

Woodbury City School District

2011-12 Budget Public Hearing

March 23, 2011

Presenters: Anthony Chiesa, Finance Committee Chairperson
Joseph Jones, Superintendent
Kara Huber, Business Administrator

Budget Goal

Overall Goal: To submit a financially responsible budget to the taxpayers that will advance work on the Strategic Plan – *Personalizing Education* -- while resulting in the lowest possible local school tax.

Budget Development Considerations

- Input from school personnel
- Economic realities, Legislative issues, and Contractual obligations
- Continued support of District's community developed Strategic Plan
- New, reduced, state-mandated tax levy cap
- Uncertain support through state aid and the failure of the state to fund the existing School Funding Reform Act (SFRA) formula
- Maintain efforts to enhance educational performance and standards

State Aid Shortfall

- State Source
 - State aid “formula” increased by \$245,887 or 2.2% over last year (48.8% of our operating budget).
 - Above increase offset by a \$52,265 loss of State pre-school aid (determined by enrollment) and \$65,856 interest assessment for State issued grant.
 - District **underfunded by approximately \$4,500,000/year** according to State school funding formula.

Key Changes to the 2011-2012 Budget

Under P.L. 2010, c.44, 2% cap on tax levy increases

Commissioner cap waivers are no longer available

2011-12 Cap Adjustments

- ✓ Health Care Costs
- X Enrollments
- X Deferred 2009 PERS pension costs – NEW
- X Responsibility transferred to/from another entity

Ability for districts to bank unused cap for use in the next three years

Basic Budget Facts

1



Tax Levy Increase is at 2% which is less than the maximum allowable under the law.

2



Health Benefits continue to soar – Average 17% increase is projected

3



Increasing tuition rates for special education out-of-district students

4



Anticipated increases for fuel and utilities

5



This budget focuses on instruction.

2011-12 Budget Revenue Highlights

	2010-2011	2011-2012	Comment
Total State Source for General Fund	\$10,886,059	\$11,111,946	~ 2% increase
Local Tax Levy for General Fund	10,944,106	11,162,988	Tax Levy 2% Cap* (5.8-cent rate increase)
Debt Service	1,847,073	1,921,410	Voter approved Referendum (14.05-cent rate increase)
Total Budget All Sources	\$25,659,767	\$26,410,874	Total school tax rate increase 19.85-cents

*District chose not to seek an allowed 1.57% tax levy cap increase to cover a 15+% increase in Health Benefit cost.

Budget Adjustments to stay below Cap

- Flat funded discretionary expenditures
- Reduction and restructuring of staff positions
(\$229,500)

General Fund Revenue

	<u>2010-11 Total</u>	<u>% Inc.</u>	<u>% of Budget</u>
State Aid	\$ 11,111,946	2.08%	48.2%
Additional Fund Balance	\$ 431,141		1.9%
Miscellaneous	\$ 96,500		.4%
Educational Jobs Funds	\$ 243,223		1.06%
Tax Levy*	\$ <u>11,162,988</u>	2.00%	48.4%
Total General Fund	\$ 23,045,798	3.44%	

* 5.8 cent increase on tax rate compared to prior school year

SFRA Funding Formula

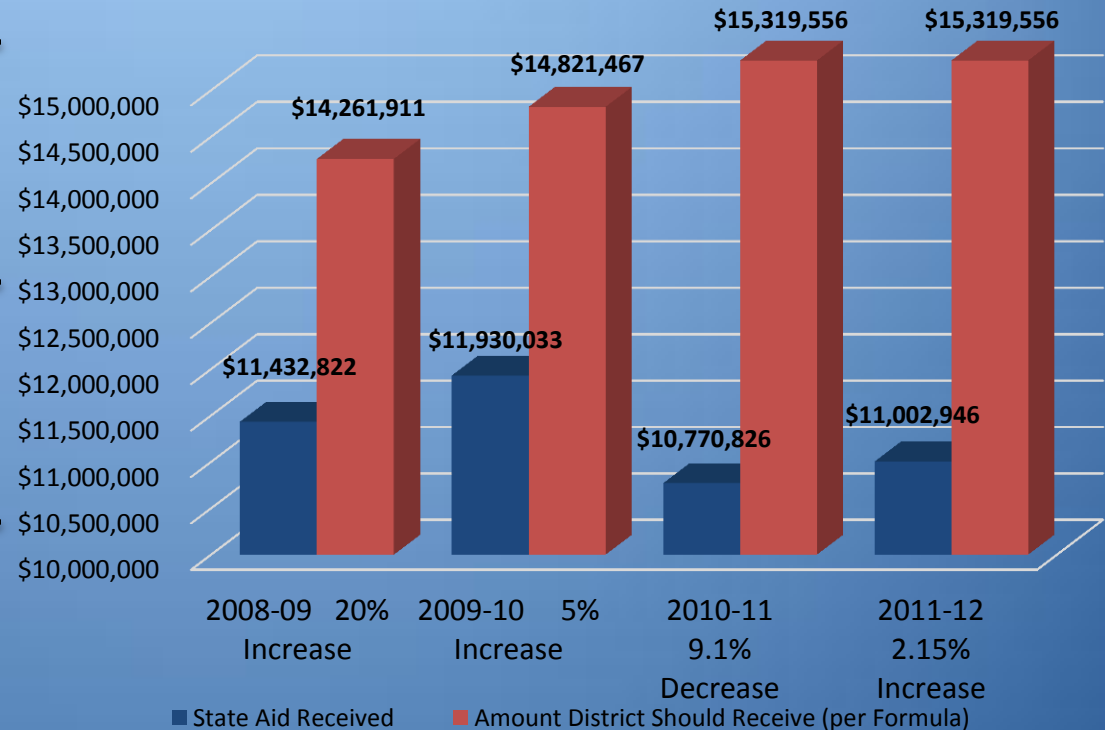
- 2008-09 Aid Uncapped
 - \$14,261,911
- 2008-09 Aid Capped
 - \$11,432,822 (20% increase)

-
- 2009-10 Aid Uncapped
 - \$14,821,467
 - 2009-10 Aid Capped
 - \$11,930,033 (5% increase)

-
- 2010-11 Aid Uncapped
 - \$15,319,556
 - 2010-11 Aid
 - 10,770,826 (9.1% **DECREASE**)

-
- 2011-12 Aid Uncapped
 - ???
 - 2011-12 Aid
 - 11,002,946 (2.2% increase)

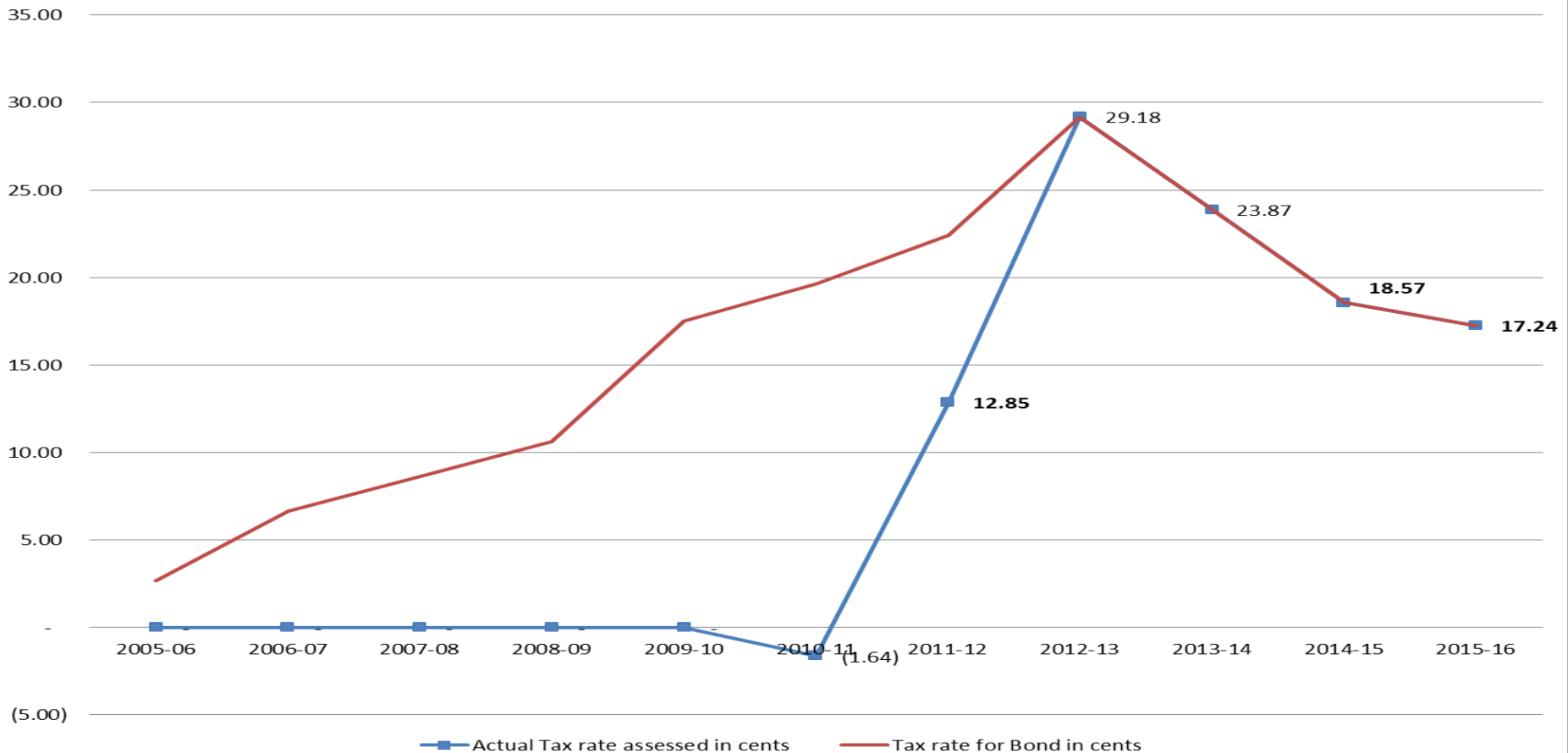
State Aid Amount Per Year



Debt Service – Bond Referendum Tax Impact Analysis

- Green acres funds (\$3 million) and a \$1.1 million dollar savings in project costs has resulted in the average taxpayer realizing a \$703 savings.
- With none of the resources available above, the debt service would have already be elevated and this year would have been a 2 cent increase.

2006 Bond Referendum Tax Impact Analysis



Tax Rate Impact

Tax Rate Impact on the Average Assessed Value of a Home in Woodbury (**\$91,557**):

		2008-09		2009-10		2010-11		2011-12		Total Net Increase over 4 years
General Fund	-27.3	-\$249.95	+10.5	\$96.23	+8.3	\$75.44	+5.8	\$53.10	-\$25.18	
Debt Service Fund	+2	\$18.31	-11.5	-\$105.40	+6.3	\$57.95	+14.05	\$128.64	\$99.50	
		<u>-\$231.64</u>		<u>-\$9.17</u>		<u>\$133.39</u>		<u>\$181.74</u>	<u>\$74.32</u>	

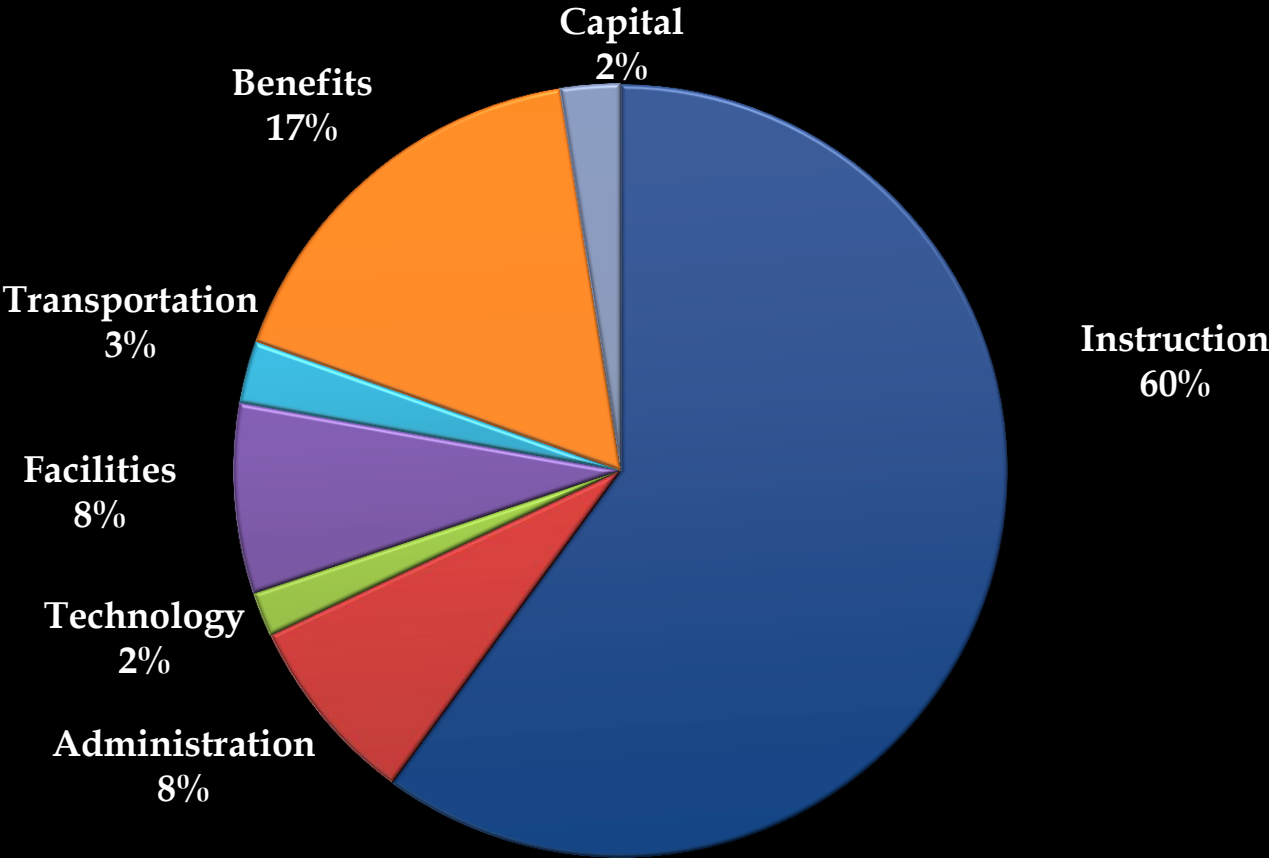
Comparative Spending

<u>BELOW Adequacy</u>	
Woodbury: Allowable Budget Amount	\$21,692,436
Woodbury: Actual Budget Amount	\$21,358,739
(Per NJDOE Budget Software 2011-12)	
<u>BELOW Administrative Costs per Pupil</u>	
Regional Limit	\$1,761
Woodbury	\$1,546
(Per NJDOE Correspondence, January 19, 2011)	
<u>BELOW Total Cost per Pupil</u>	
State Average (K-12; <1800 students)	\$13,860
Woodbury	\$12,719
(Per March 2010 Comparative Spending Guide)	
<u>BELOW Operations & Maintenance of Plant per Pupil</u>	
State Average (K-12; <1800 students)	\$1,738
Woodbury	\$1,323
(Per March 2010 Comparative Spending Guide)	

Shared Services

- ✓ **New initiatives – Speech, Occupational Therapy, Evaluation & Research Coordinator**
- ✓ Ed Data – Joint purchasing of school supplies
- ✓ Cooperative Energy (electricity) Purchasing
- ✓ **Special Education programming**
- ✓ Select transportation routes shared through Gateway and Special Services
- ✓ Insurance pool participation
- ✓ Gas purchases through Woodbury City

General Fund Appropriations



Appropriations Comparison

	2009-10	2010-11	2011-12
General			
Operating	\$22,588,292	\$22,119,407	\$22,545,798
Capital			
Improvements	\$623,700	\$160,000	\$500,000
Special			
Revenue/Grants	\$1,689,905	\$1,533,288	\$1,443,666
Debt			
Service	\$1,794,560	\$1,847,073	\$1,921,410

Impact on Overall School Program

- Cuts to Personnel
- Maintain core educational programming
- Attend to facilities maintenance and renovation efforts
- Maintain Focus on Strategic Plan Initiatives

Reduction of Force:

- Full-time positions:
 - 2 Elementary Teachers (due to small overall class sizes of particular grades – 1st grade & 5th grade)
- Part-time positions:
 - 6 Classroom Aides
 - 1 Instructional Assistant
- Full to Part-time positions:
 - 1 Custodial position to be converted to two part-time positions.
- Other:
 - Savings from Elective Teacher (Jr.-Sr. High School)
 - Combination of Teacher/Supervisor position into a single, full-time position for savings.

Over Time – Reductions and Added Responsibilities

- Eliminated elementary librarians (2)
- Cut Reading Recovery (2)
- Eliminated Secretarial Position (1)
- Eliminated Elementary World Language (2)
- Cut Elementary Teacher (1)
- Cut an Elementary Counselor (1)
- Eliminated Reading Recovery (4)
- Eliminated Jr.-Sr. HS Academic Coach (1)
- Cut Sr. HS Social Studies (1)
- Cut Elementary Building Aides (2)
- Cut Maintenance (1)
- Cut Custodian (1)
- **Cut Kindergarten Aides (6)**
- **Cut Instructional Assistant (1)**
- **Cut Elementary Teachers (2)**

TOTAL = 28

- Reduced Elementary Specials to PT (5)
- Reduced Elementary Math Coach to PT (1)
- Reduced Jr.-Sr. HS Business Teacher to PT (1)
- **Combined teacher/admin position (1)**
- **Changing FT Custodian to 2 Part-time**

TOTAL = 8

ELEMENTARY PRINCIPALS

- Principal + Director of Special Services
- Principal + Supervisor of Curriculum & Instruction PK-5
- Principal + NCLB Grant Coordinator

Director of Athletics

- Athletics, Activities, & Transportation

Core Educational Programs

District: Strategic Planning Process

Elementary Grades:

- Pre-School Education
- Responsive Classroom
- Everyday Mathematics
- New Language Arts Series
- Writer's Workshop Initiative
- Academic Coach Support
- Measure of Academic Progress Testing Program/Use of Data
- Staff Development: Differentiated Instruction

Jr-Sr. High School:

- AVID: Advancement Via Individual Determination
- AP Classes
- Friday Class Meetings
- Developmental Design
- Challenge Day
- Freshman Seminar + Service Learning
- Option II
- "Homework Club": Workplace
- Measure of Academic Progress Testing Program/Use of Data
- Staff Development: Differentiated Instruction

Ballot Question

RESOLVED that there should be raised for the General Fund \$11,162,988 for the ensuing school year, 2011-12.

Important Dates

March 23	Public Hearing
April 6	Last day to register to vote
April 20	Last day to request mail delivery of absentee ballot
April 26	Last day for in person request of absentee ballot (by 3:00 p.m.)
April 27	School Election (WEDNESDAY)

(Absentee ballots must be received by the County Board of Elections before the close of polls.)

How to Vote



When: April 27, 2011

Time: 2:00 p.m. – 9:00 p.m.

Where: Absentee Ballot or See Below

Polling Site	Ward	Districts
Walnut Street School Multi-Purpose Room	1	1,2 and 3
Evergreen Avenue School Multi-Purpose Room	2	1 and 3
West End Memorial School Multi-Purpose Room	3	3 and 4
Jr.-Sr. High School Old Cafeteria	3	1 and 2
Bethel AME Church	2	2 and 4

Woodbury Public Schools

THANK YOU

More information can be found on the School
District's Website at

www.woodburysch.com