

2013-14

PRELIMINARY BUDGET PRESENTATION

February 13, 2013

Agenda

Purpose: To provide an overview of the 2013-14 preliminary budget to the full board and public

- Budget development process
- Preliminary general revenues
- Preliminary overview of fixed costs
- Budget challenges
- Preliminary discretionary budget expenditures
- Budget scenarios
- Budget priorities
- Next steps

Budget Development Process

- October: Establish 2013-14 budget calendar and administrative procedures for gathering fiscal and program data
- October-December: Discussions at board finance committee and initial development of individual school/department budgets
- December: Board retreat to discuss district priorities and requests for evaluations of programs/initiatives
- January: School/department budget reviews and follow up board retreat regarding district priorities tied to district goals
- February: Gather public input and refine budget for preliminary draft to be submitted to county for review and approval
- March: Gather public input and final budget to be adopted

Program improvement proposals

Requests for school/department program improvements included:

- Existing program evaluation to identify a problem / deficiency that requires remediation
- Proposed program description to address the needs identified in the existing program evaluation
- Proposed goals and objectives to connect the solution to the problem
- Proposed measurement(s) of success to evaluate the effectiveness of the proposed program
- Estimated costs to implement proposed program



Program evaluation components

Review of existing programs and recent initiatives included:

- Defining the original purpose and goals of the program
- Analysis of data that illustrate whether the goals of the program were met
- Specifying the educational impact, instructional outcomes and benefits
- Description of the plan to sustain the program if continued
- Administrative recommendation

Preliminary General Revenues

Category	2012-13 (Current)	2013-14 (Proposed)
State Aid	\$ 3,784,984	\$ 3,784,984
Tuition Revenue	277,223	265,500
Transportation/Extraordinary Aid	2,044,121	2,280,783
Gate fees	35,000	35,000
Interest	10,000	13,000
Facility Use Fees	329,587	237,887
Other fees -- Warwick, parking, ice hockey	96,900	92,000
Non Public Admin fees	0	4,000
Bus Advertising	0	125,000

Preliminary General Revenues

Category	2012-13 (Current)	2013-14 (Proposed)
High School Summer School program	\$10,000	\$10,000
SEMI (Medicaid reimbursement)	67,765	70,000
E-Rate funding	100,000	135,000
Miscellaneous (refunds)	56,565	61,565
Audited Excess Surplus	0	1,141,689
Fund Balance	2,790,732	1,500,000
TOTAL REVENUES (w/o tax levy):	\$ 9,602,877	\$ 9,756,408

Budget challenges

2013-14 budget accounts for...

Under-funded mandated programs such as

- Special Education
- NJDOE Curriculum / Assessment requirements
- NJDOE Evaluation Model
- Transportation for non-public students

Healthcare Reform costs

Beginning with fiscal year 2014-2015, District must offer all employees *averaging* 30+ hours per week with benefits, including per diem and long term substitutes. Look back period to determine eligibility will be from April 2013 to April 2014.

Preliminary overview of fixed costs

Category	2012-13 (Current)	2013-14 (Proposed)
Salaries	\$84,333,534	\$ 86,517,026
Employee Benefits	\$31,384,407	\$ 34,145,400
Utilities (gas, electric, water, phone)	\$3,781,073	\$ 3,911,100
Insurance / Leases / Required Maintenance	\$3,831,495	\$ 4,122,615
Mandates		
• Special Education (out of district/related services)	\$6,251,958	\$ 6,914,448
• Evaluation Model / I&RS training	\$26,875	\$ 55,500
• Transportation for non-public students	\$494,808	\$ 498,548
• SDA Assessment	\$154,055	\$ 154,055
TOTAL FIXED COSTS:	\$130,258,205	\$ 136,318,692

Discretionary budget expenditures

- Regular Education Instructional Supplies/Services/Textbooks
- Special Education Instructional Supplies/Textbooks
- Extra-Curricular / Athletic Supplies/Services
- Support Services:
 - a. Nursing supplies and services
 - b. Guidance supplies and services
 - c. Media Center supplies
 - d. Child Study Team supplies and services
 - e. Staff Professional Development
 - f. School Administration supplies and services
 - g. District Administration supplies and services
 - h. Facilities supplies and services
 - i. Transportation supplies and services
 - j. Technology supplies and services

General Fund Status Quo Budget

REVENUES	
2% Tax Levy	\$129,813,529
Other Revenues	\$9,756,408
TOTAL REVENUES	\$139,569,937
EXPENDITURES	
Fixed Costs	\$136,318,692
Discretionary Costs	\$5,735,331
TOTAL EXPENDITURES	\$ 142,054,023.00
EXPENDITURES EXCEED REVENUES BY	(\$2,484,086)

Budget Scenarios

Impact	General Fund Tax Levy	Debt Service Tax Levy	Annual Tax Increase* (includes debt)
Tax levy @ 2% inflated Cap:	\$ 129,813,529	\$4,038,292	\$150
Add Healthcare waiver:	\$ 2,485,312		+\$55
Add Value of 2011-12 banked Cap:	\$ 1,722,094		+\$38
Add Value of 2012-13 banked Cap:	\$ 1,737,284		+\$38
Maximum Permitted Tax Levy:	\$ 135,758,219	\$4,038,292	\$281

* For average assessment of \$229,000

* Loss of \$41,152,347 in assessments accounts for \$47 of this increase

Budget Priorities

Goal 1: STUDENT PERFORMANCE

- Review elementary programs: 5th grade camp alternative, elementary counselors, GATES program
- Review secondary programs: Assess middle and high school structure, program and instructional design; evaluate extra-curricular clubs
- Review of special education programs: Alternative school and OOD options, in-district programs (co-teaching), paraprofessionals

Budget Priorities

Goal 1: STUDENT PERFORMANCE

- Establish five year curriculum / resource review cycle
- Support professional development for curriculum refinement, evaluation implementation, and technology integration
- Examine organizational structure for support of district-wide curricular and instructional initiatives/mandates
- Measures to support student safety and security

Budget Priorities

Goal 2: COMMUNICATIONS

- Implement new student information system with a robust parent portal and integrated IEP database for more seamless communication
- Evaluate use of existing communication resources including communications consultant and mass communications broadcast system
- Measures to support security and safety

Budget Priorities

Goal 3: OPERATIONS

- Assess outsourcing options: substitutes, transportation, custodial maintenance
- Evaluate athletics structure
- Evaluate grant acquisition and management resources
- Review administrative organization
- Explore self-insurance and eligibility/benefit options
- Explore opportunities for revenue generation through print services, environmental center, bus advertising, internet advertising, and advertising on school property
- Measures to support security and safety



Budget Priorities

Goal 4: TECHNOLOGY

- Continue to efforts to expand wireless access points and network infrastructure
- Implement new student information system
- Continue regular upgrades and maintenance of existing technology
- Continue to expand efforts to introduce more appropriate technology for use in classrooms and in preparation for upcoming on-line state mandated assessments
- Assess current staffing in order to support the technical and instructional needs of the district
- Measures to support security and safety



Next Steps

- **February 13** First public presentation and input session
- **February 21**: Adopt preliminary budget to submit to Executive County Superintendent for review and approval
- **March 14**: Second public presentation and input session
- **March 27**: Special meeting to conduct formal public budget hearing for final adoption

Public Input

Session 1: Wednesday, Feb 13th

Wayne Hills

Session 2: Thursday, March 14th

Wayne Valley

Visit Wayne Township Public Schools website for a copy of the presentation and to link to an on-line feedback form

www.wayneschools.com

or

tinyurl.com/1314WayneBudgetInput





2013-14 Budget Priorities Feedback

Thank you for taking the time to listen to and/or view the presentation on the Wayne Township Public Schools proposed budget for the 2013-14 school year. Our core mission continues to focus on providing a world class education for ALL students throughout the district. Your input and feedback is critical.

* Required

Please list any suggestions you would like the board and administration to consider in the development of the 2012-13 budget *