

**West Orange School District**

**2016-2017**

**Final Budget Presentation**

**April 25, 2016**



# **Board of Education**

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**Mark Robertson, Vice President**

**Ron Charles**

**Sandra Mordecai**

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**Jeffrey Rutzky, Superintendent of Schools**

**John Calavano, Business Administrator & Board Secretary**

# Glossary Of Budget Terms

- **Banked Cap** - unused tax levy for use in any of the next three succeeding budget years
- **Capital Reserve** - reserved funds for facilities maintenance projects
- **Capital Outlay** - funds used for equipment items above \$2,000 and building improvements
- **Debt Service** - repayment of building construction bonds and lease purchase agreements
- **Fund Balance (Surplus)** - savings fund reserved for emergencies restricted to 2% of budget
- **General Fund** - annual operating budget
- **School Tax Levy** - tax bill collected by the municipality for school use
- **Tax Rate** - amount of dollars per \$100 of assessed home value

# Budget Approval Timeline



- **March 21**                      **Preliminary Budget Presentation to Community**
- **March 22**                      **Preliminary Budget Submitted to County**
- **March 30**                      **County Approval of Preliminary Budget**
- **April 25**                      **Public Hearing for Adoption of Final Budget**

# Many Factors Are Included In The Process Of Planning A School Budget

- **Safety and Security**
- **Student Achievement**
- **Contracts and Health Benefits**
- **Curriculum and Instruction**
- **Special Education**
- **Staffing**
- **Program Offerings**
- **Athletics/Extra-Curricular**
- **Technology**
- **Professional Development**
- **Enrollment Projections**
- **Class Size**
- **Supplies**
- **Facilities and Maintenance**
- **Transportation**
- **Mandated Programs**

# **Public School Districts Are Required To Seek Cost Savings Through Shared Services Programs.**

## **Current Shared Services Include:**

- **Morris Union Jointure (Professional Development)**
- **West Orange Township (Fuel, Road Salt, Facility Usage, Emergency Shelter, Lining of Fields, Student Resource Officer)**
- **Sussex County Regional Transportation Cooperative (Transportation Services)**
- **Ed Data Services (Purchasing Group)**
- **Middlesex Regional Educational Services (Purchasing Group)**
- **Hunterdon County Educational Services (Purchasing Group)**
- **Essex Regional Educational Services Commission (Nonpublic Services)**
- **Alliance for Competitive Energy Services (ACES)**
- **Insurance Fund for Property and Liability (NJSIG)**
- **NJ State Contracts**

# The Following Are Mandated Annually But Not Funded By The State

- **Public Employees Retirement System (PERS) Contribution**
  - **\$2,171,894 (Increase of \$171,894 from 2015-2016 budget)**
  
- **PARCC**
  - **\$385,000 (Tech Devices, Supplies/Materials, and Training)**
  
- **Special Education**
  - **\$240,000**

# The Following Are Mandated Annually But Not Funded By The State

- **Harassment, Intimidation and Bullying (HIB)**
  - **\$75,000 (Training, Assemblies and Salaries)**
- **Professional Development**
  - **\$100,000**
- **Teacher & Principal Evaluation (AchieveNJ)**
  - **\$25,000 (Marzano Program)**
- **Approximate TOTAL – \$3,000,000**



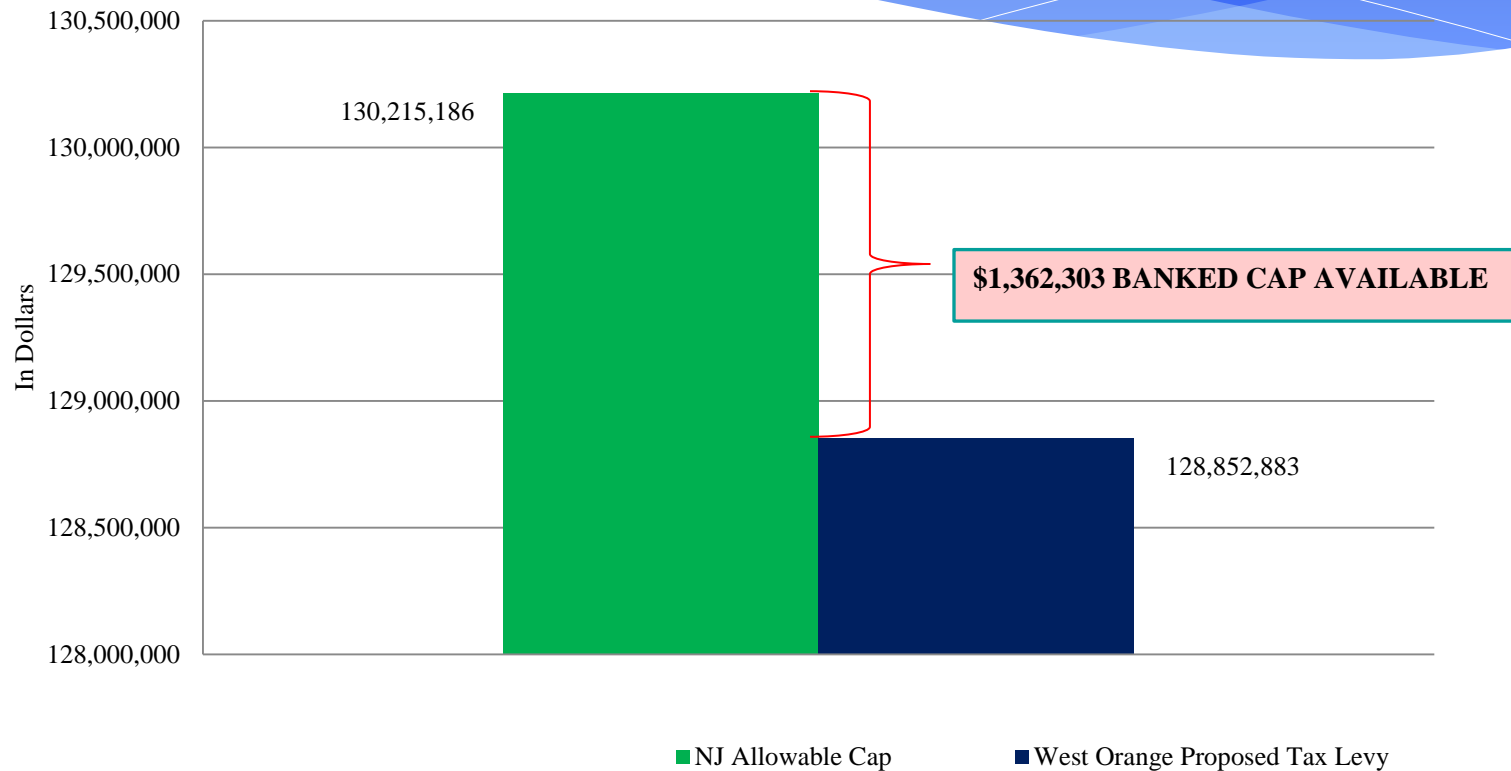
# Revenue For The 2016-2017 Budget

<b>Tax Levy</b>	<b>\$128,852,883</b>	<b>89.69%</b>
<b>State Aid</b>	<b>\$8,547,683</b>	<b>5.94%</b>
<b>Federal &amp; State Restricted Aid</b>	<b>\$3,113,732</b>	<b>2.17%</b>
<b>Budgeted Fund Balance</b>	<b>\$2,100,000</b>	<b>1.46%</b>
<b>Tuition &amp; Miscellaneous</b>	<b>\$900,000</b>	<b>0.63%</b>
<b>Withdraw From Capital Reserve</b>	<b>\$152,400</b>	<b>0.11%</b>
<b>Total Revenue</b>	<b>\$143,666,698</b>	<b>100.00%</b>

# Operating Budget Fund Expenditures

<b>Salaries and Benefits</b>	<b>\$112,142,941</b>	<b>79.79%</b>
<b>Special Education (Including Transportation)</b>	<b>\$11,164,546</b>	<b>7.95%</b>
<b>Transportation</b>	<b>\$ 5,397,062</b>	<b>3.84%</b>
<b>Operations / Maintenance</b>	<b>\$4,487,136</b>	<b>3.19%</b>
<b>Instruction and Support</b>	<b>\$6,557,472</b>	<b>4.66%</b>
<b>Charter School</b>	<b>\$90,425</b>	<b>0.06%</b>
<b>Capital Outlay</b>	<b>\$713,384</b>	<b>0.51%</b>
<b>Total</b>	<b>\$140,552,966</b>	<b>100%</b>

# Banked Cap Available To Use Above The 2% Tax Levy Cap



# Total Tax Levy 2016-2017

<b>General Fund</b>	<b>\$128,852,883</b>
<b>Debt Service Fund</b>	<b>\$5,001,495</b>
	<hr/>
<b>Total</b>	<b>\$133,854,378</b>

# Tax Levy Comparison

	<b>School Year 2015-2016</b>	<b>School Year 2016-2017</b>	<b>\$ Difference</b>	<b>% Difference</b>
<b>General Fund</b>	<b>\$126,326,356</b>	<b>\$128,852,883</b>	<b>\$2,526,527</b>	<b>2.0%</b>
<b>Debt Service Fund</b>	<b>\$5,084,539</b>	<b>\$5,001,495</b>	<b>(\$83,044)</b>	<b>(1.63%)</b>
<b>Total Tax Levy</b>	<b>\$131,410,895</b>	<b>\$133,854,378</b>	<b>\$2,443,483</b>	<b>1.86%</b>

# West Orange School District Taxes

## Calendar Year 2016

January → June

**2015-2016 School Budget**

**Tax Levy**

**\$131,410,895 ÷ 2 =**

**\$65,705,447.50**

July → December

**2016-2017 School Budget**

**Tax Levy**

**\$133,854,378 ÷ 2 =**

**\$66,927,189.00**

**Tax Rate on BOE Worksheet = Tax Rate on Tax Bill**

**½ of Current Budget Levy**

**\$ 65,705,447.50**

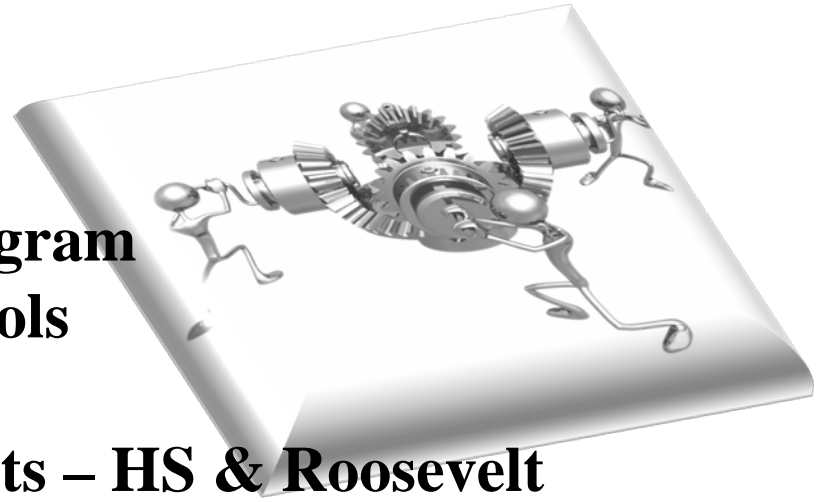
**+ ½ of Proposed Budget Levy**

**\$ 66,927,189.00**

**= Calendar Year 2016 Tax Levy \$132,632,636.50**

# The 2016-2017 Budget Will Support The Following District-Wide Capital Projects

- **Structural Upgrades**
- **Asphalt / Concrete**
- **Asbestos / Floors**
- **High School Dance Studio**
- **Energy Savings Improvement Program**
  - **Lighting Upgrades & Controls**
  - **Generators – HS & Liberty**
  - **HVAC Rooftop Replacements – HS & Roosevelt**
  - **Partial Roof Replacements – Mt. Pleasant & Roosevelt**



# Reductions To The 2016-2017 Budget Include

## ▪ Staffing

- **1 In-House Counsel**
- **1 Custodial Supervisor**
- **2 Teachers**
- **1 Assistant Coach**
- **1 Athletic Equipment Manager**

## ▪ Classes

- **Grade 7 Reading Class**



# The 2016-2017 Budget Will

- **Maintain similar class sizes as 2015-2016**
- **Include access to New Jersey School Board Association grant writing data base**
  
- **Add:**
  - **1 full time Principal for the Early Learning Center and district evaluations**
  - **1 full time Dance Teacher at West Orange High School**
  - **1.2 Basic Skills Instruction Teachers for Grades K-5**
  - **Wilson Foundations Phonics Program for Grades K-2**
  - **Orton Gillingham Program for Grades K-12**

# The 2016-2017 Budget Will

- **Enhance technology by:**

- **Leasing 2100 chromebooks for students in grades 3-6**
- **Providing 5 computers for each K-2 classroom**
- **Providing an existing laptop for each teacher in grades PreK-5**
- **Adding 50 iPads for district-wide students**
- **Providing a Google doc account to each student in grades 3-5**

- **Provide safety and security enhancements by:**

- **Adding and upgrading obsolete security cameras at the elementary, middle and high schools**
- **Utilizing “Grid” security to assist regional emergency personnel as they arrive to a crisis situation**

# The 2016-2017 Budget Will

- **Provide the following new Courses of Study:**
  - **Introduction to Journalism (9-12)**
  - **Marketing and Advertising Applications (11-12)**
  - **Newspaper 1 (10-12)**
  - **The World of Wall Street (9-12)**
  - **Literary Study of Rock and Hip Hop (9-12)**
  - **Elements of Dance (9-12)**

# The 2016-2017 Budget Will

- **Provide the following new textbooks:**

- **Social Studies – AP US History (Grade 11)**
- **Social Studies – AP World History (Grade 12)**
- **Science – Honors Chemistry (Grades 10&11)**
- **Career Education – Interior Design A&B (Grades 9-12)**
- **Career Education – Early Childhood and Family Studies (Grades 10-12)**
- **Visual & Performing Arts – Concert Band (Grades 4-12)**

# The 2016-2017 Budget Will

- **Maintain Professional Development toward:**
  - **Differentiated instruction**
  - **Technology infusion across the curriculum**
  - **Next Generation Science Standards**
  - **Reading and writing across the curriculum**
  - **Reading and writing workshop**
  - **Guided reading**
  - **Grade level libraries (leveled books) for guided reading**
  - **Literacy instruction utilizing novels**
  - **Honors and advanced placement courses**

# The 2016-2017 Budget Will

- **Maintain Professional Development toward:**
  - **Co-teaching training**
  - **Least Restrictive Environment (LRE) training**
  - **Applied Behavior Analysis (ABA) training**
  - **Alternative Proficiency Assessment (APA) training**
  - **Math instruction**
  - **Pre-algebra and algebra readiness**
  - **Departmentalization**
  - **Scope and sequence for each subject**
  - **Common Core State Standards and PARCC**

# Tax Impact Based On The Average Assessed Value, Not Market Value

**West Orange**

**\$338,302**



**\$124.04**  
**Yearly**  
**Increase over**  
**Last Year**

**Increase For Year: \$124.04**

**Increase Per Month: \$10.34**

*Thank You For Viewing The  
2016-2017  
West Orange School District  
Final Budget.*

