

# 2019-2020 Budget Update

Robbinsville Board of Education

March 12, 2019

# Budget Calendar

**November 2018 – January 2019 – Internal Budget Meetings to Ascertain Needs (Department Heads)**

**November 2018 – February 2019 – Budget Development with FFT & BOE Input**

**March 7, 2019 – Release of State Aid (Changed from February 28)**

**March 12, 2019 – Special Meeting Budget Discussion**

**March 18, 2019 – Preliminary Budget Hearing**

**March 20, 2019 – Preliminary Budget due to DOE for approval to advertise**

**April 22, 2019 – DOE approves budget for advertising (NJAC 6A:23A-9-1)**

**April 30, 2019 – Public Hearing and Adoption of final budget (April 24-May 3 per NJSA 18A:27-3.1)**

**May 14, 2019 – Last day for BOE to adopt budget (NJSA 18A:22-32)**

# 2018-2019 Additional Spending Plan Recurring Costs

New Positions – Salaries / Benefits	\$ 1,033,000
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Unfunded/Underfunded Sports/Clubs	\$ 112,000
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Instructional Supplies/Chromebooks	\$ 180,000
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Purchased Prof. Services/Contracts	\$ 289,000
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<b>TOTAL</b>	<b>\$ 1,614,000</b>
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# Additions to 19-20 Budget: Recurring Rev. / Exp.

<b>2018-2019 Recurring Rev./Exp.</b>	<b>=</b>	<b>\$ 1,614,000</b>
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## **2019-2020 Non-Discretionary**

Estimated Salary Increases	=	\$ 900,000
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SSI / Pension / Prescription	=	\$ 100,000
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Insurance (Property / Workers Comp)	=	\$ 100,000
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Health Benefits	=	\$ <u>400,000</u>
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<b>Total Non-Discretionary Recurring</b>	<b>=</b>	<b>\$ 1,500,000</b>
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## **2019-2020: Discretionary**

Addl. Staff (Inc. \$15K Benefits)	=	\$ 272,025
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Surplus Reduction	=	\$ <u>100,000</u>
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<b>Total Discretionary Recurring</b>	<b>=</b>	<b>\$ 372,025</b>
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<b>Other: Reduction to Tax Levy</b>	<b>=</b>	<b>\$ 613,000</b>
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<b>2019-2020 Recurring Rev. / Exp.</b>	<b>=</b>	<b>\$ 2,485,025</b>
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**2019-2020 Grand Total Recurring Rev. / Exp. = \$4,099,025**

# 2019-2020 Expenditure Changes

Work in Progress: Projections to Expenditures

## Decreases

Certain Employee Benefits

- Health Waiver
- Prescription

Utilities

Facilities Maintenance

## Increases

Salary Increases

Insurance (Property, Workers  
Comp)

Pension

Health Benefits

Transportation

New Instructional Staff Requests

Reduction to Budget Fund Balance

# Board Member Priorities

Class Size

Classroom Spending

Security

Capital Projects

Taxes: Hold Flat or Decrease

# New Positions Included the Budget

Engineer / Technology	\$105,000
K-8 Reading Specialist	\$ 77,625
Director of Guidance	\$ 9,400
Teacher of Chemistry	\$ 80,000
Teacher of Elementary	\$ 71,405
<b>Total Cost</b>	<b>\$343,430</b>

# Initial Cuts: February 2019

(Reflected in Budget)

△ Textbooks	\$ 28,536.80
△ Equipment	\$ 116,706.76
* Health Benefits	\$ 100,000.00
* Utilities	\$ 50,000.00
* Maintenance	\$ 25,000.00

△ One time expenditures to be funded with 2018-2019 projected surplus

\*Line items that were not fully expended at the close of the 2017-2018 school year



# General Fund Tax Levy

2018-2019 General Fund Tax Levy = \$37,346,184

(Permitted 2% Tax Levy Increase for 19-20 = \$ 746,924)

2019-2020 Projected Appropriations = \$46,838,625

# Budget Scenarios

**Scenario 1: Tax Levy Increase – 0.51% = 189,067**

\*Total Revenues = \$46,838,625

Approx. \$90 / Yr. Property Tax Reduction on Avg. Assessed Value  
Revenue Shortfall = \$0

**Scenario 2: Tax Levy Flat – 0% = \$0**

\*Total Revenues = \$46,649,558

Approx. \$115 / Yr. Property Tax Reduction on Avg. Assessed Value  
Revenue Shortfall = \$189,067

**Scenario 3: Tax Levy Reduction - 1.51% = \$562,659**

\*Total Revenues = \$46,086,899

Approx. \$200 / Yr. Property Tax Reduction on Avg. Assessed Value  
Revenue Shortfall = \$751,726

**\* Includes 19-20 Actual State Aid - \$562,659 Increase from Prior Year**

# Shortfall with Flat State Aid = \$551,726.00

## Round 2: Additional Proposed Cuts

*Utilities	\$ 60,000
Security	\$ 50,000
*Health Benefits	\$ 50,000
*Maintenance	\$ 80,000
SRO	\$ 46,500
Secretary (SEMI)	\$ 20,555
Ads / Printing	\$ 5,000
Nurses (Random Drug Testing)	\$ 25,000
*SPED Tuition / Transportation	\$ 85,000
<b>Subtotal</b>	<b>\$ 422,055</b>

\* Line items that were not fully expended at the end of the 2017-2018 school year

# Shortfall Before State Aid = \$551,726

## Round 2 Continued: Additional Cuts

**Subtotal from previous slide** **\$422,055**

(Six departments were asked to cut \$10,000.00)

RHS \$10,000

PRMS \$10,000

SES \$10,000

SPED \$10,000

Athletics \$10,000

Curriculum \$10,000

**Subtotal Dept. Cuts** **\$ 60,000**

**Add'l. Cut - 1 FTE** **\$ 69,671**

**Total Proposed Cuts** **\$551,726**

# What's Not Included

## Position

## Why Needed

- |                                  |   |
|----------------------------------|---|
| RHS English Teacher              | - Decrease Class Size / Teacher Course Load                   |
| RHS Social Worker                | - Support At Risk Students                                    |
| PRMS ELA Teacher                 | - Replace position lost in budget cuts                        |
| SES Elem. Teacher                | - Reduce Class Size   |
| District ESL Teacher             | - Inc. Population of English Language Learners                |
| Bd. Certified Behavioral Analyst | - Support Gen. Ed & SPED students / Behavior Mgmt. Techniques |
| SRO - (\$120,500)                | - Potential increase in shared cost not budgeted              |

# Capital / Facilities Priority Needs

HVAC Replacements

School Roof Replacements

Pond Parking Lot

RHS Parking Lot

Sharon School -- Additional Parking

# Capital Reserve Account

<b>June 30, 2018 Account Balance</b>	=	<b>\$ 2,203,176</b>
RHS Media Center (Summer 2018)	=	\$ 322,733
RHS Transaction Window (Winter 2018)	=	\$ 25,348
PRMS HVAC (Summer 2019)	=	\$ 524,500
SES Roof (Summer 2019)	=	\$ 528,425
SES Roof Project (Architect)	=	\$ 49,985
Total Cost of Capital Projects	=	\$ 1,450,991
<b>August 31, 2019 Projected Account Balance</b>	=	<b>\$ 752,185</b>

# Budgeted Cost Per Pupil

## 2017-2018 vs. 2016-2017

District	2017-2018	2016-2017
Robbinsville	\$11,647	\$11,951
East Windsor	\$14,261	\$14,425
WWP	\$14,533	\$14,394
Hamilton	\$15,027	\$12,064
Montgomery	\$15,602	\$15,095
Lawrence	\$16,217	\$12,034
Ewing	\$16,764	\$16,322
Trenton	\$16,857	\$16,949
Hopewell	\$19,999	\$18,934
Princeton	\$20,044	\$19,964





# Board Member Questions?