

Bernards Township 2020-2021 Preliminary School Budget

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**BOARD OF EDUCATION MEETING
MARCH 16, 2020**

Budget Expenditure Snapshot FY2021 V. FY1920

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	Final Budget	Preliminary	Change (+/-)
	<u>1920</u>	<u>2021</u>	<u>2021 v 1920</u>
General Operating Expenses	\$96,963,770	\$99,556,839	\$2,593,069.00
Capital Expenses	\$959,834	\$484,850	-\$474,984.00
Sub Total General Fund	\$97,923,604	\$100,041,689	\$2,118,085.00
Federal Grant Expenses	\$1,632,643	\$1,632,643	\$0.00
Debt Expenses	\$5,371,763	\$5,372,213	\$450.00
Total Budget	\$104,928,010	\$107,046,545	\$2,118,535.00

General Operating Expense Changes

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- Total Increase over current year's budget-> +\$2,118,535
- Salaries-> +\$1,416,205
Major Drivers: Contractual Increases, ESY, Substitute Costs,
- Employee Benefits->+\$953,914
Major Drivers: Health Benefits and Workers Comp. Insurance
- Transportation-> +\$175,732
- Current Capital Outlay-> -\$475,649
Defeased Capital Grounds Lease, Non-recurrent capital project,
Non recurrent IT and general equipment purchases
- Instructional Supplies and Services Accounts-> -\$54,439
- Out of District Tuition for Special Education-> +\$102,322
- Payment of outstanding Serial Bond Debt-> + \$450

Budgeted Fund Balance

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• FY1819 Audited Reserve Balance	\$3,028,692
Budgeted Total:	<u>\$3,028,692</u>

6 Year Budget Revenue Snapshot

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	<u>1516</u>	<u>1617</u>	<u>1718</u>	<u>1819</u>	<u>1920</u>	<u>2021</u>	<u>2021 v 1920</u>
Fund Balance	2,059,310.00	2,133,528.00	\$2,705,295.00	\$3,052,633.00	\$2,294,793.00	\$3,028,692.00	\$733,899.00
RSF Capital Contribution	46,200.00	46,200.00	47,067.00	47,067.00	47,067.00	0.00	-\$47,067.00
Maintenance Reserve	292,178.00	504,678.00	554,203.00	569,573.00	453,238.00	24,027.00	-\$429,211.00
Capital Reserve	0.00		0.00	0.00	0.00	0.00	\$0.00
Interfund Transfer	0.00	0.00	0.00				\$0.00
Tuition & Misc. Rev.	1,739,507.00	1,723,404.00	2,116,404.00	1,860,075.00	1,605,951.00	1,105,948.00	-\$500,003.00
General Levy	80,499,329.00	82,109,315.00	83,751,502.00	85,426,531.00	87,135,060.00	88,877,761.20	\$1,742,701.20
State Aid	3,172,646.00	3,255,276.00	3,255,276.00	3,761,904.00	4,666,622.00	5,298,378.00	\$631,756.00
Extraordinary Aid	1,700,000.00	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	16,103.00	15,371.00	0.00	20,873.00	6,883.20	-\$13,989.80
Federal Grant	1,258,393.00	1,659,910.00	1,659,910.00	1,303,557.00	1,632,643.00	1,632,643.00	\$0.00
Debt Levy	5,218,563.00	5,284,441.00	5,102,268.00	5,107,583.00	5,106,178.00	5,107,890.00	\$1,712.00
Debt Service Fund Balance	36,069.00	0.00	0.00	1,802.00	1,380.00	1.00	-\$1,379.00
State Debt Aid	294,476.00	281,903.00	264,020.00	264,578.00	264,205.00	264,322.00	\$117.00
Total	96,316,671.00	98,714,758.00	101,171,316.00	103,095,303.00	104,928,010.00	107,046,545.40	\$2,118,535.40
	\$96,316,671	\$98,714,758	\$101,171,316	\$103,095,303	\$104,928,010	\$107,046,545	\$2,118,535

Major Factors in Budget

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- **Actual State Aid amounts are \$631,756 .**
- Current programs and services are sustained.
- Enrollment in a variety of programs and staff turnover will determine considerations for additional staff.

Lost State Aid

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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	\$4,195,657	\$309,420
2019-20	\$4,505,077	\$4,666,622	(\$161,545)
2020-21	\$4,666,622	\$5,298,378	(\$631,756)

Total Lost State Aid: \$17,503,967

Taxes: 10 Year History

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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%
2019-20	\$87,135,060	\$1,708,530	2.00%	\$5,106,178	(\$1,405)		-0.03%		1.886%
2020-21	\$88,877,760	\$1,742,700	2.00%	\$5,107,890	\$1,712		0.03%		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 1.81% over the last 7 years. The district is one of only four K-12 districts in the state with a AAA bond rating.**

Five Year Budget Expenditure Snapshot

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	<u>1617</u>	<u>1718</u>	<u>1819</u>	<u>1920</u>	<u>2021</u>	<u>2021 v 1920</u>
General Operating Expenses	\$90,968,504	\$93,045,433	\$95,007,413	\$96,963,770	\$99,556,839	\$2,593,069.00
Capital Expenses	\$520,000	\$1,099,686	\$1,410,370	\$959,834	\$484,850	-\$474,984.00
Sub Total General Fund	\$91,488,504	\$94,145,119	\$96,417,783	\$97,923,604	\$100,041,689	\$2,118,085.00
Federal Grant Expenses	\$1,659,910	\$1,659,910	\$1,303,557	\$1,632,643	\$1,632,643	\$0.00
Debt Expenses	\$5,566,344	\$5,366,288	\$5,373,963	\$5,371,763	\$5,372,213	\$450.00
Total Budget	\$98,714,758	\$101,171,316	\$103,095,303	\$104,928,010	\$107,046,545	\$2,118,535.00

Five Year General Operating Budget Change

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	FY1617	FY1718	FY1819	FY1920	FY2021	FY2021 V. FY1920
Instructional Costs	\$45,772,317	\$47,141,241	\$47,352,901	\$48,343,245	\$49,529,182	\$1,185,937
Support Costs	\$45,196,187	\$45,904,192	\$47,654,512	\$48,620,525	\$50,027,657	\$1,407,132
Total	\$90,968,504	\$93,045,433	\$95,007,413	\$96,963,770	\$99,556,839	\$2,593,069

Five Year Breakdown of Instruction

	FY1617	FY1718	FY1819	FY1920	FY2021	FY2021 V FY1920 Change	FY2021 V FY1920% (+/-)
Enrollment:	5530	5407	5284	5107	5011	(96)	-1.88%
General Education	\$28,942,700	\$29,968,408	\$30,179,202	\$30,192,590	\$30,678,561	485,971	1.61%
Special Education	\$14,245,597	\$14,409,920	\$14,420,901	\$15,273,969	\$15,700,579	426,610	2.79%
Basic Skills/ESL	\$956,842	\$1,070,024	\$1,080,432	\$1,041,925	\$1,214,708	172,783	16.58%
Extra Curricular	\$357,163	\$369,345	\$378,819	\$416,824	\$460,690	43,866	10.52%
Athletics	\$1,270,015	\$1,323,544	\$1,293,547	\$1,417,937	\$1,474,644	56,707	4.00%
Total	\$45,772,317	\$47,141,241	\$47,352,901	\$48,343,245	\$49,529,182	\$1,185,937	2.45%

General Education

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FY2021	RHS	WAMS	CHE	LCE	OSE	MPE
Teachers	\$9,649,136	\$7,470,374	\$2,800,878	\$2,696,993	\$2,702,694	\$3,000,649
Supplies	\$744,878	\$544,891	\$274,932	\$266,292	\$258,947	\$267,897

Five Years Special Education

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	FY1617	FY1718	FY1819	FY1920	FY2021	FY2021 V FY1920	FY2021 V FY1920 % (+/-)
Spec. Ed. Enrollment	721.5	742	748	697	697	0	0.00%
Moderate Cognitive Impairment	\$1,035,142	\$1,034,128	\$989,616	\$1,026,775	\$983,822	(42,953)	-4.18%
Learning and Language Disabilities	\$1,001,644	\$1,014,476	\$795,703	\$714,793	\$804,436	89,643	12.54%
Auditory Impairments	\$88,994	\$94,040	\$91,167	\$93,688	\$96,327	2,639	2.82%
Behavioral Disabilities	\$622,456	\$606,127	\$872,723	\$959,432	\$975,125	15,693	1.64%
Autism	\$3,507,374	\$3,721,029	\$3,977,794	\$3,980,544	\$4,106,173	125,629	3.16%
Resource Rooms	\$5,410,926	\$5,637,477	\$5,685,087	\$5,861,718	\$5,998,826	137,108	2.34%
Preschool	\$299,583	\$359,275	\$319,971	\$327,662	\$324,190	(3,472)	-1.06%
Tuition	\$2,279,478	\$1,943,367	\$1,688,840	\$2,309,357	\$2,411,680	102,323	4.43%
Totals	\$14,245,597	\$14,409,920	\$14,420,901	\$15,273,969	\$15,700,579	\$426,610	2.79%

Five Year Breakdown of Support Services

	FY1617	FY1718	FY1819	FY1920	FY2021	FY2021 V FY1920	FY2021 V FY1920 % (+/-)
Health Services	\$818,765	\$838,030	\$871,106	\$876,333	\$911,350	35,017	4.00%
Related Services	\$1,040,730	\$1,120,400	\$1,323,972	\$1,393,378	\$1,529,864	136,486	9.80%
Extraordinary Services	\$926,073	\$1,225,305	\$1,323,869	\$1,516,540	\$1,117,026	(399,514)	-26.34%
Guidance Services	\$2,331,276	\$2,476,865	\$3,001,683	\$2,941,447	\$2,993,377	51,930	1.77%
Child Study Team	\$2,481,580	\$2,443,543	\$2,488,498	\$2,480,156	\$2,725,502	245,346	9.89%
Media Centers	\$880,237	\$893,313	\$930,000	\$965,004	\$946,189	(18,815)	-1.95%
Supervision/Improvement of Instruction	\$2,366,157	\$2,458,066	\$2,763,495	\$2,758,905	\$2,892,855	133,950	4.86%
Central Services	\$6,181,885	\$6,231,827	\$6,556,308	\$6,861,096	\$6,954,183	93,087	1.36%
Operations & Plant Maintenance	\$8,322,881	\$8,195,260	\$8,237,954	\$8,383,994	\$8,383,994	0	0.00%
Transportation	\$5,316,069	\$5,593,626	\$5,593,617	\$5,661,383	\$5,837,115	175,732	3.10%
Employee Benefits	\$14,530,534	\$14,427,956	\$14,564,010	\$14,782,289	\$15,736,202	953,913	6.45%
Total	\$45,196,187	\$45,904,192	\$47,654,512	\$48,620,525	\$50,027,657	1,407,132	2.89%

Staffing Considerations

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

FY 2021 Transportation Budget

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School Year:	1718	1819	1920	2021	FY2021 V FY1920
Number of General Education Students Transported	2,912	2,879	2,742	2,742	0
To/From School	\$2,869,749	\$2,977,718	\$2,977,718	\$3,051,853	\$74,135
% of Bus Seats Used	86%	85%	81%	83%	2.64%
Cost Per Student	\$985.49	\$1,034.29	\$1,085.97	\$1,113.00	\$27
Number of Special Education Students Transported In District	154	147	138	138	0
To/From School	\$1,013,682	\$1,074,183	\$1,074,183	\$1,101,038	\$26,855
% of Bus Seats Used	31%	29%	27%	27%	0%
Cost Per Student	\$6,582.35	\$7,307.37	\$7,783.93	\$7,978.54	\$195
Number of Special Education Students Transported out of District	22	28	28	28	0
To/From School Out of District	\$746,488	\$786,909	\$806,581	\$827,875	\$21,294
Cost Per Student	\$33,931.27	\$28,103.89	\$28,806.46	\$29,566.96	\$761
Subtotal Special Ed Routes	\$1,760,170	\$1,861,092	\$1,880,764	\$1,928,913	\$48,149
Total to/from School transportation Budget	\$4,629,919	\$4,838,810	\$4,858,482	\$4,980,766	\$122,284
Special Ed. % of to/from School Transportation Budget	38%	38%	39%	39%	