Activities	243,335	238,550	216,181	232,900	16,719	7.73%
Interest on Investments	41,315	45,000	37,920	45,000	7,080	18.67%
Transfers from Other Districts (OE)	1,226,970	1,183,000	1,062,811	1,358,000	295,189	27.77%
Intermediate Sources	23,244	31,750	30,750	35,000	4,250	13.82%
State Sources	30,192,021	29,501,299	29,487,807	30,903,058	1,415,251	4.80%
Federal Sources	971,053	1,358,569	1,280,404	1,210,459	(69,945)	-5.46%
Miscellaneous/Refunds	371,974	275,000	312,535	151,000	(161,535)	-51.69%
Other Financing Sources-Capital Lease	285,226	1,246,178	1,241,523	10,000	(1,231,523)	-99.19%
Use of General Fund Balance	(2,347,973)	446,988	271,420	240,036	(31,384)	-11.56%
Tax Rate Stabilization Sub-Fund	76	300	82	100	18	21.95%
<b>TOTAL GENERAL FUND</b>	<b>60,330,041</b>	<b>64,243,701</b>	<b>63,852,905</b>	<b>62,877,760</b>	<b>(975,145)</b>	<b>-1.53%</b>
NEENAH TOMORROW FUND	19,440	0	2,807	25,000	22,193	790.63%
SPECIAL REVENUE TRUST FUND	74,770	30,000	140,101	100,000	(40,101)	-28.62%
Use of Special Revenue Trust Fund Balance	(9,786)	0	45,806	0	(45,806)	-100.00%
SPECIAL PROGRAMS FUND	11,643,017	11,769,899	11,240,617	11,694,388	453,771	4.04%
NON-REFERENDUM DEBT FUND	137,970	50,000	49,400	50,000	600	1.21%
REFERENDUM DEBT FUND	1,336,636	1,339,000	1,329,000	0	(1,329,000)	-100.00%
Use of Referendum Debt Fund Balance	9,464	0	10,600	202,800	192,200	1813.21%
CAPITAL EXPANSION FUND	566,005	1,410,000	1,400,005	1,986,000	585,995	41.86%
Use of Capital Expansion Fund Balance	(5,545)	0	(20,434)	0	20,434	-100.00%
FOOD SERVICE FUND	2,280,588	2,352,428	2,150,363	2,210,991	60,628	2.82%
Use of Food Service Fund Balance	0	(200,000)	(211,506)	(10,000)	201,506	N/A
COMMUNITY SERVICE FUND	881,169	703,873	682,329	674,888	(7,441)	-1.09%
Use of Community Service Fund Balance	(43,907)	200,000	188,852	0	(188,852)	-100.00%
<b>TOTAL RECEIPTS</b>	<b>77,219,862</b>	<b>81,898,901</b>	<b>80,860,845</b>	<b>79,811,827</b>	<b>(1,049,018)</b>	<b>-1.30%</b>

## MAJOR ADJUSTMENTS TO BUDGET DRAFT #3

### Revenue adjustments

Open Enrollment - Incoming	192 estimated in	250,000
General Equalization Aid	Adjust to actual plus 2013 WI Act 46	523,201
General Fund Property Tax Levy	Adjust to allowable limit	(597,525)
Per Pupil State Aid	Adjust to actual Sept enrollment	3,300
Charter School Planning Grant	Phase 1	65,218
Title I-A	Adjust to actual	(15,938)
State Reimbursement	Effectiveness Project	36,160
IDEA Flow-Through	Adjust to actual allocation	244,824
Use of General Fund Balance		(285,666)
<b>Total Revenue Adjustments</b>		<b>223,574</b>

### Expenditure Adjustments

Open Enrollment - Outgoing	314 estimated out	325,000
Teacher Salaries /benefits	Reflect actual hires/vacancies at 11/01	(187,530)
Charter School Planning Grant	Phase 1	65,218
Title I-A	Adjust to actual	(15,938)
Business Admin Salaries/Benefits	Adjust new staff to actual starting date	(40,000)
Debt Retirement	Adjust Apple lease interest payment to actual	(22,000)
Medical Insurance	Adjust to new rates plus migration to HMO	(250,000)
Contracted Service	Salary study and evaluation - Support Staff	50,000
IDEA Flow-Through	Adjust to actual allocation	244,824
Teacher Salaries /benefits	Add'l Kindergarten Teacher	54,000
<b>Total Expenditure Adjustments</b>		<b>223,574</b>

NEENAH JOINT SCHOOL DISTRICT  
TAX RATE CALCULATION  
2013-14 BUDGET  
DRAFT #3

	<u>City</u>	<u>Towns</u>	<u>Total</u>
Equalized Value 2012-13	1,679,945,800	1,853,806,458	3,533,752,258
Equalized Value 2013-14	1,698,237,600	1,899,585,598	3,597,823,198
Change	<b>1.09%</b>	<b>2.47%</b>	<b>1.81%</b>

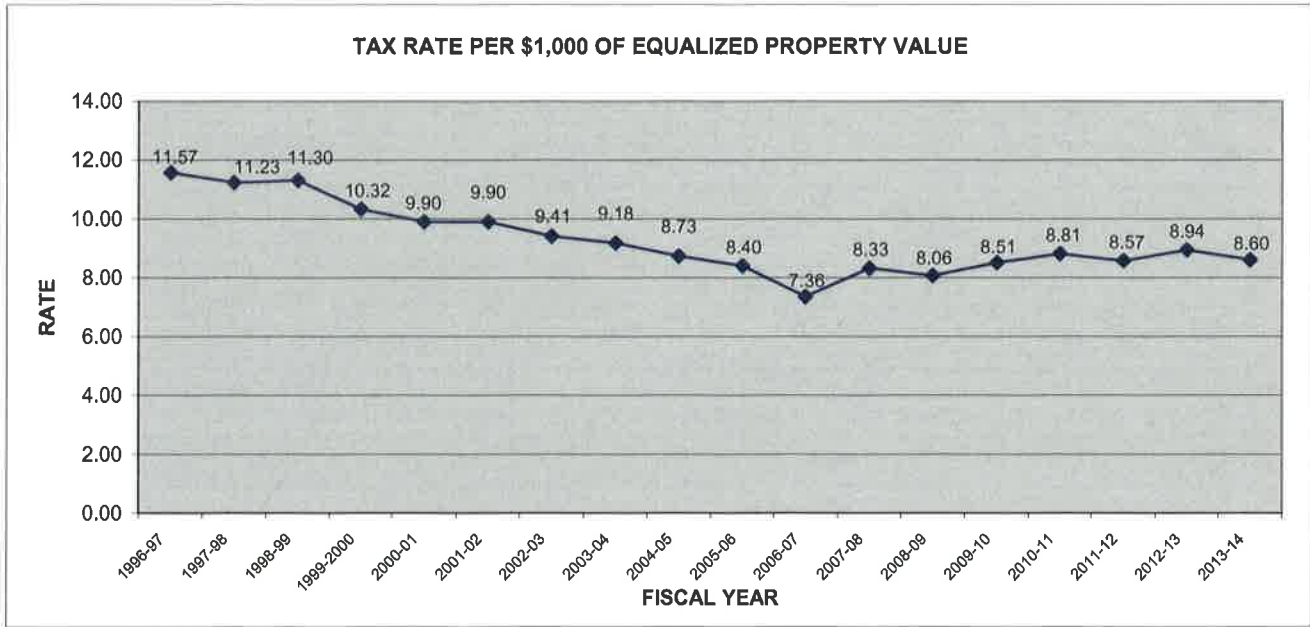
		2012-13 Levy Summary		2013-14 Levy Summary	
		<u>Levy Amount</u>	<u>Rate/\$1,000</u>	<u>Levy Amount</u>	<u>Rate/\$1,000</u>
General Fund	Fund 10	29,515,310	8.35	28,277,171	7.86
Non-Referendum Debt	Fund 38	49,400	0.01	49,900	0.01
Referendum Debt	Fund 39	0	0.00	0	0.00
Capital Expansion	Fund 41	1,400,000	0.40	1,984,000	0.55
Community Service	Fund 80	600,000	0.17	600,000	0.17
Prior Year Chargeback	Fund 10	11,757	0.00	25,036	0.01
<b>Total</b>		<b>31,576,467</b>	<b>8.94</b>	<b>30,936,107</b>	<b>8.60</b>

	<u>Change from Prior Year</u>	
	<u>Dollars</u>	<u>Percent</u>
Total Levy	-\$640,360	-2.03%
Equalized Tax Rate	-\$0.34	-3.77%

**NEENAH JOINT SCHOOL DISTRICT**

Property Values/Tax Rate History

<u>Fiscal Year</u>	<u>Equalized Value</u>	<u>Property % Increase</u>	<u>Tax Levy</u>	<u>Tax Rate per \$1,000</u>	<u>Tax Rate % Increase</u>
1996-97	1,955,010,470	-	22,614,360	11.57	-
1997-98	2,078,243,593	6.30%	23,347,561	11.23	-2.94%
1998-99	2,149,818,906	3.44%	24,284,748	11.30	0.62%
1999-2000	2,246,838,930	4.51%	23,193,190	10.32	-8.67%
2000-01	2,363,281,886	5.18%	23,400,360	9.90	-4.07%
2001-02	2,535,466,121	7.29%	25,105,265	9.90	0.00%
2002-03	2,700,139,776	6.49%	25,409,834	9.41	-4.95%
2003-04	2,902,305,409	7.49%	26,645,305	9.18	-2.44%
2004-05	3,136,467,093	8.07%	27,372,313	8.73	-4.90%
2005-06	3,203,127,874	2.13%	26,909,065	8.40	-3.78%
2006-07	3,456,883,649	7.92%	25,441,747	7.36	-12.38%
2007-08	3,551,944,076	2.75%	29,592,803	8.33	13.18%
2008-09	3,699,142,990	4.14%	29,829,967	8.06	-3.24%
2009-10	3,763,529,778	1.74%	32,014,013	8.51	5.58%
2010-11	3,688,525,388	-1.99%	31,723,955	8.81	3.53%
2011-12	3,702,397,189	0.38%	31,723,955	8.57	-2.72%
2012-13	3,533,752,258	-4.56%	31,576,467	8.94	4.32%
2013-14	3,597,823,198	1.81%	30,936,107	8.60	-3.83%



<b>DISTRICT:</b>	Neenah	▼	3892	▼
<b>DATA AS OF 10/31/2013 - 7:30 AM</b>				
<b>Line 1 Amount May Not Exceed Line 9 minus Line 7B of Final 12-13 Revenue Limit</b>				
2012-13 General Aid Certification (12-13 Line 12A, src 621)	+	28,266,343		
2012-13 Computer Aid Received (12-13 Line 17, Src 691)	+	543,706		
2012-13 Hi Pov Aid (12-13 Line 12B, src 628)	+	0		
2012-13 Fnd 10 Levy Cert (12-13 Line 18, Src 211)	+	29,515,310		
2012-13 Fnd 38 Levy Cert (12-13 Line 14B, Src 210)	+	49,400		
2012-13 Fnd 41 Levy Cert (12-13 Line 14C, Src 210)	+	1,400,000		
2012-13 Aid Penalty for Over Levy (12-13 FINAL Rev Limit Worksheet)	-	0		
2012-13 Penalty for Unspent Energy Exemption (12-13 FINAL Rev Limit W)	-	0		
2012-13 Total Levy for All Levied Non-Recurring Exemptions*	-	0		
<b>NET 2012-13 Base Revenue (LINE 1)</b>	<b>=</b>	<b>59,774,759</b>		

\*For 2012-13 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Uncounted Open-Enroll, Pupils)

<b>September &amp; Summer FTE Membership Averages</b>				
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.				
<b>Line 2: Base Avg: (10+.4ss)+(11+.4ss)+(12+.4ss) / 3 =</b>				
	2010	2011	2012	6,349
Summer fte:	158	173	153	
% (40,40,40)	63	69	61	
Sept fte:	6,329	6,267	6,259	
Total fte	6,392	6,336	6,320	

<b>Line 6: Curr Avg: (11+.4ss)+(12+.4ss)+(13+.4ss) / 3 =</b>				
	2011	2012	2013	6,336
Summer fte:	173	153	162	
% (40,40,40)	69	61	65	
Sept fte:	6,267	6,259	6,288	
Total fte	6,336	6,320	6,353	

<b>Line 10B: Declining Enrollment Exemption =</b>				
Average FTE Loss (Line 2 - Line 6, if > 0)				
		X	1.00	=
<b>X (Line 5, Maximum 2013-2014 Revenue per Memb) =</b>				
Non-Recurring Exemption Amount:				
				123,368
				13
				13
				9,489.83
				123,368

<b>Line 17: State Aid for Exempt Computers =</b>				
Line 17 = A X (Line 16 / C) (to 8 decimals)				
<b>2013 Property Values (October 1, 2013 Values from DOR)</b>				
A. 2013 Exempt Computer Property Valuation	Required	+	63,702,700	
B. 2013 TIF-Out Tax Apportionment Equalized Valuation		+	3,597,823,198	
C. 2013 TIF-Out Value plus Exempt Computers (A + B)		=	3,661,525,898	
<i>Computer aid replaces a portion of proposed Fund 10 Levy</i>				

<b>2013-2014 Revenue Limit Worksheet</b>		
1.	2012-13 Base Revenue (Funds 10, 38, 41)	(from left) 59,774,759
2.	Base Sept Membership Avg (10+.4ss, 11+.4ss, 12+.4ss/3)	(from left) 6,349
3.	2012-13 Base Revenue Per Member (Ln 1 / Ln2)	(with cents) 9,414.83
4.	2013-14 Per Member Change (A+B)	75.00
	A. Allowed Per Pupil Change (+\$0.00/Member)	75.00
	B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0
	C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00
5.	2013-14 Maximum Revenue / Memb (Ln 3 + Ln 4)	9,489.83
6.	Current Membership Avg (11+.4ss, 12+.4ss, 13+.4ss/3)	(from left) 6,336
7.	2013-14 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded) 60,127,563
	A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	60,127,563
	B. Hold Harm Non-Recurr Exemption	0
8.	Total Recurring Exemptions (A+B+C+D+E)	(rounded) 59,333
	A. Prior Year Carryover	33,467
	B. Transfer of Service (if negative, include sign)	25,866
	C. Transfer of Territory (if negative, include sign)	0
	D. Federal Impact Aid Loss (2011-12 to 2012-13)	0
	E. Recurring Referenda to Exceed (If 2013-14 is first year)	0 <<Enter if not pre-filled
9.	2013-14 Limit with Recurring Exemptions (Ln 7 + Ln 8)	60,186,896
10.	Total 2013-14 Non-Recurring Exemptions (A+B+C+D+E)	142,373
	A. Non-Recurring Referenda to Exceed 2013-14 Limit	0 <<Enter if not pre-filled
	B. Declining Enrollment Exemption for 2013-14 (from left)	123,368
	C. Energy Efficiency Exemption for 2013-14	0 <<Enter if not pre-filled
	D. Adjustment for Refunded or Rescinded Taxes for 2013-14	0
	E. Prior Year Open Enrollment (uncounted pupils)	19,005
11.	2013-14 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	60,329,269
12.	Total Aid to be Used in Computation (12A + 12B)	29,470,447
	A. 2013-14 General Aid - 2013 WI Act 46 Certification	29,470,447
	B. State Aid to High Poverty Districts (not all dists)	0
<b>REMEMBER TO USE the ACT 46 OCTOBER CERT WHEN SETTING THE LEVY.</b>		
13.	<b>Allowable Limited Revenue: (Line 11 - Line 12)</b>	<b>30,858,822</b>
	(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)	
14.	<b>Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt; line 13 30,858,822</b>
<b>Entries Required Below: Amnts Needed by Purpose and Fund:</b>		
	A. Gen Operations: Fnd 10 including Src 211 & Src 691	28,824,922 (Proposed Fund 10)
	B. Non-Referendum Debt (inside limit) Fnd 38 Src 210	49,900 (to Budget Rpt)
	C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210	1,984,000 (to Budget Rpt)
	<b>(A+B+C+D):</b>	<b>625,036</b>
15.	Total Revenue from Other Levies	0
	A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	0
	B. Community Services (Fnd 80 Src 210)	600,000 (to Budget Rpt)
	C. Prior Year Levy Chargeback (Src 212)	25,036 (to Budget Rpt)
	D. Other Levy Revenue - Milwaukee & Kenosha Only	0 (to Budget Rpt)
16.	Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	30,311,071
17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt) 547,751
18.	<b>Fnd 10 Src 211 (Ln 14A-Ln 17), 2013-14 Budget</b>	<b>28,277,171</b>
<b>Line 18 (not 14A) is the Fund 10 Levy certified by the Board.</b>		
19.	<b>Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)</b>	<b>30,936,107</b>
	Line 19 is the total levy to be apportioned in the PI-401.	Levy Rate = 0.00859856
20.	Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)	49,900

CELL COLOR KEY: Auto-Calc DPI Data District Enters

**Districts are responsible for the integrity of the revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.**