WARREN HILLS REGIONAL SCHOOL DISTRICT

SEPARATE PROPOSAL BUDGET QUESTION PRESENTATION

GENERAL ELECTION
NOVEMBER 7, 2017
2017-2018 BUDGET INFORMATION

- Total School District Operating Budget
  - $38,886,430

- Total State Aid Provided to the District
  - $10,119,471 = $5,189/STUDENT GRADES 7-12

- Tax Levy (Locally Collected Taxes)
  - 2016-17 Tax Levy - $20,646,591 x 2% = $412,931
    
    - $412,931 + $238,536 (State Allowed Health Care Adjustment) = $651,468
    
    - 2017-18 Allowable Tax Levy Increase = $651,468
    
    - 2017-18 Total Tax Levy = $21,298,059
2017-2018 BUDGET INFORMATION CONT...

• District Contractual Obligations Increased More Than
  • $1,000,000

• These Contractual Obligations Include, But Are Not Limited to:
  • Liability Insurance;
  • Workman’s Compensation;
  • Salaries;
  • Transportation; and
  • Healthcare Programs/Benefits.
BUDGET DEVELOPMENT/APPROVAL PROCESS

• The budget development process begins in September/October of the previous school year.
  • Example: 2018-2019 School Year Budget development begins in September/October 2017

• The Preliminary budget is reviewed by the Budget & Finance Committee of the Board of Education.

• The Preliminary Budget, following review by the Committee, is submitted to the Board of Education for approval.
BUDGET DEVELOPMENT/APPROVAL PROCESS CONT...

• The Preliminary Budget, following approval, is then submitted to the County Office of Education for review no later than March 20th of each year.

• The County Office of Education reviews, approves and returns the Preliminary Budget to the school district.

• Following County Office of Education approval, any required adjustments are made and the Board of Education votes to approve as the final budget.
BUDGET DEVELOPMENT/APPROVAL PROCESS CONT...

• During the first week of May, the Board of Education holds a Public Hearing on the Final Budget.

• The Business Administrator and the Superintendent facilitate the Public Hearing presentation.

• The Final Budget is approved by the Board of Education following the Public Hearing.
THE BUDGET WAS BALANCED BY:

• Reducing Proposed Spending for:
  o Textbooks, Supplies, Field Trips, Technology, Athletics, Furniture;

• Replacing One of Two Health and Physical Education Positions Vacated Due to Retirement;

• Reducing One Faculty Position from full-time to part-time Without Impacting Programs; and

• Restructuring Administration at the District Level Saved $35,000.
Due to Budgetary Reductions, the Warren Hills Regional School District is Submitting to the Community a *Separate Proposal* for Approval of Specific Items Outside of the Budget;

Certain Items within the *Separate Proposal* Would Permanently Increase the Local Tax Levy Base;

Other Items Listed are Considered a One-Time Only Increase to the Budget; and

These Items May Only Be Reinstated If the Community Votes to Approve Them in the November 7th General Election.
SEPARATE PROPOSAL ITEMS THAT WILL PERMANENTLY INCREASE LOCAL TAX LEVY = $176,521.

- 3 Middle School “B” Level Sports
  - Field Hockey
  - Girls Soccer
  - Boys Soccer

- Freshman Girls & Boys Soccer

- Full-time Athletic Secretary

- Freshman Girls & Boys Basketball

- Freshman Baseball

- Freshman Softball

- Freshman Girls & Boys Lacrosse
Estimated Cost of *Permanent* Tax Levy Increase

- Franklin Twp. $7.85
- Mansfield Twp. $7.61
- Washington Borough $9.45
- Washington Twp. $8.54
- Per $100,000 assessed value
SEPARATE PROPOSAL ITEMS IMPACTING ONLY

• Technology Infrastructure
  • Projectors
  • Laptop Carts
  • Hardware & Software Items

• LinkIt Data Analysis Software

• ThoughtExchange Survey Software
Estimated Cost of *One-Time Only, 2017-2018, Increase*

- Franklin Twp. $26.09
- Mansfield Twp. $25.27
- Washington Borough $31.38
- Washington Twp. $28.37
- Per $100,000 assessed value
# 2017-2018 Estimated School Tax Rates

<table>
<thead>
<tr>
<th></th>
<th>Franklin Township</th>
<th>Mansfield Township</th>
<th>Washington Borough</th>
<th>Washington Township</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percent Share</td>
<td>18.4042806</td>
<td>29.0792006</td>
<td>19.6113533</td>
<td>32.9051655</td>
</tr>
<tr>
<td>Proposed Tax Levy</td>
<td>$4,322,787</td>
<td>$6,830,105</td>
<td>$4,606,303</td>
<td>$7,836,169</td>
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<tr>
<td>Net Tax Valuation (as of 10/01/2016)</td>
<td>$414,323,121</td>
<td>$675,853,306</td>
<td>$368,435,767</td>
<td>$681,153,264</td>
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<tr>
<td>Estimated 17-18 School Tax rate</td>
<td>0.010433</td>
<td>0.010106</td>
<td>0.012502</td>
<td>0.011504</td>
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<tr>
<td>Tax for each 100K Assessment</td>
<td>$1,043.34</td>
<td>$1,010.59</td>
<td>$1,250.23</td>
<td>$1,150.43</td>
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<tr>
<td>Prior Year Tax Assessment</td>
<td>$967.16</td>
<td>$974.31</td>
<td>$1,145.79</td>
<td>$1,201.58</td>
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<tr>
<td>Increase/(Decrease) per 100K compared to 2016-2017</td>
<td><strong>$76</strong></td>
<td><strong>$36</strong></td>
<td><strong>$104</strong></td>
<td><strong>($51)</strong></td>
</tr>
</tbody>
</table>

**extra assessmt WashTwp $107,422**
# Estimated Separate Proposal Tax Rates

<table>
<thead>
<tr>
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<td>29.0792006</td>
<td>19.6113533</td>
<td>32.9051655</td>
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<tr>
<td>Proposed Tax Levy</td>
<td>$140,406</td>
<td>$221,845</td>
<td>$149,615</td>
<td>$251,034</td>
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<tr>
<td>Net Tax Valuation (as of 10/01/2016)</td>
<td>$414,323,121</td>
<td>$675,853,306</td>
<td>$368,435,767</td>
<td>$681,424,732</td>
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<tr>
<td>Estimated 2017-2018 School Tax Rate</td>
<td>0.000339</td>
<td>0.000328</td>
<td>0.000406</td>
<td>0.000368</td>
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<td>Tax for each 100K Assessed Value</td>
<td>$33.89</td>
<td>$32.82</td>
<td>$40.61</td>
<td>$36.84</td>
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<td>One year additional cost for 17-18</td>
<td>Franklin Township</td>
<td>Mansfield Township</td>
<td>Washington Borough</td>
<td>Washington Township</td>
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<tr>
<td>$350,000 house</td>
<td>118.62</td>
<td>114.87</td>
<td>142.14</td>
<td>128.94</td>
</tr>
<tr>
<td>$250,000 house</td>
<td>84.73</td>
<td>82.05</td>
<td>101.53</td>
<td>92.10</td>
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</tbody>
</table>


WHAT IF???

• If the *Separate Proposal* Passes, the Items Approved Would Be Eligible for Implementation Beginning January 1, 2018;

• If the *Separate Proposal* Does Not Pass, the Items Listed Would Remain Out of the 2017-2018 School Year Budget; and

• Please Note: The Items Listed As Permanent Increases to the Tax Levy May Not Be Supported by the 2018-2019 Budget.
PUBLIC FORUMS

• The District Will Be Facilitating Open Public Forums for Further Discussion on the *Separate Proposal*. Dates, Times and Locations are Listed Below:

  o Thursday, October 19, 2017 at 7:30 PM
    o Warren Hills Regional High School Library

  o Monday, October 30, 2017 at 7:30 PM
    o Warren Hills Regional High School Library
ADDITIONAL INFORMATION

• The Approved 2017-2018 Budget and Information on the *Separate Proposal* can Be Found at:

  o [www.warrenhills.org](http://www.warrenhills.org)

  o Click On The *Board Of Education* Tab; and

  o Select *District Budget Highlights*. 
QUESTIONS
THANK YOU!