

West Orange School District

2016-2017 Preliminary Budget Presentation

March 21, 2016



Board of Education

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Mark Robertson, Vice President

Ron Charles

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Jeffrey Rutzky, Superintendent of Schools

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Glossary Of Budget Terms

- **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**
- **Prior to April 25** **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**
- **Curriculum and Instruction**
- **Class Size**
- **Special Education**
- **Staffing**
- **Program Offerings**
- **Athletics/Extra-Curricular**
- **Technology**
- **Professional Development**
- **Enrollment Projections**
- **Contracts and Health Benefits**
- **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**
 - **\$2,100,000**
- **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 – \$2,925,000**

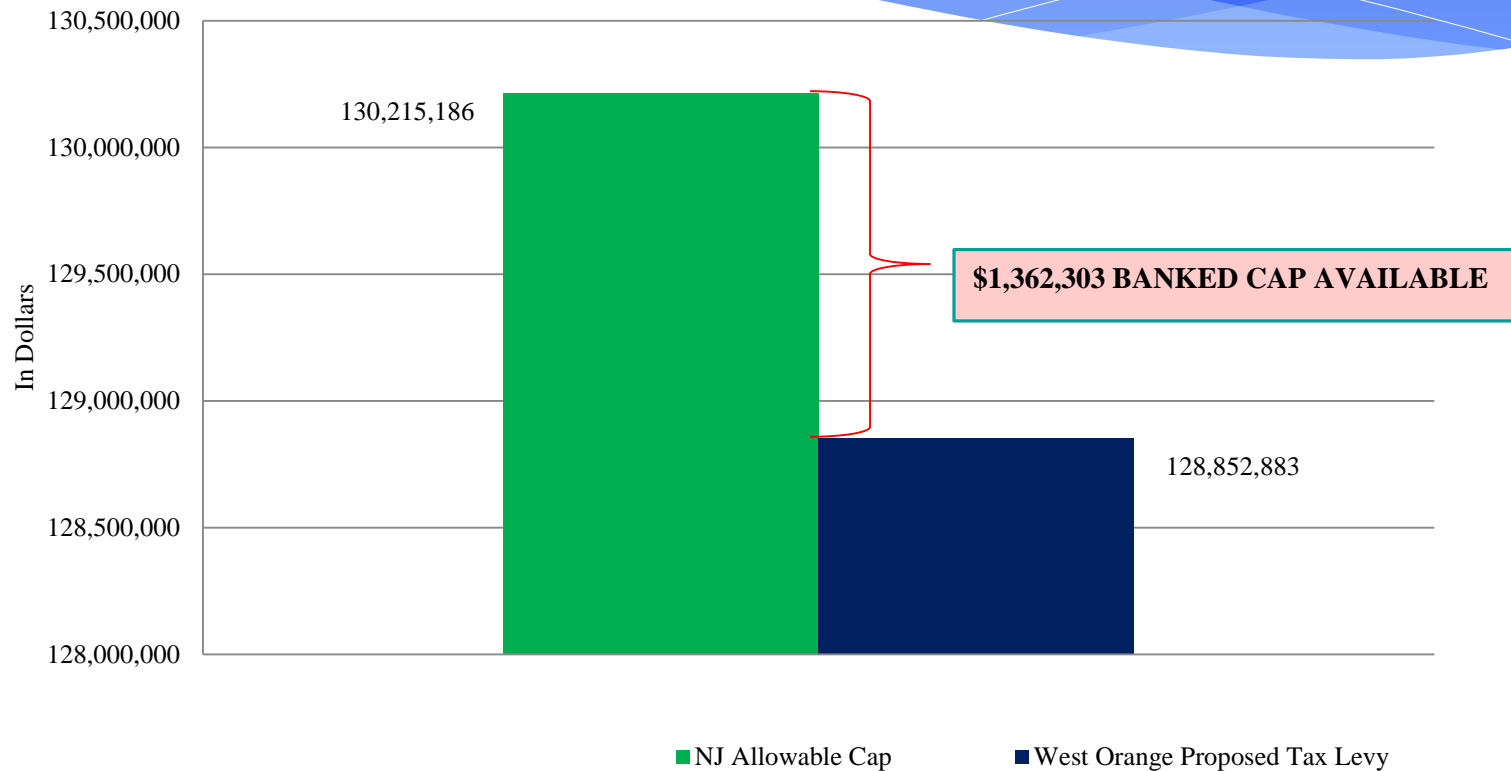
Revenue For The 2016-2017 Budget

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

Operating Budget Fund Expenditures

Salaries and Benefits	\$112,023,792	79.70%
Special Education (Including Transportation)	\$11,164,546	7.95%
Transportation	\$ 5,397,062	3.84%
Operations / Maintenance	\$4,497,136	3.20%
Instruction and Support	\$6,666,621	4.74%
Charter School	\$90,425	0.06%
Capital Outlay	\$713,384	0.51%
Total	\$140,552,966	100%

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



Total Tax Levy 2016-2017

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

Tax Levy Comparison

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

West Orange School District Taxes

Calendar Year 2016

January → June

2015-2016 School Budget

Tax Levy

$$\begin{aligned} & \$131,410,895 \div 2 = \\ & \quad \quad \quad \$65,705,447.50 \end{aligned}$$

July → December

2016-2017 School Budget

Tax Levy

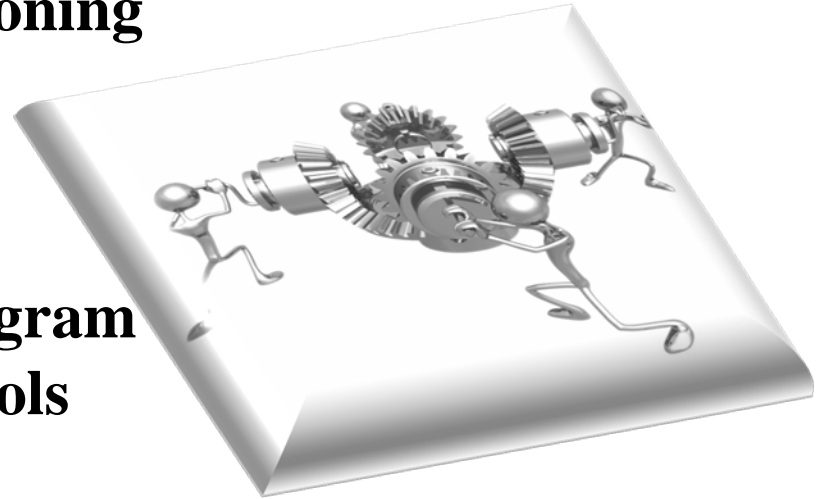
$$\begin{aligned} & \$133,854,378 \div 2 = \\ & \quad \quad \quad \$66,927,189.00 \end{aligned}$$

Tax Rate on BOE Worksheet = Tax Rate on Tax Bill

1/2 of Current Budget Levy	\$ 65,705,447.50
+ 1/2 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**
- **Heating Ventilation & Air Conditioning**
- **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**



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**

Reductions To The 2016-2017 Budget Include

▪ Staffing

- 1 In-House Counsel
- 1 Custodial Supervisor
- 1 Dean of Students
- 1 World Language Teacher
- 1 Library Media Specialist
- 2 Teachers
- 7 Lunch Aides
- 6 Assistant Coaches

▪ Classes

- Grade 7 Reading
- Grade 8 Italian

The 2016-2017 Budget Will

- **Maintain similar class sizes as 2015-2016**

- **Add:**
 - **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

- **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

- **Maintain Professional Development toward:**
 - **Differentiated instruction**
 - **Technology infusion across the curriculum**
 - **Next Generation Science Standards**
 - **Reading and writing across the curriculum**
 - **Departmentalization**
 - **Guided reading**
 - **Grade level libraries (leveled books) for guided reading**
 - **Literacy instruction utilizing novels**
 - **Reading and writing workshop**
 - **Math instruction**
 - **Pre-algebra and algebra readiness**
 - **Honors and advanced placement courses**
 - **Co-teaching training**
 - **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
Preliminary Budget.*

