

Robbinsville Public Schools

2019-2020 Budget Adoption
April 29, 2019

Robbinsville Schools Overarching Goals

1. Academic Excellence
2. Sound Facility Planning
3. Fiscal Prudence and effective long-term planning
4. Community Responsiveness
5. Healthy, thriving school culture



Understanding the Tax Impact of a School Budget

2019-2020 General Fund Budget: \$47,137,558

- Comprises all areas of spending (payroll, benefits, programs, supplies and equipment, etc.) except facility projects
- Subject to Board approval
- Mandated tax levy cap on annual increase

2019-2020 Debt Service Budget: \$5,505,551

- Voter approved for past facility projects (RHS, SES, and Pond additions)

Tax Impact 101

General Fund Obligation
+ Annual Debt Service Obligation
School Tax Increase for Residents

The Board of Education manages the increase to the General Fund.

2019-2020 Maximum General Fund Tax Levy Spending Authority

Robbinsville's 2% increase in tax levy for 2019-2020 = \$759,184

Additional Adjustments permitted in 2019-2020:

- Enrollment Adjustment = \$0
- Health Care Adjustment = \$238,461

Prior & Current Year Banked Cap:

- 2017-2018 = \$ 25,000
 - 2018-2019 = \$ 221,360
 - 2019-2020 = \$ 997,645
- Total \$1,244,005

Unused spending authority may be banked and used within the next 3 subsequent years.

General Fund Revenue Projections

Revenues	2017-18	*2018-19	2019-2020	Variance
General Fund		April		
Property Tax	36,493,692	*37,959,184	37,959,184	0
Budgeted Fund Balance	1,388,277	1,388,277	1,178,277	(210,000)
Tuition - Other LEAs	28,000	28,000	28,000	0
Tuition - Kindergarten/SPROWTS	56,000	56,000	56,000	0
Transportation Jointures	30,000	30,000	30,000	0
Miscellaneous	359,000	359,000	244,000	0
Interest - Capital & Maintenance Reserve	1,000	500	500	0
State Aid	2,491,756	2,647,896	7,341,597	**4,693,701
Additional 17-18 state aid		631,042		** (631,042)
Extraordinary Aid	200,000	200,000	300,000	0
Total General Fund Budget	41,047,725	43,299,899	47,137,558	3,837,659

* Before July 2018 Property Tax Reduction of 613K

** Net State Aid Increase

	4,693,701
	<u>- 631,042</u>
	4,062,659
18-19 Add'l. State Aid	<u>3,500,000</u>
19-20 Add'l. State Aid	562,659

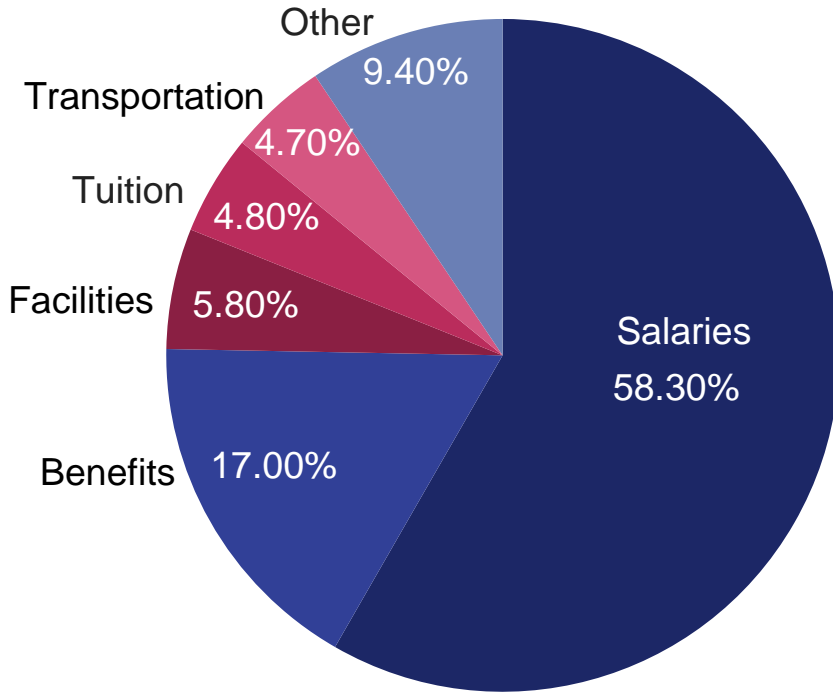
State Aid Revenue

	2017-2018	2017-2018 Additional	2018-2019	2018-2019 Additional	2019-2020	2019-2020 Increase
Equalization Aid	106,084	631,042	737,126	1,827,332	3,127,117	562,659
Special Education	1,758,251		1,758,251	1,029,108	2,787,359	0
Security	148,695		148,695	110,349	259,044	0
Transportation	234,078		634,866	533,211	1,168,077	0
Under Adequacy	154,758					
PARCC	29,880					
Per Pupil Growth	29,880					
PD	30,130					
Total	2,491,756	631,042	3,278,939	3,500,000	7,341,597	562,659

Debt Service Projections

Debt Service	2017-2018	2018-2019	2019-2020	Variance
Property Tax	5,381,260	5,378,721	5,401,619	22,898
Debt Service Aid	103,242	103,456	103,932	476
Withdrawal from Debt Service Reserve		2,562		(2,562)
Total	5,484,502	5,484,739	5,505,551	20,812

Expenses as Percentage of Total Budget



- Salaries \$27,227,319.69 (58.3%)
- Benefits \$7,977,640 (17.0%)
- Facilities \$2,690,155 (5.80%)
- Tuition \$2,262,983 (4.80%)
- Transportation \$2,197,639 (4.70%)
- Other \$4,342,233.58 (9.40%)

(Other Includes Technology, Curriculum, Teaching Supplies & Athletic Supplies)

What's Included in the Proposed Budget?

ORIGINAL PROPOSED

- Maintain current programs, co/extra curricular offerings
- 3 New FTEs & Additional Staff
- Additional financing for SRO's
- Random Drug Testing

NEW PROPOSED

- Textbooks & Additional Curriculum Supplies
- Chromebooks for Grade 8
- Outsource Subs (As Needed) / Increase \$ in Sub. Line
- 2 Additional FTEs
- Reduce Student Activity Fees
- Increase Capital Reserve
- ESL support
- Reduce Fund Balance

Current Sources of Alternate Revenue

- Shared Services with the Township (Automotive, SRO, Crossing Guards, Summer Nursing Services, Use of SES for Rec. Camp)
- Facilities Rentals
- Student Activities Fees
- Robbinsville Extended Day (R.E.D.)
- SPROWTS (tuition preschool program) & Kinderville
- Energy Initiatives (SRECS/Demand Response)
- Transportation Jointures
- Athletic Co-op with Allentown for Ice Hockey

Cost Per Pupil

District	2016-2017	2017-2018	2018-2019	18-19 Revised	2019-2020
Robbinsville	\$11,951	\$11,647	\$11,719	\$12,631	\$13,060
East Windsor	\$14,425	\$14,261			
WWP	\$14,394	\$14,533			
Hamilton	\$14,666	\$15,027			
Montgomery	\$15,095	\$15,602			
Lawrence	\$15,657	\$16,217			
Ewing	\$16,322	\$16,764			
Trenton	\$16,949	\$16,857			
Hopewell	\$18,934	\$19,999			
Princeton	\$19,964	\$20,044			

Per Pupil Cost Calculations

Per Pupil Cost Calculations/	Actual Costs 2016-17	Actual Costs 2017-18	Original Budget 2018-19	Revised Budget 2018-19	Proposed Budget 2019-20
Total Budgetary Comparative Per Pupil Cost	\$11,110	\$11,126	\$11,719	\$12,631	\$13,060
Total Classroom Instruction	\$7,365	\$6,774	\$6,932	\$7,200	\$7,627
Classroom-Salaries and Benefits	\$7,016	\$6,368	\$6,617	\$6,846	\$7,259
Classroom-General Supplies and Textbooks	\$219	\$265	\$219	\$254	\$261
Classroom-Purchased Services	\$130	\$142	\$96	\$99	\$107
Total Support Services	\$1,309	\$1,650	\$1,816	\$2,009	\$2,077
Support Services-Salaries and Benefits	\$1,144	\$1,468	\$1,560	\$1,693	\$1,728
Total Administrative Costs	\$1,044	\$1,245	\$1,277	\$1,473	\$1,454
Administration Salaries and Benefits	\$824	\$1,035	\$1,043	\$1,214	\$1,207
Total Operations and Maintenance of Plant	\$1,015	\$990	\$1,206	\$1,423	\$1,344
Operations and Maintenance-Salaries and Benefits	\$142	\$167	\$186	\$263	\$232
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$371	\$426	\$444	\$483	\$506
Total Equipment Costs	\$53	\$61	\$48	\$202	\$71
Legal Costs	\$33	\$23	\$25	\$25	\$25
Employee Benefits as a percentage of salaries*	25.35%	27.09%	28.99%	27.86%	29.30%

Budget to Budget Comparison on Property Tax Levy

Tax Impact	2017-18	2018-19	2019-2020	Variance
Property Tax Levy				
General Fund	36,493,692	*37,959,184	37,959,184	0
Debt Service Fund	5,381,260	5,378,721	5,401,619	22,898
Total Levy	41,874,952	43,337,905	43,360,803	(22,898)

* Before July additional state aid and tax reduction of \$613,000

Tax Impact of Proposed Budget

Property Tax Impact	2017-18	2018-19	2018-2019 Revised	2019-2020	Variance	%
General Fund Levy	36,493,692	37,959,184	37,346,184	37,959,184	613,000	1.64
Debt Service Fund Levy	5,381,260	5,378,721	5,378,721	5,401,619	22,898	.43
Total Levy	41,874,952	43,337,905	42,724,905	43,360,803	635,898	



Questions?