

WASHINGTON TOWNSHIP SCHOOL DISTRICT

2016-2017

Proposed Budget

WHAT IS A SCHOOL BUDGET?

- A Planning Tool that
- Considers Contingencies,
- Manages Risk, and
- Is Fiscally Responsible

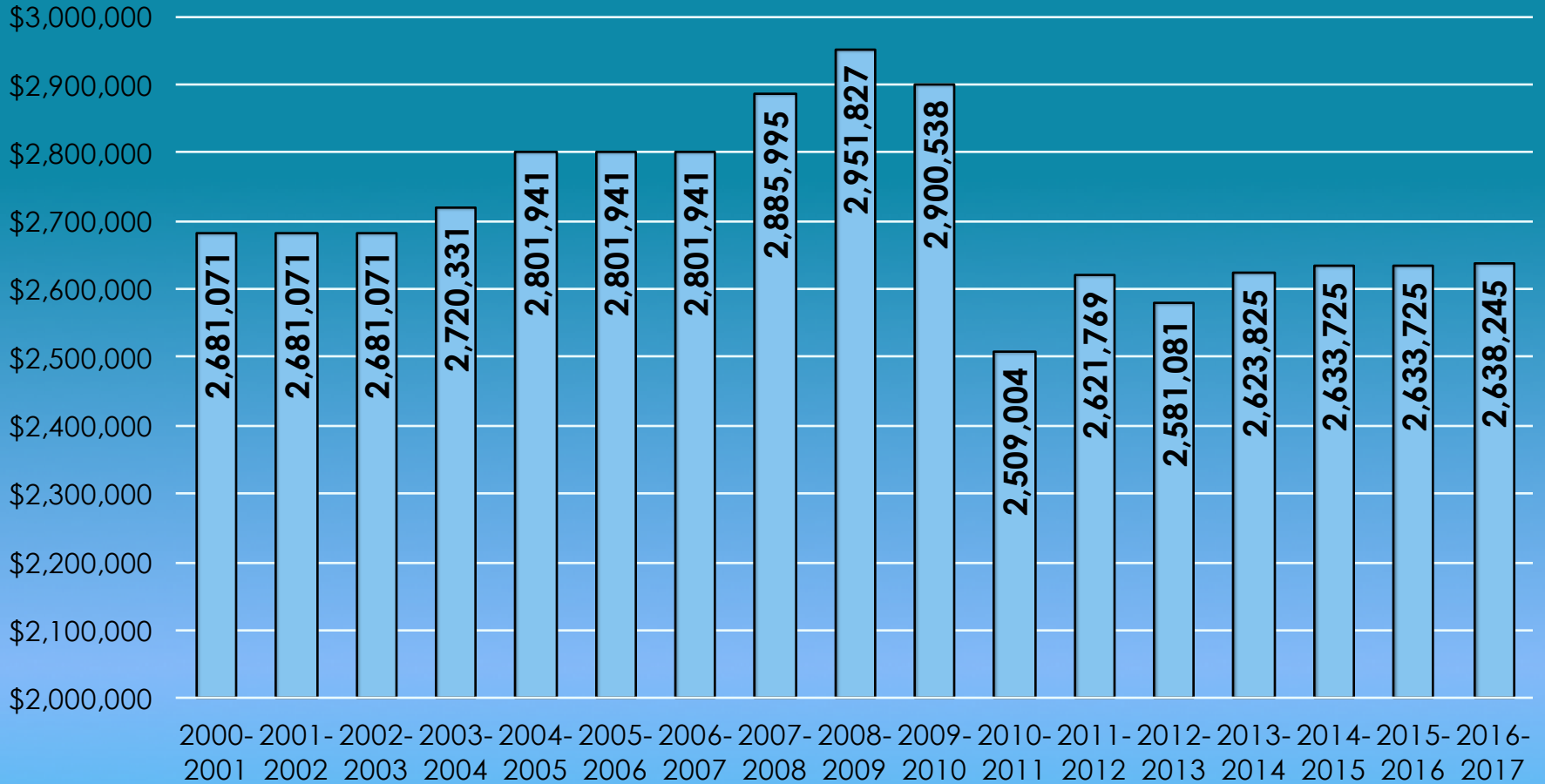
THE 2016-2017 PROPOSED BUDGET

- Provides an exceptional instructional program for students.
- Provides students with safe and secure facilities.
- Provides students with educational technology.
- Provides professional development for staff.
- Provides students with opportunities to explore their talents and interests, including co-curricular activities.
- Provides an educational program that is fiscally responsible to the taxpayers of Washington Township.

2016-2017 – BUDGET REVENUES

Revenue Source	Budget	Notes
Local Tax Levy	\$5,960,118	Increase of \$116,865
Other Local Income	\$100,792	From Warren Hills for Transportation Services
State Aid	\$2,638,245	Increase of \$4,520 (prof. community aid)
Capital Reserve	\$239,729	From District's Capital Reserve Account
Fund Balance	\$922	Unrestricted fund balance (cannot exceed \$250,000)
Extraordinary Aid	\$20,000	Anticipated reimbursement
NCLB Grant	\$45,000	Anticipated funding
IDEA Grant	\$189,430	Anticipated funding
Non-Public Funding	\$46,000	Funding for non-public schools (Good Shepherd)
Total Revenues	\$9,240,236	

STATE AID



2% CAP -- SET BY STATE

- The 2% cap means the district can increase the local tax levy by 2% over the previous year.
- Last year's levy was \$5,843,253 so the maximum increase (without voter approval or waivers) is 2% of this amount or \$116,865.

BUDGET HIGHLIGHTS – PROGRAMMING

- The budget sustains current class sizes and continues or expands curricular programs.
 - Provides G&T / Focused Enrichment programs at current levels.
 - Increases extra-curricular programs to offer more opportunities for students.
 - Provides Band / Chorus programs at current levels.
 - Provides Basic Skills & Intervention Services at current levels.
 - Provides resources for science curriculum updates and textbooks.
 - Supports Special Education programs
 - Brass Castle MD (Multiple Disability) program will change to an LLD (Language Learning Disability) Program to meet the needs of the student population.
 - The district anticipates serving one student via an out of district placement. All other student programs will be maintained in district through a coordinated approach of class placements and services.

BUDGET HIGHLIGHTS – TECHNOLOGY

- The budget provides funding for migration of Google email accounts to Microsoft 365 accounts. All students in the District will be provided with a Microsoft 365 account during the 2016-2017 school year.
- The budget allocates \$43,526 to purchase computers and iPads.
 - Computers currently running Windows XP will be replaced with new computers.
 - Additional iPads will be purchased to support 1:1 iPad initiative in fifth grade (similar to sixth grade program currently in place.)
 - Additional iPads will be purchased to support increased usage at Port Colden School.

BUDGET HIGHLIGHTS – FACILITIES

- The District will appropriate \$239,729 from the Capital Reserve to fund an HVAC project at Brass Castle School. The budget provides an additional \$204,676 to cover the remaining cost of the project.
 - This project will cost a total of \$444,405 and will include a new HVAC control center for the entire building, new unit ventilator installations in the fifth grade, fourth grade, and kindergarten wings. We will still need to plan for future HVAC renovations in the Media Center and sixth grade wing. (The project was divided into priority order.)
- Funds budgeted to finish the paving project at Port Colden.
- Funds budgeted to replace window air conditioners at Port Colden.
- The Capital Reserve account will be depleted to \$0 to fund the HVAC project.
- The Maintenance Reserve account will have a \$103,102.61 balance.

BUDGET HIGHLIGHTS

STAFFING

- Reduction of three certificated staff positions based on decreased enrollment. (Reduction absorbed through retirements.)

INSURANCE / BENEFITS

- General insurance / liability / workers' compensation anticipate a 6.5% increase
- Health Benefits anticipate a 10.8% increase. Premium increases have been offset by employee contributions required by Chapter 78 legislation.

MISCELLANEOUS

- Budget includes \$44,807 for four charter school students.

CAPITAL / MAINTENANCE PROJECTS

- The District has been debt free since 2009 when the last payment was made to the 1989 bond (for the media center / sixth grade wing).
- No debt has been incurred since 1989. There have been no requests to the taxpayers for additional funding.
- The kindergarten wing, built in the early '90s, was funded as a lease-purchase.
- The Old School House (built in 1869) renovation was funded primarily by grants, not the local taxpayers. Port Colden School (built in 1931) and Brass Castle School (built in 1964) have had many improvements and updates and have been well maintained through the years.

CAPITAL / MAINTENANCE PROJECTS

- Through careful budgeting and planning, the District has been able to take a “pay as we go” approach to funding projects, equipment purchases and major maintenance concerns. Since 2006 the District has completed over 2.3 million dollars in capital improvements, maintenance projects and equipment purchases without taking on bond debt and paying interest.
 - \$1,613,186 in capital projects (new windows at BC, office at PC, roofing at BC & PC, etc.)
 - \$630,256 in maintenance projects (HVAC at BC & PC, paving, sidewalk repairs, etc.)
 - \$124,459 in major equipment purchases (tractor for PC, fob system, phone system, computer servers, Meraki wireless access points, etc.)

TAX RATES – WHAT DOES 1¢ MEAN?

- Tax rates are based on the total assessed value of the municipality.
- In 2016, for Washington Township, this value is \$680,223,001.
- This means for the 2016-2017 proposed budget, each 1¢ on the tax rate equals \$68,022.

TAX RATE HISTORY

	2004 2005	2005 2006	2006 2007	2007 2008	2008 2009	2009 2010	2010 2011	2011 2012	2012 2013	2013 2014	2014 2015	2015 2016	2016 2017
Tax Rate Per \$100	70.0¢	70.2¢	74.0¢	76.5¢	73.4¢	74.3¢	77.1¢	78.0¢	80.1¢	81.6¢	84.3¢	86.1¢	87.6¢
Change Per \$100	-1.81¢	0.2¢	3.8¢	2.5¢	-3.1¢	1.1¢	2.8¢	0.9¢	2.0¢	1.5¢	2.7¢	1.7¢	1.5¢

The tax rate in 2003-2004 was 71.8 ¢. This was when the Township did its last property assessment revaluation. The overall change in tax rate since the 2003-2004 school year = 15.8¢
This averages less than 1¢ per year

PROPOSED TAX RATE INCREASE

$$\frac{\text{Tax Levy (portion of budget paid by taxes)}}{\text{(Municipality's Total Assessment / \$100)}} = \text{Tax Rate}$$

$$\frac{\$5,960,118}{\$680,223,001 / 100} = \$0.8762 = 87.62 \text{ ¢ or a } 1.52\text{¢ increase over 2015-2016}$$

For a home assessed at	Monthly Increase	Annual Increase
\$100,000	\$1.27	\$15.20
\$200,000	\$2.53	\$30.40
\$300,000	\$3.80	\$45.60
\$400,000	\$5.07	\$60.80

ALLOCATION OF YOUR TAX DOLLAR \$1.00

BASED ON 2015 TAX BILL – NOT ALL 2016 RATES HAVE BEEN SET

Warren County	23.65¢
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Includes Library & Open space

Washington Township - Municipal	19.39¢
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Includes Open space & Fire dist.

Elementary School*	24.36¢
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Warren Hills Regional	32.62¢
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Formula set by state – factors in calculation

include % of students from each constituent district and each constituent district's total assessed value

* At 24.36¢ out of each dollar in taxes, the elementary school tax represents 24.36% of your total tax bill. This number has dropped from 32.5% of your total tax bill since 1997.

Cost Savings Initiatives

- Purchasing cooperatives for supplies (Hunterdon County ESC), Middlesex County Co-op, insurance (SAIF), and energy (ACES-gas & electric)
- Shared services for curriculum writing – Warren Hills cluster and others
- Shared Transportation Coordinator with Warren Hills
- Shared transportation contracts/services with WH & others
- Resource Officer contracted through Washington Township Police Department.
- Shared services with Wash. Twp. – paving, mowing, snow removal, etc.
- E-Rate savings for phone and internet services
- Shared services with Sussex County ESC for non-public OT/PT & transportation
- In-house special education programs
- Grant funding
- District remains open to practical, cost-saving shared service and grant opportunities

QUESTIONS?

- Call or Email Mr. Keith Neuhs, Superintendent of Schools
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- Call or Email Mrs. Jean Flynn, School Business Administrator
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- Visit our website at washtwpsd.org