

**Bernards Township**  
**2017 -2018**  
**Preliminary School Budget**



**BOARD OF EDUCATION MEETING**  
**MARCH 13, 2017**

# Budget Expenditure Snapshot FY1516v. FY1617



	<b>Final Budget</b>	<b>Preliminary</b>	<b>Change (+/-)</b>
	<b>FY1617</b>	<b>FY1718</b>	
General Operating Expenses	\$90,968,504	\$93,045,433	\$2,076,929
Capital Expenses	\$520,000	\$1,099,686	\$579,686
Sub Total General Fund	\$91,488,504	\$94,145,119	\$2,656,615
Federal Grant Expenses	\$1,659,910	\$1,659,910	\$0
Debt Expenses	\$5,566,344	\$5,366,288	(\$200,057)
<b>Total Budget</b>	<b>\$98,714,758</b>	<b>\$101,171,316</b>	<b>\$2,456,558</b>

# General Operating Expense Changes



- Total Increase over current year's budget-> +\$2,656,615
- Salaries-> +\$1,859,589  
Major Drivers: Contractual Increases, ESY, Leave Replacements, Home Instruction, Substitute Costs
- Non-Salary Costs-> +\$797,026  
Major Drivers: Tech Hardware, Transportation, Ridge HS Track Resurfacing Project, State Facility Tuition

# Budgeted Fund Balance



- FY1516 Audited Reserve Balance

\$2,705,295

Total:

\$2,705,295

# Capital Projects



## **Revenue Sources**

• School Development Authority Grants	\$ 649,640
• Capital Reserve	\$ 974,460
• Current Operating Budget	\$ <u>316,978</u>
Total:	\$ <u>1,941,078</u>

## **Projects**

• Oak Street Univentilator Replacement & HVAC Upgrade	\$ 1,624,100
• Ridge HS Track Resurfacing Project	\$ <u>316,978</u>
Total:	\$ <u>1,941,078</u>

# Major Factors in Budget



- **Actual State Aid amounts released March 2, 2017 are flat there is no change in the amount from the current year's allocation.**
- Current programs and services are sustained.
- Local tax levy at +2% increase on prior year's levy.
- Debt Levy will decrease due to refunding and reduce total tax levy
- The budget continues to address our long-term capital needs with the following projects: Oak Street ES Univentilator and HVAC upgrade projects, Ridge HS track resurfacing project
- Enrollment in a variety of programs and staff turnover will determine considerations for additional staff.

# 5 Year Budget Revenue Snapshot



	<b>1314</b>	<b>1415</b>	<b>1516</b>	<b>1617</b>	<b>1718</b>	<b>1718 v 1617</b>
Fund Balance	2,104,714.00	2,219,021.00	2,059,310.00	2,133,528.00	\$2,705,295.00	\$571,767.00
RSF Capital Contribution	0.00	125,000.00	46,200.00	46,200.00	47,067.00	\$867.00
Maintenance Reserve	624,564.00	1,108,907.00	292,178.00	504,678.00	554,203.00	\$49,525.00
Capital Reserve	0.00	0.00	0.00		0.00	\$0.00
Interfund Transfer	420,104.00	145,209.00	0.00	0.00	0.00	\$0.00
Tuition& Misc. Rev.	1,669,409.00	1,669,411.00	1,739,507.00	1,723,404.00	2,116,404.00	\$393,000.00
General Levy	77,373,442.00	78,920,911.00	80,499,329.00	82,109,315.00	83,751,502.00	\$1,642,187.00
State Aid	3,057,466.00	3,172,646.00	3,172,646.00	3,255,276.00	3,255,276.00	\$0.00
Extraordinary Aid	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	\$0.00
SEMI Reimbursement	0.00	0.00	0.00	16,103.00	15,371.00	-\$732.00
Federal Grant	1,393,833.00	1,297,995.00	1,258,393.00	1,659,910.00	1,659,910.00	\$0.00
Debt Levy	5,505,366.00	5,084,960.00	5,218,563.00	5,284,441.00	5,102,268.00	-\$182,173.00
Debt Service Fund Balance	43,399.00	250,000.00	36,069.00	0.00	0.00	\$0.00
State Debt Aid	310,905.00	273,324.00	294,476.00	281,903.00	264,020.00	-\$17,883.00
Total	94,203,202.00	95,967,384.00	96,316,671.00	98,714,758.00	101,171,316.00	\$2,456,558.00
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	<b>\$94,203,202</b>	<b>\$95,967,384</b>	<b>\$96,316,671</b>	<b>\$98,714,758</b>	<b>\$101,171,316</b>	<b>\$2,456,558.00</b>

# Lost State Aid



Year	Expected Aid under School Funding Reform Act of 2008	Actual Aid	Difference
2009-10	\$4,730,331	\$3,095,943	\$1,634,388
2010-11	\$4,730,331	\$847,891	\$3,882,440
2011-12	\$4,730,331	\$2,402,733	\$2,327,598
2012-13	\$4,730,331	\$3,057,466	\$1,672,865
2013-14	\$4,730,331	\$3,057,466	\$1,672,865
2014-15	\$4,730,331	\$3,172,646	\$1,557,685
2015-16	\$4,730,331	\$3,172,646	\$1,557,685
2016-17	\$4,730,331	\$3,255,276	\$1,475,055
2017-18	\$4,730,331	\$3,255,276	\$1,475,055

**Total Lost State Aid:**  
**\$17,255,636**



# Five Year Budget Expenditure Snapshot



	<u>1314</u>	<u>1415</u>	<u>1516</u>	<u>1617</u>	<u>1718</u>	<u>1718 v1617</u>
General Operating Expenses	\$86,181,957	\$87,672,215	\$89,178,526	\$90,968,504	\$93,045,433	\$2,076,929
Capital Expenses	\$767,742	\$1,388,890	\$330,644	\$520,000	\$1,099,686	\$579,686
Sub Total General Fund	\$86,949,699	\$89,061,105	\$89,509,170	\$91,488,504	\$94,145,119	\$2,656,615
Federal Grant Expenses	\$1,393,833	\$1,297,995	\$1,258,393	\$1,659,910	\$1,659,910	\$0
Debt Expenses	\$5,859,670	\$5,608,284	\$5,549,108	\$5,566,344	\$5,366,288	(\$200,057)
Total Budget	\$94,203,202	\$95,967,384	\$96,316,671	\$98,714,758	\$101,171,316	\$2,456,558

# Five Year General Operating Budget Change



	FY1314	FY1415	FY1516	FY1617	FY1718	FY1718 V. 1617
Instructional Costs	\$41,906,317	\$44,161,545	\$45,153,884	\$45,772,317	\$47,141,241	\$1,368,925
Support Costs	\$44,275,640	\$43,510,670	\$44,024,642	\$45,196,187	\$45,904,192	\$708,005
Total	\$86,181,957	\$87,672,215	\$89,178,526	\$90,968,504	\$93,045,433	\$2,076,930

# Five Year Breakdown of Instruction



	FY1314	FY1415	FY1516	FY1617	FY1718	Change	FY1718V FY1617 % (+/-)
General Education	\$26,735,901	\$28,047,308	\$28,022,060	\$28,942,700	\$29,968,408	\$1,025,708	3.54%
Special Education	\$12,806,963	\$13,710,426	\$14,634,750	\$14,245,597	\$14,409,920	\$164,323	1.15%
Basic Skills/ESL	\$859,119	\$930,777	\$977,952	\$956,842	\$1,070,024	\$113,182	11.83%
Extra Curricular	\$329,328	\$318,698	\$342,926	\$357,163	\$369,345	\$12,182	3.41%
Athletics	\$1,175,006	\$1,154,336	\$1,176,196	\$1,270,015	\$1,323,544	\$53,529	4.21%
Total	\$41,906,317	\$44,161,545	\$45,153,884	\$45,772,317	\$47,141,241	\$1,368,924	2.99%

# General Education



	RHS	WAMS	CHE	LCE	OSE	MPE
Teachers	\$8,972,195	\$7,321,059	\$2,521,043	\$2,360,605	\$2,658,316	\$3,235,262
Supplies	\$822,774	\$618,615	\$429,258	\$361,705	\$349,715	\$317,860

# Five Years Special Education



	FY1314	FY1415	FY1516	FY1617	FY1718	FY1718V FY1617	FY1718 V FY1617 % (+/-)
Spec. Ed. Enrollment	727	750	750	721.5	742	21	2.84%
Moderate Cognitive Impairment	\$546,855	\$497,500	\$554,962	\$1,035,142	\$1,034,128	(1,014)	-0.10%
Learning and Language Disabilities	\$1,048,795	\$1,236,372	\$1,033,973	\$1,001,644	\$1,014,476	12,832	1.28%
Auditory Impairments	\$0	\$0	\$78,719	\$88,994	\$94,040	5,046	5.67%
Behavioral Disabilities	\$69,440	\$143,066	\$65,224	\$622,456	\$606,127	(16,329)	-2.62%
Autism	\$3,744,725	\$4,535,140	\$4,690,969	\$3,507,374	\$3,721,029	213,655	6.09%
Resource Rooms	\$4,618,236	\$4,498,706	\$5,619,540	\$5,410,926	\$5,637,477	226,551	4.19%
Preschool	\$257,401	\$281,632	\$278,656	\$299,583	\$359,275	59,692	19.93%
Tuition	\$2,521,511	\$2,518,010	\$2,312,707	\$2,279,478	\$1,943,367	(\$336,111)	-14.75%
Totals	\$12,806,963	\$13,710,426	\$14,634,750	\$14,245,597	\$14,409,920	\$164,323	1.15%

# Five Year Breakdown of Support Services



	FY1314	FY1415	FY1516	FY1617	FY1718	FY1718 V. FY 1617	FY1718 V FY1617 % (+/-)
Health Services	\$660,491	\$750,156	\$762,721	\$818,765	\$838,030	19,265	2.35%
Related Services	\$1,085,649	\$1,295,462	\$1,282,037	\$1,040,730	\$1,120,400	79,670	7.66%
Extraordinary Services	\$600,316	\$811,173	\$845,313	\$926,073	\$1,225,305	299,232	32.31%
Guidance Services	\$2,161,123	\$2,211,330	\$2,251,855	\$2,331,276	\$2,476,865	145,589	6.25%
Child Study Team	\$2,381,512	\$2,307,240	\$2,544,032	\$2,481,580	\$2,443,543	(38,037)	-1.53%
Media Centers	\$981,278	\$949,455	\$820,676	\$880,237	\$893,313	13,076	1.49%
Supervision/Improvement of Instruction	\$1,942,760	\$1,911,717	\$2,084,436	\$2,366,157	\$2,458,066	91,909	3.88%
Central Services	\$5,465,889	\$5,851,144	\$5,989,955	\$6,181,885	\$6,231,827	49,942	0.81%
Operations & Plant Maintenance	\$9,893,117	\$8,405,489	\$8,284,876	\$8,322,881	\$8,195,260	(127,621)	-1.53%
Transportation	\$5,503,691	\$5,406,044	\$5,223,906	\$5,316,069	\$5,593,626	277,557	5.22%
Employee Benefits	\$13,599,814	\$13,611,460	\$13,934,835	\$14,530,534	\$14,427,956	(102,578)	-0.71%
Total	\$44,275,640	\$43,510,670	\$44,024,642	\$45,196,187	\$45,904,192	\$708,004	1.57%

# Staffing Considerations



- New positions financed through attrition
- Student enrollment changes across the district
- Student requests through the scheduling process
- IEP driven requirements
- Other data driven needs

# Known Staffing Needs



- Special Services: 2 F.T.E - Occupational/Physical/Speech Therapy
- Special Services: 1 F.T.E - Instructional aide for autism program



# Potential Staffing Needs



- Ridge: 1 Math F.T.E, 1 Science F.T.E - Science and Computer Science Electives
- Annin: 1 Technology F.T.E - Technology Electives
- Special Services: Aides and certificated staff dependent on enrollment and IEPs

# Potential Staffing Needs



- Student Assistance Counselor – Additional support for substance abuse and mental health programs
- Clinical mental health services for students with emotional and behavioral problems – contracted provider options being evaluated