

Bernards Township 2018 -2019 School Budget



**BOARD OF EDUCATION MEETING
MAY 7, 2018**

Budget Expenditure Snapshot FY1819 V. FY1718



	Final Budget	Preliminary	Change (+/-)
	FY1718	FY1819	
General Operating Expenses	\$93,045,433	\$95,007,413	\$1,961,981
Capital Expenses	\$1,099,686	\$1,410,370	\$310,684
Sub Total General Fund	\$94,145,119	\$96,417,783	\$2,272,665
Federal Grant Expenses	\$1,659,910	\$1,303,557	(\$356,353)
Debt Expenses	\$5,366,288	\$5,373,963	\$7,676
Total Budget	\$101,171,316	\$103,095,303	\$1,923,987

General Operating Expense Changes



- **Total Increase over current year's budget-> +\$2,272,665**
- **Salaries-> +\$1,675,621**
Major Drivers: Contractual Increases, ESY, Substitute Costs
- **Non-Salary Costs-> +\$597,044**
Major Drivers: Tech Hardware, RHS Camera System Upgrades, WAMS Camera System Upgrades, RHS Entrance Project, District Wide Communication System Enhancements

Budgeted Fund Balance



- FY1617 Audited Reserve Balance

\$3,052,633

Total:

\$3,052,633

Capital Projects



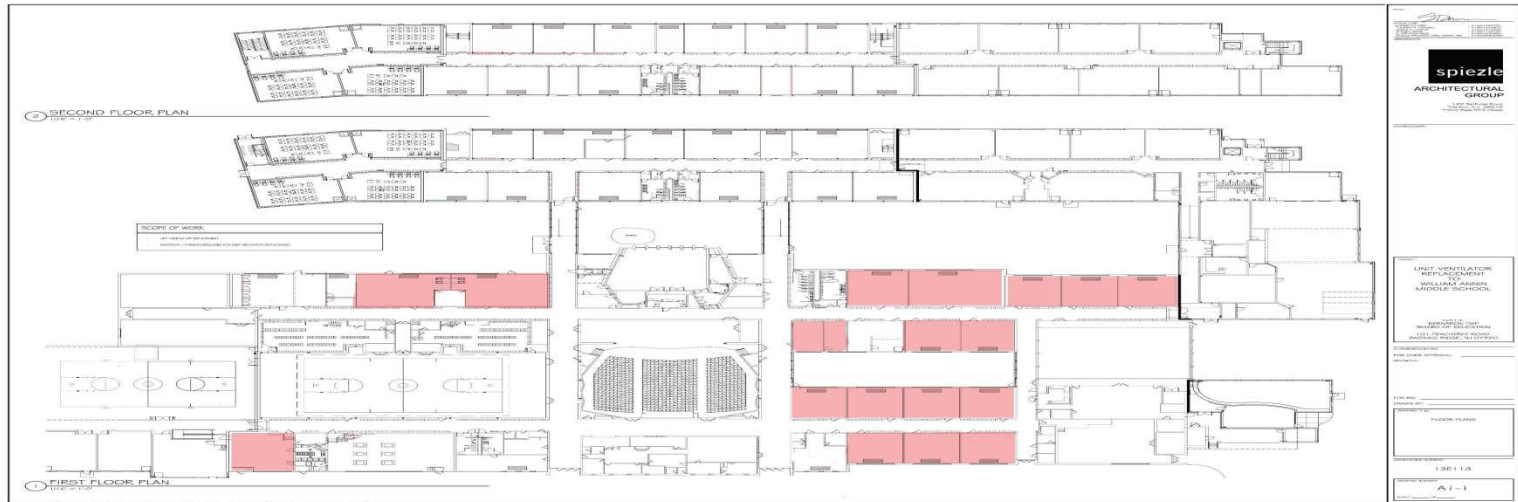
Revenue Sources

• School Development Authority Grants	\$ 413,600
• Capital Reserve	\$ 620,400
• Current Operating Budget	\$ <u>230,197</u>
Total:	\$ <u>1,264,197</u>

Projects

• WAMS- Phase 1 Unit ventilator Replacement & HVAC Upgrade	\$ 1,034,000
• Liberty Corner and Oak Street Flooring Projects	\$ 175,000
• RHS Entrance Project	\$ 35,000
• WAMS Ceiling Fans Project	\$ 20,197
Total:	\$ <u>1,264,197</u>

WAMS HVAC Project Summer 2018-Phase 1



Major Factors in Budget



- Actual State Aid amounts released March 15, 2018 are \$247,724 more than last year.
- Current programs and services are sustained.
- The budget continues to address our long-term capital needs with the following projects: Liberty Corner and Oak Street flooring Projects, WAMS-Phase 1 Unit Ventilator and HVAC upgrade Projects, RHS entrance Project, WAMS ceiling Fan Project
- Enrollment in a variety of programs and staff turnover will determine considerations for additional staff.

5 Year Budget Revenue Snapshot



	1415	1516	1617	1718	1819	1819 v 1718
Fund Balance	2,219,021.00	2,059,310.00	2,133,528.00	\$2,705,295.00	\$3,052,633.00	\$347,338.00
RSF Capital Contribution	125,000.00	46,200.00	46,200.00	47,067.00	47,067.00	\$0.00
Maintenance Reserve	1,108,907.00	292,178.00	504,678.00	554,203.00	569,573.00	\$15,370.00
Capital Reserve	0.00	0.00		0.00	0.00	\$0.00
Interfund Transfer	145,209.00	0.00	0.00	0.00		\$0.00
Tuition& Misc. Rev.	1,669,411.00	1,739,507.00	1,723,404.00	2,116,404.00	1,860,075.00	-\$256,329.00
General Levy	78,920,911.00	80,499,329.00	82,109,315.00	83,751,502.00	85,426,531.00	\$1,675,029.00
State Aid	3,172,646.00	3,172,646.00	3,255,276.00	3,255,276.00	3,761,904.00	\$506,628.00
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	16,103.00	15,371.00	0.00	\$0.00
Federal Grant	1,297,995.00	1,258,393.00	1,659,910.00	1,659,910.00	1,303,557.00	-\$356,353.00
Debt Levy	5,084,960.00	5,218,563.00	5,284,441.00	5,102,268.00	5,107,583.00	\$5,315.00
Debt Service Fund Balance	250,000.00	36,069.00	0.00	0.00	1,802.00	\$1,802.00
State Debt Aid	273,324.00	294,476.00	281,903.00	264,020.00	264,578.00	\$558.00
Total	95,967,384.00	96,316,671.00	98,714,758.00	101,171,316.00	103,095,303.00	\$1,923,987.00
	\$95,967,384	\$96,316,671	\$98,714,758	\$101,171,316	\$103,095,303	\$1,923,987.00

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	\$5,676,397	\$3,057,466	\$2,618,931
2013-14	\$5,676,397	\$3,057,466	\$2,618,931
2014-15	\$4,505,077	\$3,172,646	\$1,332,431
2015-16	\$4,505,077	\$3,172,646	\$1,332,431
2016-17	\$4,505,077	\$3,255,276	\$1,249,801
2017-18	\$4,505,077	\$3,514,180	\$990,897
2018-19	\$4,505,077	\$3,761,904	\$743,173

Total Lost State Aid:
\$18,731,021

Taxes: 8 Year History



School Year	General Fund Levy	\$ Increase		Debt Service Fund Levy	\$ Increase/ (Decrease)		% Increase	Net Taxpayer Impact
2011-12	\$74,368,937	\$1,458,214	2.00%	\$5,766,182	\$174,940		3.13%	2.080%
2012-13	\$75,856,316	\$1,487,379	2.00%	\$5,761,929	(\$4,253)		-0.07%	1.851%
2013-14	\$77,373,442	\$1,517,126	2.00%	\$5,505,366	(\$256,563)		-4.45%	1.544%
2014-15	\$78,920,911	\$1,547,469	2.00%	\$5,084,960	(\$420,406)		-7.64%	1.360%
2015-16	\$80,499,329	\$1,578,418	2.00%	\$5,218,562	\$133,602		2.63%	2.038%
2016- 17	\$82,109,316	\$1,609,987	2.00%	\$5,284,441	\$65,879		1.26%	1.955%
2017- 18	\$83,751,501	\$1,642,185	2.00%	\$5,102,268	(\$182,173)		-3.45%	1.671%
2018- 19	\$85,426,530	\$1,675,029	2.00%	\$5,107,583	\$5,315		0.10%	1.891%

*In the past 7 years the district has reduced its debt levy by 11.4% and increased its bond rating to AAA. The net tax levy has averaged 1.76% over the last 7 years. The district is one of only four K-12 districts in the state with a AAA bond rating.

* The anticipated tax impact per \$100 of residential assessment is +\$0.0199

Five Year Budget Expenditure Snapshot



	<u>1415</u>	<u>1516</u>	<u>1617</u>	<u>1718</u>	<u>1819</u>	<u>1819 v 1718</u>
General Operating Expenses	\$87,672,215	\$89,178,526	\$90,968,504	\$93,045,433	\$95,007,413	\$1,961,981
Capital Expenses	\$1,388,890	\$330,644	\$520,000	\$1,099,686	\$1,410,370	\$310,684
Sub Total General Fund	\$89,061,105	\$89,509,170	\$91,488,504	\$94,145,119	\$96,417,783	\$2,272,665
Federal Grant Expenses	\$1,297,995	\$1,258,393	\$1,659,910	\$1,659,910	\$1,303,557	(\$356,353)
Debt Expenses	\$5,608,284	\$5,549,108	\$5,566,344	\$5,366,288	\$5,373,963	\$7,676
Total Budget	\$95,967,384	\$96,316,671	\$98,714,758	\$101,171,316	\$103,095,303	\$1,923,987

Five Year General Operating Budget Change



	FY1415	FY1516	FY1617	FY1718	FY1819	FY1819 v. FY1718
Instructional Costs	\$44,161,545	\$45,153,884	\$45,772,317	\$47,141,241	\$47,352,901	\$211,660
Support Costs	\$43,510,670	\$44,024,642	\$45,196,187	\$45,904,192	\$47,654,512	\$1,750,320
Total	\$87,672,215	\$89,178,526	\$90,968,504	\$93,045,433	\$95,007,413	\$1,961,980

Five Year Breakdown of Instruction



	FY1415	FY1516	FY1617	FY1718	FY1819	Change	FY1819V FY1718 % (+/-)
	5703	5639	5530	5407	5284	(123)	-2.27%
General Education	\$28,047,308	\$28,022,060	\$28,942,700	\$29,968,408	\$30,179,202	\$210,794	0.70%
Special Education	\$13,710,426	\$14,634,750	\$14,245,597	\$14,409,920	\$14,420,901	\$10,982	0.08%
Basic Skills/ESL	\$930,777	\$977,952	\$956,842	\$1,070,024	\$1,080,432	\$10,407	0.97%
Extra Curricular	\$318,698	\$342,926	\$357,163	\$369,345	\$378,819	\$9,474	2.57%
Athletics	\$1,154,336	\$1,176,196	\$1,270,015	\$1,323,544	\$1,293,547	(\$29,997)	-2.27%
Total	\$44,161,545	\$45,153,884	\$45,772,317	\$47,141,241	\$47,352,901	\$211,660	0.45%

General Education



	RHS	WAMS	CHE	LCE	OSE	MPE
Teachers	\$9,253,658	\$7,207,705	\$2,642,731	\$2,282,909	\$2,555,341	\$3,441,180
Supplies	\$886,642	\$621,800	\$335,782	\$318,992	\$315,522	\$316,941

Five Years Special Education



	FY1415	FY1516	FY1617	FY1718	FY1819	FY1819 V FY1718	FY1819 V FY1718 % (+/-)
Spec. Ed. Enrollment	750	750	721.5	742	748	6	0.81%
Moderate Cognitive Impairment	\$497,500	\$554,962	\$1,035,142	\$1,034,128	\$989,616	(44,512)	-4.30%
Learning and Language Disabilities	\$1,236,372	\$1,033,973	\$1,001,644	\$1,014,476	\$795,703	(218,773)	-21.57%
Auditory Impairments	\$0	\$78,719	\$88,994	\$94,040	\$91,167	(2,873)	-3.06%
Behavioral Disabilities	\$143,066	\$65,224	\$622,456	\$606,127	\$872,723	266,596	43.98%
Autism	\$4,535,140	\$4,690,969	\$3,507,374	\$3,721,029	\$3,977,794	256,765	6.90%
Resource Rooms	\$4,498,706	\$5,619,540	\$5,410,926	\$5,637,477	\$5,685,087	47,610	0.84%
Preschool	\$281,632	\$278,656	\$299,583	\$359,275	\$319,971	(39,304)	-10.94%
Tuition	\$2,518,010	\$2,312,707	\$2,279,478	\$1,943,367	\$1,688,840	(254,527)	-13.10%
Totals	\$13,710,426	\$14,634,750	\$14,245,597	\$14,409,920	\$14,420,901	\$10,981	0.08%

Five Year Breakdown of Support Services



	FY1415	FY1516	FY1617	FY1718	FY1819	FY1819 V. FY 1718	FY1819 V FY1718 % (+/-)
Health Services	\$750,156	\$762,721	\$818,765	\$838,030	\$871,106	33,076	3.95%
Related Services	\$1,295,462	\$1,282,037	\$1,040,730	\$1,120,400	\$1,323,972	203,572	18.17%
Extraordinary Services	\$811,173	\$845,313	\$926,073	\$1,225,305	\$1,323,869	98,564	8.04%
Guidance Services	\$2,211,330	\$2,251,855	\$2,331,276	\$2,476,865	\$3,001,683	524,818	21.19%
Child Study Team	\$2,307,240	\$2,544,032	\$2,481,580	\$2,443,543	\$2,488,498	44,955	1.84%
Media Centers	\$949,455	\$820,676	\$880,237	\$893,313	\$930,000	36,687	4.11%
Supervision/Improvement of Instruction	\$1,911,717	\$2,084,436	\$2,366,157	\$2,458,066	\$2,763,495	305,429	12.43%
Central Services	\$5,851,144	\$5,989,955	\$6,181,885	\$6,231,827	\$6,556,308	324,482	5.21%
Operations & Plant Maintenance	\$8,405,489	\$8,284,876	\$8,322,881	\$8,195,260	\$8,237,954	42,694	0.52%
Transportation	\$5,406,044	\$5,223,906	\$5,316,069	\$5,593,626	\$5,593,617	(9)	0.00%
Employee Benefits	\$13,611,460	\$13,934,835	\$14,530,534	\$14,427,956	\$14,564,010	136,054	0.94%
Total	\$43,510,670	\$44,024,642	\$45,196,187	\$45,904,192	\$47,654,512	1,750,320	3.81%

FY 1819 Transportation Budget



School Year:	1415	1516	1617	1718	1819
Number of General Education Students Transported	2,618	2,578	2,548	2,540	2,539
To/From School	\$2,800,000	\$2,869,749	\$2,869,749	\$2,869,749	\$2,977,718
% of Bus Seats Used	66%	65%	64%	75%	75%
Cost Per Student	\$1,069.52	\$1,113.38	\$1,126.50	\$1,129.82	\$1,172.79
Number of Special Education Students Transported In District	113	121	118	144	147
To/From School	\$948,009	\$935,385	\$847,851	\$1,013,682	\$1,074,183
% of Bus Seats Used	26%	26%	26%	29%	29%
Cost Per Student	\$8,389.46	\$7,730.45	\$7,185.18	\$7,039.46	\$7,307.37
Number of Special Education Students Transported out of District	28	30	32	22	28
To/From School Out of District	\$1,031,991	\$791,205	\$899,626	\$746,488	\$786,909
Cost Per Student	\$36,856.82	\$26,373.50	\$28,113.31	\$33,931.27	\$28,103.89
Subtotal Special Ed Routes	\$1,980,000	\$1,726,590	\$1,747,477	\$1,760,170	\$1,861,092
Total to/from School transportation Budget	\$4,780,000	\$4,596,339	\$4,617,226	\$4,629,919	\$4,838,810
Special Ed. % of to/from School Transportation Budget	41%	38%	38%	38%	38%

Enrollment Snapshot



School Level	Actual October 2017	Projected October 2018*
Grades KG to 5	2192	2090
Grades 6 to 8	1346	1331
Grades 9 to 12	1882	1863
Totals	5420	5284

*Projections based on demographer's report – see
January 22 BOE meeting

Factors Contributing to Staffing Decisions



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

Staffing



Position: 2/5 English Language Arts at Ridge High School

Rationale: AP Capstone, new course

Status: Position has been posted, seeking a candidate

Staffing



Position: 5/5 Technology Education, William Annin

**Rationale: 8th grade technology elective classes:
Design and Prototyping, 8thGrade STEM Science**

Status: Position has been posted, seeking a candidate

Staffing



Position: American Sign Language, Ridge

Rationale: Growing program initiated last year, providing higher levels of the language as students age up

Status: Position has been posted, seeking a candidate, challenging position to fill

Staffing



Position: 2/5 World Language Instruction

Rationale: Breakpoints in sectioning based on student selections

Status: Monitoring, need TBD

Staffing



Position: Full time behaviorist, full time OT/PT, part time special education aides

Rationale: Growing need to address behavioral issues in both general and special education settings. Increased needs of IEPS and growing special education population.

Status: Monitoring, needs TBD as IEPs are finalized, difficult positions to fill

Security Staffing



Options under consideration include one or more Special Law Enforcement Officers and/or a District Safety and Security Director.

Rationale: Need to address increased work load in this area and desire to have a dedicated resource to implement, document and monitor best practices.

Status: Under BOE review, awaiting input from district security consultant.

Athletic Program Specialist



Non-aligned contract (in the same fashion as a IT employee).

Rationale: Need to process and manage all student athletic physical paperwork in the district and coordinate pay-to-play middle school athletics. Maximizes consistency in processing physicals and allows school nurses more time for their duties.

Status: Under BOE review