

education



WTPS BUDGET DEVELOPMENT 2017-2018

FEBRUARY 28, 2017: 1ST 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 (3/14)
	Deadline to submit tentative budget to the County- March 20, 2017

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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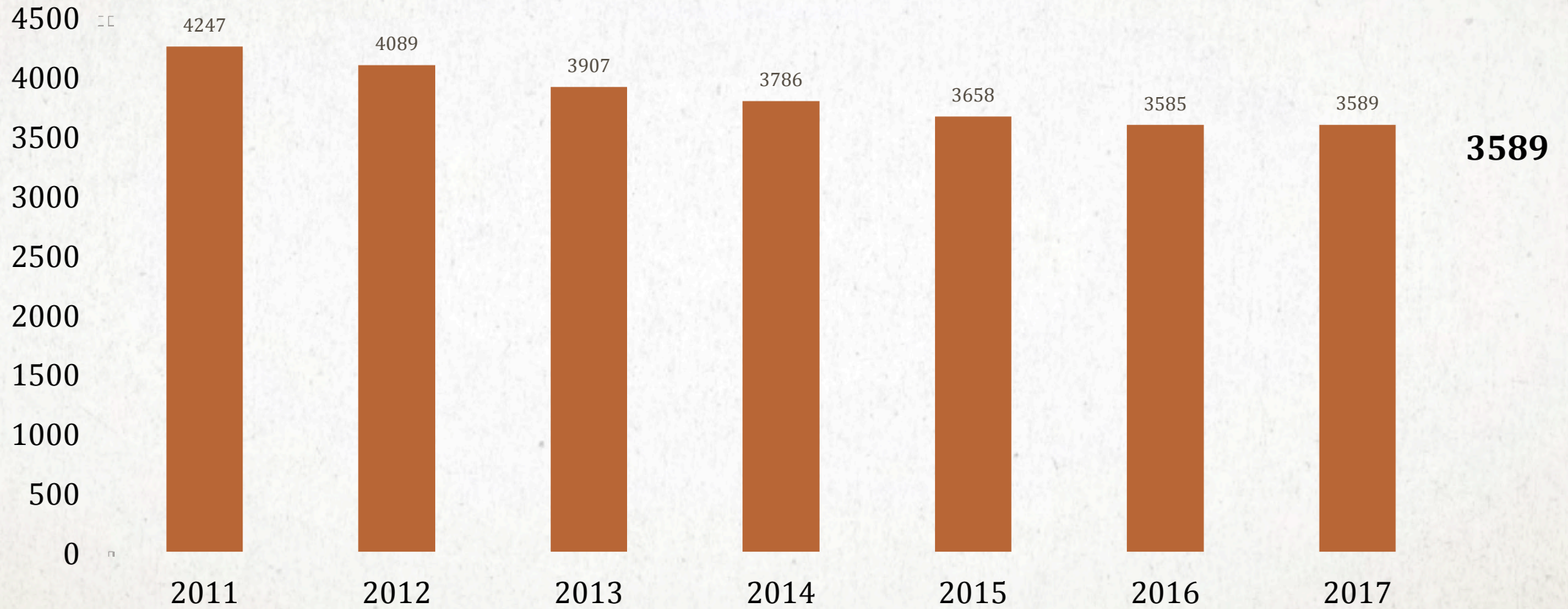
BOE GOALS

- 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 18th 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

COMPARATIVE SPENDING 2015-2016

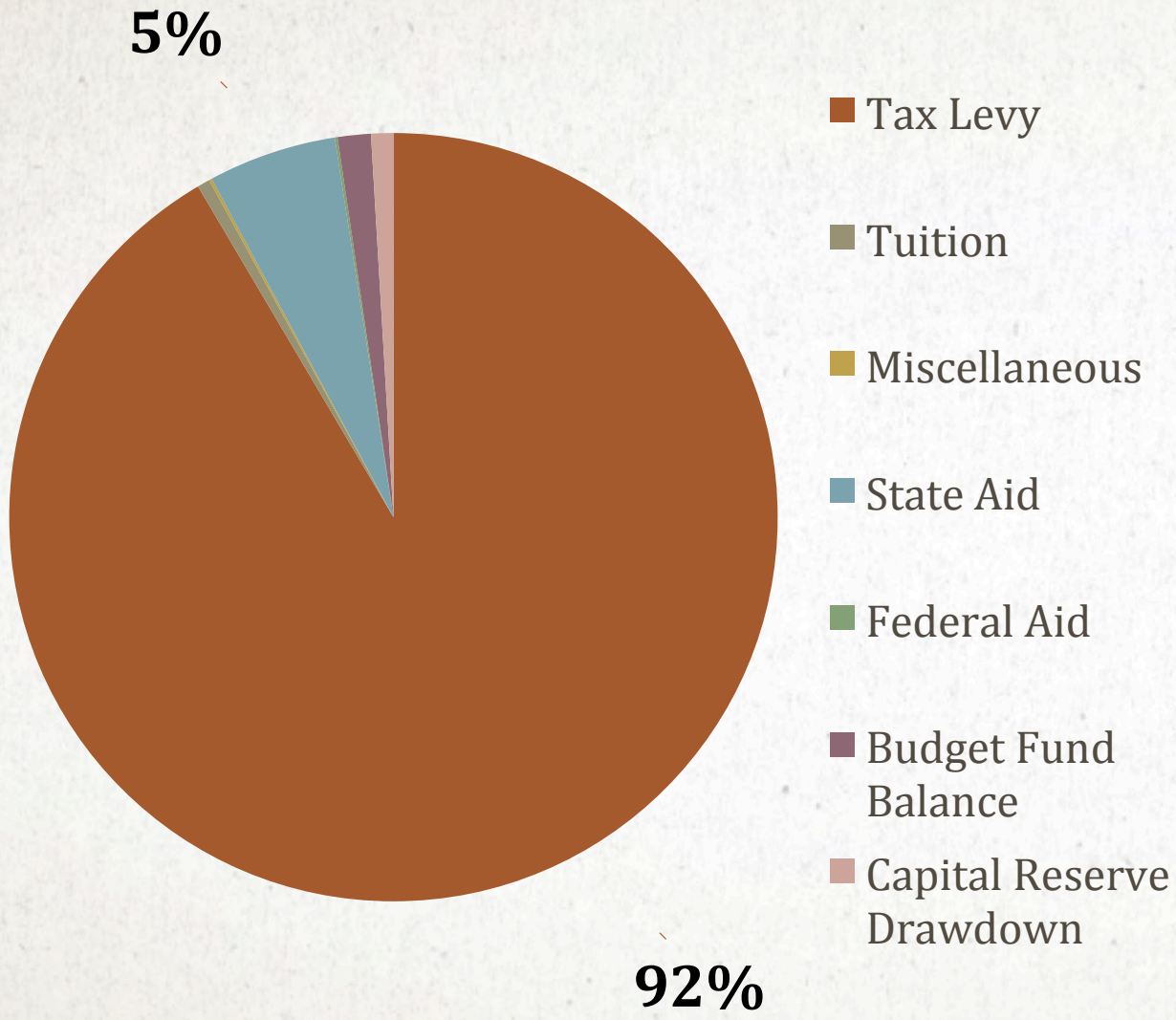
- Budgetary per pupil costs: \$16,283
- Administration cost per pupil: \$1,692
- Total classroom instruction cost per pupil: \$9,624
- Total support services cost per pupil: \$2,378
- Total operations and maintenance cost per pupil: \$2,046
- Extra curricular costs per pupil: \$383
- Ratio of students to classroom teachers: 10:1
- Ratio of students to support personnel: 59:1
- Ratio of students to administrative personnel: 156:1
- Ratio of faculty to administrative personnel: 18:1

THE REVENUE SIDE OF THE BUDGET

2017-2018

Anticipated Revenue Source	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	-	654,000	654,000	100%
Emergency Reserve Drawdown	223,500	-	(223,500)	-100%
Designated Fund Balance	-	-	-	
General Fund Grand Total	68,344,000	70,000,000	1,656,000	2.4%
Percent Increase			2.42%	

*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

OTHER REVENUE OPTIONS

- 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

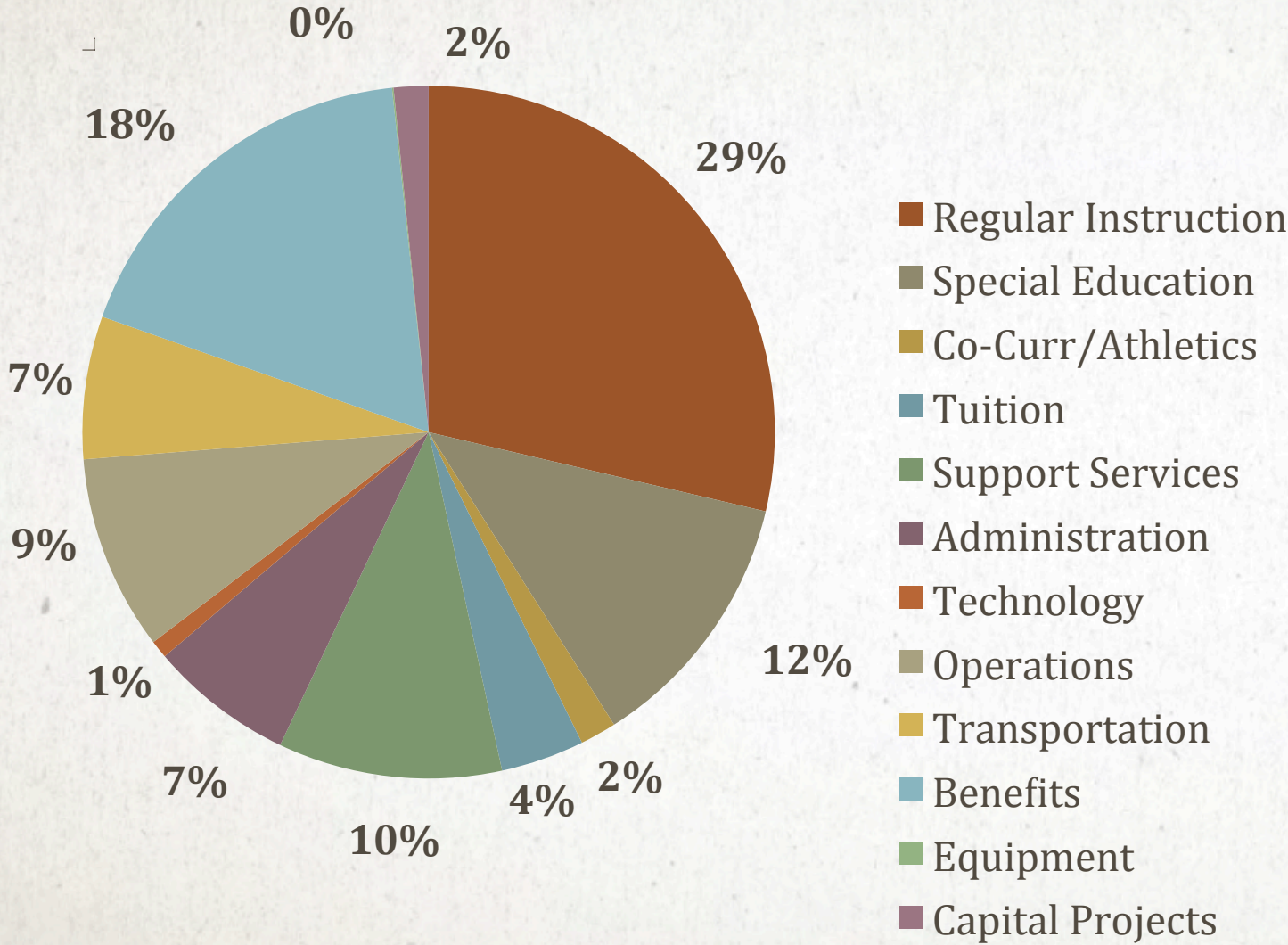
**Total of Health Waivers and Banked Cap:
\$1,144,506.00**

**THE
APPROPRIATIONS
SIDE OF THE
BUDGET**

2017-2018

	2015-2016	2016-2017	2017-2018	\$ Change	% Change
Regular Instruction	19,980,835	20,169,426	20,072,807	(96,619)	(.05)
Special Education	8,151,718	8,326,296	8,630,605	304,309	3.7
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	7,322,130	(82,557)	(1.1)
Administration	4,561,933	4,693,832	4,716,545	22,713	0.5
Technology	568,479	564,113	587,371	23,258	4.1
Operations	6,572,294	6,421,464	6,379,774	(41,690)	(0.6)
Transportation	4,372,874	4,394,345	4,665,299	270,954	6.2
Benefits	11,118,070	11,790,582	12,527,995	737,413	6.3
Equipment	74,440	59,000	50,000	(9,000)	(15.3)
Capital Projects	1,442,560	725,000	1,133,000	408,000	56.3
Total	67,647,000	68,344,000	70,000,000	1,656,000	2.4%

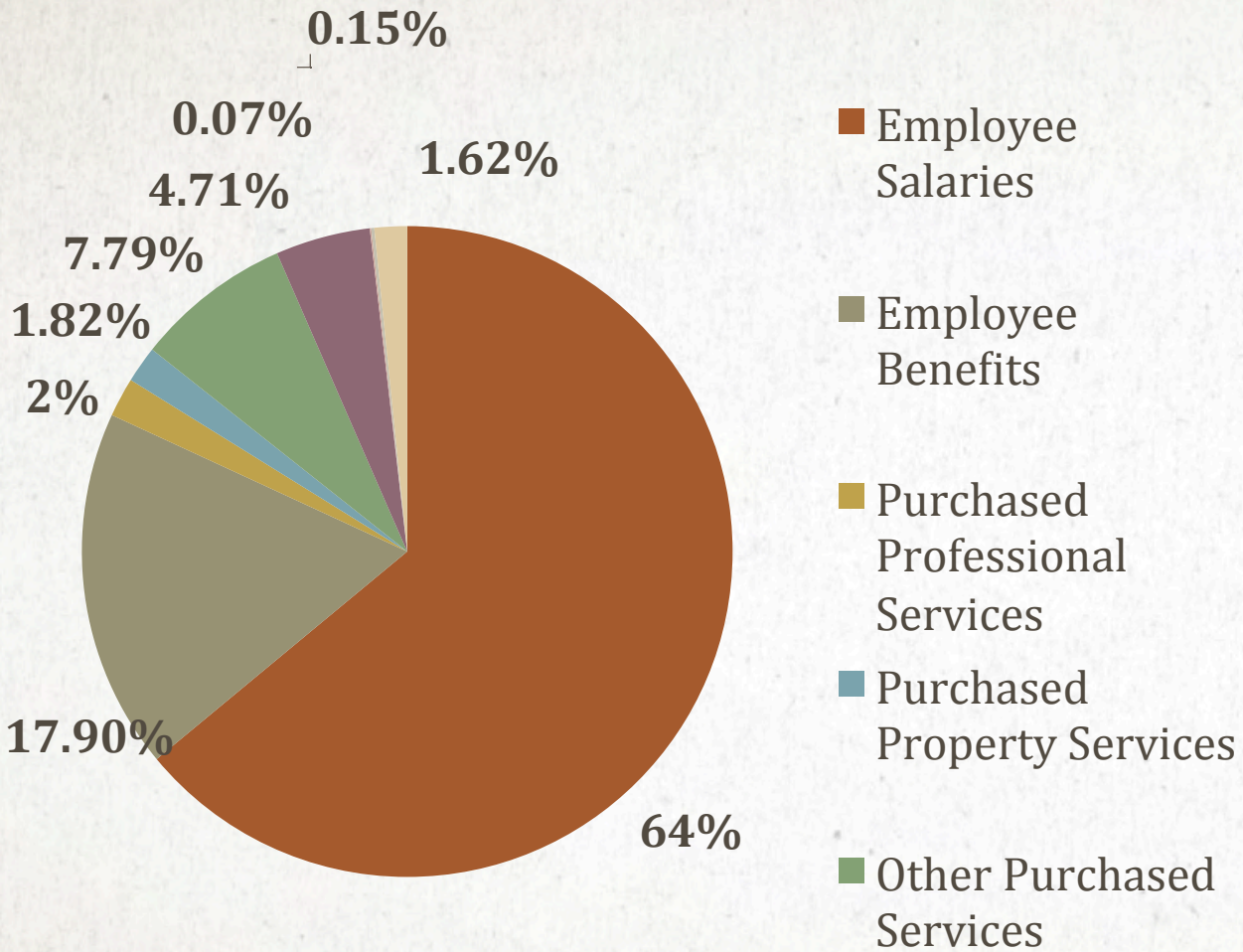
APPROPRIATIONS AS A % OF THE BUDGET



- 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: 2%

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%	44,792,257	64%
200	Employee Benefits	11,790,582	17.2%	12,527,995	17.9%
300	Purchased Professional and Technical Services	1,289,845	1.8%	1,366,045	2.0%
400	Purchased Property Services	1,281,319	1.8%	1,275,319	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%	3,300,149	4.8%
700	Property	59,000	0.85%	50,000	0.1%
800	Other Objects	103,425	0.15%	104,725	0.2%
	Facilities	725,000	1.0%	1,133,000	1.6%



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 2017-2018 BUDGET

- Replacement of the track and improvements to drainage
 - 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
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ITEMS THAT DID NOT MAKE IT INTO THE BUDGET

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

TAX IMPACT

- Scenario One: 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)
 - Scenario Two: Tax Levy increase at 2% plus use of Health Benefits Waiver of \$490,316
 - Tax rate increase is 3.06 cents per \$100 of assessed value
 - Annual increase on average home would be \$146.82 (\$12.23 per month)
 - Scenario Three: Tax Levy increase at 2% plus use of HB Waiver and Banked Cap of \$654,190
 - Tax rate increase is 3.36 cents per \$100 of assessed value
 - Annual increase on average home would be \$161.21 (\$13.43 per month)
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NEXT STEPS

- Meet with Finance and Facilities on March 8, 2017
 - Provide answers to questions posed during the 1st Budget Workshop
 - Continue to discuss budget parameters and options
 - Second Budget Workshop on March 14, 2017
 - Present and discuss Tentative Budget
 - Submit Tentative Budget to County by March 20, 2017
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