



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

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

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

Date: August 15, 2013

RE: Neenah Joint School District 2013-14 Budget Draft #2

Attached to this memo are several pieces of information that pertain to the second draft of the 2013-14 budget. This information should be helpful and beneficial to Board members as they vote to publish a budget notice in the newspaper in advance of the scheduled September 17, 2013 public hearing. A full budget document providing more detailed budget information is being prepared and will be available soon.

The items attached to this memo are as follows:

1. A written commentary describing some of the key components of the 2013-14 budget, recent decisions at the Federal, State, and local levels that have affected the budget, a timeline related to the budget development, and factors that will yet influence the final budget
2. A summary of Expenditures and a summary of Receipts - these sheets reflect the accounting of the District's budget in the DPI prescribed layout (by major function)
3. A Distribution of Expenditures for the District's main operating funds (10, 27, 38, 39, and 41). This report co-mingles all the District's expenditures in the identified funds and identifies expenditures by broad object categories such as salaries, supplies, equipment, health insurance, OPEB benefits, etc. This report provides the reader with a multi-year look at these large categories and also tries to identify what portions of the budget might be considered "fixed" versus "discretionary"
4. A draft copy of the actual notice that will be placed in the Post-Crescent on or about August 30, 2013. This notice needs to be placed in the newspaper at least 15 days prior to the scheduled public hearing.
5. A multi-year history of Neenah Joint School District tax levies and tax rates
6. A copy of the 2013-14 Revenue Limit worksheet
7. A history of the General Fund balance chart (one indicating fund balance as a percentage of expenditures and the other in actual dollars)

If you have any questions or require further information please contact Paul Hauffe.



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Date: August 14, 2013

RE: 2013-14 Neenah Joint School District Budget – Draft #2

At their meeting on May 7, 2013, Neenah Joint School District Board of Education members received a copy of the first draft of the 2013-14 District budget. Although the District had a solid “budget framework” in place at that time, there were many significant variables, both internal and external, that were not known. Most notably, the State of Wisconsin 2013-15 Biennial budget was still in the early discussion stages and had yet to be fully developed and signed into law.

As we now present Draft #2 of the 2013-14 budget, decisions have been made at the Federal, State and local levels that have helped us fill the remaining gaps in our budget. This has allowed us to provide the Board with a more accurate and up-to-date view of the proposed budget.

**KEY STATISTICS AT A GLANCE – 2013-14 BUDGET DRAFT #2**

	<u>2012-13</u> <u>Budget</u>	<u>2013-14</u> <u>Budget</u>	<u>Dollar (\$)</u> <u>Change</u>	<u>Percent (%)</u> <u>Change</u>
General Fund Expenditures	64,243,701	62,857,999	(1,385,702)	(2.16%)
Total Expenditures	81,898,901	79,622,242	(2,276,659)	(2.78%)
Total School Tax Levy	31,576,467	31,533,962	(42,505)	(0.13%)
Tax Rate/thousand (equalized)	8.94	8.84	(0.10)	(1.12%)
State General Aid	28,266,343	28,947,246	680,903	2.41%
Equalized Property Value	3,533,752,258	3,569,089,780	35,337,522	1.00%
Staff FTE	627.45	634.05	6.60	1.05%
Student FTE – Rev Limit	6,349	6,292	(57)	(0.90%)

Understand that there are still some uncertainties regarding the 2013-14 budget. Most of these center on the ultimate property tax levy and rate and it is likely that these will be resolved in the month of October.

Adjustments that have been made to expenditure accounts **since Draft #1** of the budget are as follows:

- Open enrollment (outgoing) +100,000
- OPEB payments to retirees (adjust to actual) +155,000
- Wisconsin Retirement System required (adjust to actual) + 15,000
- Asst. District Administrator – Business/Finance +127,000
- Administrative Assistant – NHS + 52,000

The following revenue accounts have had adjustments made **since Draft #1**:

- State Equalization Aid +283,590
- Open enrollment (incoming) - 75,000
- “Per pupil” State aid +471,000
- Local property tax Levy - 681,371
- Medicaid Reimbursement +125,000
- State Handicapped Aid +100,000

In addition, the following programs have been moved from the Community Services Fund (Fund 80) to the General Fund (Fund 10):

- Middle School Intramural program 153,800
- Middle School after-school music program 52,000
- Communications Manager position 74,700

Finally, the following are adjustments to both expenditure and revenue accounts in the same amount:

- Title I-A -95,406
- Title II-A -40,247
- Flow Through -42,853

**2013-14 Budget Highlights**

The preceding lists reflected changes to the budget that occurred between the first draft (May) and the second draft (August). Following are some of the highlights of the 2013-14 budget in general:

- Net addition of 6.6 staff FTE (+7.6 faculty, -4.0 support staff, +2.0 administrator, +1.0 exempt)
- Allowance made for faculty, support staff, admin, and exempt salary adjustments
- Maintain minimum starting salary for faculty at \$40,500
- Open enrollment estimates at 2012-13 level (net 100 decrease)
- Food Service Fund continues to be self-supporting; no transfer from the General Fund
- State Equalization Aid to increase by \$680,903

- Levy property tax to the maximum permitted by law (including any carryover)
- No levy for Referendum Debt Fund (Fund 39) – use Referendum Debt Fund balance for final payment of \$202,800
- Wisconsin Retirement System required contribution increases to 7.00%
- Major maintenance projects budget at \$1,986,000
- Use of General Fund balance equals \$525,702
- Community Service Fund expenditure reduction of almost \$200,000
- Estimated Pupil count for Sept, 2013 (reduction of 102)

The overall expenditure budget for 2013-14 is decreasing by almost \$2.3 million dollars from the prior year. This is primarily due to two reasons:

1. Recall that the 2012-13 budget contained a transfer from the General Fund to the Referendum Debt Fund (\$1.329 million) to pay the principal and interest on the District's long term debt. Essentially, this debt service payment was made through the general operating budget. This transaction will not occur in the 2013-14 fiscal year.
2. The value of a new technology lease is not included in this draft of the budget. Recall that the Board of Education authorized and approved two new technology leases in the 2012-13 fiscal year (totaling \$1,250,000) that will be paid off during the next 3 fiscal years. The 2013-14 does not contain any amount for a new technology lease. However, if circumstances change during the course of the year, an amount can be added to the expenditure budget as there will be a corresponding addition to the revenue budget as well.

### **State and Federal Revenue**

During our District budget presentation in May, it was stressed that there were several key pieces of information that were unknown at that time. The District has received clarity on several of these items, not the least of which is the State of Wisconsin 2013-15 biennial budget.

On June 30, 2013, Governor Walker signed the 2013-15 state biennial budget into law. The budget contained additional funding for school districts as well as an increase in the per pupil adjustment (\$75/pupil) allowed under the Revenue Limit formula.

After suffering just over a \$1.0 million decrease in general state aid in the 2012-13 fiscal year, the District is expected to receive an increase in general aid of approximately \$680,000 in fiscal year 2013-14. Although this is a preliminary estimate, it is expected that the final amount, which will be certified on October 15, will not change significantly from this estimate.

In addition, the State will provide school districts with an additional amount of state aid outside the revenue limit formula. This "Per Pupil" aid of \$75/pupil is calculated based on the District's rolling three year average membership. Neenah has included \$471,900 in the second draft of the 2013-14 budget for this anticipated revenue.

The budget decision made in Madison that will have a significant impact on the District, at least initially, is the decision to limit the amount of property tax that a District may levy for in the Community Service Fund (Fund 80). The Community Service Fund property tax levy is outside the revenue limits. As you recall, the District underlevied in Fund 80 last year deciding instead to use the accumulated fund balance to help support community programs. There will be additional information on Fund 80 later in this report.

To summarize the state budget impact a little further, the State of Wisconsin indirectly controls K-12 spending through adjustments made to the Revenue Limit formula. In 2013-14, the State is increasing the spending amount allowed per pupil by \$75. In 2012-13, that amount was \$50/pupil. Additionally, in 2013-14, the State will provide additional direct revenue to school districts in the form of a new "per pupil" aid amount of \$75/pupil. This new aid, however, replaces a one-time only aid payment of \$50/pupil received in the 2012-13 fiscal year. Essentially, the District will realize a net increase of \$25/pupil in this new form of revenue from the state. It could be argued therefore, that in basic terms, the District will receive additional revenue of \$100/pupil in 2013-14.

As reflected in the second draft, preliminary projections suggest that the District will be receiving less in Federal aid for some of its major federal programs such as Title I-A, Title II-A, and Flow-Through. Mr. Dreger, Ms. Nennig, and Mr. Gantz are evaluating the consequences of these reductions and are determining how to adjust programs accordingly. Final budgets for the District's federally supported programs may not be known until November or December.

### **Health Insurance**

By far, the second largest single component of the Neenah Joint School District budget, after wages, is group health insurance. The District has been fortunate enough to make changes to the group health insurance plan during the past several years that have lowered the overall employer cost while maintaining a high level of benefit for the employee.

As reported to the Board in May, district administrators have decided to explore all options to successfully manage and control health insurance costs in 2013-14 year and beyond. To that end, we are very committed to pursuing a self-funded health insurance program beginning on January 1, 2014. The health insurance budget in 2013-14 has been developed with a self-funded program in mind. With all of the anticipated changes that will be coming to the health care arena, it is important to keep the best interests of the employee and the taxpayer in mind. This budget does not include a premium contribution increase from employees nor does it make a change to current deductible amounts. The District will continue to contribute to an individual employees' Health Savings Account.

### **Significant Events pertaining to the 2013-14 Budget Development**

The development of the 2013-14 budget began in earnest in December, 2012. Since that time, the budget process has continued methodically through the spring and summer months. However, there are a number of important dates still ahead of us that will affect the final adopted budget.

- ✓ Health Insurance Discussion (Affordable Care Act) - Ongoing

**Significant Events pertaining to the 2013-14 Budget Development (continued)**

- ✓ Governor Walker’s Biennial Budget Proposal – Feb 20
- ✓ Wisconsin Legislature State Budget discussions – Feb - June
- ✓ NJSD Early Authorization – Major Maintenance Projects – Feb
- ✓ NJSD Staffing requests – March
- ✓ Employee Policy Manual Updates (as necessary) – May/June
- ✓ Student Fees and other Revenues Discussion – May/June
- ✓ Wisconsin Retirement System required contribution rate notice (2014) – Aug/Sept
- Student Enrollment determined (Third Friday Count) - September
- Public Hearing on proposed 2013-14 Budget - September
- District’s Equalized Valuation and 2013-14 Equalization Aid determined - October
- Health Insurance Premium rates (2014) – October
- Insurance Open Enrollment Period – November
- Adopt 2013-14 District Budget and certify Property Tax Levy – November

Specifically, the remainder of the 2013-14 school budget adoption schedule is as follows:

August 20 <sup>th</sup>	Board adopts a preliminary budget (Draft #2) for publication and presentation to community at public hearing.
September 17 <sup>th</sup>	Public Hearing on the proposed 2013-14 school budget at 5:30 p.m. in the Administrative Building Board Room.
October 1 <sup>st</sup>	Board receives update on third Friday (Sept) enrollment and district’s equalized valuation.
October 15 <sup>th</sup>	Board receives update on General Equalization Aid, recalculated revenue limit, and any other budget adjustments.
November 5 <sup>th</sup>	Board adopts the final draft of the 2013-14 school budget and certifies the school property tax levy.

**Community Service Fund (Fund 80)**

Included in the State budget are several changes to state law that affect the Community Programs and Services Fund (Fund 80). While the law does not change the authority of a school board to establish a Community Services Fund (Fund 80), it does include significant changes that affect a school board’s authority to levy into Fund 80, as well as certain reporting and website publishing requirements that go into effect immediately and are applicable to the 2013-14 and 2014-15 fiscal years.

The Neenah Joint School District established and has maintained a Community Service Fund for many years. The following expenditures will be charged into this fund in 2013-14 include:

- Community Crime Prevention Program
- Operation and management of the Neenah High School Natatorium for community use
- Operation and management of Neenah High School Pickard Auditorium for community events and productions

We will be in attendance at the Board meeting on August 20, 2013 to answer any questions that Board members may have.

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	12,276,094	439,277	3.71%
Regular Curriculum	2	13,301,412	13,895,103	13,429,232	14,727,287	1,298,055	9.67%
Vocational Curriculum	3	1,688,996	1,675,601	1,554,835	1,585,710	30,875	1.99%
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	1,095,253	198,271	22.10%
Gifted/Talented/Homebound	6	599,987	585,518	543,613	567,923	24,310	4.47%
Pupil Services	7	1,909,962	1,853,348	1,740,044	1,814,577	74,533	4.28%
Instructional Staff	8	2,105,924	2,380,704	2,081,886	2,102,469	20,583	0.99%
District Administration	9	1,339,772	1,288,362	1,258,493	1,288,044	29,551	2.35%
School Administration	10	3,223,496	3,048,198	3,016,749	3,184,286	167,537	5.55%
Business Administration	11	636,485	780,950	747,193	906,543	159,350	21.33%
Operations	12	4,065,808	4,052,732	4,233,549	4,145,464	(88,085)	-2.08%
Maintenance	13	1,496,239	1,513,457	1,541,339	1,522,235	(19,104)	-1.24%
Pupil Transportation	14	1,030,515	1,074,280	1,041,540	1,088,318	46,778	4.49%
Central Services	15	954,687	2,300,339	2,200,193	1,046,709	(1,153,484)	-52.43%
Insurance	16	249,679	267,500	349,846	324,400	(25,446)	-7.27%
Debt Retirement	17	298,446	561,541	560,167	754,955	194,788	34.77%
Non-Program Transactions(OE)	18	1,661,123	1,515,500	1,801,845	1,853,500	51,655	2.87%
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	7,131,169	(1,163,835)	-14.03%
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>62,857,999</b>	<b>(994,906)</b>	<b>-1.56%</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	11,524,564	283,947	2.53%
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>79,622,242</b>	<b>(1,238,603)</b>	<b>-1.53%</b>

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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	28,875,026	(640,284)	-2.17%
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	363,000	12,283	3.50%
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	1,108,000	45,189	4.25%
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	30,335,620	847,813	2.88%
Federal Sources	971,053	1,358,569	1,280,404	1,116,615	(163,789)	-12.79%
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	525,702	254,282	93.69%
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>62,857,999</b>	<b>(994,906)</b>	<b>-1.56%</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	11,524,564	283,947	2.53%
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	2,000	(1,327,000)	-99.85%
Use of Referendum Debt Fund Balance	9,464	0	10,600	200,800	190,200	1794.34%
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>79,622,242</b>	<b>(1,238,603)</b>	<b>-1.53%</b>

NEENAH JOINT SCHOOL DISTRICT  
2013-14 BUDGET  
DISTRIBUTION OF EXPENDITURES FOR FUNDS 10,11,27,38,39,41

GENERAL FUND (FUND 10/11), DEBT SERVICE (FUND 39), SPECIAL PROGRAMS (FUND 27), CAPITAL EXPANSION (FUND 41),  
NON-REFERENDUM DEBT FUND (FUND 38)

	2011-12 Actual	2012-13 Unaudited Actual	2013-14 Draft #2	Increase(Decrease) Over 2012-13 Unaudited Actual	Percent Change
SALARIES	34,365,630	34,978,803	36,818,242	1,839,439	5.26%
EMPLOYEE BENEFITS					
Retirement (WRS)	2,169,194	2,093,812	2,384,331	290,519	13.88%
Social Security	2,753,064	2,699,318	2,979,086	279,768	10.36%
Group Life Insurance	77,733	95,164	95,686	522	0.55%
Health Insurance Buyout	64,215	148,717	200,000	51,283	34.48%
Medical/Drug Insurance	10,567,905	8,158,325	6,535,571	(1,622,754)	-19.89%
Dental Insurance	462,562	573,303	614,219	40,916	7.14%
Disability Insurance	77,249	72,771	82,191	9,420	12.94%
Worker's Compensation	180,767	252,481	219,311	(33,170)	-13.14%
Professional Development	248,606	189,258	190,803	1,545	0.82%
Addtl Contribution - OPEB	705,724	1,650,000	1,650,000	0	0.00%
H.S.A. Contribution	73,962	544,764	1,022,000	477,236	87.60%
403(b) Contribution - OPEB (new)	0	613,007	917,900	304,893	49.74%
403(b) - OPEB (old)	1,205,802	1,215,319	1,183,550	(31,769)	-2.61%
Total Employee Benefits	18,586,783	18,306,239	18,074,648	(231,591)	-1.27%
<b>TOTAL SALARIES &amp; FRINGE BENEFITS</b>	<b>52,952,413</b>	<b>53,285,042</b>	<b>54,892,890</b>	<b>1,607,848</b>	<b>3.02%</b>
DEBT SERVICE (LONG TERM)	1,484,070	1,389,000	252,800	(1,136,200)	-81.80%

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GENERAL FUND (FUND 10/11), DEBT SERVICE (FUND 39), SPECIAL PROGRAMS (FUND 27), CAPITAL EXPANSION (FUND 41),  
NON-REFERENDUM DEBT FUND (FUND 38)

	2011-12 Actual	2012-13 Unaudited Actual	2013-14 Draft #2	Increase(Decrease) Over 2012-13 Unaudited Actual	Percent Change
<b>FIXED ITEMS</b>					
Utilities (Gas, Electric, Water, Phone)	1,494,951	1,588,630	1,553,000	(35,630)	-2.24%
Insurance (Property, Liability, Unemploy, Etc.)	226,426	316,382	259,400	(56,982)	-18.01%
Pupil Transportation Regular	997,397	1,017,150	1,060,850	43,700	4.30%
Special Education	677,638	689,151	700,000	10,849	1.57%
Major Maintenance (Fund 41)	140,115	344,893	496,500	151,607	43.96%
Supplies/Materials	1,022,680	1,005,484	962,685	(42,798)	-4.26%
Purchased Services	1,926,761	1,744,478	1,774,343	29,865	1.71%
Textbooks/Workbooks	211,793	216,882	244,909	28,027	12.92%
Payments to Other Gov't Units	2,114,207	2,356,143	2,449,323	93,180	3.95%
Media Materials	219,566	214,562	243,078	28,517	13.29%
Minor Equipment	29,178	33,499	22,110	(11,389)	-34.00%
Data Processing (Maint)	151,527	228,691	290,932	62,241	27.22%
Short-Term Debt Retirement (Lease)	298,446	560,167	754,955	194,788	34.77%
Transfer to Food Service Fund	104,521	0	0	0	N/A
<b>Total Fixed</b>	<b>9,615,206</b>	<b>10,316,111</b>	<b>10,812,085</b>	<b>495,975</b>	<b>4.81%</b>
<b>% of Budget</b>	<b>14.43%</b>	<b>14.83%</b>	<b>15.56%</b>		
<b>TOTAL COMMITTED ITEMS</b>	<b>64,051,689</b>	<b>64,990,153</b>	<b>65,957,775</b>	<b>967,623</b>	<b>1.49%</b>
<b>% of Total Budget</b>	<b>96.10%</b>	<b>93.42%</b>	<b>94.92%</b>		

GENERAL FUND (FUND 10/11), DEBT SERVICE (FUND 39), SPECIAL PROGRAMS (FUND 27), CAPITAL EXPANSION (FUND 41),  
NON-REFERENDUM DEBT FUND (FUND 38)

	2011-12 Actual	2012-13 Unaudited Actual	2013-14 Draft #2	Increase(Decrease) Over 2012-13 Unaudited Actual	Percent Change
<b>OTHER ITEMS</b>					
Purchased Services	642,254	581,493	591,448	9,955	1.71%
Supplies and Materials	180,473	177,438	169,886	(7,553)	-4.26%
Media Materials	24,396	23,840	27,009	3,169	13.29%
Textbooks/Workbooks	141,195	144,588	163,273	18,685	12.92%
Major Maintenance Projects(Fund 41)	420,345	1,034,678	1,489,500	454,822	43.96%
Equipment	769,882	2,128,694	656,864	(1,471,830)	-69.14%
Equipment Repair	281,022	333,342	305,000	(28,342)	-8.50%
Apparel	12,176	11,287	15,050	3,763	33.34%
Minor Equipment	68,081	78,164	51,590	(26,574)	-34.00%
Other Expenses/Miscellaneous	56,101	63,412	62,800	(612)	-0.97%
<b>Total</b>	<b>2,595,925</b>	<b>4,576,936</b>	<b>3,532,419</b>	<b>(1,044,518)</b>	<b>-22.82%</b>
<b>TOTAL EXPENDITURES (FUNDS 10, 11, 27, 38, 39, 41)</b>	<b>66,647,614</b>	<b>69,567,089</b>	<b>69,490,194</b>	<b>-76,895</b>	<b>-0.11%</b>

Purchased Services includes, among other things: Employee Travel, Printing, Publishing, Postage, OT/PT Services, Attorney Fees, Consultants, Inservices, Auditor Fees

Supplies and Materials includes, among other things: Classroom consumable items such as paper, pencils, scissors; Operations and maintenance supplies such as paper products, cleaners, light bulbs, etc; Administrative supplies such as paper, envelopes, etc

Equipment includes equipment that has been purchased outright during the year and also the total value of equipment that was purchased and financed through a multi-year lease

**DRAFT**

**NEENAH JOINT SCHOOL DISTRICT**

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NOTICE IS HEREBY GIVEN TO ALL QUALIFIED ELECTORS OF THE NEENAH JOINT SCHOOL DISTRICT THAT A BUDGET HEARING WILL BE HELD AT THE NEENAH JOINT SCHOOL DISTRICT ADMINISTRATIVE OFFICES 410 S. COMMERCIAL ST., TUESDAY, SEPTEMBER 17, 2013 AT 5:30 P.M. DETAILED COPIES OF THE BUDGET ARE AVAILABLE FOR PUBLIC INSPECTION IN THE OFFICE OF THE DISTRICT ADMINISTRATOR. SUMMARY EXHIBITS WILL BE AVAILABLE AT THE PUBLIC HEARING. ANY AND ALL CITIZENS WHO DESIRE TO COMMENT ON THE PROPOSED BUDGET ARE INVITED TO ATTEND.

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	<u>AUDITED</u> 2011-12	<u>UNAUDITED</u> 2012-13	<u>PROPOSED</u> 2013-14
<b>FUND 10-- General Fund</b>			
<b>Balance Sheet Accounts</b>			
<b>Assets</b>	<b>\$22,092,578</b>	<b>\$22,120,623</b>	<b>\$22,000,000</b>
<b>Liabilities</b>	<b>3,587,964</b>	<b>4,452,512</b>	<b>4,449,033</b>
<b>Fund Balance</b>	<b>18,504,614</b>	<b>17,668,111</b>	<b>17,550,967</b>
<b>Revenues</b>			
Local Sources	29,607,449	30,240,574	29,575,962
Interdistrict Transfers	1,226,970	1,062,811	1,108,000
Intermediate Sources	23,244	30,750	35,000
State Sources	30,192,022	29,487,807	30,335,620
Federal Sources	971,053	1,280,403	1,116,615
Other Revenues	657,200	1,479,058	161,000
<b>Total General Fund Revenues</b>	<b>62,677,938.00</b>	<b>63,581,403.00</b>	<b>62,332,197.00</b>
<b>Appropriation of Fund 10 Balance</b>	<b>(2,347,897.00)</b>	<b>271,502.00</b>	<b>525,802.00</b>
<b>Expenditures</b>			
Undifferentiated Curriculum	12,498,527	11,836,817	12,276,094
Regular Curriculum	13,301,412	13,429,232	14,727,287
Vocational Curriculum	1,688,996	1,554,835	1,585,710
Physical Curriculum	1,888,452	1,778,577	1,784,813
Co Curricular Activities	880,122	896,982	1,095,253
Gifted/Talented	599,987	543,613	567,923
Pupil Services	1,909,962	1,740,044	1,814,577
Instructional Staff	2,105,924	2,081,886	2,102,469
District Administration	1,339,772	1,258,493	1,288,044
School Administration	3,223,496	3,016,749	3,184,286
Business Administration	7,229,048	7,563,621	7,662,560
Central Services	954,687	2,200,193	1,046,709
Insurance	249,679	349,846	324,400
Debt Retirement	298,446	560,167	754,955
Transfers to Other Districts	1,661,123	1,801,845	1,853,500
Non Program Transactions	3,014,155	4,919,965	3,638,250
Transfer to Other Funds	7,474,496	8,295,004	7,131,169
Refund of Prior Year Taxes	11,757	25,036	20,000
<b>Total General Fund Expense</b>	<b>60,330,041</b>	<b>63,852,905</b>	<b>62,857,999</b>
<b>Fund 11- Tax Rate Stabilization Fund</b>			
<b>Balance Sheet Accounts</b>			
<b>Assets</b>	<b>56,180</b>	<b>56,262</b>	<b>56,362</b>
<b>Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Designated</b>	<b>56,180</b>	<b>56,262</b>	<b>56,362</b>
Revenues	76	82	100
Expenditures	0	0	0
<b>Appropriation of Fund Balance</b>	<b>(76)</b>	<b>(82)</b>	<b>(100)</b>

**Fund 21- Special Revenue Trust Fu  
Balance Sheet Accounts**

Assets	\$104,486	\$57,163	\$57,163
Liabilities	1,717	199	199
Fund Balance	102,770	56,964	56,964
Revenues	94,211	142,909	125,000
Appropriation of Fund Balance	(9,787)	45,806	0
Expenditures	84,424	188,715	125,000

**Fund 27- Special Programs  
Balance Sheet Accounts**

Assets	1,390,734	1,021,847	1,100,000
Liabilities	1,390,734	1,021,847	1,100,000
Fund Balance	0	0	0
Revenues	4,273,043	4,274,613	4,393,395
Transfer from Other Funds	7,369,974	6,966,004	7,131,169
Expenditures	11,643,017	11,240,617	11,524,564

**Fund 38- Non-Referendum Debt Fund  
Balance Sheet Accounts**

Assets	5,899	5,299	5,299
Liabilities	0	0	0
Fund Balance	5,899	5,299	5,299
Revenues	137,970	49,400	50,000
Appropriation of Fund Balance	600	600	0
Expenditures	138,570	50,000	50,000

**Fund 39-Referendum Debt Fund  
Balance Sheet Accounts**

Assets	373,570	363,570	363,570
Liabilities	0	0	0
Fund Balance	373,570	363,570	363,570
Revenues	1,336,636	1,329,000	202,800
Appropriation of Fund Balance	8,864	10,000	0
Expenditures	1,345,500	1,339,000	202,800

**Fund 41- Capital Expansion Fund  
Balance Sheet Accounts**

Assets	619,521	717,808	718,808
Liabilities	0	77,853	77,853
Fund Balance	619,521	639,955	639,955
Revenues	566,005	1,400,005	1,986,000
Appropriation of Fund Balance	(5,545)	(20,434)	0
Expenditures	560,460	1,379,571	1,986,000

**Fund 50- Food Service Fund  
Balance Sheet Accounts**

Assets	68,856	234,902	244,902
Liabilities	68,856	23,395	23,395
Fund Balance	0	211,506	221,506
Revenues	2,280,588	2,150,363	2,210,991
Appropriation of Fund Balance	0	(211,506)	(10,000)
Expenditures	2,280,588	1,938,857	2,200,991

<b>Fund 80- Community Service Fund</b>			
<b>Balance Sheet Accounts</b>			
Assets	\$428,026	\$244,247	\$244,247
Liabilities	64,194	69,268	69,268
Fund Balance	363,831	174,979	174,979
Revenues	881,169	682,329	674,888
Appropriation of Fund Balance	(43,907)	188,852	0
Expenditures	837,262	871,181	674,888
<b>Total Expenditures (All Funds)</b>	<b>77,219,862</b>	<b>80,860,846</b>	<b>79,622,242</b>
Dollar Change from Previous Year		3,640,984	(1,238,604)
Percent Change from Previous Year		4.72%	-1.53%

**School Tax Levy Requirement (Summarized by Fund)**

FUND 10- General Fund	\$28,892,757	\$29,515,310	\$28,875,026
FUND 10- Prior Year Tax Recovery	\$8,764	\$11,757	\$25,036
FUND 38- Non-Referendum Debt	\$137,970	\$49,400	\$49,900
FUND 39- Debt Service	\$1,335,500	\$0	\$0
FUND 41- Capital Expansion	\$566,000	\$1,400,000	\$1,984,000
FUND 80- Community Service	\$782,964	\$600,000	\$600,000
<b>Total</b>	<b>\$31,723,955</b>	<b>\$31,576,467</b>	<b>\$31,533,962</b>
Dollar Change from Previous Year		(\$147,488)	(\$42,505)
Percent Change from Previous Year		-0.46%	-0.13%

**TAX LEVY RATES/\$1,000 OF EQUALIZED VALUE**

FUND 10- General Fund	\$7.81	\$8.35	\$8.09
FUND 10- Prior Year Tax Recovery	\$0.00	\$0.00	\$0.00
FUND 38- Non-Referendum Debt Fund	\$0.04	\$0.01	\$0.01
FUND 39- Referendum Debt Fund	\$0.36	\$0.00	\$0.00
FUND 41- Capital Expansion Fund	\$0.15	\$0.41	\$0.57
FUND 80- Community Service Fund	\$0.21	\$0.17	\$0.17
<b>TOTAL</b>	<b>\$8.57</b>	<b>\$8.94</b>	<b>\$8.84</b>
Dollar Change from Previous Year	8.57	0.37	-0.10
Percent Change from Previous Year		4.32%	-1.12%

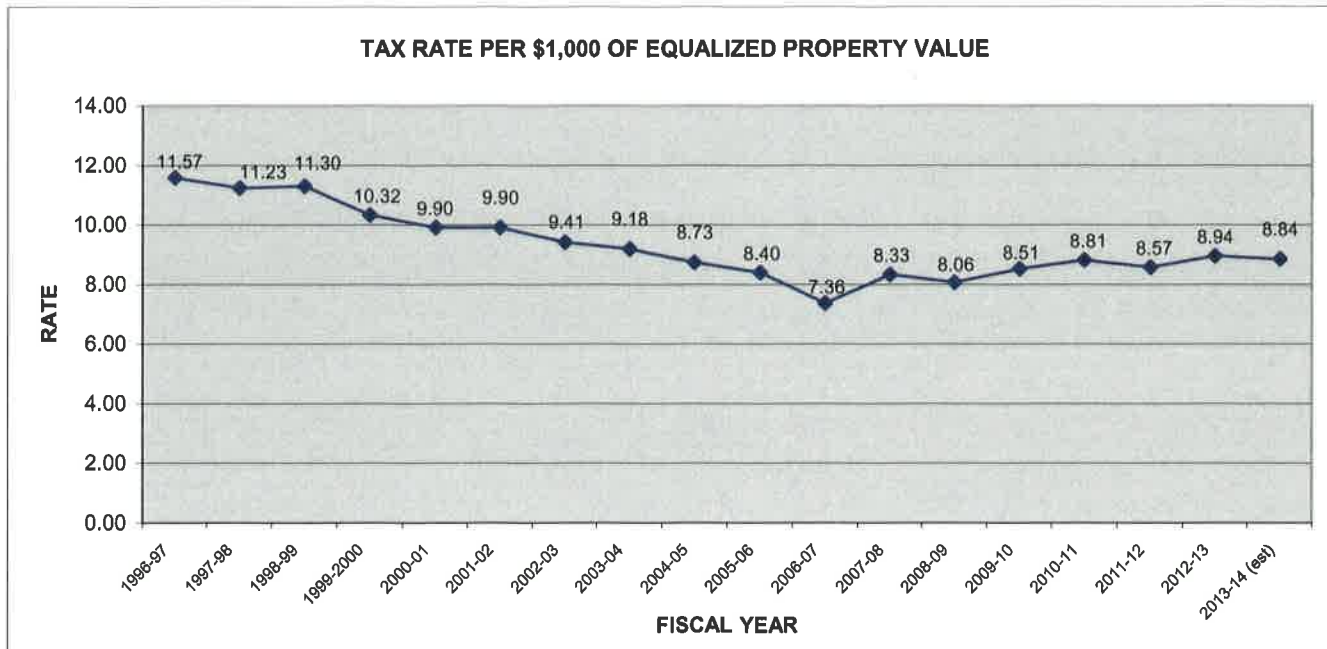
**(BUDGET TO BUDGET COMPARISON)**

**Analysis of 2013-2014 Budget (Major Differences)**

1	Salaries	1,023,733.00
2	Benefits	(429,967.00)
3	Purchased Services	670,891.00
4	Non-Capital Objects(ex: text/workbook)	21,244.00
5	Capital Object (Obj 500)	(1,268,024.00)
6	Debt Retirement (All)	(942,699.00)
7	Insurance/Judgements	26,900.00
8	Transfer to Other Funds	(1,381,237.00)
9	Other Miscellaneous Expenses	2,500.00
		<u>(2,276,659.00)</u>

**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%	32,504,202	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 (est)	3,569,089,780	1.00%	31,533,962	8.84	-1.12%





**DATA AS OF 7/1/2013**

**Line 1 Amount May Not Exceed Line 9 minus Line 7B of Final 12-13 Revenue Limit**

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 Wor	-	0
2012-13 Total Levy for All Levied Non-Recurring Exemptions*	-	0
<b>NET 2012-13 Base Revenue (LINE 1)</b>	=	<b>59,774,759</b>

\*For 12-13 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)

**September & Summer FTE Membership Averages**

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

**Line 2:** Base Avg:(10+.4ss)+(11+.4ss)+(12+.4ss) / 3 = **6,349**

	2010	2011	2012
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

**Line 6:** Curr Avg:(11+.4ss)+(12+.4ss)+(13+.4ss) / 3 = **6,292**

	2011	2012	2013
Summer fte:	173	153	154
% (40,40,40)	69	61	62
Sept fte:	6,267	6,259	6,157
Total fte	6,336	6,320	6,219

**Line 10B: Declining Enrollment Exemption =** **540,920**  
Average FTE Loss (Line 2 - Line 6, if > 0) = 57

X 1.00 = 57

**X (Line 5, Maximum 2013-2014 Revenue per Memb) =** **9,489.83**  
Non-Recurring Exemption Amount: **540,920**

**Line 17: State Aid for Exempt Computers =** **542,974**  
Line 17 = A X (Line 16 / C) (to 8 decimals)  
(Rounds to Dollar)

**2013 Property Values (estimate until Oct '13 values are avail)**

A. 2013 Exempt Computer Property Valuation	Required	+	61,455,066
B. 2013 TIF-Out Tax Apportionment Equalized Valuation		+	3,569,089,780
C. 2013 TIF-Out Value plus Exempt Computers (A + B)		=	3,630,544,846

Computer aid replaces a portion of proposed Fund 10 Levy

**2013-2014 Revenue Limit Worksheet**

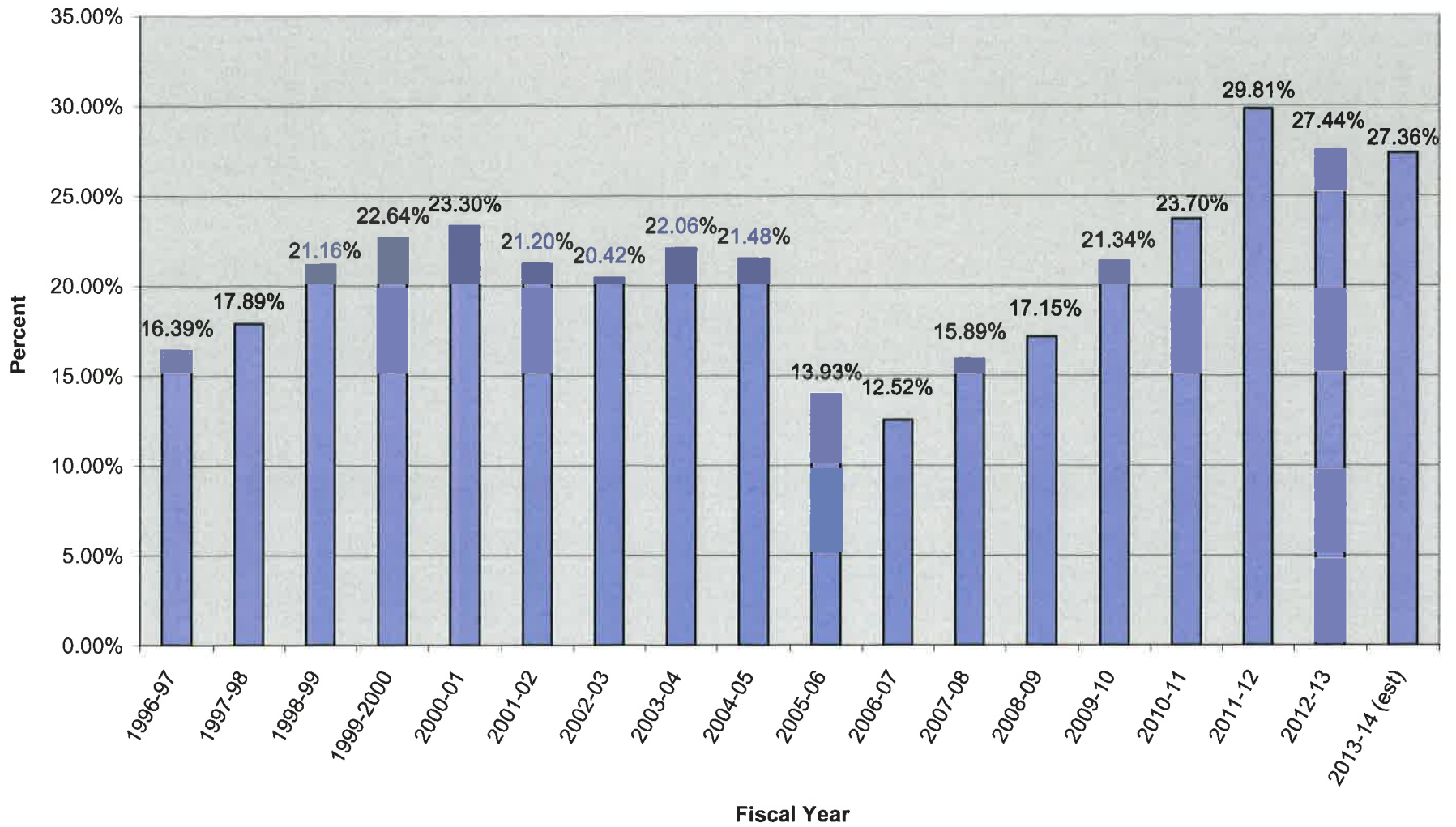
1. 2012-13 Base Revenue (Funds 10, 38, 41)	(from left)	59,774,759
2. Base Sept Membership Avg (10+.4ss, 11+.4ss, 12+.4ss/3)	(from left)	6,349
3. 2012-13 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	9,414.83
4. 2013-14 Per Member Change (A+B)		75.00
A. Allowed Per Pupil Change (+\$0.00/Member)		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)	6,292
7. 2013-14 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	59,774,759
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		59,710,010
B. Hold Harm Non-Recurr Exemption		64,749
8. Total Recurring Exemptions (A+B+C+D+E+F)	(rounded)	83,467
A. Prior Year Carryover		33,467
B. Transfer of Service (if negative, include sign)		50,000
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)		59,858,226
10. Total 2013-14 Non-Recurring Exemptions (A+B+C+D)		540,920
A. Non-Recurring Referenda to Exceed 2013-14 Limit		0 <<Enter if not pre-filled
B. Declining Enrollment Exemption for 2013-14 (from left)		540,920
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)		0
11. 2013-14 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		60,399,146
12. Total Aid to be Used in Computation (12A + 12B)		28,947,246
A. 2013-14 - July 1st Estimate of General Aid		28,947,246
B. State Aid to High Poverty Districts (not all dists)		0
<b>REMEMBER TO WAIT FOR THE OCT 15th AID CERT BEFORE SETTING THE 2013-14 LEVY</b>		
13. Allowable Limited Revenue: (Line 11 - Line 12)		31,451,900
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	31,451,900
Entries Required Below: Amnts Needed by Purpose and Fund:		
A. Gen Operations: Fnd 10 including Src 211 & Src 691	29,418,000	(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)
15. Total Revenue from Other Levies	(A+B+C+D):	625,036
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		(to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	30,908,926	32,076,936
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	542,974
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2013-14 Budget		28,875,026
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)		31,533,962
Line 19 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00883530
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.

5

**NJSD HISTORY OF FUND BALANCE (General Fund Only)  
Fund Balance as a Percent of Actual Expenditures**



**NJSD HISTORY OF FUND BALANCE (FUND 10 )**  
**1996-97 to 2013-14**

