

Bernards Township

2019-2020

Preliminary School Budget

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BOARD OF EDUCATION MEETING
MARCH 18, 2019

Budget Expenditure Snapshot FY1920 V. FY1819

	Final Budget	Preliminary	Change (+/-)
	<u>1819</u>	<u>1920</u>	<u>1920 v 1819</u>
General Operating Expenses	\$95,007,413	\$96,963,770	\$1,956,357.00
Capital Expenses	\$1,410,370	\$959,834	-\$450,536.00
Sub Total General Fund	\$96,417,783	\$97,923,604	\$1,505,821.00
Federal Grant Expenses	\$1,303,557	\$1,632,643	\$329,086.00
Debt Expenses	\$5,373,963	\$5,371,763	-\$2,200.00
Total Budget	\$103,095,303	\$104,928,010	\$1,832,707

General Operating Expense Changes

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- Total Increase over current year's budget-> +\$1,505,821
- Salaries-> +\$1,505,821
Major Drivers: Contractual Increases, ESY, Substitute Costs,

Budgeted Fund Balance

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• FY1718 Audited Reserve Balance	\$2,294,793
Budgeted Total:	<u>\$2,294,793</u>

Capital Projects

Revenue Sources

• School Development Authority Grants	\$ 486,464
• Capital Reserve	\$ 916,536
• Current Operating Budget	\$ <u>200,000</u>
Total:	\$ <u>1,603,000</u>

Projects

• WAMS- PH II Univent Repl., HVAC Upgrade, Curtainwall Rep.	\$ 1,403,000
• District Wide Door Hardware Project PH I	\$ 200,000
Total:	\$ <u>1,603,000</u>

Major Factors in Budget

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- Actual State Aid amounts released March 7, 2019 are \$470,965 more than last year.
- Current programs and services are sustained.
- The budget continues to address our long-term capital needs with the following projects:, WAMS-Phase II Unit Ventilator and HVAC upgrade Projects, WAMS Curtainwall repair Project ,District Wide Door Hardware Project Phase I.
- The budget also provides for a wide range of equipment and small capital project requests including : new playground equipment a MPS, stage lighting at CHS, RHS Varsity baseball and soccer fields netting systems, Fencing replacement at LCS, new exhaust fans for WAMS locker rooms, ceiling fans for WAMS cafeteria, enhanced RHS main entrance lighting
- Enrollment in a variety of programs and staff turnover will determine considerations for additional staff.

6 Year Budget Revenue Snapshot

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	<u>1415</u>	<u>1516</u>	<u>1617</u>	<u>1718</u>	<u>1819</u>	<u>1920</u>	<u>1920 v 1819</u>
Fund Balance	2,219,021.00	2,059,310.00	2,133,528.00	\$2,705,295.00	\$3,052,633.00	\$2,294,793.00	-\$757,840.00
RSF Capital Contribution	125,000.00	46,200.00	46,200.00	47,067.00	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	453,238.00	-\$116,335.00
Capital Reserve	0.00	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	1,605,951.00	-\$254,124.00
General Levy	78,920,911.00	80,499,329.00	82,109,315.00	83,751,502.00	85,426,531.00	87,135,060.00	\$1,708,529.00
State Aid	3,172,646.00	3,172,646.00	3,255,276.00	3,255,276.00	3,761,904.00	4,666,622.00	\$904,718.00
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	0.00	16,103.00	15,371.00	0.00	20,873.00	\$20,873.00
Federal Grant	1,297,995.00	1,258,393.00	1,659,910.00	1,659,910.00	1,303,557.00	1,632,643.00	\$329,086.00
Debt Levy	5,084,960.00	5,218,563.00	5,284,441.00	5,102,268.00	5,107,583.00	5,106,178.00	-\$1,405.00
Debt Service Fund Balance	250,000.00	36,069.00	0.00	0.00	1,802.00	1,380.00	-\$422.00
State Debt Aid	273,324.00	294,476.00	281,903.00	264,020.00	264,578.00	264,205.00	-\$373.00
Total	95,967,384.00	96,316,671.00	98,714,758.00	101,171,316.00	103,095,303.00	104,928,010.00	\$1,832,707.00
	\$95,967,384	\$96,316,671	\$98,714,758	\$101,171,316	\$103,095,303	\$104,928,010	\$1,832,707

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)

**Total Lost State Aid:
\$18,135,723**

Taxes: 9 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%

***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.**

Five Year Budget Expenditure Snapshot

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	<u>1516</u>	<u>1617</u>	<u>1718</u>	<u>1819</u>	<u>1920</u>	<u>1920 v 1819</u>
General Operating Expenses	\$89,178,526	\$90,968,504	\$93,045,433	\$95,007,413	\$96,963,770	\$1,956,357.00
Capital Expenses	\$330,644	\$520,000	\$1,099,686	\$1,410,370	\$959,834	-\$450,536.00
Sub Total General Fund	\$89,509,170	\$91,488,504	\$94,145,119	\$96,417,783	\$97,923,604	\$1,505,821.00
Federal Grant Expenses	\$1,258,393	\$1,659,910	\$1,659,910	\$1,303,557	\$1,632,643	\$329,086.00
Debt Expenses	\$5,549,108	\$5,566,344	\$5,366,288	\$5,373,963	\$5,371,763	-\$2,200.00
Total Budget	\$96,316,671	\$98,714,758	\$101,171,316	\$103,095,303	\$104,928,010	\$1,832,707

Five Year General Operating Budget Change

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	FY1516	FY1617	FY1718	FY1819	FY1920	FY1819 v. FY1718
Instructional Costs	\$45,153,884	\$45,772,317	\$47,141,241	\$47,352,901	\$48,343,245	\$211,660
Support Costs	\$44,024,642	\$45,196,187	\$45,904,192	\$47,654,512	\$48,620,525	\$1,750,320
Total	\$89,178,526	\$90,968,504	\$93,045,433	\$95,007,413	\$96,963,770	\$1,961,980

Five Year Breakdown of Instruction

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	FY1516	FY1617	FY1718	FY1819	FY1920	Change	FY1920 V FY1819 % (+/-)
Enrollment:	5639	5530	5407	5284	5107	(177)	-3.35%
General Education	\$28,022,060	\$28,942,700	\$29,968,408	\$30,179,202	\$30,192,590	\$13,388	0.04%
Special Education	\$14,634,750	\$14,245,597	\$14,409,920	\$14,420,901	\$15,273,969	\$853,068	5.92%
Basic Skills/ESL	\$977,952	\$956,842	\$1,070,024	\$1,080,432	\$1,041,925	(\$38,507)	-3.56%
Extra Curricular	\$342,926	\$357,163	\$369,345	\$378,819	\$416,824	\$38,005	10.03%
Athletics	\$1,176,196	\$1,270,015	\$1,323,544	\$1,293,547	\$1,417,937	\$124,390	9.62%
Total	\$45,153,884	\$45,772,317	\$47,141,241	\$47,352,901	\$48,343,245	\$990,344	2.09%

General Education

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FY1920	RHS	WAMS	CHE	LCE	OSE	MPE
Teachers	\$9,431,763	\$7,323,310	\$2,923,528	\$2,604,055	\$2,688,554	\$2,989,666
Supplies	\$768,397	\$501,917	\$244,713	\$242,181	\$235,228	\$239,278

Five Years Special Education

	FY1516	FY1617	FY1718	FY1819	FY1920	FY1920 V FY1819	FY1920 V FY1819 % (+/-)
Spec. Ed. Enrollment	750	721.5	742	748	697	(51)	-6.87%
Moderate Cognitive Impairment	\$554,962	\$1,035,142	\$1,034,128	\$989,616	\$1,026,775	37,159	3.59%
Learning and Language Disabilities	\$1,033,973	\$1,001,644	\$1,014,476	\$795,703	\$714,793	(80,910)	-7.98%
Auditory Impairments	\$78,719	\$88,994	\$94,040	\$91,167	\$93,688	2,521	2.68%
Behavioral Disabilities	\$65,224	\$622,456	\$606,127	\$872,723	\$959,432	86,709	14.31%
Autism	\$4,690,969	\$3,507,374	\$3,721,029	\$3,977,794	\$3,980,544	2,750	0.07%
Resource Rooms	\$5,619,540	\$5,410,926	\$5,637,477	\$5,685,087	\$5,861,718	176,631	3.13%
Preschool	\$278,656	\$299,583	\$359,275	\$319,971	\$327,662	7,691	2.14%
Tuition	\$2,312,707	\$2,279,478	\$1,943,367	\$1,688,840	\$2,309,357	620,517	31.93%
Totals	\$14,634,750	\$14,245,597	\$14,409,920	\$14,420,901	\$15,273,969	\$853,068	5.92%

Five Year Breakdown of Support Services

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	FY1516	FY1617	FY1718	FY1819	FY1920	FY1920 V FY1819	FY1920 V FY1819 % (+/-)
Health Services	\$762,721	\$818,765	\$838,030	\$871,106	\$876,333	5,107	0.62%
Related Services	\$1,282,037	\$1,040,730	\$1,120,400	\$1,323,972	\$1,393,378	69,406	6.19%
Extraordinary Services	\$845,313	\$926,073	\$1,225,305	\$1,323,869	\$1,516,540	192,671	15.72%
Guidance Services	\$2,251,855	\$2,331,276	\$2,476,865	\$3,001,683	\$2,941,447	(60,236)	-2.43%
Child Study Team	\$2,544,032	\$2,481,580	\$2,443,543	\$2,488,498	\$2,480,156	(8,342)	-0.34%
Media Centers	\$820,676	\$880,237	\$893,313	\$930,000	\$965,004	35,004	3.92%
Supervision/Improvement of Instruction	\$2,084,436	\$2,366,157	\$2,458,066	\$2,763,495	\$2,758,905	(4,590)	-0.19%
Central Services	\$5,989,955	\$6,181,885	\$6,231,827	\$6,556,308	\$6,861,096	304,788	4.89%
Operations & Plant Maintenance	\$8,284,876	\$8,322,881	\$8,195,260	\$8,237,954	\$8,383,994	146,040	1.78%
Transportation	\$5,223,906	\$5,316,069	\$5,593,626	\$5,593,617	\$5,661,383	67,766	1.21%
Employee Benefits	\$13,934,835	\$14,530,534	\$14,427,956	\$14,564,010	\$14,782,289	218,279	1.51%
Total	\$44,024,642	\$45,196,187	\$45,904,192	\$47,654,512	\$48,620,525	966,012	2.10%

Staffing Considerations

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

Anticipated Growth Positions

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- American Sign Language Teacher (1 FTE) - Ridge
- English as a Second Language (1 FTE) - District
- Instructional Coach (1 FTE) – District
- Theater (.4 FTE) – Annin
- Dance (1 FTE) - Annin