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
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.
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.
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:
  - 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.
SEPARATE PROPOSAL

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.**

<table>
<thead>
<tr>
<th>Middle School “B” Level Sports</th>
<th>Freshman Girls &amp; Boys Soccer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Field Hockey</td>
<td>Freshman Girls &amp; Boys Baseball</td>
</tr>
<tr>
<td>Girls Soccer</td>
<td>Freshman Baseball</td>
</tr>
<tr>
<td>Boys Soccer</td>
<td>Freshman Softball</td>
</tr>
<tr>
<td>Freshman Girls &amp; Boys Soccer</td>
<td>Freshman Girls &amp; Boys Lacrosse</td>
</tr>
<tr>
<td>Full-time Athletic Secretary</td>
<td></td>
</tr>
</tbody>
</table>
## Estimated Cost of *Permanent* Tax Levy Increase

<table>
<thead>
<tr>
<th>Location</th>
<th>Cost ($/100,000 assessed value)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Franklin Twp.</td>
<td>$7.85</td>
</tr>
<tr>
<td>Mansfield Twp.</td>
<td>$7.61</td>
</tr>
<tr>
<td>Washington Borough</td>
<td>$9.45</td>
</tr>
<tr>
<td>Washington Twp.</td>
<td>$8.54</td>
</tr>
</tbody>
</table>

*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><strong>Percent Share</strong></td>
<td>18.4042806</td>
<td>29.0792006</td>
<td>19.6113533</td>
<td>32.9051655</td>
</tr>
<tr>
<td><strong>Proposed Tax Levy</strong></td>
<td>$4,322,787</td>
<td>$6,830,105</td>
<td>$4,606,303</td>
<td>$7,836,169</td>
</tr>
<tr>
<td><strong>Net Tax Valuation (as of 10/01/2016)</strong></td>
<td>$414,323,121</td>
<td>$675,853,306</td>
<td>$368,435,767</td>
<td>$681,153,264</td>
</tr>
<tr>
<td><strong>Estimated 17-18 School Tax rate</strong></td>
<td>0.010433</td>
<td>0.010106</td>
<td>0.012502</td>
<td>0.011504</td>
</tr>
<tr>
<td><strong>Tax for each 100K Assessment</strong></td>
<td>$1,043.34</td>
<td>$1,010.59</td>
<td>$1,250.23</td>
<td>$1,150.43</td>
</tr>
<tr>
<td><strong>Prior Year Tax Assessment</strong></td>
<td>$967.16</td>
<td>$974.31</td>
<td>$1,145.79</td>
<td>$1,201.58</td>
</tr>
<tr>
<td><strong>Increase/(Decrease) per 100K compared to 2016-2017</strong></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 assessmnt WashTwp $107,422**
# Estimated Separate Proposal Tax Rates

<table>
<thead>
<tr>
<th>Estimated Tax Rates</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>$140,406</td>
<td>$221,845</td>
<td>$149,615</td>
<td>$251,034</td>
</tr>
<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>
</tr>
<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>
</tr>
<tr>
<td>Tax for each 100K Assessed Value</td>
<td>$33.89</td>
<td>$32.82</td>
<td>$40.61</td>
<td>$36.84</td>
</tr>
<tr>
<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>
</tr>
<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>
</tr>
</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.
The District Will Be Facilitating Open Public Forum(s) for Further Discussion on the *Separate Proposal*. Dates, Times and Locations are Listed Below:

- Monday, October 30, 2017 at 7:30 PM
  - Warren Hills Regional School District Offices
    - 89 Bowerstown Road
ADDITIONAL INFORMATION

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

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

- Click On The Board Of Education Tab; and

- Select District Budget Highlights.
QUESTIONS
THANK YOU!