

education



WTPS BUDGET DEVELOPMENT 2017-2018

MARCH 20, 2017: 2ND BUDGET WORKSHOP OF THE BOE

PROCESS AND TIMELINE

Date	Event or Task
Fall 2016	Stakeholder input from teachers to administration and administrators to central office
Fall 2016	Preliminary discussions with Finance and Facilities Committee of the BOE (10/4, 11/1, 12/6)
Jan 2017	Budget Discussion with Finance and Facilities Committee (1/23)
	Guidelines given to the administrators for final submission of budget requests
Feb 2017	Preliminary budget provided to the BOE (2/23)
	1 st Budget Workshop of the BOE (2/28)
	Notice of State Aid (3/2)
March 2017	Budget Discussion with Finance and Facilities Committee (3/8)
	2 nd Budget Workshop of the BOE (3/20)
	Deadline to submit tentative budget to the County- March 20, 2017

DISCUSSED ON FEBRUARY 28TH

- Please see the presentation from the February 28th budget workshop for information on:
 - Budgetary Goals
 - BOE Goals
 - District Goals
 - Enrollment Over Time
 - Comparative Spending
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THE REVENUE SIDE OF THE BUDGET

2017-2018

OPTION # 1

This option includes a 2% increase in the tax levy, no use of banked cap and no use of Health Benefits Waivers.

The \$471,000 that was discussed on February 28th that would be allocated toward replacement of the track would be deposited in capital reserve instead for future capital projects in 2018-2019 or beyond.

The overall increase to the budget is less than 1%.

Anticipated Revenue Source – Option 1	Amount 2016-17	Amount 2017-18	\$ Change	% Change
Tax Levy	62,797,547	64,053,498	1,255,951	2.0%
Banked Tax Levy	245,943*	-	-	
Health Waiver	387,596*	-	-	-
Tuition	370,000	370,000	-	0%
Miscellaneous	145,000	85,000	(60,000)	-41.4%
State Aid	3,781,653	3,781,653	-	0%
Federal Aid	51,300	80,849	29,549	57.6%
Budget Fund Balance	975,000	504,000	-	-48.3%
Capital Reserve Drawdown	-	-	(471,000)	<u>100%</u>
Emergency Reserve Drawdown	223,500	-	(223,500)	-100%
Designated Fund Balance	-	-	-	0.0%
General Fund Grand Total	68,344,000	68,875,000	531,000	0.8%
Percent Increase		0.78%		

*these amounts are included in the Tax Levy and are included for comparison purposes

OPTION # 2

This option includes a 2% increase in the tax levy, no use of banked cap and no use of Health Benefits Waivers.

The \$471,000 that was discussed on February 28th that would be allocated toward replacement of the track would be used for part of the bleacher project replacement and purchase of an emergency generator.

The overall increase to the budget is less than 1.5%

Anticipated Revenue Source – Option 2	Amount 2016-17	Amount 2017-18	\$ Change	% Change
Tax Levy	62,797,547	64,053,498	1,255,951	2.0%
Banked Tax Levy	245,943*	-	-	
Health Waiver	387,596*	-	-	-
Tuition	370,000	370,000	-	0%
Miscellaneous	145,000	85,000	(60,000)	-41.4%
State Aid	3,781,653	3,781,653	-	0%
Federal Aid	51,300	80,849	29,549	57.6%
Budget Fund Balance	975,000	975,000	-	0%
Capital Reserve Drawdown	-	-	-	<u>100%</u>
Emergency Reserve Drawdown	223,500	-	(223,500)	-100%
Designated Fund Balance	-	-	-	0.0%
General Fund Grand Total	68,344,000	69,346,000	1,656,000	1.5%
Percent Increase		1.47%		

*these amounts are included in the Tax Levy and are included for comparison purposes

OTHER REVENUE OPTIONS

- Health Waivers (must be used first): \$490,316
- Banked Cap: \$654,190
 - from 14/15 \$186,279- **will expire this year**
 - from 15/16: \$467,911
- Tuition in students
- Donations
- Grants
- Referendum

**Total of Health Waivers and Banked Cap:
\$1,144,506.00**

**THE
APPROPRIATIONS
SIDE OF THE
BUDGET**

2017-2018

HIGHLIGHTS OF CHANGES SINCE FEBRUARY 28, 2017

- Teacher of the Visually Impaired is added, consultant fees for Visually Impaired are removed (\$67,000)
 - Carpet replacement for the WIS media center was added (\$35,000)
 - Elementary music and science supplies were added (\$15,000)
 - Other elementary instructional supplies were removed (Achieve 3000-)
 - HVAC for equipment to classrooms for IEP and staff requirements were added
 - HS emergency generator was added (\$325,000)
 - Adjustments were made for retirement breakage (\$40,000)
 - Visitor bleachers were added (\$146,000)
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Option 1	2015-2016	2016-2017	2017-2018	\$ Change	% Change
Regular Instruction	19,980,835	20,169,426	20,090,327	(79,099)	(0.4)
Special Education	8,151,718	8,326,296	8,463,949	137,653	1.7
Co-curr/Athletics	1,166,821	1,217,036	1,187,439	(29,597)	(2.4)
Tuition	2,606,637	2,578,219	2,727,035	148,816	5.8
Support Services	7,030,339	7,404,687	7,294,554	(110,133)	(1.5)
Administration	4,561,933	4,693,832	4,708,945	15,113	0.3
Technology	568,479	564,113	587,371	23,258	4.1
Operations	6,572,294	6,421,464	6,414,774	(6,690)	0.1
Transportation	4,372,874	4,394,345	4,692,611	298,266	6.8
Benefits	11,118,070	11,790,582	12,602,995	812,413	6.9
Equipment	74,440	59,000	97,220	38,220	64.8
Capital Projects	1,442,560	725,000	7,780	(717,220)	(98.9)
Total	67,647,000	68,344,000	68,875,000	531,000	0.8

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Regular Instruction	19,980,835	20,169,426	20,090,327	(79,099)	(0.4)
Special Education	8,151,718	8,326,296	\$8,463,949	137,653	1.7
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Equipment	74,440	59,000	97,000	38,220	64.8
Capital Projects	1,442,560	725,000	479,000	(246,220)	(34.0)
Total	67,647,000	68,344,000	69,346,000	\$1,002,00	1.5%

BUDGET APPROPRIATIONS BY SERVICE OR COMMODITY

Category	Option 1 Cost	Option 1 %	Option 2 Cost	Option 2 %
Employee Salaries	\$44,698,945	64.95%	\$44,698,945	64.95%
Employee Benefits	\$12,602,995	18.3%	\$12,602,995	18.3%
Purchased Professional Services	\$1,253,045	1.8%	\$1,253,045	1.8%
Purchased Property Services	\$1,310,319	1.9%	\$1,310,319	1.9%
Other Purchased Services	\$5,450,510	7.9%	\$5,450,510	7.9%
Supplies and Materials	\$3,349,461	4.9%	\$3,349,461	4.9%
Property	\$97,220	0.1%	\$97,220	0.1%
Other objects	\$104,725	0.2%	\$104,725	0.2%
Subtotal	\$68,867,220	100%	\$68,867,220	100%
Professional, Construction, and Contingency	\$7,780	0.0%	\$478,780	0.7%
Total	\$68,875,000		\$69,346,000	

HIGHLIGHTS OF 2017-2018 BUDGET

- Replacement of HS generator and completion of bleacher project
 - Second installment payment of math textbooks purchased last year
 - Replacement of school buses (1) and vans (3)- as per schedule for required 'retirement' of vehicles
 - Security improvements
 - Website improvements that include reduced impact on our servers
 - Teacher of Visually Impaired
 - WIS media center upgrade- asbestos abatement and carpet replacement
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ITEMS THAT DID NOT MAKE IT INTO THE BUDGET

Special Ed	Elementary	Intermediate	High School	Infrastructure
2 nd BCBA (\$60,000 plus benefits)	Recess equipment (\$3,000)	Auditorium seats (\$100,000)	Auditorium seats (\$160,000)	Heating upgrades
ESY Coordinator (\$7,000)	Library books (\$8,000)	Chromebooks (\$10,000)	Auditorium lights (\$50-75,000)	New vehicle (\$40,000)
Furniture for MD (\$3,000)	Furniture (\$3,000)	Instruments (\$3,000)	Media center furniture (50,000)	Allenwood front door (\$8,000)
Technology (\$5,000)	PE equipment (\$8,000)		Chromebooks (\$20,000)	
				Curriculum Department
				Supervisor of Fine and Practical Arts (\$100,000 plus benefits)

TAX IMPACT

- Option 1 or 2: Tax Levy increase at 2%
 - Tax Rate increase is 2.4 cents per \$100 of assessed value
 - Annual increase on average home (\$479,800) would be \$115.15 (\$9.60 per month)

NEXT STEPS

- Submit Tentative Budget to County by March 20, 2017
 - BOE Regular Meeting- March 21, 2017
 - Finance and Facilities Meeting- April 3, 2017
 - Budget Workshop- April 19, 2017
 - BOE Regular Meeting- April 25, 2017
 - Public Hearing on the Budget- May 2, 2017
 - Deadline to adopt the Final Budget- May 12, 2017
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