

**WALL  
TOWNSHIP  
PUBLIC SCHOOLS**



**PUBLIC HEARING ON THE BUDGET  
2017-2018**

**MAY 2, 2017 SPECIAL MEETING OF THE BOARD OF EDUCATION**

# 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)
Feb 2017	Guidelines given to the administrators for final submission of budget requests
	Preliminary budget provided to the BOE (2/23)
	1 <sup>st</sup> Budget Workshop of the BOE (2/28)
March 2017	Notice of State Aid (3/2)
	Budget Discussion with Finance and Facilities Committee (3/8)
	2 <sup>nd</sup> Budget Workshop of the BOE (3/14)
	Deadline to submit tentative budget to the County- March 20, 2017
April 2017	3 <sup>rd</sup> Budget Workshop of the BOE (4/25)
May 2017	Public Hearing on the Budget (5/2)
	Deadline to approve the budget (5/12)

# BUDGETARY GOALS

- Minimize the impact on the taxpayers
  - Provide funds necessary to achieve BOE goals and District goals
  - Ensure appropriate staffing- consider declining enrollment
  - Meet state and federal guidelines and the requirements of any corrective action plans and/or other plans submitted to the county
  - Maintain and improve programs
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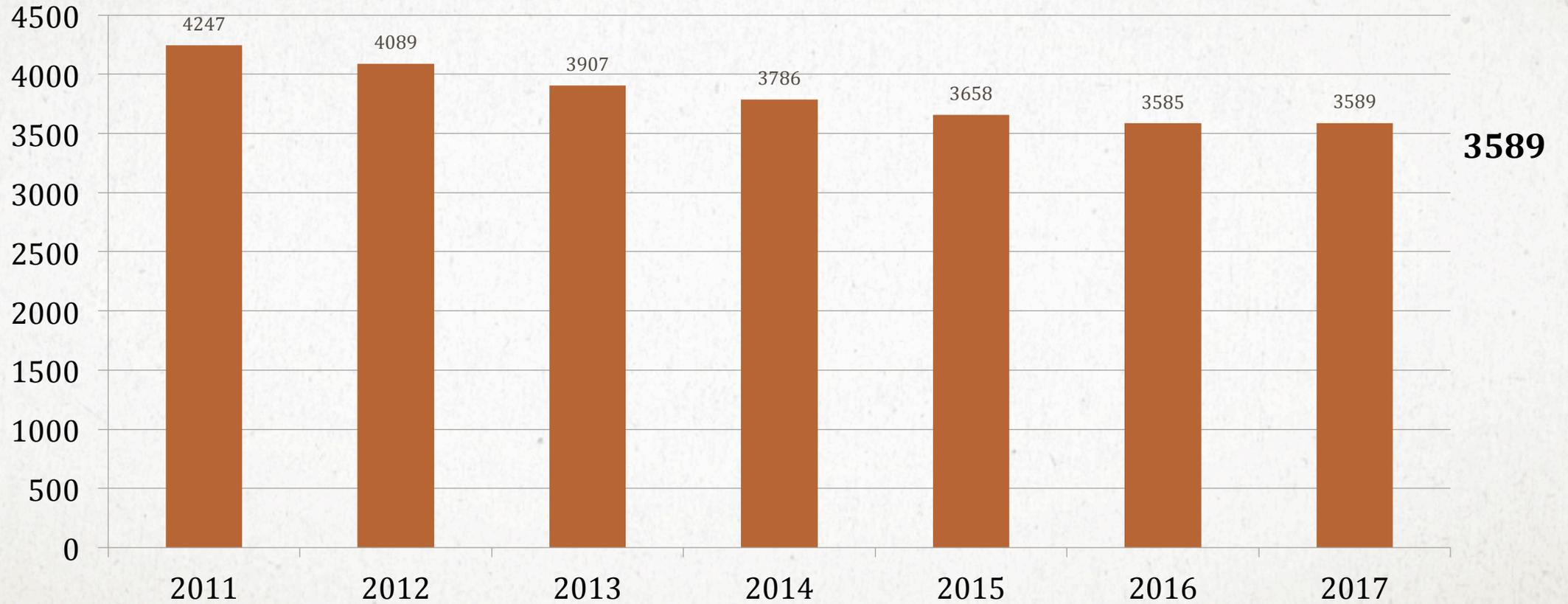
# BOE GOALS

- Ensure that the board receives training to enhance their role/performance.
  - Continue to work to ratify a WTEA contract that meets the needs of the district.
  - Work with the Superintendent to ensure that all students are academically challenged in ways that are aligned with their potential and interests.
    - Provide budgetary tools to support district initiatives designed to enhance student achievement, improve the culture and climate of our schools, and improve the perception of the district by local stakeholders as well as outside agencies.
  - Investigate short and long term solutions for student transportation.
    - Continue to pursue re-zoning and sale of the Barkalow property
    - Research additional property that might be available for lease
    - Refine possible plan to build a bus compound on 18<sup>th</sup> Ave/Bailey's Corner property
  - Complete an audit of Food Services and other select areas as determined by the Board.
  - Research the Strategic Planning Process and lay the groundwork for the development of a Strategic Plan
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# DISTRICT GOALS

- Student Achievement- Improve the ways in which the needs of all students are met (Special Education, interventions, Gifted and Talented, advanced or honors level courses)
  - Curriculum and Instruction- implement a comprehensive Program Evaluation Plan
  - Culture and Public Relations- promote a culture that embraces an education that begins and ends in WTPS and garners community support for improvements that will require additional funding
  - Finance and Facilities- demonstrate and communicate the fiscal accountability and transparency of district finances
  - Personnel- ensure that the highest quality employees are hired in WTPS and provide the support that they need
  - Communication- improve communication with parents
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# ENROLLMENT OVER TIME



658 fewer students in the current year compared to **2010-2011** school

# ENROLLMENT BY ELEMENTARY GRADE/SCHOOL 2017-2018

(DOES NOT INCLUDE SPECIAL EDUCATION STUDENTS IN SELF-CONTAINED CLASSES)

	Allenwood			Central			Old Mill			West Belmar		
	# of students	# of sections	Average Class Size	# of students	# of sections	Average Class Size	# of students	# of sections	Average Class Size	# of students	# of sections	Average Class Size
K	54	3	18.0	62	3	20.6	56	3	18.6	15	1	15.0
1	55	3	18.3	85	4	21.3	59	3	19.7	42	2	21.0
2	56	3	18.7	85	4	21.3	52	3	17.3	31	2	15.5
3	52	3	17.3	88	4	22.0	74	4	18.5	29	2	14.5
4	52	3	17.3	97	5	19.4	64	3	21.3	35	2	17.5
5	57	3	19.0	70	4	19.8	65	3	21.7	29	2	14.5

Change from the current year: Allenwood- 0, Central -2, Old Mill -0, West Belmar -1.

Decreased positions elementary: 3- however we anticipate adding more kindergarten students at Central, therefore the decrease for budget purposes is two

# SECONDARY ENROLLMENT

(DOES NOT INCLUDE SPECIAL EDUCATION POST-GRADUATES)

	2016-2017	2017-2018	Change
6 <sup>th</sup> grade	282	236	
7 <sup>th</sup> grade	280	282	
8 <sup>th</sup> grade	310	280	
Total WIS	872	798	-74
9 <sup>th</sup> grade	244	290	
10 <sup>th</sup> grade	282	244	
11 <sup>th</sup> grade	291	282	
12 <sup>th</sup> grade	303	291	
Total WHS	1,120	1,107	-13

Change from the current year: Intermediate- reducing 1 general education teacher, 1 special education teacher, and 1 elective teacher. However, adding a reading specialist. High School- reducing 1 general education teacher. However, adding an elective teacher (transfer from WIS). Net reduction at secondary: 2 teachers

# REDUCTIONS IN STAFF

- Elementary
    - 2 general education
  - Intermediate
    - 2 general education
  - High School
    - 0 general education
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# COMPARATIVE SPENDING 2015-2016

## (ACTUAL COSTS)

- Budgetary per pupil costs: \$16,139
- Administration cost per pupil: \$1,705
- Total classroom instruction cost per pupil: \$9,647
- Classroom supplies/textbooks cost per pupil: \$339
- Total support services cost per pupil: \$2,332
- Total operations and maintenance cost per pupil: \$1,914
- Extra curricular costs per pupil: \$381
- Ratio of students to classroom teachers: 10:1      Median teacher salary: \$61,400      Mean \$65,080
- Ratio of students to support personnel: 59:1      Median support staff salary: \$66,250
- Ratio of students to administrative personnel: 156:1      Median administrator salary: \$145,892      Mean \$135,112
- Ratio of faculty to administrative personnel: 18:1

# COMPARATIVE SPENDING-2015-2016 ACTUAL COSTS

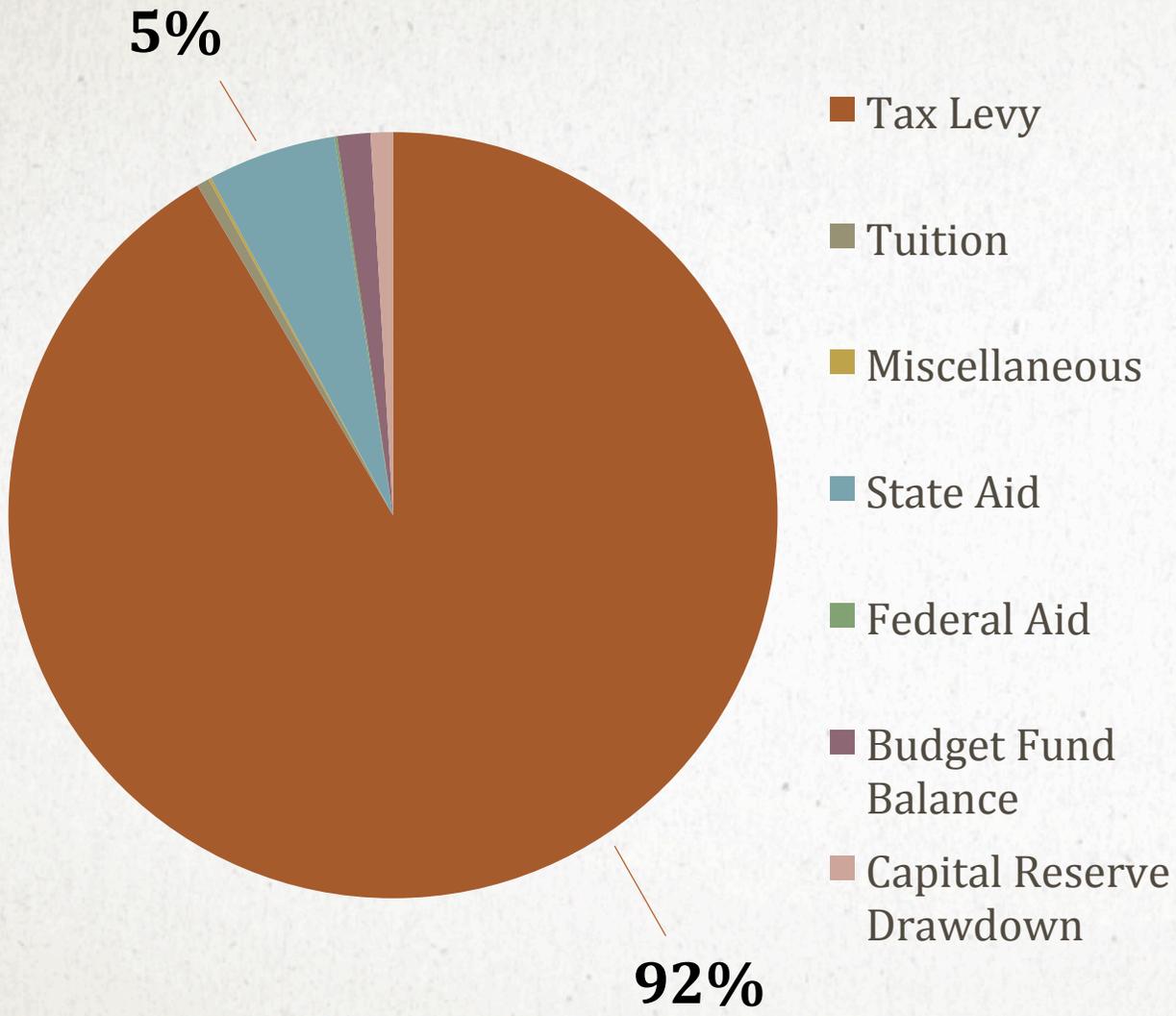
	Wall	State Average	Holmdel	Ocean	Neptune	Hazlet	Chatham
Total spending per pupil	\$21,751	\$20,213	\$22,452	\$22,945	\$25,920	\$19,405	\$17,847
Budgetary per pupil cost	\$16,139	\$14,755	\$16,686	\$16,880	\$15,820	\$14,937	\$13,280
Total classroom instruction	\$9,647	\$8,758	\$9,531	\$10,209	\$8,917	\$8,851	\$8,003
Classroom supplies and textbooks	\$339	\$269	\$276	\$413	\$289	\$474	\$439
Total support services	\$2,332	\$2,395	\$3,263	\$2,406	\$2,177	\$1,965	\$2,092
Operation and maintenance	\$1,914	\$1,733	\$2,320	\$2,058	\$2,475	\$2,067	\$1,377
Extracurricular cost	\$381	\$272	\$319	\$479	\$490	\$355	\$302
Median teacher salary	\$61,400		\$77,700	\$65,010	\$54,007	\$63,900	\$64,310
Median support staff salary	\$66,250		\$81,953	\$73,140	\$65,972	\$64,925	\$76,173
Median administrator salary	\$145,892		\$120,000	\$124,445	\$122,588	\$130,522	\$133,562

# **THE REVENUE SIDE OF THE BUDGET**

**2017-2018**

Revenue Source – Approved Tentative Budget	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	-	179,000	179,000	100%
Emergency Reserve Drawdown	223,500	-	(223,500)	-100%
Designated Fund Balance	-	-	-	0.0%
General Fund Grand Total	68,344,000	69,525,000	1,181,000	1.7%
Percent Increase		1.7%		

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



## REVENUE AS A % OF THE BUDGET

92% of the anticipated revenue is from the tax levy

5% of the anticipated revenue is from state aid

# REVENUE OPTIONS NOT UTILIZED

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

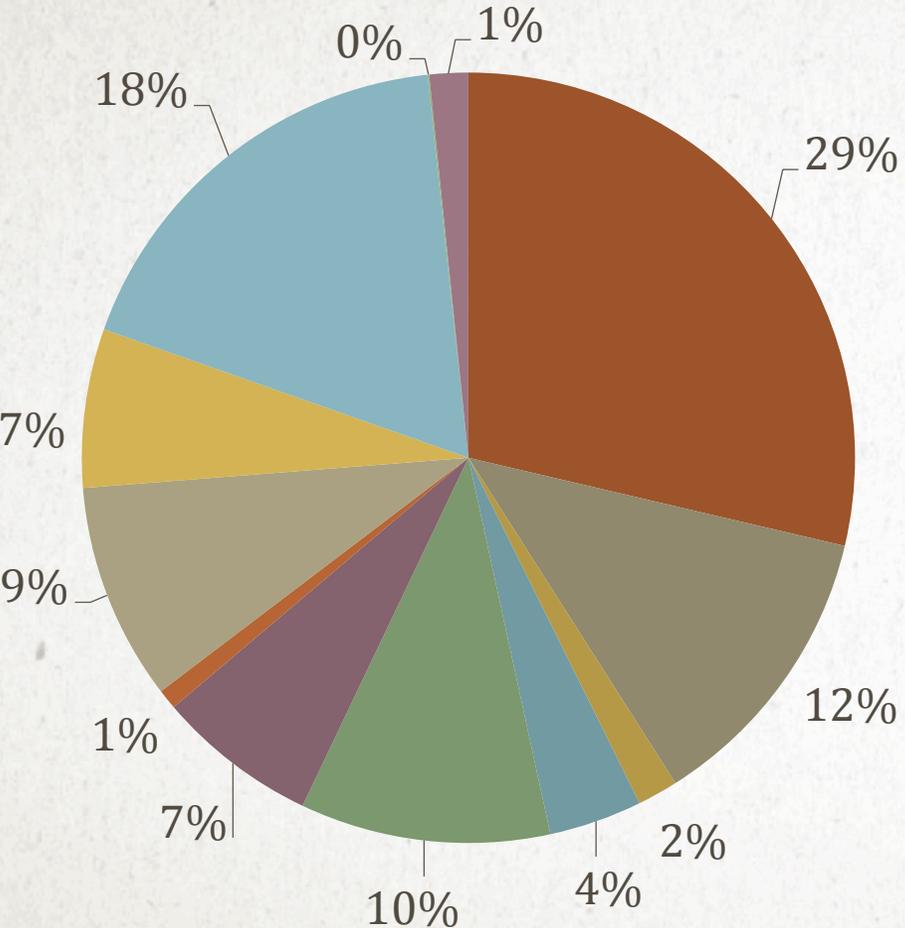
**Total of Health Waivers and Banked Cap:  
\$1,144,506.00**

**THE  
APPROPRIATIONS  
SIDE OF THE  
BUDGET**

**2017-2018**

	2015-2016	2016-2017	2017-2018	\$ Change	% Change
Regular Instruction	19,980,835	20,169,426	20,090,327	(79,099)	(.04)
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	657,780	(67,220)	(9.3)
<b>Total</b>	<b>67,647,000</b>	<b>68,344,000</b>	<b>69,525,000</b>	<b>1,181,000</b>	<b>1.7%</b>

# APPROPRIATIONS AS A % OF THE BUDGET

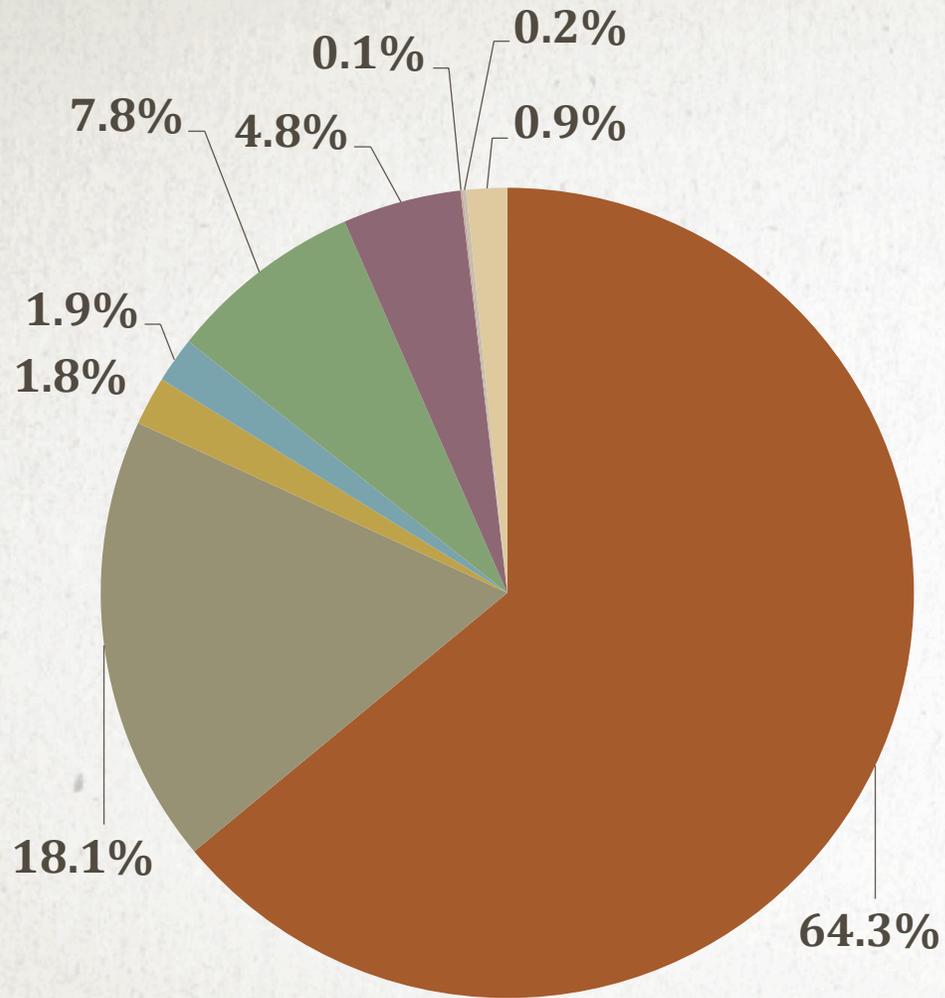


- Regular Instruction
- Special Education
- Co-Curr/Athletics
- Tuition
- Support Services
- Administration
- Technology
- Operations
- Transportation
- Benefits
- Equipment
- Capital Projects

Regular Education: 29%  
Special Education: 12%  
Co-Curr/Athletics: 2%  
Tuition: 4%  
Support Services: 10%  
Administration: 7%  
Technology: 1%  
Operations: 9%  
Transportation: 7%  
Benefits: 18%  
Equipment: 0%  
Capital Projects: 1%

## BUDGET COMPARISON BY SERVICE OR COMMODITY

		2016-2017 Budget		2017-2018 Budget	
		Cost	% of Budget	Cost	% of Budget
100	Employee Salaries	43,957,815	64.3%	44,698,945	64.3%
200	Employee Benefits	11,790,582	17.2%	12,602,995	18.1%
300	Purchased Professional and Technical Services	1,289,845	1.8%	1,253,045	1.8%
400	Purchased Property Services	1,281,319	1.8%	1,310,319	1.9%
500	Other Purchased Services	5,138,791	7.5%	5,450,510	7.9%
600	Supplies and Materials	3,998,223	5.85%	3,349,461	4.8%
700	Property	59,000	0.85%	97,220	0.1%
800	Other Objects	103,425	0.15%	104,725	0.2%
	Facilities	725,000	1.0%	657,780	0.9%



- Employee Salaries
- Employee Benefits
- Purchased Professional Services
- Purchased Property Services
- Other Purchased Services
- Supplies and Materials
- Property
- Other objects
- Facilities Construction and Contingency

## BUDGET APPROPRIATIONS BY THE SERVICE OR COMMODITY

# UNDERSTANDING THE CATEGORIES

- Benefits- see next slide
  - Purchased Professional & Technical Services- Legal, auditing, educational services, property services
  - Purchased Property Services- Rental of land, cleaning, repairs to buildings, lease/purchase of buses, water, sewer
  - Other Purchased Services- Insurance, communications, transportation contracts, Out-of-District tuition
  - Supplies and Materials- classroom supplies, textbooks, utilities, fuel
  - Property- equipment
  - Other objects- membership and association dues, judgements, miscellaneous
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# BENEFITS

- Administrators' Disability Insurance
  - CPC Behavioral Health
  - District contribution toward pensions
  - Worker's Compensation
  - District contribution toward health benefits
  - Tuition reimbursement
  - Uniforms
  - Surrender of health benefits
  - Sick time reimbursement upon retirement
  - Social Security
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# HIGHLIGHTS OF THE 2017-2018 BUDGET

Budget Item	Budgetary, District, or BOE Associated Goal
Replacement of the HS generator (\$450,000)	Budgetary: Maintain and improve programs
Second installment payment of math textbooks (\$69,040)	District: Student Achievement
Replacement of 1 school bus and 4 vans as per schedule for requirement retirement of vehicles (\$71,000 on lease/purchase)	Budget: Meet state and federal guidelines BOE: Investigate short and long term solution for student transportation
Security improvements (\$15,750)	Budgetary: Maintain and improve programs
Website improvements (\$15,000)	District: Communication District: Culture and Public Relations
Completion of stadium bleacher project (\$200,000)	Budgetary: Meet requirements of corrective action plans (Comprehensive Equity Plan)
Teacher of the Visually Impaired (\$65,000)	District: Student Achievement

# ITEMS THAT DID NOT MAKE IT INTO THE BUDGET

Special Ed	Elementary	Intermediate	High School	Infrastructure
2 <sup>nd</sup> BCBA	Instructional supplies	Auditorium seats	Auditorium upgrades	Heating at Central
ESY Coordinator	Recess equipment	Instructional supplies	Auditorium lights	Air condition rooms for students with disabilities
Furniture for MD	Library books	Chromebooks	Media center furniture	New vehicle
Technology	General supplies	Instruments	Textbooks	Allenwood front door
	Furniture		All supplies	
	PE equipment		Chromebooks	
	Science kit books		Track	<b>Curriculum Department</b>
	Textbooks-music			Supervisor of Fine and Practical Arts
	All other supplies			

# COMMENTS/ QUESTIONS/ SUGGESTIONS POSED

- The district should hire a grant writer
    - Grant writing is currently part of one staff members' job description. However, this job description is being re-evaluated. This is a possible budget item for the future.
  - The district should look at bus routes and eliminate/combine some of them. Some buses have been observed with few students on them.
    - We need to provide a seat for all students eligible for transportation- even if they or their parents choose not to use it. The length of the ride and time of the route also impacts decisions about students assigned to a bus.
  - The district doesn't get enough bids for health insurance
    - Our Health Broker goes out to bid every year and obtains multiple bids.
  - Have any cuts been made to the music program or the arts?
    - Yes, some reductions at the elementary level.
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# COMMENTS/ QUESTIONS/ SUGGESTIONS POSED

- How much is budgeted for salary increases for unsettled contracts?
    - This is a confidential negotiations topic.
  - How many staff members are reduced to account for declining enrollment?
    - There are four positions reduced in the budget. We anticipate little to no overall change in enrollment. However, with scheduling efficiencies we are able to reduce by 4 positions.
  - Has any money been restored to classroom supplies from the tentative budget?
    - No, the cuts were all recommended by the administrators (principals and supervisors) and will not impact the delivery of the program.
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# TAX IMPACT

- 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)
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# NEXT STEPS

- Approve final budget
-