



WTPS BUDGET DEVELOPMENT 2018-2019

MARCH 6, 2018: 1ST BUDGET WORKSHOP OF THE BOE

PROCESS AND TIMELINE

Date	Event or Task
Fall 2017	Stakeholder input from teachers to administration and administrators to central office
Fall 2017	Preliminary discussions with Finance and Facilities Committee of the BOE (10/2, 11/14)
Jan 2018	Budget Discussion during BOE Workshop Meetings (1/16, 2/13)
Feb 2018	Preliminary budget provided to the BOE (3/1)
	1 st Budget Workshop of the BOE (3/6)
March 2018	Budget Discussion during BOE Workshop Meeting (3/13)
	Notice of State Aid (tentative 3/15)
	BOE Meeting- approve tentative budget (3/20)
	Deadline to submit tentative budget to the County- March 29, 2018
April 2018	Budget Discussion during BOE Workshop Meeting (4/10)
	2 nd Budget Workshop of the BOE (4/24)
May 2018	Public Hearing on the Budget (5/1)

BUDGETARY GOALS

- Provide funds necessary to achieve BOE goals and District goals
- Ensure appropriate staffing- consider enrollment parameters (student needs, special education programs, neighborhood schools)
- 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
- Address declining infrastructure needs
- Address aging technology needs
- Address upcoming transportation deadlines

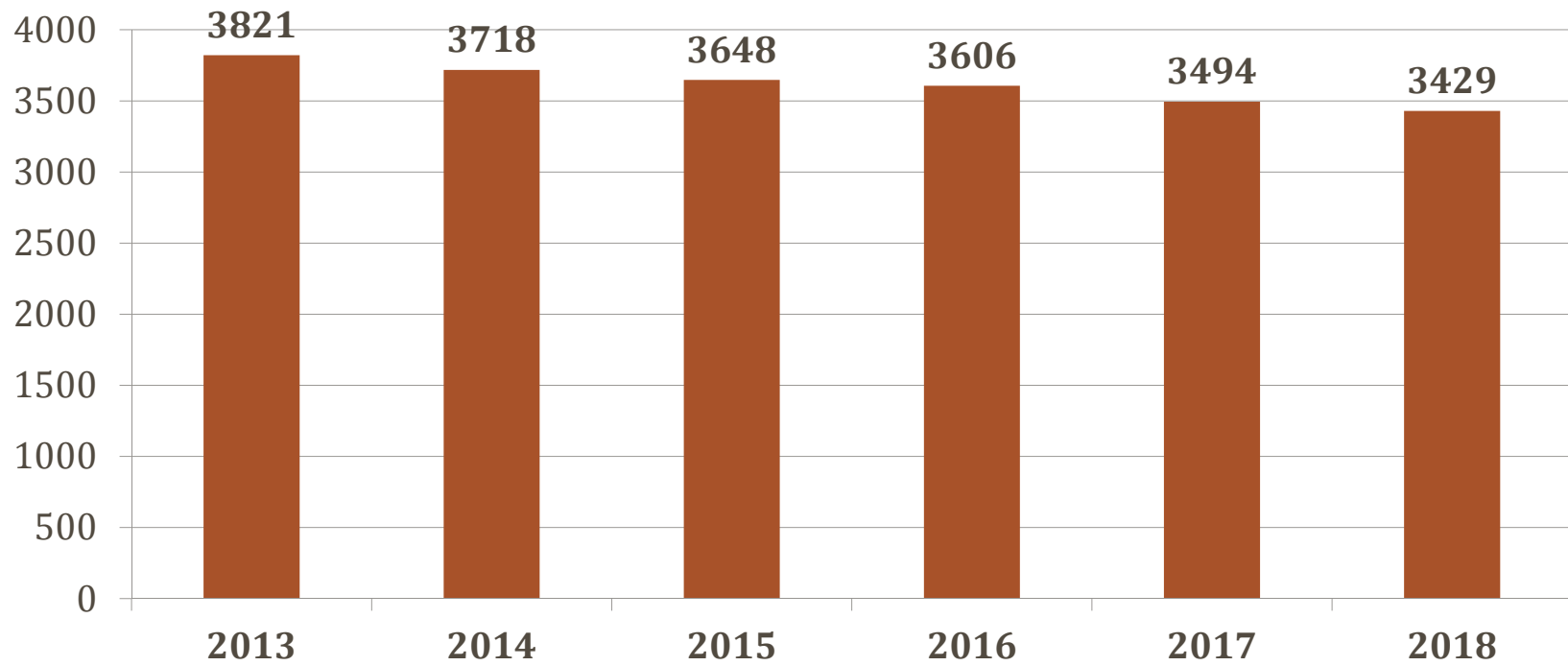
BOE GOALS

- Ensure implementation and monitoring of the Strategic Plan (2017-2022)
- Develop and implement a negotiations calendar for future negotiations with bargaining units and non-represented personnel.
- Work with the Superintendent to ensure that all students are academically challenged in ways that are aligned with their potential and interests.
- Continue to investigate and implement short and long term solutions for student transportation
- Ensure that the members of the Board of Education receive training to enhance their role/performance as BOE members

DISTRICT GOALS

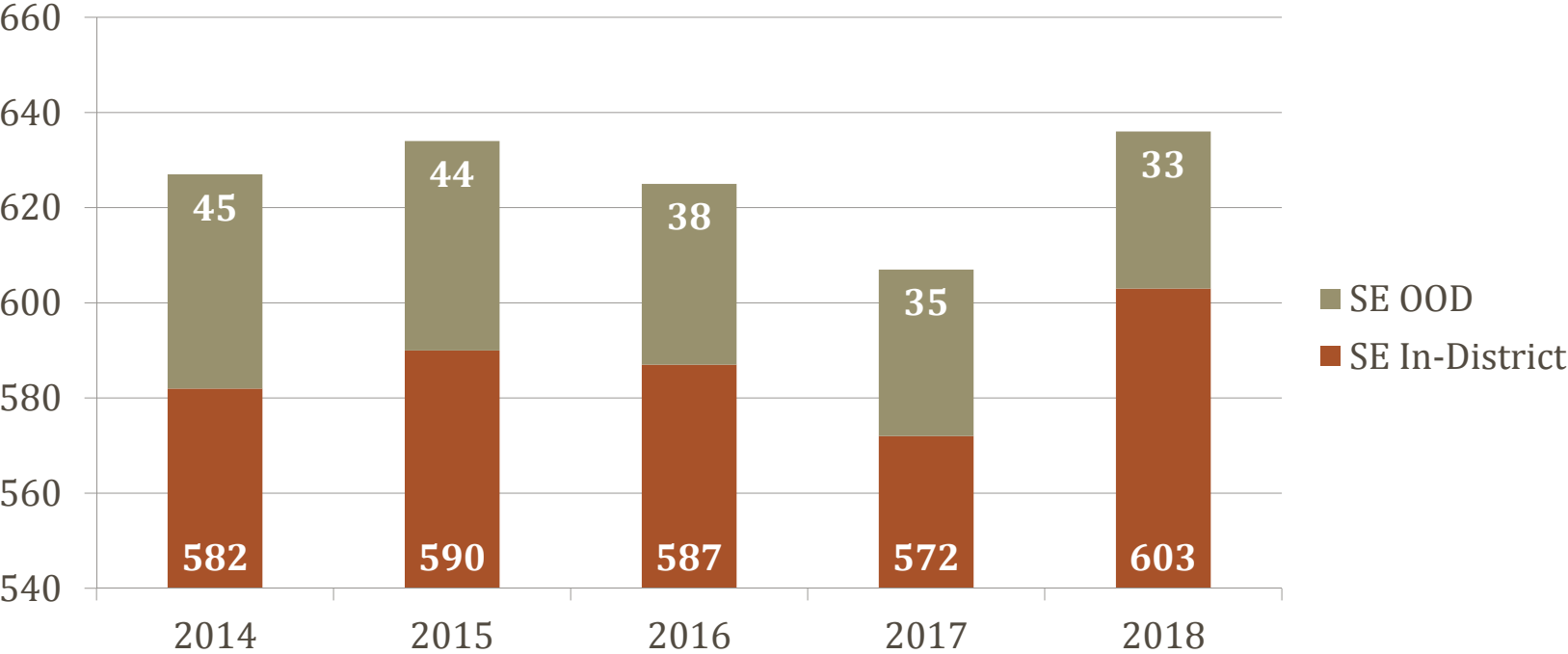
- By June 2022, the district will show evidence of a robust, sustainable curriculum plan that provides meaningful education experiences and opportunities for all students and supports teachers in developing standards-based, authentic lessons to foster and nurture the necessary 21st century skills of well-rounded, confident, future-ready learners.
- By June 2022, the district will support the diverse needs of all students by providing a variety of programs that promote high levels of engagement and learning, both academically, socially, and emotionally.
- By June 2022, the district will ensure that all students have access to technology to enhance critical thinking, communication, creativity, and collaboration.
- While implementing fiscally responsible measures and a schedule of facility and infrastructure improvements, WTPS will make a commitment to keep annual increases to the tax levy at 2% or less, and to utilize all available funds from alternate sources, and to utilize waivers and banked cap that might be available when necessary during the years 2017-2022.
- By 2022, the school environment will be culturally responsive and will offer all students the flexibility to pursue meaningful opportunities based on interest level in order to become competent, confident and motivated individuals.
- By 2022, there will be a 'town identity' where the school district is the hub of community involvement for all stakeholders. The community will be involved in the schools and the schools will be involved in the community.

TOTAL ENROLLMENT OVER TIME

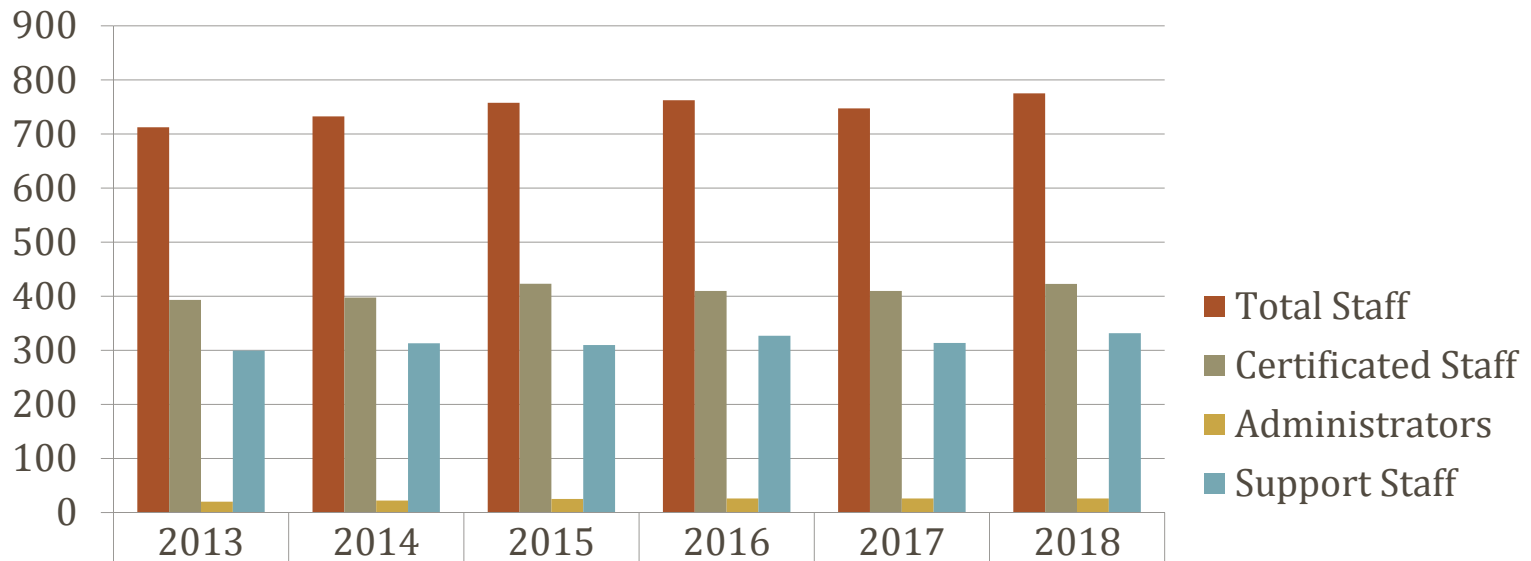


Adjusted from previous presentations to reflect October 15th report for each year. 392 fewer students over the six year period.

SPECIAL EDUCATION ENROLLMENT OVER TIME



TOTAL STAFFING OVER TIME



	2013	2014	2015	2016	2017	2018
■ Total Staff	712.28	732.56	757.71	762.43	747.24	775.05
■ Certificated Staff	393.03	397.49	423	409.6	409.6	422.6
■ Administrators	20	22	25	26	26	26
■ Support Staff	299.25	313.07	309.71	326.83	313.64	331.45

ADMINISTRATIVE CHANGES/ADDITIONS

- 2013-2014 Added 3 supervisors (K-12 ELA, Elementary ELA Supervisor, 6-12 STEM)
- 2014-2015 Added HR manager, and 1 Supervisor (Elementary STEM Supervisor)
- 2015-2016 Added 1 supervisor (Elementary SE), also did not replace K-12 ELA but added Intermediate Instructional Supervisor
- 2016-2017 No change
- 2017-2018 No change

DECLINING ENROLLMENT AND STAFFING

- Declining enrollment has had no effect on staffing because:
 - Full day kindergarten added in 2014
 - Reduced OOD SE by 27%
 - 392 students over a six-year period
 - 65 students on average per year over 13 grades
 - 5 students on average per grade
 - Elementary- 1.2 students per school per grade

THE REVENUE SIDE OF THE BUDGET

2018-2019



Anticipated Revenue Source	Amount 2017-2018	Amount 2018-2019	\$ Change	% Change
Tax Levy	\$64,053,498	\$65,334,568	\$1,281,070	2.0%
Banked Tax Levy	-	-		
Health Waiver	-	-		
Tuition	\$370,000	\$530,000	\$160,000	43.2%
Miscellaneous	\$85,000	\$85,000	-	0.0%
State Aid	\$3,881,307	\$3,881,807	-	0.0%
Federal Aid	\$80,849	\$80,849	-	0.0%
Budget Fund Balance	\$975,000	\$975,000	-	0.0%
Capital Reserve Drawdown	\$179,000	\$2,850,000	\$2,671,000	100%
Emergency Reserve Drawdown	-	-		0.0%
Designated Fund Balance	-	-		0.0%
General Fund Grand Total	\$69,624,654	\$73,736,724	\$4,112,070	6.0%
Percent Increase	1.87%	5.91%		

OTHER REVENUE OPTIONS

- Health Waivers (must be used first): unknown
- Banked Cap: \$958,227
 - from 15/16: \$467,911 (will expire)
 - from 16/17: \$0
 - from 17/18: \$490,316
- Tuition in students
- Donations
- Grants
- Referendum

**Total of Health Waivers and Banked Cap:
Unknown + \$958,227**

THE APPROPRIATIONS SIDE OF THE BUDGET

2018-2019



	2016-2017	2017-2018	2018-2019	% of Budget	\$ Change	% Change
Regular Instruction	\$20,169,426	\$20,090,327	\$21,005,133	30%	\$914,806	4.6%
Special Education	\$8,326,296	\$8,463,949	\$8,819,250	12%	\$355,301	4.2%
Co-curr/Athletics	\$1,217,036	\$1,187,439	\$1,206,349	2%	\$18,910	1.6%
Tuition	\$2,578,219	\$2,727,035	\$2,698,934	4%	(\$28,101)	-1.0%
Support Services	\$7,404,687	\$7,294,554	\$7,157,040	10%	(\$137,514)	-1.9%
Administration	\$4,693,832	\$4,708,945	\$4,764,530	7%	\$55,585	1.2%
Technology	\$564,113	\$587,371	\$718,350	1%	\$130,979	22.3%
Operations	\$6,421,464	\$6,421,464	\$6,511,079	9%	\$96,305	1.5%
Transportation	\$4,394,345	\$4,692,611	\$4,768,349	7%	\$75,738	1.6%
Benefits	\$11,790,582	\$12,602,995	\$13,013,785	18%	\$410,790	3.3%
Equipment	\$59,000	\$97,220	\$305,000	9%	\$207,780	213.7%
Capital Projects	\$725,000	\$757,434	\$3,007,780	91%	\$2,250,346	297.1%
Total	\$68,344,000	\$69,624,654	\$73,975,579	100%	\$4,350,925	5.9%

BUDGET COMPARISON BY SERVICE OR COMMODITY

(SEE SLIDE 18 FOR A DESCRIPTION OF EACH CATEGORY)

		2017-2018 Budget		2018-2019 Budget	
		Cost	% of Budget	Cost	% of Budget
100	Employee Salaries	\$44,698,945	64.20%	\$45,242,277	64.0%
200	Employee Benefits	\$12,602,995	17.20%	\$13,013,785	17.9%
300	Purchased Professional and Technical Services	\$1,253,045	1.8%	\$1,415,595	2.0%
400	Purchased Property Services	\$1,310,319	1.8%	\$1,291,719	1.9%
500	Other Purchased Services	\$5,450,510	7.5%	\$5,540,104	7.9%
600	Supplies and Materials	\$3,349,461	5.85%	\$4,055,569	4.8%
700	Property	\$97,220	0.85%	\$305,000	0.10%
800	Other Objects	\$104,725	1.0%	\$103,750	0.20%
	Facilities	\$757,434	1.0%	\$3,007,780	1.60%

BALANCING THE BUDGET

- Revenue: \$73,736,724
- Appropriations: \$73,975,579
- Difference: **-\$238,855**

UNDERSTANDING THE CATEGORIES

- 200** **Benefits-** see next slide
- 300** **Purchased Professional & Technical Services-** Legal, auditing, educational services
- 400** **Purchased Property Services-** Rental of land, cleaning, repairs to buildings, lease/purchase of buses, water, sewer
- 500** **Other Purchased Services-** Insurance, communications, transportation contracts, Out-of-District tuition
- 600** **Supplies and Materials-** classroom supplies, textbooks, utilities, fuel
- 700** **Property-** equipment
- 800** **Other objects-** membership and association dues, judgements, miscellaneous
Facilities-capital improvements related to facilities (boilers, bus compound)

BENEFITS (\$13,026,475)

- Group Disability Insurance (\$17,000)
- Social Security (\$1,090,000)
- District contribution toward pensions (\$1,261,000)
- Worker's Compensation (\$600,000)
- District cost of health benefits (\$9,591,130)
- Tuition reimbursement (\$51,000)
- Uniforms (\$26,845)
- Surrender of health benefits (\$337,500)
- Sick time reimbursement upon retirement (\$52,000)

HIGHLIGHTS OF 2018-2019 BUDGET

- Third installment payment of math textbooks purchased last year
- Replacement of school buses (3) and vans (2)- as per schedule for required 'retirement' of vehicles
- Technology replacement of aging devices and desktop computers
- Replacement of equipment in MDF room for reliability and efficiency
- Phase 2 of Old Mill boiler replacement
- School bus yard
- Curriculum development
- Upgrades to the Pre-Engineering program

ADDITIONAL REQUESTS: \$920,500

- Security and Mental Health: \$326,500
 - Upgrades to door access/swipe cards/camera system (\$74,750)
 - Second shift of lobby monitors for 6 schools (\$145,000)
 - Additional School Security Officers (2 @ \$30,000)
 - 2nd Student Assistance Counselor (\$57,000 salary plus \$20,000 benefits)
 - Expansion of public address system (\$1,000 each for 20 speakers)
- Infrastructure/Facility: \$300,000
 - Auditorium upgrades (WHS and WIS) (\$200,000)
 - Replacement carpeting (various schools) \$100,000)
- Curriculum and Instruction: \$120,000
 - Supervisor of Fine and Performing Arts (\$100,000 salary, \$20,000 benefits)
- Special Education: \$154,000
 - 2nd BCBA (\$57,000 salary, \$20,000 benefits)
 - BD/LLD teacher for WIS (\$57,000 salary, \$20,000 benefits)

BOTTOM LINE

- Over budget: \$238,855
- Additional Requests: \$920,500
- Total: \$1,159,355

TAX IMPACT

- Scenario One: Tax Levy increase at 2%
 - Tax Rate increase is **1.1** cents per \$100 of assessed value
 - Annual increase on average home (\$479,300) would be \$57.12 (\$4.76 per month)
- Scenario Two: Tax Levy increase at 2% plus use \$467,911 in Banked Cap
 - Tax rate increase is **1.6** cents per \$100 of assessed value
 - Annual increase on average home would be \$75.80 (\$6.32 per month)
- Scenario Three: Tax Levy increase at 2% plus use of \$958,227 in Banked Cap
 - Tax rate increase is **2.0** cents per \$100 of assessed value
 - Annual increase on average home would be \$95.37 (\$7.95 per month)

NEXT STEPS

- Budget discussion during F&F Committee portion of BOE Workshop on 3/13
 - Provide answers to questions posed during the 1st Budget Workshop
 - Continue to discuss budget parameters and options
- Advise BOE of State Aid on or about March 15, 2018
- Approve Tentative Budget on March 20, 2018 (anticipated)
- Submit Tentative Budget to County by March 29, 2018
- 2nd Budget Workshop on April 24, 2018
- Public Hearing on the Budget on May 1, 2018