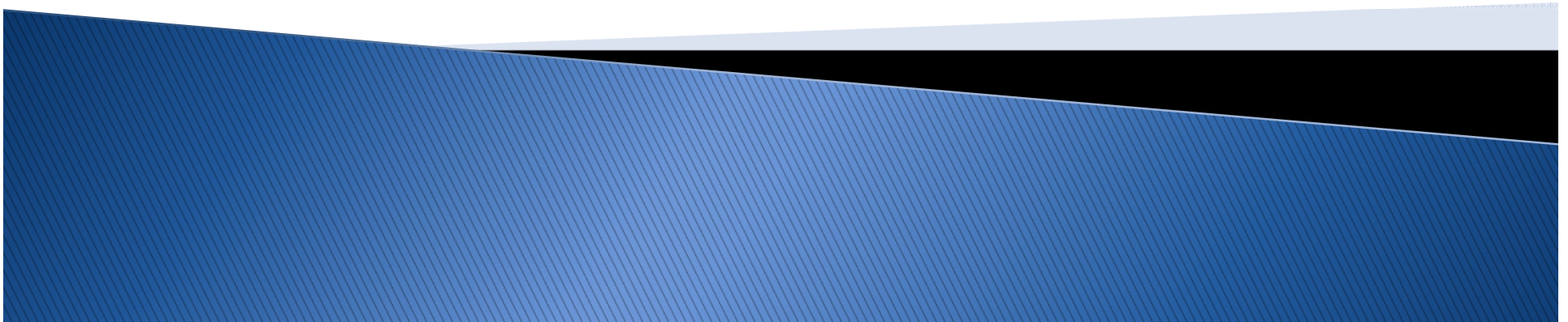


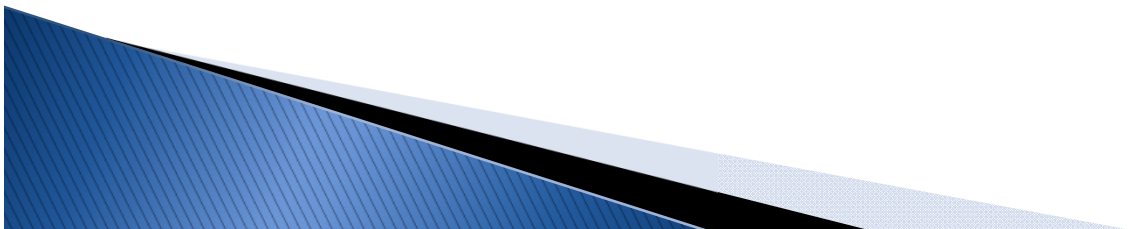
2013 – 2014 Budget Planning Overview

Amy Kohl, Director of Business Services
Rachel Boechler, District Administrator
March, 2013



Budget Implications: Revenue Limit Authority (RLA)

- ▶ RLA is the amount of money a District is allowed to spend and levy for taxes.
- ▶ The 2012–13 Revenue Limit was increased by \$50.00 per resident student, or student FTE = \$37,300
- ▶ As of February 22, 2013, 2013–14 RLA is projected to increase the by \$38,348* (due to enrollment increase).
- ▶ Student FTE projection is calculated using 3 year rolling average:
 - 2007–08 734
 - 2008–09 746
 - 2009–10 755
 - 2010–11 758
 - 2011–12 748
 - 2012–13 746
 - 2013–14 749 * projection



Change in Revenue Limit Authority

- ▶ Historical Revenue Limit Authority per Student:

◦ 2007–08	\$12,751.77	+\$289.65
◦ 2008–09	\$13,045.88	+\$294.11
◦ 2009–10	\$13,273.55	+\$227.67
◦ 2010–11	\$13,473.55	+\$200.00
◦ 2011–12	\$12,732.50	-\$741.05
◦ 2012–13	\$12,782.50	+\$ 50.00
◦ 2013–14	\$12,782.50	\$ 00.00*
◦ 2014–15	*State budget projection: no increase	

- ▶ Spending authority approximately at same level as 2007–08



Change in Funding – Loss

▶ Maximum Revenue Limit Authority (RLA)

○ 2007–08	\$9,359,796	+\$249,988
○ 2008–09	\$9,732,224	+\$372,428
○ 2009–10	\$10,021,534	+\$289,310
○ 2010–11	\$10,212,951	+\$480,727
○ 2011–12	\$9,523,910	-\$689,041
○ 2012–13	\$9,535,745	+\$11,835
○ 2013–14	\$9,574,093	+\$38,348

* Not including exemptions

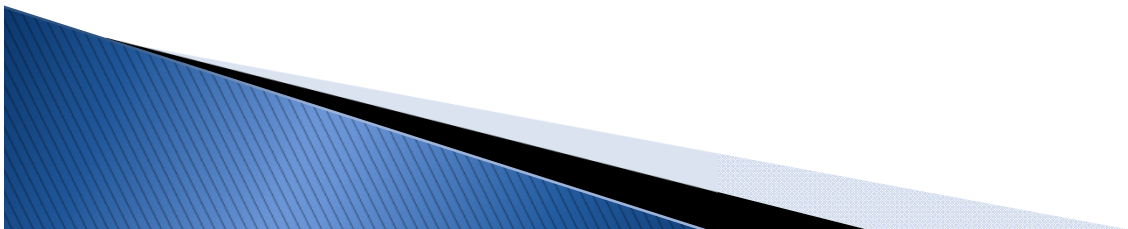
The District has approximately 6.25% less funding projected in 2013–14 than 2010–11 and is comparable in funding to that of 2007–08 and 2008–09

As of February 22, 2013, the District is projecting an increase of \$38,348 to the 2013–14 Revenue Limit. This increase is the direct result of increased student FTE; this may change based on the final State budget.

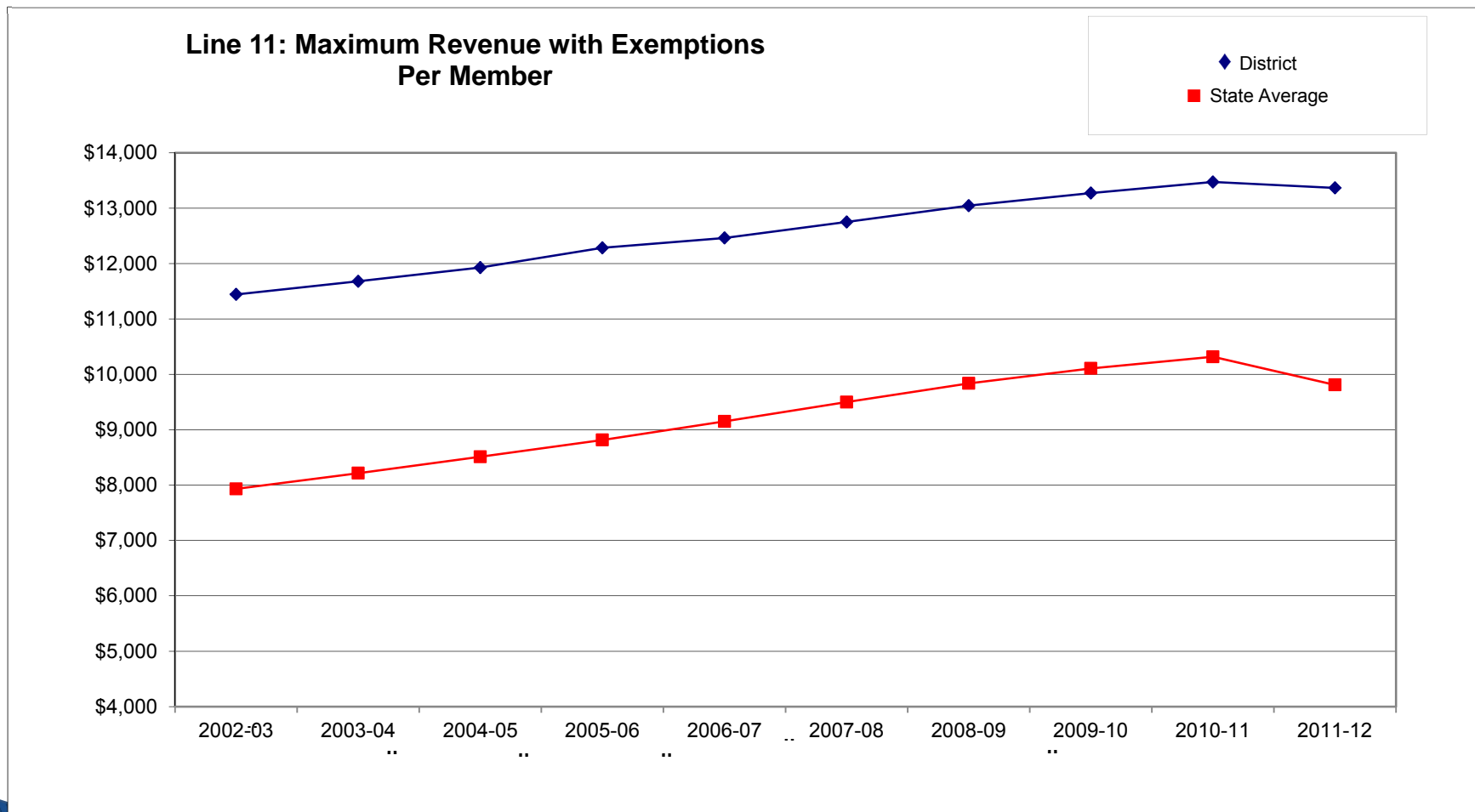


Operational Costs on the rise

- ▶ Salaries and Benefits make up 72% of the budget
- ▶ Utilities are approximately 3% of the budget
- ▶ Transportation is approximately 8% of the budget
- ▶ Remaining 17% of the budget are most likely areas for potential reductions
 - Liability, workers compensation insurances
 - Outside contracts, snow removal, grass/landscaping
 - Technology contracts (ICS, IC, Skyward, WISCnet, Oasys)
 - Print and Paper costs
 - Substitute Costs
 - Instructional Materials, Professional Development
 - Instructional Hardware and
 - General Supplies, Postage

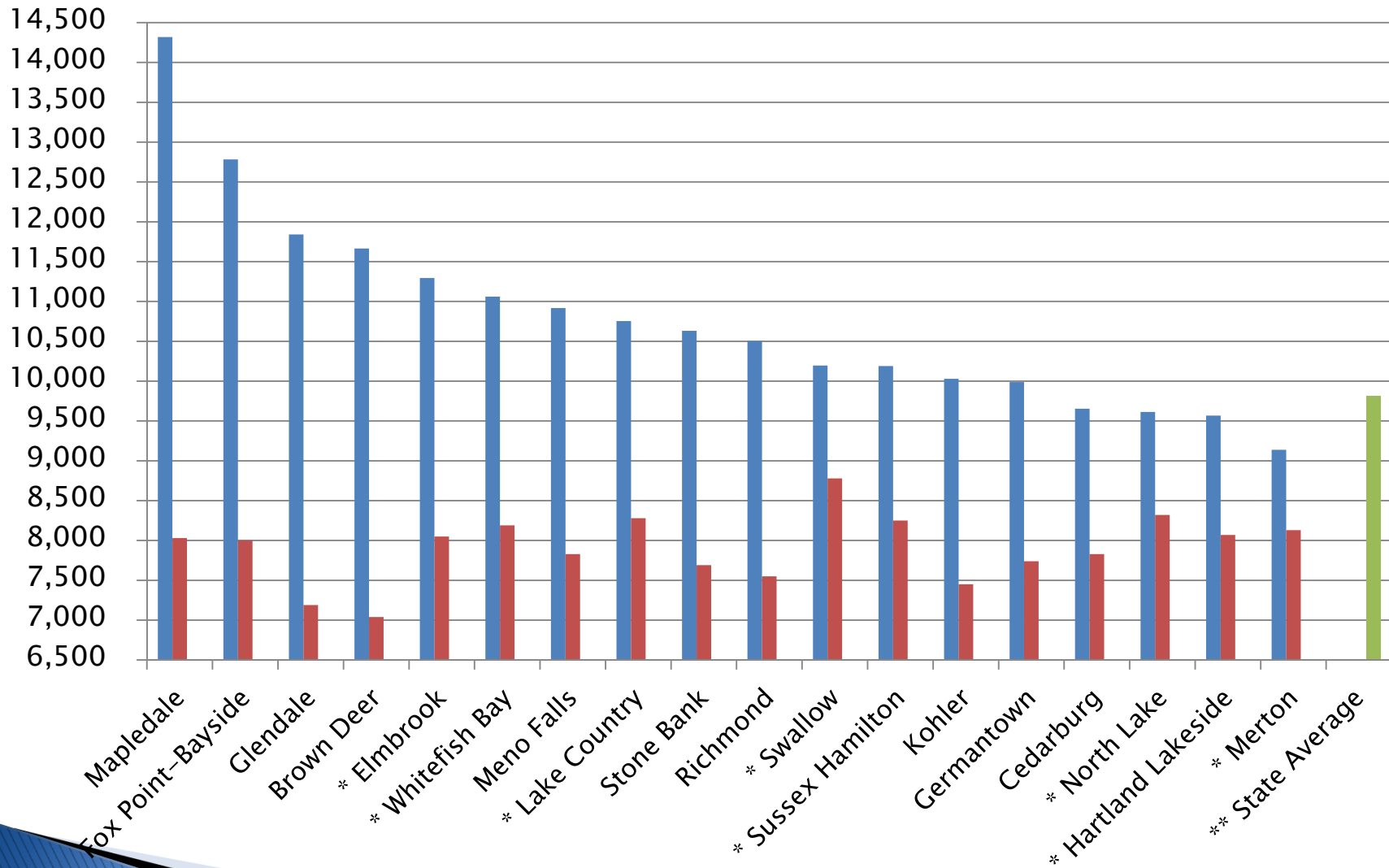


District RLA compared to State



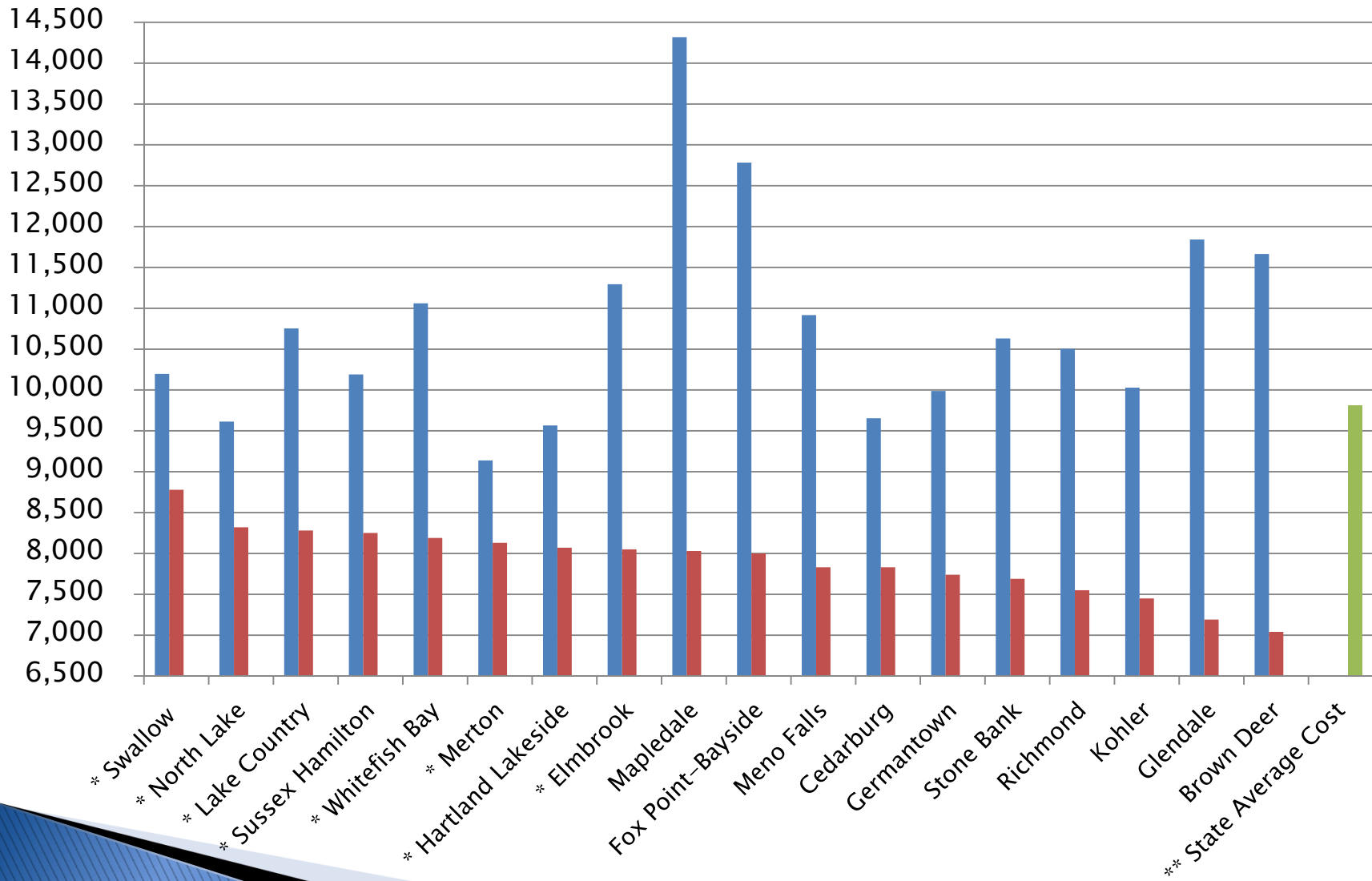
Per Pupil Cost vs. Performance

■ Per Pupil Cost
 ■ Report Card Grade
 ■ State Ave Cost



Performance vs. Per Pupil Cost

■ Per Pupil \$ Cost ■ Report Card Grade ■ State Ave Cost



Anticipated Increases in Operations Costs

- ▶ Transportation Costs + 3% *
- ▶ Property Insurance +26%
- ▶ Utilities +0-2%
- ▶ Building Maintenance +60% (currently under-budgeted)



Anticipated Increases in Instructional Costs

- ▶ **Technology (+\$200,000)** (currently unfunded)
 - Increased Wireless Access Points and/or Bandwidth
 - Hardware (Netbooks, Laptops, iPads, Smart Boards, Document Cameras, Projectors, Smart Response)
- ▶ **Curriculum & Instruction (+60%)** (currently under funded)
 - Core Curriculum Text Adoptions
- ▶ **State Accountability Measures** (Un)der Funded Mandates
 - Common Core Standards Implementation (PD/Staff Time/Subs)
 - Smarter Balanced Assessment/Labs (Hardware/Space/Wiring)
 - RtI Mandate (PD/Staff Time/Subs)
 - State Student Data Management System (Software/Bandwidth)
 - Teacher Effectiveness Implementation (PD/Staff Time/Software)
 - Assessment Data Tracking & Analysis (PD/Specialists)



Anticipated Increases in Personnel Costs

- ▶ Salaries (+ CPI %)
- ▶ Instructional Specialists
 - Classroom/Teacher Support
- ▶ Health Insurance (+ 8% – 12%)
 - Affordable Health Care Act



Planning for the Future



- ▶ Anticipate costs and plan forward 3–5 years
- ▶ Develop 3–5 year projections for enrollment and budget
- ▶ Develop planned cycle for facilities, maintenance, technology, and curriculum updates
- ▶ Address shifting priorities on an annual basis and make required changes as budget allows and mandates require
- ▶ Review staffing needs and capabilities annually and make necessary changes over time.
- ▶ Develop district capacity to adapt/change
- ▶ Develop shared responsibility for efficient use of resources

