

2013-14

Budget Development Update

Public Presentation and Input Session

3.14.13

February 21, 2013: Tentative Budget

Impact	General Fund Tax Levy	Debt Service Tax Levy	Annual Tax Increase* (includes debt)
Tax levy @ 2% 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

Update - Revenues

REVENUES	2010-2011 Audited	2011-2012 Audited	2012-2013 Original	2013-2014 as of 3.14.13	\$ (%) CHANGE
Tax Levy	\$123,231,644	\$124,894,494	\$127,268,166	\$131,623,768	\$ 4,355,602 3.4%
State Aid	\$ 295,796	\$ 2,877,260	\$ 3,784,984	\$ 3,784,984	\$ 0
EXAID/Trans. Aid	\$ 2,406,423	\$ 2,534,203	\$ 2,044,121	\$ 2,280,783	\$ 236,662 11.6%
Other Revenues Incl. Fund Balance	\$ 4,701,796	\$ 3,040,659	\$ 3,618,033	\$ 3,689,415	\$ 71,382 2.0%
Total Revenues	\$130,635,059	\$133,346,616	\$136,715,304	\$141,378,950	\$ 4,663,646 3.4%
Amount Under Max Permitted CAP incl. waiver	N/A	(\$ 1,722,094) Banked Cap	(\$ 1,737,284) Banked Cap	(\$ 675,073) Banked Cap	

Update – Program Expenditures

Program	2010-2011 Audited	2011-2012 Audited	2012-2013 Revised	2013-2014 as of 3.14.13	\$ (%) CHANGE
Instruction	\$ 54,390,774	\$ 55,079,174	\$ 56,244,146	\$ 58,200,982	\$ 1,956,836 3.5%
Support	\$ 17,757,727	\$ 18,469,662	\$ 20,613,397	\$ 20,761,324	\$ 147,927 0.7%
School Admin	\$ 4,783,305	\$ 4,856,263	\$ 4,893,066	\$ 4,992,692	\$ 99,626 1.9%
General Admin	\$ 1,372,059	\$ 1,474,148	\$ 1,544,876	\$ 1,543,005	(\$ 1,871) -0.1%
Business Office	\$ 1,289,632	\$ 1,215,854	\$ 1,303,983	\$ 1,316,555	\$ 12,572 1.0%
Technology	\$ 1,261,116	\$ 1,320,162	\$ 1,519,635	\$ 1,373,064	(\$ 146,571) -11.0%
Facilities	\$ 12,240,523	\$ 12,156,942	\$ 13,744,590	\$ 13,722,267	(\$ 52,323) (-0.4%)
Transportation	\$ 4,874,217	\$ 5,035,745	\$ 5,146,122	\$ 5,408,275	\$ 262,153 4.9%
Benefits	\$ 28,092,689	\$ 28,695,836	\$ 31,371,247	\$ 33,897,205	\$ 2,525,958 8.1%

Note: Slide does not represent total expenditures

Critical Enhancements

New Realidades Level 3 textbooks for HS level	\$ 22,860
Increase part time Child Study Team to full time	\$ 60,000
Creation of additional Autistic self-contained program	\$ 133,500
Creation of additional Multiply Disabled self-contained program	\$ 133,500
Creation of a Transition Kindergarten program	\$ 30,000
New Instructional Technology Integration Specialist	\$ 60,000
New Lead Technology/Network Support Technician	\$ 60,000
Increase ESL staff	\$ 60,000
New Guidance Counselor at WH	\$ 60,000
Increase Art positions by 2/5 – WV	\$ 48,300
Increase Science positions by 3/5 – WH	\$ 44,170
Additional science teacher at WV	\$ 65,000
Additional staff in elementary schools – (3)	\$ 180,900
Additional world studies teacher at WH	\$ 58,300

Reductions

Reduction in Medical Benefits	\$ 289,096
Reduction in Administrative costs	\$ 67,600
Reduction of Out of District Placement / Related Services Costs	\$ 655,386
Reduction in energy budget / lease payment for turf field	\$ 168,054
Reduction in salaries to increase amount projected for savings	\$ 170,671
Reduction in professional development costs	\$ 50,000
Increase unreserved fund balance appropriation	\$ 875,000
Reduce budget for two HS SRO officers (based on Twp. Estimate)	\$ 9,308

Recap Total Budget with Reductions

Total Proposed Operating Budget – Fund 11 without waiver (as of 2.21.13)	\$ 141,566,480
Less Reductions made since 2.21.13 Preliminary Adoption	- \$ 2,285,615
Plus Critical Enhancements	<u>\$ 1,059,504</u>
Total Revised Operating Budget – Fund 11 without waiver	\$ 140,340,369
Less:	
Total Budget based upon Hard 2% CAP on tax levy:	<u>- \$ 139,081,168</u>
Amount budget exceeds Hard 2% CAP:	\$ 1,259,201

Waiver

Amount of Automatic Health Care Waiver \$ 2,485,312

NEEDS:

Amount Required to Offset Health Care Increases \$ 1,259,201

Capital Project for Locker Replacement – WH: \$ 65,000

Critical Safety and Security Needs:

- New Exterior Doors at 2 Middle and 1 High School \$ 70,000
- Upgraded Integrated Building Access Control Systems \$ 160,000
- Reinstatement of three (3) SRO Officers for MS Schools \$ 256,038

TOTAL IDENTIFIED NEEDS INCLUDED IN BUDGET: \$ 1,810,239

AMOUNT OF WAIVER **NOT** USED FOR BUDGET: \$ 675,073

Total Tax Impact

Based on Preliminary Budget of 2.21.13 (with total waiver): \$ 205

Based on Revised Budget of 3.14.13 (with partial waiver): \$ 190

FACTORS INCREASING IMPACT:

Decrease in total assessed valuations of -\$41,152,347 -\$ 47

Increase in Health Care costs from Health Care Reform Act (2%): -\$ 9

Amount of State Assessment to be taken from State Aid
for State grants received for Capital Projects -\$ 5

**Actual Impact to Tax Impact attributable to increases in
Educational Programs and Services / Fixed Costs \$ 129**

Amounts based on annual tax impact for average home assessment of \$229,000

Tax Impact --

Amount of Projected Tax Levy as of 3.14.13 \$ 131,623,768

What would it take to realize a \$0 increase in the annual tax bill?

The tax levy would need to be reduced to \$ 123,018,166

Additional cuts that would be required: \$ **8,605,602**

What would it take to realize a 0% increase in the tax levy?

The tax levy would need to be reduced to \$ 127,268,166

Additional cuts that would be required: \$ **4,355,602**

Other Considerations

- Costs associated with implementation of common core:
 - Supplies: \$135,000
 - Curriculum Writing: \$49,980
 - Professional Development: \$50,000
- Extracurricular clubs: no changes to budget; however, schools will review current offerings
- 5th Grade Camp Experience (Fairview Lakes YMCA)

Next Steps

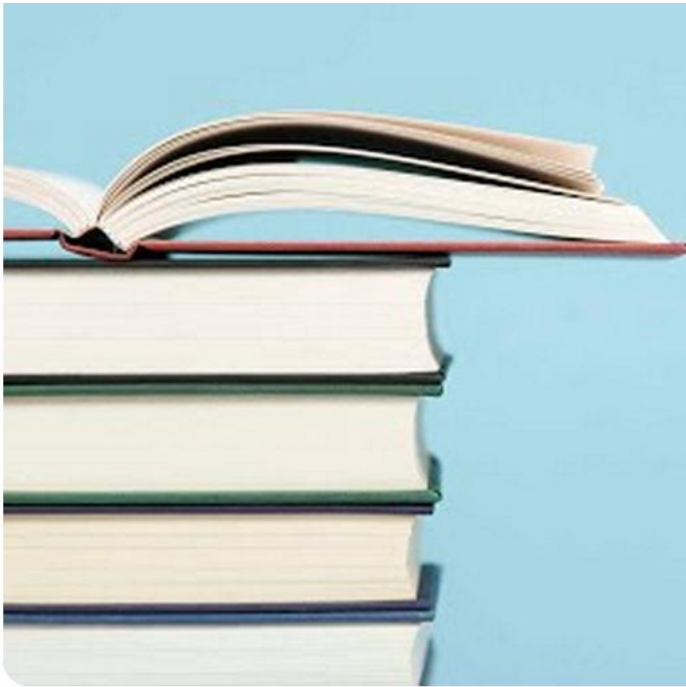
- **March 14**: Second public presentation and input session
- **March 27**: Special meeting to conduct formal public budget hearing for final adoption

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 2013-14 budget *