

MONTGOMERY

Township School District

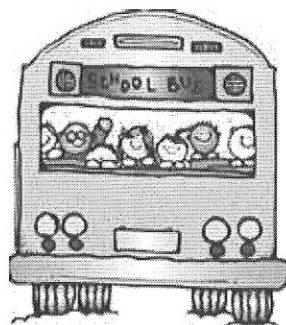
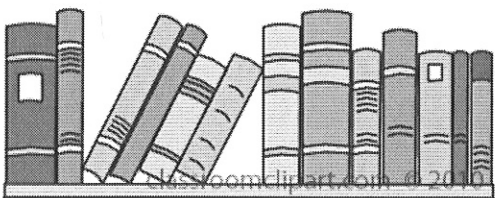
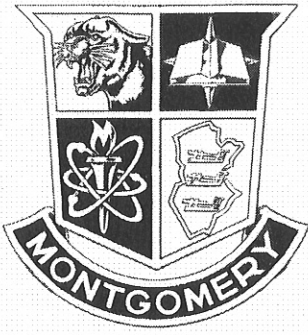


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Details on each budget line item and line item comparison summary reports are available on the district website: www.mtsd.k12.nj.us (2015-16 Budget Development).



Mission Statement

Our mission as a forward-thinking community is to ensure that all students grow into confident, compassionate, successful, and self-directed learners* in a multi-cultural and socio-economically diverse society by providing engaging and challenging real world educational experiences in a student-centered environment.

*All students will meet or exceed the state adopted content standards.

Vision Statement

We envision a district on the forefront of public education. We focus on the needs of every child, dedicating ourselves to their present and future success. Success means that all students possess a passion for learning, develop a deep understanding of rigorous content, demonstrate cultural competence, and exhibit ethical conduct, while cultivating social skills and healthy habits that will empower them to achieve their goals and aspirations. Achieving this vision requires that the district become a learning community that continually reflects and challenges itself to effect transformational teaching and learning. We prepare our students to take responsibility for their own educational accomplishments in our global society while nurturing them in a community where each student is known and valued. We believe by embracing a frontier spirit, we can create a unique organization that is recognized as a forerunner in public education.

Budget Goals & Priorities

- Goal 1: To develop specific communication protocols with parents, staff and community members that are consistent in message and reflect the vision of the district to engage each child in reaching his/her fullest potential.
 - Support implementation of AchieveNJ for district teachers and provide high-quality professional development in the areas of instructional practices and student engagement
 - Develop comprehensive professional development plan based upon the documented needs of individual staff members as indicated by data gathered by way of both student and staff surveys, and our teacher evaluation results
 - Review and expand extra-curricular opportunities for middle and high school students to ensure that offerings are inclusive of both social and academic offerings and overtly designed to meet the differentiated interests and needs of our entire student population
 - Increase school and community-wide partnerships to increase awareness of and accessibility to all of our social and emotional programming
 - Continue to develop website resources and review practices and policies for health and wellness including allergy management, fitness, nutrition and emotional health
 - Provide resources (through such means as Performance Matters, Rubicon Atlas, NWEA/ MAP Testing, eNews and Blackboard Connect) to effectively communicate within the school district and to the entire learning community
 - Expand parent involvement and provide parent education around the areas of social and emotional learning curriculum, assessment and technology
 - Improve effectiveness of transportation department to support the immediacy of communication before, during and after school
 - Maintain class size consistent with Board policy to maximize learning opportunities for students
 - Embed instructional opportunities for students to master the art of digital citizenship throughout the school day within our expanding digital learning environments in all five buildings

Budget Goals & Priorities (cont'd)

- Goal 2: To review, evaluate and assess current programs and staffing structures to determine gaps/needs; make specific recommendations to the Board to address in a fiscally responsible and efficient manner in the following areas: special education, student/staff attendance and the organizational management structure of the district.
 - Develop a more comprehensive staffing and recruitment plan aimed at attracting diverse district staff, as well as retaining, employing and developing world class teachers
 - Review class size data to ensure that we are consistent in addressing learning needs K-12; reallocate resources to areas where additional staffing may be needed
 - Continue to refine to Intervention and Referral Services (I&RS) process and implementation
 - Secure proper staffing to support the specific needs of our students with disabilities
 - Reallocate eight teaching positions to most effectively meet the academic and social emotional needs of our students
 - Upgrade MHS VP position to Director of Student Academic and Counseling Services to provide continuity to our K through 12th grade guidance program
 - Hire an additional elementary school guidance counselor to provide the resources necessary to fulfill our guidance curriculum, more closely align with recommended counselor to student ratios and support education pertaining to Harassment, Intimidation and Bullying Bill of Rights
 - Hire 1.4 additional English Language Learners (ELL) instructors to effectively fulfill the mandated state regulations and support the needs of our ELL students with fidelity
 - Support the implementation of the state adopted New Jersey Core Curriculum Content Standards in every classroom
 - Continue to study and improve upon our technology infrastructure and support the implementation of technology devices for students to provide enhanced learning and for use in State accountability assessments (PARCC)
 - Improve administrative communication by aligning staff function with district priorities; revise organizational management structure
 - Continue to enhance supports provided to teachers and students by way of our Reading Interventionist as we more closely align the District's reading program to meet the needs of all students
 - To manage and implement the PARCC assessments with fidelity and in a way that minimizes impact on teaching and learning
 - Expand resources to support our partnership with the Teachers College and Columbia University as growing numbers of our K-8 teachers work diligently to master the art of reading and writing workshop instructional model through our on-going partnership with Columbia Teacher's College in grades K-8
 - Revise and expand our use of Teachscape as a component of documenting teacher evaluation so that the resulting data can be aggregated to determine areas of focus for our professional development planning
 - Explore and expand the use of Document Based Questioning as an instructional strategy in our reading and writing classrooms in grades 7-12 based on the successes that have been documented in our 9-12 Social Studies classrooms throughout the 2014-2015 school year
 - Train staff and revise curriculum as we prepare for the implementation of the Next Generation Science Standards in 2016

Budget Goals & Priorities (cont'd)

- Goal 3: To identify and implement socio-emotional programming appropriate for all schools by June 2015 and identify the appropriate assessments to measure the efficacy of the programs.
 - Expand implementation of a K-12 comprehensive guidance curriculum with continued emphasis on social and emotional programming
 - Provide teacher development opportunities with emphasis on student engagement and understanding the relationship between student diversity and academic success based on the results of both staff and student surveys and documented teacher evaluation results
 - Support the implementation of the recommendations from the Special Education Program Review to meet the learning and emotional needs of all students
 - Provide additional training for staff and the school safety team as we work to deepen our understanding of cultural competency by way of ongoing training led by the Anti-Defamation League
 - Support teachers by way of professional development training in both instructional strategies and differentiated practices as well as by way of making additional revisions to curriculum and programming as we implement block scheduling at UMS
 - Support the diverse needs of our growing English Language Learners (ELL)
 - Provide ongoing training on the prevention of Harassment, Intimidation and Bullying
-
- Goal 4: To explore the feasibility of full-day kindergarten for the 2016-2017 school year.
 - Complete demographic study to study student population trends through 2020
 - Review and revise curriculum and program of studies for our primary aged students
 - Review and revise related arts curriculum ensuring that offerings are comprehensive, cohesive and equitable pre-K through 12th grade with STEAM offerings embedded throughout the courses
 - Assemble a report card committee to study our current grade reporting structure in K-4 to determine what revisions may be needed in order to ensure we are providing a means for ongoing communication regarding each individual student's progress

Benefits Received by the Students in the School District

- Comprehensive program based on New Jersey Core Curriculum Content Standards in all content areas
- Well-articulated programs due to sequential schools and knowledgeable staff
- Variety of curricular and co-curricular offerings for students to pursue personal interests
- Varied selection of world languages, Grades 1-12, preparing students for a global society
- Award-winning band, orchestra, choral, art and drama programs
- Education programs for students with disabilities designed to meet their individual needs
- Blended educational approach that focuses on the whole child: scholastically, emotionally, physically and socially
- Increased connectivity to enhance our digital learning environments in all buildings
- Upgraded intranet fiber to withstand the increasing demand of the dynamic web to ensure accessibility to video streaming, video conferencing, cloud-based design and cloud-based collaboration opportunities
- Increasing both digital resources and content to support the district curriculum, differentiated instruction, and to increase opportunities for home school connections
- 1:1 technological learning environment for all grade 6-8 students within the Language Arts setting
- Confirming an increase in opportunities for equal access to technology for all students both in the regular education and special education classrooms
- Expanding offerings in both STEAM (Science, Technology, Engineering, Art and Math) and STEM (Science, Technology Engineering and Math) courses for students K-12
- Well-educated and well-trained teachers and administrators who utilize research-based best practices
- Class sizes that enable personal connection between students and teachers
- Extensive and highly-successful Advanced Placement programs
- Integrated preschool program that emphasizes readiness and language skills and promotes social/emotional growth
- Continuing to offer high-quality instructional programs at one of the lowest costs among peer schools
- Support of social emotional programming through the use of Responsive Classroom in all K-6 classrooms with developmentally appropriate aspects of the program utilized in grades 7 and 8

- Caring, responsive school community at all levels, including Board of Education, administration, teachers, support staff, bus drivers, maintenance and custodians
- Multicultural learning environment: emphasis on diversity, building capacity our understanding of cultural competency, sensitivity and acceptance of individual differences
- Two days per week of free SAT prep to students in Math and Verbal as a component of the Co-Curricular Program after-school activities
- Expanding English Language Learner (ELL) support services to meet the needs of our growing ELL population
- Implementing a High-Intensity ELL program for our Chinese students as required by state regulations upon meeting the minimum threshold of having 20 or more ELL students in our district who are coded as sharing a singular language
- An array of related services that include speech and occupational therapy for students with special needs as part of their Individualized Education Program (IEP)
- SAT and AP results exceeding State and National Averages
- Free after-school help offered to all students weekly (5-12)
- Flex time and study hall academic assistance offered to all students on an as needed basis embedded within the school day (7-12)
- Influential letters of recommendation written, contributing to high college acceptance, due to good personal teacher-student relationships
- Extensive online educational databases available at home and in school
- Modern, attractive and safe facilities

Challenges in Developing the 2015-16 Budget

- Meeting the critical needs of our students in preparing them to be competitive in our society during difficult economic times.
- Providing adequate staffing in special education and related services to adhere to state-mandated class size by specific program
- A 2% cap on the amount of increase in the local tax levy.
- Containing the increases in the cost of medical insurance where trend in the industry is double digit increases while facing the other challenges listed above.
- Finding alternative and/or additional sources of revenue to offset reductions in other revenue sources.
- Uncertainty of State aid until the end of February.
- Funding various state mandates without state funding to support them.
- Providing sufficient resources through materials and training in support of professional learning for our staff.

Highlights of the Proposed Budget

- The budget maintains the instructional core and existing co-curricular programs.
- No additional outsourcing of services included in the budget.
- Student activity fee for UMS and MHS clubs and athletics will remain at \$100 per student with a new family cap at \$200 per family.
- Student parking fee will remain at \$200 per year.
- Various personnel adjustments are included in the budget which include the following new personnel:
 - Two Grade 1 teachers
 - Upper Middle School physical education teacher
 - Three Upper Middle School language arts teachers
 - 1.4 English language learner teachers
 - .08 speech specialist
 - Four In-class support teachers
 - Four Instructional assistants for special education programs
 - OHES/VES guidance counselor
 - .6 transition coordinator
 - Director of Student Academic and Counseling Services

Positions that have been reallocated include the following:

- Six teaching positions – District
- Additional funding for professional development to prepare our instructional staff for various new initiatives.
- Additional funding for facility maintenance projects which include the following:
 - Replacement of main entrance doors at Orchard Hill (east and west wings)
 - Village Elementary School fire alarm upgrade
 - Various carpet replacement and floor repair projects
 - Installation of side lights at Upper Middle School auditorium
 - High School energy management system upgrade
 - Installation of concrete pad for stadium bleachers
 - High School boiler room upgrade
 - Pool heater replacement
- Implementation of the third year of the technology plan.
- Total spending in the general fund is higher than the 2014-15 budget by \$1,344,788 or 1.74%
- The projected tax increase for residents based upon the average assessment does increase as follows:

Montgomery Average Assessment (\$497,904)	\$100
Rocky Hill Average Assessment (\$439,563)	\$80*

*Estimated based on average change in reassessment.

Initiatives, New Programs and Services in the Proposed Budget

- Working with Columbia Teachers College as we continue to support our partnership in grades K-8 by way of having grades K-2 work with a consultant to enhance reading and writing instructional practices throughout the year, grades 3-5 incorporating a reading workshop model and teachers in grades 6-8 participating in focused training to enhance specific areas of need in both reading and writing instruction
- K-8 Literacy continues essential revisions to support the common core: focus upon refining instructional practices, monitoring student growth, and expanding variety of materials with renewed focus on informational texts
- Professional Development workshops focus on differentiation for individual learners based upon formative and summative assessments; more readily-accessible resources enhance small group instruction
- Realigning science curriculum as we prepare to implement the conceptual framework embedded within the Next Generation Science Standards NGSS: practices center upon the development of critical thinking, problem solving and STEM (supported in part by Connect Ed grant)
- New courses at MHS: Algebra II with Lab, Algebra III, Advanced Algebra and Trigonometry
- New courses at UMS: College and Career Readiness (7th Grade Cycle), Active Citizenship 7 (7th Grade Cycle), Active Citizenship 8, Mass Media and Communications, Broadcast Journalism, Web Design and Coding, Digital Music
- K-12 guidance counseling program meets student social and emotional needs
- Expanding support for our growing English Language Learners (ELL) population with particular attention on our Chinese student population as we have met the 20 student threshold and therefore are required by state regulation to incorporate what is referred to as High Intensity programming into our ELL student schedules.
- Continuing to refine our Autism program PreK-12 under the direction of our Board Certified Behavior Analyst (BCBA)
- Use of student data and analysis tools increase staff ability to meet individual student needs
- New textbook, technology, online products, and other learning tools enhance student learning
- Collaboration among both UMS and MHS English, Social Studies and Special Education Departments to use common non-fiction informational texts
- Continued emphasis on the utilization of our Reading Interventionist as we continue to align the district's reading program to meet the needs of all students
- Increased enrichment opportunities in all buildings (See Enrichment Opportunities on our website at: <http://www.mtsd.k12.nj.us/cms/lib5/NJ01000127/Centricity/Domain/25/EnrichmentOfferingsK-12.pdf>)

- Significant training, professional development, and instructional coaching opportunities supporting effective teacher practice; Charlotte Danielson's Framework for Teaching and then utilizing this aggregated data to make decisions about professional development programing choices.
- Technology Plan provides a variety of technology tools to enhance student learning
- Web-based district products personalize and differentiate instruction for students of all ages, abilities, and interests
- Continue to support before and after school Title I programing for students in all buildings

MONTGOMERY TOWNSHIP SCHOOL DISTRICT

2015 - 2016 BUDGET

STAFFING - GENERAL SUMMARY

	2014-15	2015-16	Increase/ (Decrease)
	Actual	Budgeted	(Decrease)
	<u>FTE</u>	<u>FTE</u>	<u>from 2014-15</u>
<u>Classroom Instruction</u>			
Regular Education Teachers	304.9	306.3	1.4
Special Education Teachers	76.4	80.4	4.0
Instructional Assistants/Educational Support Assistants	74.8	78.8	4.0
<u>Support Services for Students</u>			
Nurses	11.0	11.0	0.0
Guidance Counselors	15.0	16.0	1.0
Special Education (Related and Extraordinary Services)	11.4	11.5	0.1
Child Study Team	15.0	15.6	0.6
Supervisors and Directors	7.2	7.2	0.0
Media Specialists	5.5	5.5	0.0
Secretary/Clerical	14.4	14.4	0.0
Athletic Trainers	2.0	2.0	0.0
Technicians	3.4	3.4	0.0
<u>School Administrative Services</u>			
Principals/Vice Principals	13.0	12.0	-1.0
Supervisors and Directors	8.2	9.2	1.0
Secretary/Clerical	14.0	14.0	0.0
<u>Operations</u>			
Director/Supervisors/Dispatcher	4.0	4.0	0.0
Secretary/Clerical	1.5	1.5	0.0
Maintenance/Grounds	12.0	12.0	0.0
Custodial	37.0	37.0	0.0
Bus Drivers	50.0	50.0	0.0
Bus Aides	9.0	9.0	0.0
Mechanics	2.0	2.0	0.0
<u>Central Administration</u>			
Administrative Personnel	5.0	5.0	0.0
Secretary/Clerical	6.5	6.5	0.0
Treasurer of School Monies (Part Time)	1.0	1.0	0.0
Other Business Office Staff	5.0	5.0	0.0
Technicians	0.8	0.8	0.0
TOTAL FTE	710.0	721.1	11.1

Statement on Employee Contract Issues for Proposed Year

Montgomery Township Education Association (MTEA)

- Represents teachers and other support professional certificated staff, instructional assistants, educational support assistants, secretaries and clerks, custodial and maintenance personnel.
- Existing contract expires June 30, 2015.
- A successor agreement will need to be negotiated between the Board of Education and MTEA effective July 1, 2015.

Association of Principals and Supervisors of Montgomery Township (APSMT)

- Represents certificated administrative personnel including principals, vice principals, directors and supervisors.
- Existing contract expires June 30, 2017.
- The salary increases for members of the APSMT for the three years is 2.89%, 2.5% and 2.5% for 2014-15, 2015-16 and 2016-17, respectively.

Communication Workers of America (CWA)

- Represents bus drivers and bus aides.
- Existing contract expires June 30, 2017.
- The salary increases for bus drivers for the three years is 2% for each year of the agreement.
- The hourly increase for bus aides for the three years is \$0.40 for each year of the agreement.

Contributions Toward Health Insurance Plans

- With the passage of Chapter 78, all employees will see an annual escalation in contributions toward health insurance premiums dependent upon the employee's salary and the cost of the premiums for the employee.

Frequently Asked Questions

What is district fund balance and how much can a school district have?

School districts can legally maintain a maximum of 2% of its operating budget with allowable adjustments in fund balance which in Montgomery amounts to approximately \$1.6 million. Any amount of fund balance generated beyond this level is considered to be beyond the maximum and must be appropriated as a revenue source in the following budget year. The amount of fund balance beyond the maximum permitted generated from the 2013-14 school year budget was \$3,169,671 which must be appropriated during the 2015-16 school year as a revenue source in lieu of local taxes.

How is district fund balance generated?

There are two items which impact the generation of fund balance in a given year. Those two items are unexpended funds on the expenditure side of the budget and unanticipated revenue beyond the amount of revenue anticipated.

Are there any exceptions to the 2% cap increase in the general fund local tax levy increase?

Yes. The exceptions to the cap include any increases in the debt service local tax levy and increases to medical insurance premiums over 2% up to the annual increase in the School Employee Health Benefit Plan which is 10.3%. School districts were also permitted to bank cap space that was not used starting in the 2011-12 school year for those increases which were below the cap of 2% and unused medical insurance premium increases over 2%. Unused banked cap expires after three years. The district has over \$1.6 million available for this purpose for the 2015-16 budget. The increase in the proposed budget for the general fund local tax levy is 3.08% which includes the use of \$737,067 banked cap.

Do registered voters get to approve the budget?

No. A law was passed in 2012 that permitted school districts to eliminate the vote on the budget when the budget was presented within the cap. Although the board of education opted to keep the vote on the budget in place for the 2012-2013 budget, the board of education decided to eliminate the vote starting with the 2013-14 budget. This decision will remain in effect for a minimum of four years.

Why did the board of education eliminate the vote on the budget at cap?

There are a number of reasons for the legislation being passed that provided this option to school districts in the State of New Jersey. Most school districts did opt to eliminate the vote on the budget starting with the 2012-13 school year, and more districts had opted to go in this direction for 2013-14. The primary reason is due to a very low voter turnout for April elections deciding on the budget and candidates for the board of education. By eliminating the budget vote in April, candidates will be elected at the November general election where a considerably higher voter turnout is achieved to determine membership to the board of education. Another reason deals with the cost to run an election in April which was approximately \$17,000 which is no longer needed. There are no costs to the school district for the November election.

How is the general fund local tax levy split between Rocky Hill and Montgomery?

When the two districts were merged on July 1, 2009, the Somerset Executive County Superintendent determined how the tax levy would be determined based upon a prorated percentage of enrollment and equalized assessed valuation. Current law states that merged districts will split the local tax levy based on enrollment, equalized assessed valuation or a combination of the two. The prorated percentages as determined by the Somerset Executive County Superintendent are applied against enrollment numbers as of October 15, 2014 and equalized assessed valuation as determined by the Somerset County Board of Taxation.

What are the class size standards and our (proposed class sizes) for next school year?

K-2	20-22 (K-18, 1 st -22, 2 nd -22)
3-8	23-25 (3 rd /4 th -23, 5 th -25, 6 th -23, 7 th /8 th -24)
9-12 General Academic Class	23-27 (18-30 for all high school classes)
9-12 Science	24
9-12 English	22
Minimum Class Size for course to run	15
Maximum Class Size for Pull-Out Math/Literacy Support	10

Do employees contribute toward health insurance premiums?

Yes. The State passed a law known as Chapter 78 which is a four-year escalation phased-in contribution by all employees toward the cost of all health insurance premiums. The contribution is based upon the employee's salary and type of coverage that the employee has. Some employees may be contributing 1.5% of salary under the first law that was passed prior to the passage of Chapter 78, but this contribution will only be in effect if it is a higher contribution than the calculation that would come under Chapter 78.

What is the projected increase in health, prescription and dental premiums, and does the district shop for better rates?

All three programs are experienced rated which means that the renewal premium rates are based upon the history of claims in those policies. The board's insurance broker has forecasted that rates could increase July 1, 2015 as follows: dental +3%, prescription +9.25%, medical +15%. Our claims experience is monitored on a monthly basis to determine if the forecast will increase or decrease, and adjustments could occur to budgeted line items up until the budget is finalized. The insurance broker is responsible for getting quotes from competition and negotiates with all carriers to get the best price for the school district.

What can be done to lower our costs in health, prescription and dental programs?

The level of benefits is negotiated with all bargaining groups. The Board of Education has been successful in the past in this area by negotiating changes in the levels of coverage resulting in lower premiums. The board most recently eliminated traditional medical insurance which was the most expensive type of insurance in the school district.

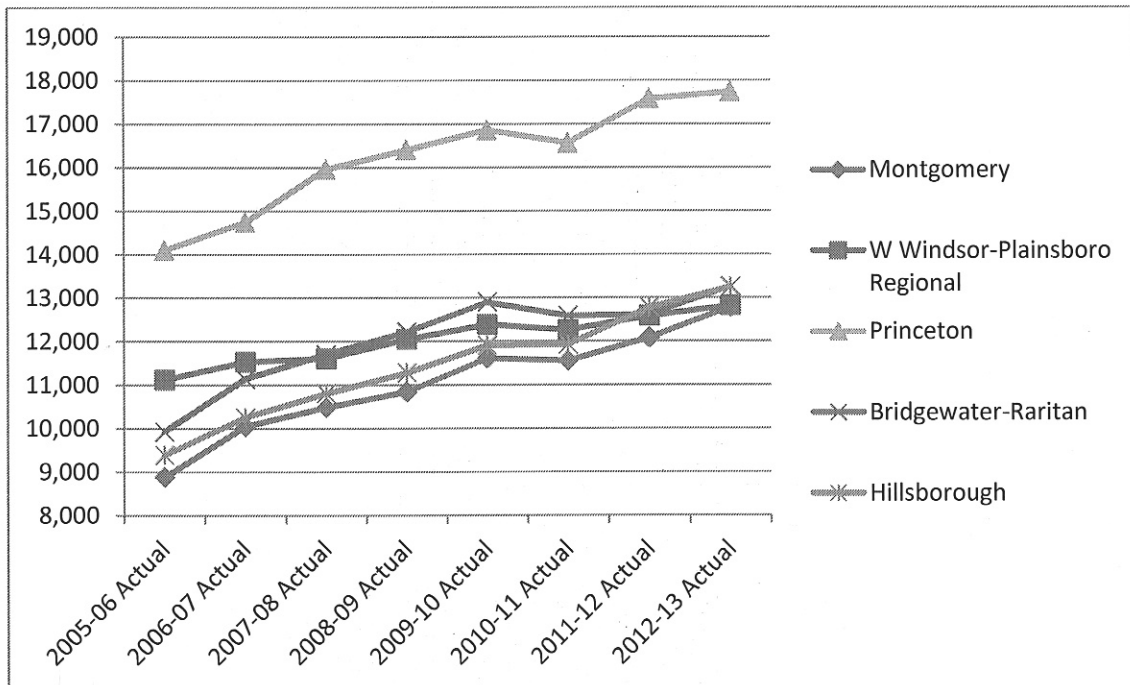
What are the biggest cost drivers in the proposed budget?

The school district is labor intensive in order to adequately meet the needs of students and to provide other sufficient human resources to support our instructional program. Consequently, salaries and benefits comprise the greatest portion of the school district budget. The other areas that are seeing significant increase in funding in the proposed budget include staff development in order to support professional learning opportunities for our staff and various needs to address our special education student population.

Comparative Data with Other Comparable Districts

Montgomery Spends Less Than Neighboring School Districts

School	Actual \$ Per Pupil Cost (2012-13)
Montgomery	\$12,785
W Windsor-Plainsboro Regional	\$12,819
Princeton	\$17,736
Bridgewater-Raritan	\$13,260
Hillsborough	\$13,247



Source: www.state.nj.us/education

2012-13 Comparative Spending Guide
All K-12 Districts, Common Peer Group with 3,500+ Pupils

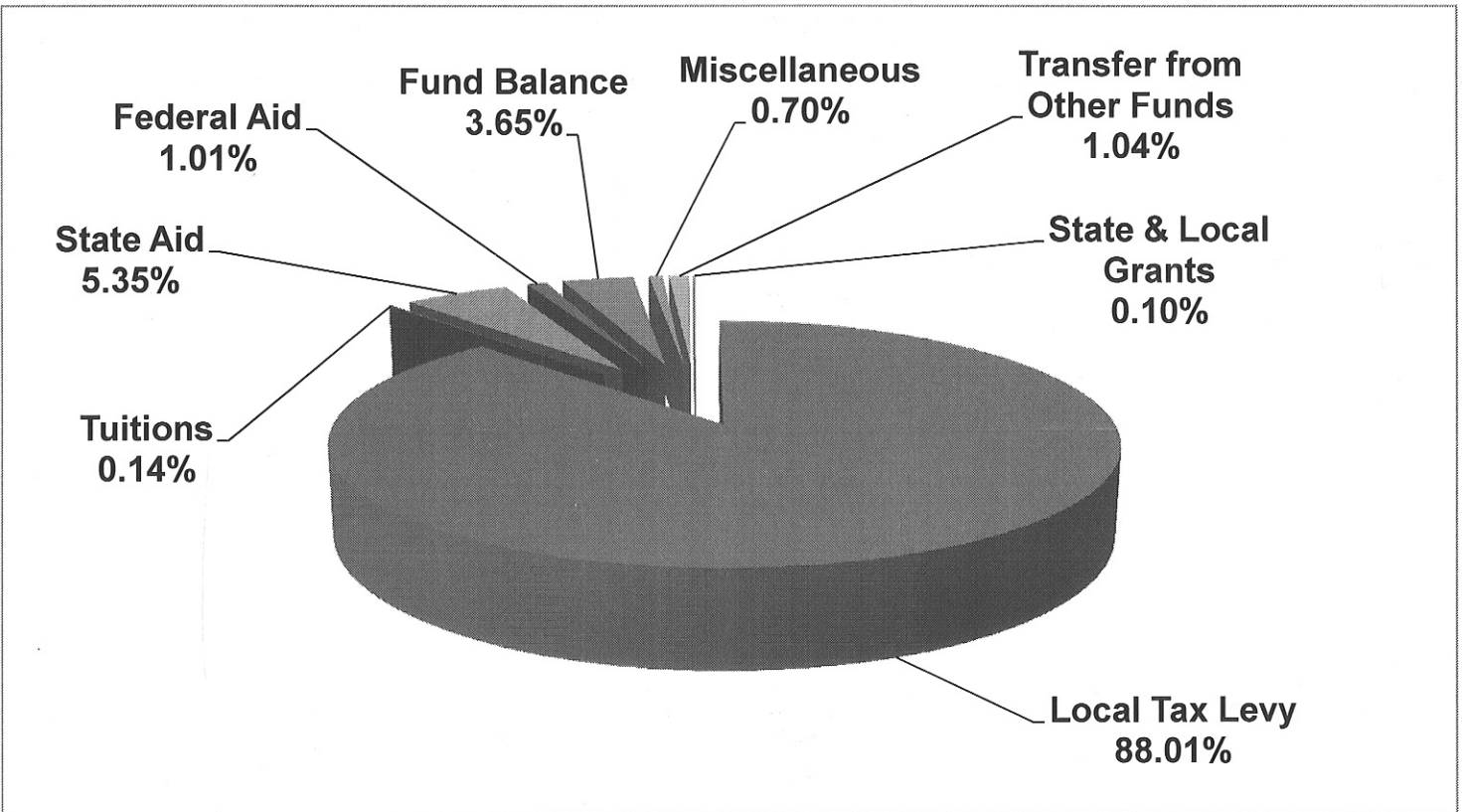
District Name	Total	Class Instruction	Class Salaries & Benefits	Class Supplies & Textbooks	Class Purchased Services	Salaries & Benefits for Support Services	Administration Salaries & Benefits	Operations & Maintenance	Sal & Ben O & M	Extracurricular
PRINCETON REGIONAL	\$17,736	\$10,697	\$10,070	\$454	\$173	\$2,831	\$1,378	\$1,800	\$988	\$449
HOPEWELL VALLEY REGIONAL	\$16,171	\$10,316	\$9,748	\$440	\$127	\$2,098	\$1,106	\$1,762	\$958	\$345
MONTCLAIR TOWN	\$14,440	\$8,533	\$8,274	\$203	\$66	\$2,813	\$1,092	\$1,297	\$702	\$243
SOUTH ORANGE-MAPLEWOOD	\$14,344	\$8,505	\$7,485	\$331	\$689	\$1,758	\$1,219	\$1,983	\$668	\$178
TENAFLY BORO	\$14,045	\$8,606	\$8,144	\$330	\$132	\$1,564	\$1,703	\$1,397	\$915	\$311
LIVINGSTON TWP	\$13,948	\$8,672	\$8,301	\$352	\$20	\$1,840	\$1,259	\$1,265	\$786	\$275
MONTVILLE TWP	\$13,895	\$8,917	\$8,499	\$232	\$185	\$2,017	\$1,121	\$1,075	\$274	\$392
RANDOLPH TWP	\$13,885	\$8,413	\$7,824	\$503	\$86	\$1,826	\$1,161	\$1,436	\$861	\$331
MILLBURN TWP	\$13,857	\$8,576	\$8,159	\$261	\$157	\$2,177	\$1,173	\$1,278	\$753	\$310
SUMMIT CITY	\$13,711	\$8,677	\$8,369	\$253	\$55	\$1,455	\$1,587	\$1,341	\$847	\$345
EAST BRUNSWICK TWP	\$13,645	\$8,379	\$7,887	\$214	\$278	\$1,986	\$1,249	\$1,440	\$606	\$154
RIDGEWOOD VILLAGE	\$13,623	\$8,192	\$7,821	\$220	\$151	\$2,100	\$1,108	\$1,386	\$61	\$259
MOORESTOWN TWP	\$13,445	\$8,091	\$7,624	\$158	\$309	\$2,124	\$969	\$1,354	\$695	\$398
CRANFORD TWP	\$13,394	\$7,987	\$7,683	\$230	\$75	\$1,849	\$1,287	\$1,497	\$816	\$308
BRIDGEWATER-RARITAN REG	\$13,260	\$8,553	\$8,196	\$237	\$120	\$1,753	\$1,168	\$1,189	\$279	\$239
HILLSBOROUGH TWP	\$13,247	\$8,137	\$7,942	\$134	\$61	\$1,867	\$989	\$1,237	\$663	\$233
W WINDSOR-PLAINSBO RO REG	\$12,819	\$8,218	\$7,979	\$213	\$26	\$1,788	\$1,036	\$1,174	\$92	\$278
MONTGOMERY TWP	\$12,785	\$7,770	\$7,453	\$265	\$52	\$1,600	\$1,155	\$1,443	\$716	\$323
WESTFIELD TOWN	\$12,662	\$7,820	\$7,472	\$279	\$69	\$2,022	\$1,102	\$1,069	\$732	\$289
BERNARDS TWP	\$12,622	\$7,933	\$7,519	\$379	\$35	\$1,877	\$993	\$1,164	\$76	\$311
SCH DIST OF THE CHATHAMS	\$12,171	\$7,271	\$6,881	\$369	\$21	\$1,688	\$1,281	\$1,361	\$671	\$270
SCOTCH PLAINS-FANWOOD REG	\$11,920	\$7,407	\$6,997	\$244	\$167	\$1,464	\$957	\$1,401	\$866	\$257
SOUTH BRUNSWICK TWP	\$11,397	\$6,959	\$6,793	\$125	\$41	\$1,175	\$1,094	\$1,636	\$888	\$160
AVERAGE	\$13,610	\$8,375	\$7,962	\$279	\$134	\$1,899	\$1,182	\$1,391	\$648	\$289
VARIANCE	-7.5%	-7.1%	-6.6%	-0.1%	-94.4%	6.1%	-7.3%	-30.1%	11.4%	-0.2%

Source: <http://www.state.nj.us/education/guide/2014>

**MONTGOMERY TOWNSHIP SCHOOL DISTRICT
BUDGETED REVENUE COMPARISON
2014-15/2015-16**

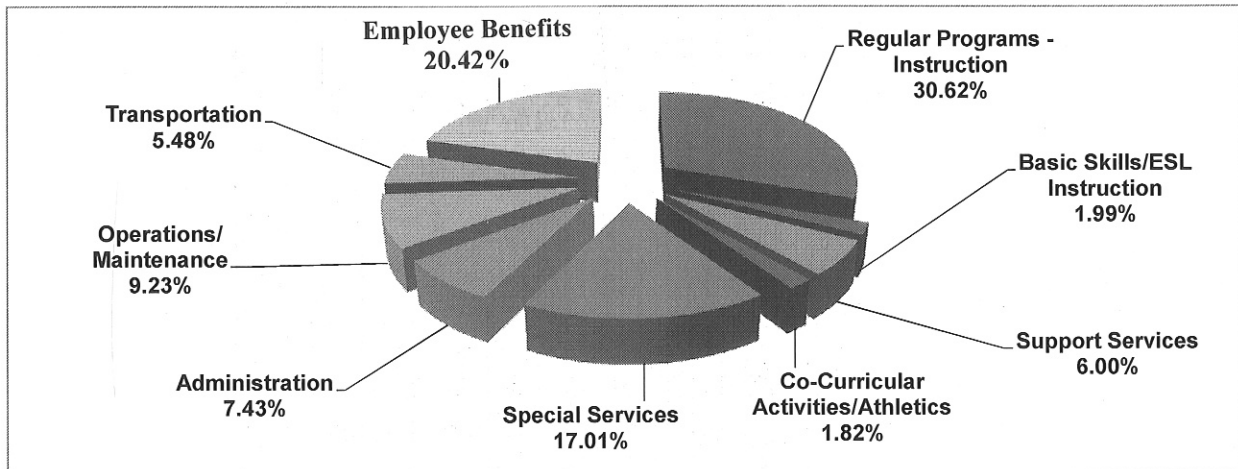
<u>Revenue Source</u>	<u>2014-15</u>	<u>2015-16</u>	<u>Difference</u>	<u>Percent Change</u>
<u>General Fund</u>				
Budgeted Fund Balance	\$ 4,003,653	\$ 3,169,671	\$ (833,982)	-20.83%
Tuition Revenue	\$ 112,000	\$ 121,852	\$ 9,852	8.80%
Miscellaneous Revenues	\$ 550,000	\$ 610,000	\$ 60,000	10.91%
State Aid	\$ 4,383,051	\$ 4,383,051	\$ -	0.00%
Federal Sources (SEMI)	\$ -	\$ 11,183	\$ 11,183	100.00%
Tax Levy	\$ 68,033,428	\$ 70,131,163	\$ 2,097,735	3.08%
	\$ 77,082,132	\$ 78,426,920	\$ 1,344,788	1.74%
<u>Special Revenue Fund</u>				
Local Grants	\$ 68,625	\$ 6,660	\$ (61,965)	-90.30%
State Grants	\$ 78,875	\$ 78,875	\$ -	0.00%
Federal Grants	\$ 1,073,150	\$ 867,975	\$ (205,175)	-19.12%
	\$ 1,220,650	\$ 953,510	\$ (267,140)	-21.89%
<u>Debt Service Fund</u>				
Budgeted Fund Balance	\$ 1	\$ 2	\$ 1	100.00%
State Aid	\$ 256,938	\$ 258,103	\$ 1,165	0.45%
Transfer from Other Funds	\$ -	\$ 895,000	\$ 895,000	100.00%
Tax Levy	\$ 7,128,159	\$ 6,189,487	\$ (938,672)	-13.17%
	\$ 7,385,098	\$ 7,342,592	\$ (42,506)	-0.58%
Total Revenues	\$ 85,687,880	\$ 86,723,022	\$ 1,035,142	1.21%

REVENUE COMPARISON 2015-2016



**MONTGOMERY TOWNSHIP SCHOOL DISTRICT
BUDGET SUMMARY FOR 2015-2016**

<u>TITLE</u>	<u>2015-16 PROPOSED</u>	<u>2014-15 REVISED BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INC (DEC)</u>
Regular Programs - Instruction	23,891,189.00	23,729,795.00	161,394.00	0.68%
Basic Skills	1,256,488.00	1,232,106.00	24,382.00	1.98%
Bilingual Education	293,563.00	208,010.00	85,553.00	41.13%
Total Basic Skills/ESL Instruction	1,550,051.00	1,440,116.00	109,935.00	7.63%
Attendance	4,132.00	4,132.00	0.00	0.00%
Health Services	752,636.00	721,728.00	30,908.00	4.28%
Guidance	1,503,511.00	1,453,466.00	50,045.00	3.44%
Improvement of Instruction	489,821.00	494,878.00	(5,057.00)	-1.02%
School Libraries	1,054,731.00	1,027,253.00	27,478.00	2.67%
Instructional Staff Training	875,822.00	890,102.00	(14,280.00)	-1.60%
Total Support Services	4,680,653.00	4,591,559.00	89,094.00	1.94%
Co-Curricular Activities/Athletics	1,422,042.00	1,410,387.00	11,655.00	0.83%
Child Study Teams	1,720,115.00	1,648,655.00	71,460.00	4.33%
Special Education - Instruction	6,879,347.00	6,320,708.00	558,639.00	8.84%
Tuition	2,473,538.00	2,436,187.00	37,351.00	1.53%
Related Services	1,143,334.00	1,029,646.00	113,688.00	11.04%
Extraordinary Services	1,053,943.00	852,020.00	201,923.00	23.70%
Total Special Services	13,270,277.00	12,287,216.00	983,061.00	8.00%
General Administration	1,241,973.00	1,279,374.00	(37,401.00)	-2.92%
School Administration	3,275,364.00	3,236,843.00	38,521.00	1.19%
Business Services	1,087,021.00	1,148,811.00	(61,790.00)	-5.38%
Technology	193,334.00	182,517.00	10,817.00	5.93%
Total Administration	5,797,692.00	5,847,545.00	(49,853.00)	-0.85%
Maintenance of Plant	1,212,082.00	1,353,323.00	(141,241.00)	-10.44%
Other Operations/Maintenance	5,631,154.00	5,346,483.00	284,671.00	5.32%
Security	27,500.00	26,784.00	716.00	2.67%
Grounds	337,409.00	324,288.00	13,121.00	4.05%
Total Operations/Maintenance	7,208,145.00	7,050,878.00	157,267.00	2.23%
Transportation	4,276,243.00	4,329,979.00	(53,736.00)	-1.24%
Employee Benefits	15,919,333.00	15,492,259.00	427,074.00	2.76%
Current Expense Fund	78,015,625.00	76,179,734.00	1,835,891.00	2.41%
Other Funds				
Capital Outlay	411,295.00	902,398.00	(491,103.00)	-54.42%
Special Revenue	953,510.00	1,220,650.00	(267,140.00)	-21.89%
Debt Service	7,342,592.00	7,385,098.00	(42,506.00)	-0.58%
Total Budget	86,723,022.00	85,687,880.00	1,035,142.00	1.21%



MONTGOMERY TOWNSHIP BOARD OF EDUCATION

2015-16 BUDGET (Tax Impact for Montgomery Residents) TAX ANALYSIS & COMPARISON

1) Tax Levy	2014/15	2015/16	Increase (Decrease)	% Increase
Ratables	\$ 3,707,251,067	\$ 3,734,903,200	\$ 27,652,133	0.75%
Average Assessed Value	\$ 497,790	\$ 497,904	\$ 114	0.02%
General Fund Tax Levy	\$ 66,383,403	\$ 68,571,351	\$ 2,187,948	3.30%
Debt Service Tax Levy	\$ 7,099,709	\$ 6,182,803	\$ (916,906)	-12.91%
Total Tax Levy	\$ 73,483,112	\$ 74,754,154	\$ 1,271,042	1.73%

2) Tax Rate Increase

Avg. Assessed Value Tax Rate				
General Fund	\$ 1.790	\$ 1.836	0.046	2.59%
Debt Service	\$ 0.192	\$ 0.166	(0.026)	-13.56%
Total Tax Rate	\$ 1.982	\$ 2.002	\$ 0.020	0.98%

Total Tax Increase - Average Home

Avg. Assessed Value Tax Levy				
General Fund	\$ 8,911	\$ 9,141	230	2.59%
Debt Service	\$ 954	\$ 824	(130)	-13.56%
Total Tax Levy	\$ 9,865	\$ 9,965	\$ 100	1.01%

ONE TAX POINT EQUALS - \$373,490

To determine your own tax impact for 2015 you need to do the following:

- Step 1. Determine your 2014 assessment.
- Step 2. Divide the assessment by 100.
- Step 3. Multiply your answer from step 2 by \$1.982. This is your school tax for 2014.
- Step 4. Determine your new 2015 assessment.
- Step 5. Divide the assessment by 100.
- Step 6. Multiply your answer from step 5 by \$2.002. This is your school tax for 2015.
- Step 7. To determine your increase or decrease subtract your answer from step 3 from your answer in step 6.

MONTGOMERY TOWNSHIP BOARD OF EDUCATION

2015-16

(Tax impact for Rocky Hill Residents)

TAX ANALYSIS & COMPARISON

		Calendar Year 2015	Calendar Year 2014	Avg. School Tax Increase
Tax Levy from the 2014-15 School Year (50% Raised in 2015 - January - June 2015)	1,678,475.00	839,237.50		
Tax Levy from the 2015-16 School Year (50% Raised in 2015 - July - December 2015)	1,566,496.00	783,248.00		
Total 2015 Local Taxes To Be Raised		1,622,485.50		
Assessed Valuation		127,424,724.00	121,013,824.00	
School Tax Rate		1.273	1.335	
Average Assessment		439,563.00	413,297.00	
Average School Tax		5,597	5,517	80

Notes:

The school taxes reflected above are based on the average assessment in 2014 and 2015. Individual home owners should review their 2014 school taxes and compare that number with the 2015 assessment multiplied by the projected school tax rate of \$1.273 to determine the impact. Rocky Hill was reassessed in 2015 increasing the assessments while reducing the school tax rate.