



# City Of Orange Township Public Schools

**FY 2014-2015**

**Principals'**

**Budget Presentation**

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(Superintendent of Schools)

Dr. Paula Howard  
(Deputy Superintendent)

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(Business Administrator/Board Secretary)

November 19, 2013

# THE BUDGET PROCESS

- ✦ Alignment of Budget with District's priorities and focus areas for 2014-2015 school year.
- ✦ School based needs established with principals.
- ✦ Collaboration with cabinet, principals, supervisors and faculty.
- ✦ Regular communication among all stakeholders (Cabinet, Principals and Community).



# BUDGET CYCLE

## Oct. - Nov.'13

- ✦ Oct 15-SBB Worksheet & FTE on X-drive for updates.- Principals.
- ✦ Nov. 1-Discuss budget strategies & protocols with Cabinet.
- ✦ Nov. 15-Finance committee budget preparation update.
- ✦ Nov.-19-SBB Training for Principals – Budget worksheets
- ✦ Nov.19--Budget worksheets available on X-drive for principals/SLC
- ✦ Nov. 21-Central Office Departmental budget sheets & FTE data available for discussion – Administrators & Cabinet.

## Dec.'13 – Jan. '14

- ✦ Dec 12-Updated FTE sheets & Revised Position Control roster available on X drive
- ✦ Dec.19-Cabinet will discuss budget strategies and new curriculum initiatives.
- ✦ Jan.16-Central office budget worksheets returned to Business office.
- ✦ Jan.23-Cabinet will discuss budget recommendation & dev. Face to face meeting with Principals
- ✦ Jan.24-SBB budget worksheets to be removed from X-drive.

## Feb. – Mar.'14

- ✦ Feb.3-7-Principals' face to face meeting with Cabinet.
- ✦ Feb. 11-Business office present updated worksheets to Cabinet.
- ✦ Feb.26-BA & Supt. Present budget status to Finance Committee
- ✦ Feb.27-Cabinet /Administrators signoff on SBB workpapers
- ✦ Feb.28-Presentation of budget to board /community & approval
- ✦ Mar.5-Budget transmission – DOE
- ✦ Mar.21-Board of School Estimates meeting to approve tax levv

# NEED FOR ACCURACY IN BUDGET PREPARATION

The State of New Jersey (Office of School Funding) collects and validates necessary data, including the ASSA. The data is used in Taxpayers' guide to educational spending, and to generate other performance statistics.



There is need for districts to prepare and present accurate budget and expenditure data to the state.

## NEED FOR ACCURACY IN BUDGET PREPARATION (CONT'D.)

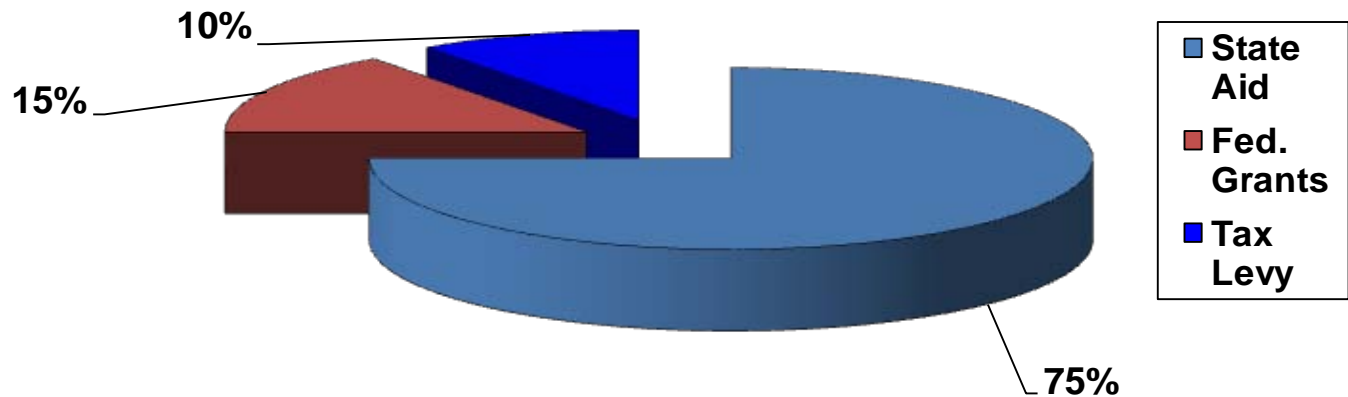
The Office of Budgets & Fiscal Monitors reviews all districts' budgets and provides fiscal oversight. The accuracy and compliance with statutory requirements in the preparation of budgets, and expenditures classification have significant impact on our NJQSAC scores, hence there is need for school administrators to work collaboratively with the business office in maintaining a high standard in this area.



# FUNDING STRUCTURE

The entire district's budget is funded through the following sources:

- ✦ State Aid
- ✦ Federal Grants
- ✦ Tax Levy



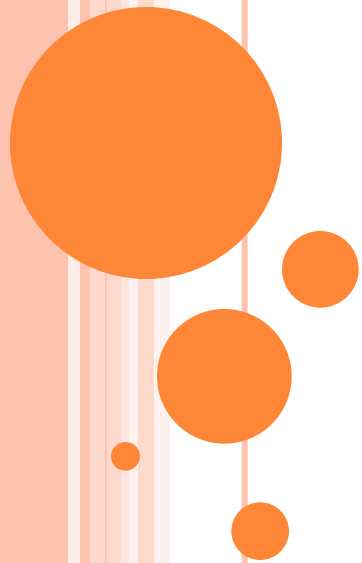
*This Pie Chart reflects the percentage of each source to District's total budget.*

# STATE CHANGES FY 2014-2015

- ✦ The State has not issued budget guidelines for 2014-15.
- ✦ Updates will follow once the State provides them.
- ✦ However, we have to proceed with our district's budget preparations.



# DISTRICT'S UPDATE





# SCHOOL BASED BUDGET

✦ School Based Budget should be developed in collaboration with each locations School Leadership Councils (SLCs).



✦ Each Principal will manage his/her school's budget.

✦ Budget lines cannot be over expended and should be charged correctly.



# PER PUPIL FUNDING RATE

Non Salary Budgets are driven by enrollments (per Genesis) for 2014-15 as indicated by October 15, 2013.

ASSA head count as submitted to the State.

Each Student category is assigned a \$ rate as follows:

Category		Rates (\$)
Elementary		486
Middle		594
Secondary		618
Special Education		788
LEP		125



# SCHOOL NON-SALARY FUNDING CALCULATION (hypothetical example)

Category	# of Students	Rate (\$)	Funding Amount
Elementary	500	486	\$243,000
Middle	300	594	178,200
Special Education	65	788	<u>51,220</u>
Total			<b>472,420</b>
LEP	70	125	<u>8,750</u>
Total Non-salary Funding			<b>\$481,170</b>

# TOWN HALL BUDGET MEETING

- ✦ Each school will be required to hold a Town Hall Community Budget Meeting during the month of January 2014. (dates TBD)
- ✦ The FY 2014-15 budget must be presented at this meeting to give members of the community the opportunity to express their opinion, as to what is being budgeted and the impact on instructions.



# BUDGET INCENTIVES

- ✦ Lunch Applications
- ✦ Teachers' Attendance Incentives (yet to be implemented)
- ✦ Superintendent's school based achievement awards.



# LUNCH APPLICATIONS

- ✦ The District's lunch application incentive is set at 90% collections for the elementary schools, 85% for Middle and 75% for the High School.
- ✦ If a school achieves the benchmark, the school will retain all funding allocated.
- ✦ If the school achieved above the benchmark, the school's non-salary budget would be increased by the percentage over the benchmark, otherwise, if there is a shortfall the budget for that school will be reduced appropriately .



# LUNCH APPLICATIONS (cont'd)

- ✦ For example, if an elementary school achieves 85%, its budget would be reduced by 5% and vice versa.
- ✦ This is also applicable to the High School.
- ✦ The rationale for this “carrot and stick” approach is that for every lunch application not collected, the district loses funds, hence it is important that we maximize collections.



# NEW BUDGET REQUESTS

New budget requests for the FY 2014-15 will only be considered for those schools/programs that can support changes due to following factors:

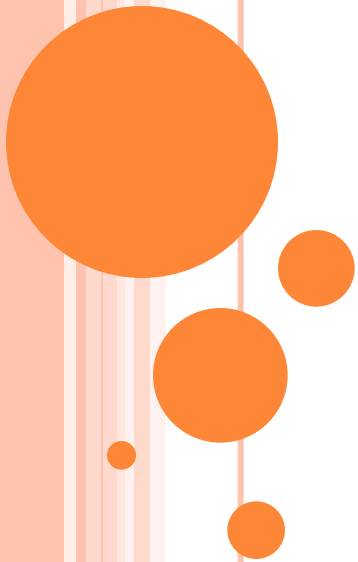
- ✦ Increased Enrollments
- ✦ New/Revised Curriculum/Programs/Activities
- ✦ Research-based programs to address initiatives for improving students achievement.

*All new budget requests must be approved by the Superintendent and the Deputy Superintendent of Schools*





# BUDGET WORK-PAPERS



# NON-SALARY BUDGET ALLOCATION WORKSHEET

✦ This worksheet computes non-salary budget based on the enrollment data entered in the students' demographic work-paper.

- ✦ Enrollment data is already inputted.
- ✦ Total non-salary budget calculated
- ✦ Detailed non-salary items reqd.  
(budget these in w/paper tabs with numbers after the alphabets, eg: M-1, N-1 ...)



# STUDENTS ENROLLMENT AND DEMOGRAPHICS

All Schools must complete this work paper with the following additional information:

- ✦ Enter the ethnicity of the students.
- ✦ Enter the number of male and female students.
- ✦ Enter the number of LEP students that require ESL/Bilingual services.

Note: Please, contact IT department (Mr. Grenger), to help generate ethnicity from Genesis.



# STAFF DEMOGRAPHICS (MINUS AIDES)

- ✦ All schools must complete this work paper.
- ✦ Provide the racial ethnicity by grade for all staff, except Aides.
- ✦ Provide the total number of highly qualified teachers in Regular and Special Education.
- ✦ Provide the number of vacant positions for all staff.
- ✦ Do not include Per-Diems.

*If you could not determine an employee's ethnicity, do not inquire with the employee, please check with HR. Department.*



# AIDES DEMOGRAPHICS

- ✦ All schools must complete this work papers.
- ✦ Provide the number of full-time Aides by assignment.
- ✦ Provide their racial ethnicity.
- ✦ Do not include Per-Diems.

*If you could not determine an employee's ethnicity, do not inquire with the employee, please check with HR. Department.*



# BUDGET CALENDAR

- ✦ The School Based Budget Excel spreadsheet is available on the “X” drive.
- ✦ Must be saved on the “X” drive.
- ✦ The date for the Community Meetings will be determined (TBD).
- ✦ Preliminary budget is due to the State DOE by March 5, 2014.



# INSTRUCTIONAL PROGRAMS BUDGET

Instructional Guidelines will be issued by the Superintendent and Deputy Superintendent regarding budget development for Instructional programs.



# STAFFING ROSTERS FOR FTE's BUDGETING

By December 12, 2013, an updated FTE roster will be available on X drive. This roster should be:

- ✦ Reviewed for accuracy
- ✦ Compared to your schools FTE list.
- ✦ Revised according to current assignments.
- ✦ Updated with any full-time permanent staff in your building not listed on the roster.
- ✦ You should provide comments for any full-time staff on your roster but not in your building.
- ✦ Review carefully because this is an opportunity to make corrections.
- ✦ The roster is due back to Business Office on Dec. 19. 2013.
- ✦ Do not include Per-Diems.





# CONCLUSION

During the budget process, particular attention should be focused on:

- ✦ Improving accuracy and efficiency of the process.
- ✦ Effective communication among all stakeholders.
- ✦ Completing budget work papers correctly.

Note:

All budget questions should be directed to the BA or Asst. BA at ext. 6000 or 6018 respectively or by email.



QUESTIONS ??

