



## Tentative 2018-2019 Budget Presentation

Superintendent - Dr. Matthew Mingle

Business Administrator - Mrs. Patricia Leonhardt



# Board of Education Members

- David Brezee - President
- Lisa DiMaggio - Vice President
- Paige Albano
- Christian Bellmann
- Andrea Freijomil
- Ilana Goldstein
- Jeannine Sarosy
- Ayanna Taylor-Venson
- Patricia Zohn





# Finance Committee Members

Andrea Freijomil - Chair

Paige Albano

Christian Bellmann

David Brezee

Matthew Mingle

Patricia Leonhardt

# The budget development process...

September 2017	Information distributed to budget managers (administrators)
October 2017	Individual meetings with budget managers
November 2017	Preliminary budget requests evaluated
January 2018	Board reorganization occurs First draft of proposed budget discussed in Finance Committee
February-March 2018	Ongoing discussions in Finance Committee Administration fine-tunes the proposed budget
March 19 April 24	Tentative Budget Hearing and Adoption Final Budget Hearing and Adoption

...carries through nearly half the school year.

# The proposed budget...

Provides funding for security priorities	Supports the implementation of a new master schedule at Warren Middle School	Dedicates operating expenses as a deposit to capital reserves for future capital needs
Increases the availability of mental health support staff for students	Meets the demands of negotiated salary and benefit increases and increased fixed operational costs	Expands enrichment opportunities for students
Invests in updated classroom learning environments	Reflects new revenues resulting from administrative changes in banking and after care providers	Continues long-term replacement plans for vehicles, technology, and other equipment

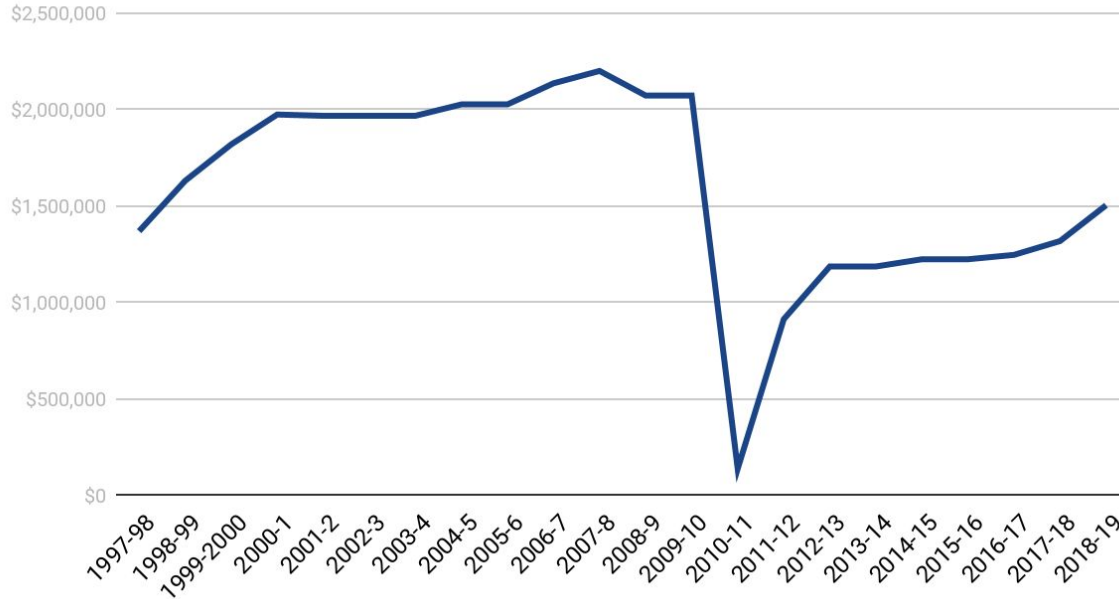
# The proposed budget...

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
General Fund Tax Levy	\$37,746,557	\$38,501,488	\$39,002,007	\$39,300,340	\$39,579,035	\$40,178,034
General Fund Tax Levy Change	1.95%	2.00%	1.30%	0.76%	0.71%	1.51%

...continues the careful management of taxpayer dollars by keeping the tax levy increase below the 2.0% cap without using any allowable exceptions.

# The proposed budget...

State Aid



17-18	18-19
\$1,319,191	\$1,504,714

...reflects increased state aid.

## The proposed budget...

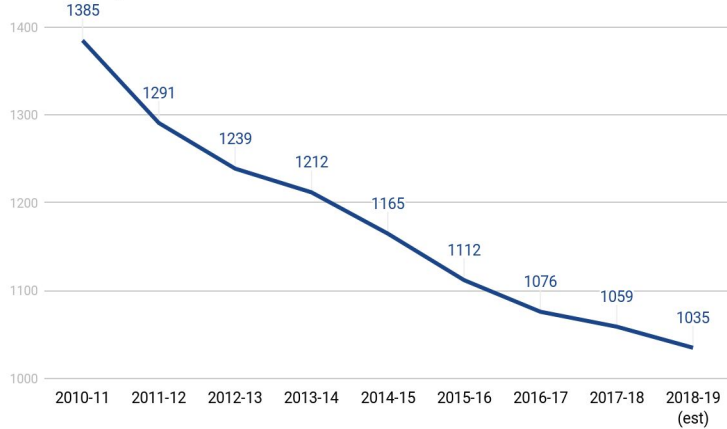
	2015-16	2016-17	2017-18	2018-19
Banked Cap Amount	\$660,724	\$659,524	\$883,674	\$664,942

...allows 2015-16 banked cap to expire while creating new banked cap for future needs.

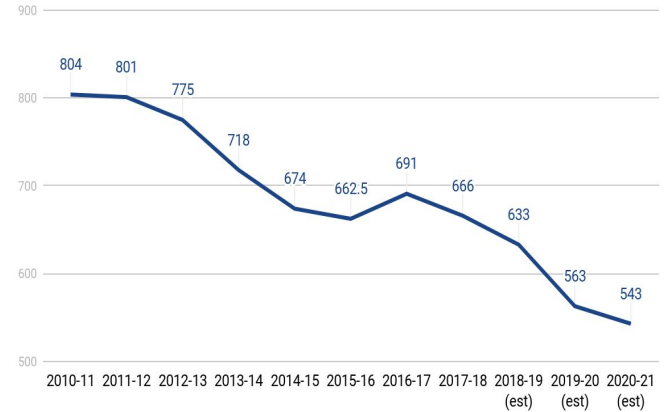


# The proposed budget...

Elementary Enrollment



WMS Student Enrollment



...adjusts staffing levels relative to declining enrollment.

# Proposed 2018-19 Budget Expenditures

Enhances the district's security camera implementation - Budgeted against an Emergency Reserves withdrawal	Provides the ability to educate a higher number of the district's classified students in district	Replenishes the district's transportation fleet as one vehicle ages out
Dedicates monies for a deposit to the district's Capital Reserve Account	Reflects a projected 15% increase in the district's health benefits	Budgets for additional furniture purchasing
Allows for flexibility for the board as they review security options	Renews the district's transportation contract BELOW the state approved renewal increase	Sustains funding for the district's Security Program Compliance Manager

# Proposed 2018-19 Budget Revenues

Reflects the increased interest generated by the district's change of financial institution	Reflects the increased revenue generated by the district's change of After Care provider	Reflects the increase in tuition monies realized by the district's Summer Fun program
Reflects tuition monies realized from the district's expanded integrated PreSchool program	Reflects transportation fees realized from the district's provision of transportation services for neighboring districts	Reflects state aid increase of \$185,523

# Budget Comparisons - General Fund

Original 2017-18 Budget	Adjusted 2017-18 Budget	Tentative 2018-19 Budget
\$42,088,102	\$43,488,844*	\$42,748,905

\*Adjusted 2017-18 budget reflects the following changes to the 2017-18 original budget:

2016-17 Encumbrances	\$703,723
Deposit to Capital Reserve (Increased 17-18 state aid)	\$71,499
2016-17 Carryover Funds	\$183,816
Deposit from Maintenance Reserve	\$43,200
Deposit from Capital Reserve	\$398,500

# Categorization of Expenditures

Expense Category	Dollar Amount	% of Total Budget
Contractual Salaries	\$25.4m	60%
Benefits (health insurance, dental, Social Security payments, etc.)	\$9.2m	22%
Transportation (non salary expenses)	\$1.5m	3.6%
Buildings and Grounds and Security (non salary expenses, i.e. heat, electric, maintenance and custodial supplies)	\$1.5m	3.4%
Out of district tuition	\$1.1m	2.6%
General and Special Education (non-salary expenses, i.e. Purchased Services, Supplies, equipment)	\$900k	2.1%
Student Support Services (i.e. non salary expenses for nursing, guidance, library, related services, extraordinary services)	\$800k	1.9%
All other including Staff Professional Development, Curriculum Writing, District Office, School Offices, Business Office and Technology Office non-salary expenses	\$2m	4.7%

# Largest Increases and Tax Levy Increase

	2017-18 Budget	2018-19 Budget	Increase/(Decrease)
Contractual Salaries	\$25,078,733	\$25,432,275	\$353,542
Health Benefits	\$6,497,064	\$7,099,365	\$602,301
Total Increase of these two lines			\$955,843
Increase in tax levy			\$598,999

# Tax Levy

- Increase from \$39,579,035 to \$40,178,034
- Increase of \$598,999, or 1.51%
- Correlates to an annual increase of \$4 per \$100,000 of assessed value

For example, a homeowner of a residence of average assessed value in Warren of \$744,223 would see an increase of \$30 per year. ( $7,442.23 * .004$ )



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