

# Public Hearing 2019-2020 School Budget

May 2, 2019

# Presentation Overview

- Revenue
- Appropriations
- Statement of Purpose
- Budget Summary
- District Initiatives
- Tax Impact
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# Revenues – Adjusted vs Final

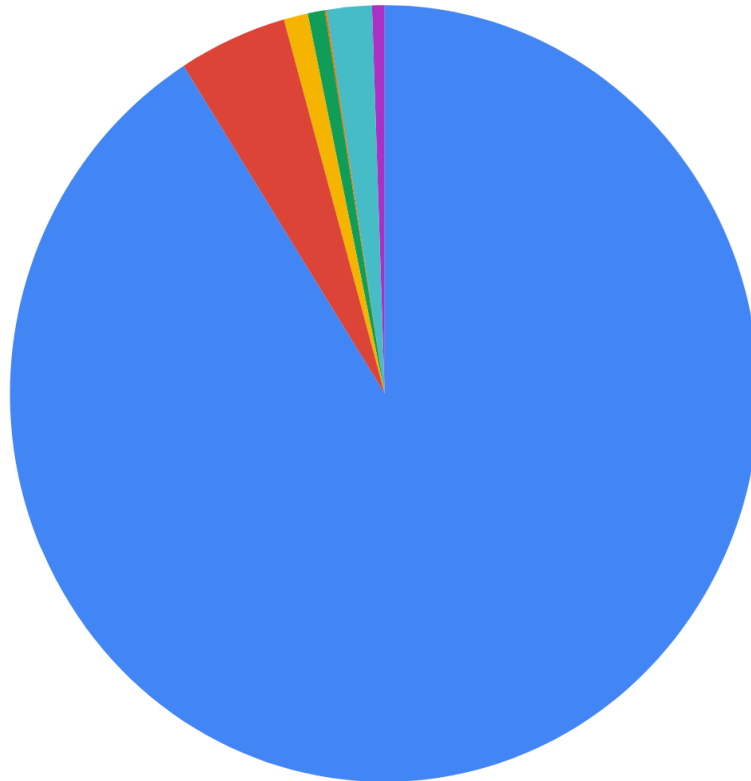
REVENUES	2018-2019 Adjusted	2019-2020 Final Budget	CHANGE FROM 2018-2019
Tax Levy	\$ 149,208,145	\$ 152,192,308	\$ 2,984,163 2.0%
State Aid	\$ 5,160,491	\$ 5,728,299	\$ 567,808 11.0%
Extraordinary Aid, Other State Aids	\$ 2,550,000	\$ 2,100,000	\$ (450,000) (18%)
Medicaid/SEMI	\$ 84,541	\$ 123,724	\$ 39,183 46%
Other Revenues	\$ 931,832	\$ 2,137,705	\$ 1,205,873 129.4%

# Revenues – Adjusted vs Final

REVENUES	2018-2019 Adjusted	2019-2020 Final Budget	CHANGE FROM 2018-2019
Fund Balance	\$ 1,977,442	\$ 1,750,000	\$ (227,442) (11.5%)
Capital Reserve	\$ 2,200,000	\$ 3,253,000	\$ 1,053,000 48%
Transfers from Other Funds	\$ 0	\$ 0	---
Prior Year Encumbrances	\$ 2,805,968	\$ 0	\$ (2,805,968) (100%)
Revenues (over) / under Expenditures	\$ 0	\$ 0	---
<b>Total Revenues</b>	<b>\$ 164,918,419</b>	<b>\$ 167,285,036</b>	<b>\$ 2,366,617 1.4%</b>

# DISTRICT REVENUES

- TAX LEVY: 91.0%
- STATE AID: 4.7%
- FUND BALANCE: 1.0%
- MISC REVENUE: 0.7%
- FEDERAL AID: 0.1%
- CAPITAL RESERVE: 1.9%
- TUITION & RENTS: 0.5%



TAX LEVY represents funds raised by property taxes.

STATE AID reflect general revenue provided the the state's formula calculations and Exaid.

CAPITAL RESERVE are funds that are anticipated from the district's reserves in 2019-2020

# Expenditures – Adjusted vs Final

Program	2018-2019 Adjusted	2019-2020 Final Budget	CHANGE FROM 2018-2019
Instruction	\$ 45,826,427	\$ 46,159,263	\$ 332,836 0.7%
Special Education	\$ 34,588,365	\$ 35,403,134	\$ 814,769 2.4%
Improvement of Instruction, Prof Dev	\$ 1,214,382	\$ 1,000,763	\$ (213,619) (17.6%)
Other Programs (Summer / B & A)	\$ 361,029	\$ 373,000	\$ 11,971 3.3%
General Administration	\$ 1,475,491	\$ 1,421,603	\$ (53,888) (3.7%)
School Administration	\$ 6,002,140	\$ 5,740,013	\$ (262,127) (4.4%)
Central Administration	\$ 1,481,257	\$ 1,466,133	\$ (15,124) (1.0%)
Technology	\$ 1,974,224	\$ 1,871,302	\$ (102,922) (5.2%)

# Expenditures – Adjusted vs Final

Program	2018-2019 Adjusted	2019-2020 Final Budget	CHANGE FROM 2018-2019
Activities/Clubs	\$ 944,416	\$ 920,806	\$ (23,610) (2.5%)
Athletics	\$ 2,799,466	\$ 2,766,626	\$ (32,840) (1.2%)
Attend, Nursing, Media, Guidance	\$ 6,642,509	\$ 6,659,411	\$ 16,902 0.3%
Facilities	\$ 14,962,878	\$ 14,770,622	\$ (192,256) (1.3%)
Transportation	\$ 7,022,358	\$ 6,800,003	\$ (222,355) (3.2%)
Employee Benefits	\$ 34,534,174	\$ 38,541,826	\$ 4,007,652 11.6%

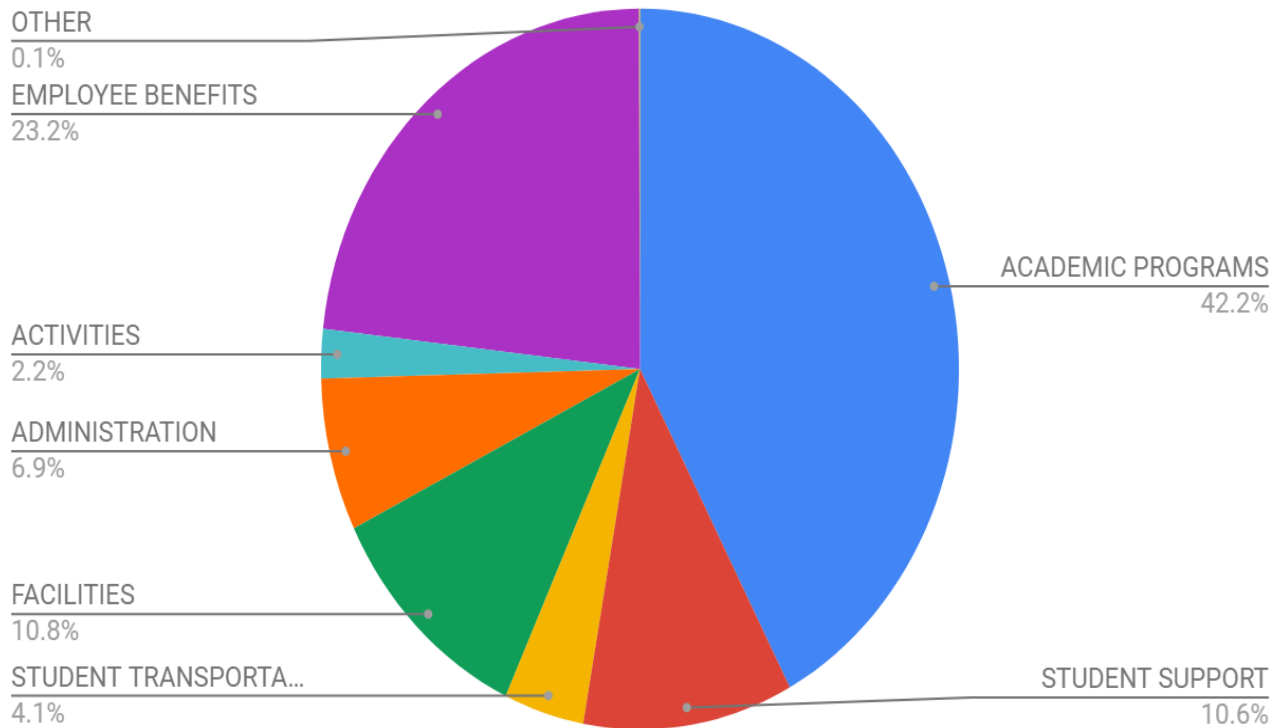
# Expenditures – Advertised vs Final

Program	2018-2019 Adjusted	2019-2020 Final Budget	CHANGE FROM 2018-2019
Food Services	\$ 20,000	\$ 50,000	\$ 30,000 150%
Charter Schools	\$ 70,490	\$ 44,406	\$ (26,084) (37%)
Capital Outlay	\$ 4,998,807	\$ 3,296,125	\$ (1,702,682) (34%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 164,918,419</b>	<b>\$ 167,285,036</b>	<b>\$ 2,366,617 1.4%</b>



# DISTRICT APPROPRIATIONS

## DISTRICT EXPENDITURES AS A PERCENTAGE OF TOTAL BUDGET



ACADEMIC PROGRAMS includes all costs for instruction. This includes teachers and support staff salaries and benefits, instructional technology, books and other educational resources.

FACILITIES includes all costs related to building maintenance and repair.

ADMINISTRATION includes all costs for central office support services including business services, technology support, legal services, and insurance.

ACTIVITIES includes all costs for extracurricular activities including clubs and athletic programs.

# Final Budget Summary

Total GF Budget 2019-2020:	\$	167,285,036
Total Dollar Increase of Budget:	\$	2,366,617
Total % Increase of Budget:		1.4%
School Tax Levy*:	\$	152,192,308
Total Dollar Increase of Tax Levy:	\$	2,984,163
Total % Increase of Tax Levy:		2.0%
Tax Levy Increase on Avg Home:	\$	157/year

\*Includes: Banked Cap \$0  
Health Care Waiver \$0

# Educational Initiatives

- Block Scheduling - \$618,067
- Digital Subscriptions - \$160,000
- High School Geometry, Biology and World History books - \$300,000 (Textbooks and Digital License)
- Wilson Reading - \$8,000
- Elementary Word Study Program - \$40,000
- iReady (Digital Program / Basic Skills - \$18,000
- Elementary Robotics - \$40,000
- ReThink (data management system for ABA) - \$38,000

# Central Office Initiatives

- Modernization / Software - \$50,000
- Phase I of Full-Day Kindergarten - \$1,300,000
- Two HS Science classrooms - \$1,053,000
- Roofing Projects - \$400,000
- Safety and Security (Communications) - \$150,000
- Safety and Security (Strobe Lights) - \$110,000
- Air Quality Enhancements - \$450,000
- Maintain Increased Security Presence - \$250,000

# Central Office Initiatives (LPA)

- Technology Upgrades (INF. & EL Media Centers) - \$420,000
- Two New 54 Passenger Buses - \$220,000
- Two New 24 Passenger Buses - \$142,000
- Two New Facilities Vehicles - \$70,000

## Capital Projects – Statement of Purpose

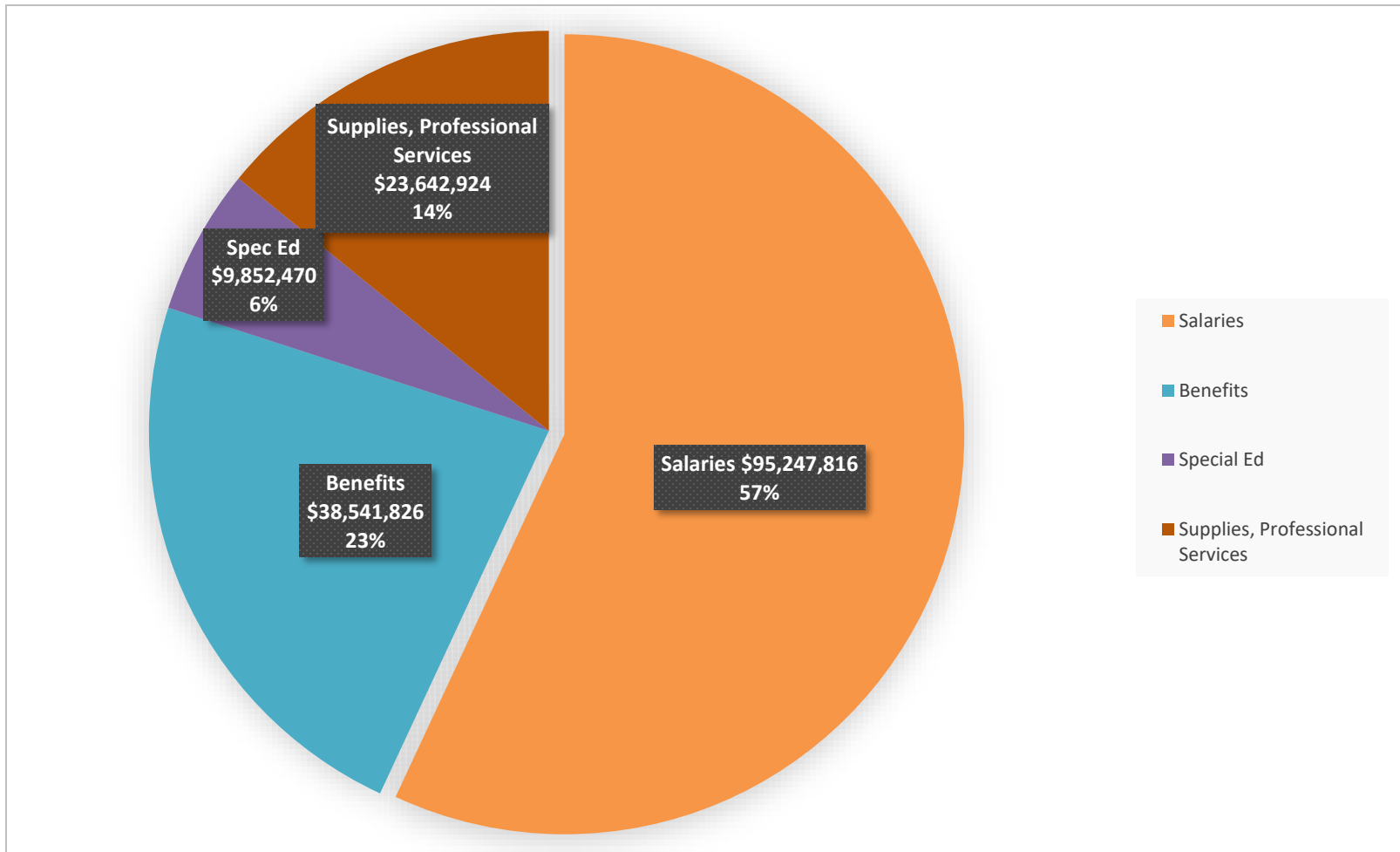
Included in budget line 600, Budgeted Withdrawal from Capital Reserve – Cap Res-for Local Share, is \$189,070 for other capital project costs of Kitchen upgrades for Block Scheduling, \$1,300,000 for Early Childhood Center renovations, \$1,053,000 in Next Generation Science upgrades at the High Schools, \$150,000 for Public Address system upgrades at Ryerson Elementary School and \$450,000 in HVAC upgrades at George Washington Middle School. The total cost of these projects is \$3,253,000 which represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.

# Capital Projects – Statement of Purpose

Budgeted Withdrawal from Capital Reserve (Revenue) in the total amount of \$3,253,000 covers the following projects:

- \$189,070 for other capital project costs of Kitchen upgrades for Block Scheduling
- \$1,300,000 for Early Childhood Center renovations
- \$1,053,000 in Next Generation Science upgrades at the High Schools
- \$150,000 for Public Address system upgrades at Ryerson Elementary School
- \$450,000 in HVAC upgrades at George Washington Middle School.

# Total Salaries and Benefits





# Use of Banked Cap

	2016-2017	2017-2018	2018-2019	2019-2020
Bank Cap Available	\$ 0	\$ 323,508	\$ 323,508	\$ 1,056,646
Banked Cap Used PY	\$ 0	\$ 0	\$ 323,508	\$ 0
<u>Remaining Cap</u>	<u>\$ 0</u>	<u>\$ 323,508</u>	<u>\$ 0</u>	<u>\$ 1,056,646</u>
Cap Available for use in Future Years	\$ 0	\$ 323,508	\$ 0	\$ 1,056,646

# ESSA/IDEA (Federal Programs)

- ❑ Wayne Township Public Schools provides various programs to comply with the federal Every Student Succeeds Act (ESSA) legislation. The program plans are submitted to the NJDOE for approval. Resources identified for these activities are \$643,004.
- ❑ Individuals with Disabilities Education Act (IDEA) provides additional federal resources for the district's special education students. This budget plan, in the amount \$1,123,630 is mainly for student tuition and is also approved by the NJDOE.

# Debt Service

- ❑ Purpose: The subject debt was incurred as result of financing the Anthony Wayne Middle School.
- ❑ Current obligations run to the 2023-2024 fiscal year.
- ❑ Debt Service Payments:
  - ✓ 2020-2021: \$3,046,475
  - ✓ **2019-2020: \$3,145,975**
  - ✓ 2018-2019: \$3,240,175
  - ✓ 2017-2018: \$3,359,475
  - ✓ 2016-2017: \$3,356,975

# Calculation of the Tax Levy

	<b>Tax Levy Certified (Budget) Taxpayer Share</b>	<b>Balance of Levy from 2018-2019</b>	<b>Certified Tax Levy to be raised 2019-2020 (50%)</b>	<b>Total Levy 2019</b>	<b>Certified Tax Levy deferred to 2019-2020 (50%)</b>
Debt	\$ 3,145,975	\$ 1,620,087	\$ 1,525,888	\$ 3,145,975	\$ 1,620,087
General Fund	\$ 152,192,308	\$ 74,604,073	\$ 76,096,154	\$ 150,700,227	\$ 76,096,154
			(w/banked cap and health waiver)	<b>\$ 153,846,202</b>	
		<b>NET VALUATIONS</b>		<b>TAX LEVY AMOUNT</b>	<b>TAX LEVY TAX RATE</b>
	2018-2019	5,248,415,700	actual	150,449,792	0.02867
	<u>2019-2020</u>	<u>5,242,176,900</u>	actual	<u>153,846,202</u>	<u>0.02935</u>
	Incr./(Decr.)	(6,238,800)		3,396,410	0.00068
	%	(0.12%)		2.26%	2.38%
	<b>FINANCIAL IMPACT</b>				
	<b>HOME ASSESSMENT</b>	<b>CURRENT 2018-2019</b>		<b>PROPOSED 2019-2020</b>	<b>ANNUAL INCREASE</b>
	100,000	2,867		2,935	68
	200,000	5,733		5,870	136
	<b>229,849</b>	6,592		6,749	157
	300,000	8,600		8,804	205
	500,000	14,333		14,674	341

## ESTIMATED TAX IMPACT OF BUDGET

ASSESSED VALUE	ANNUAL	MONTHLY	DAILY
\$100,000	\$68	\$5.67	\$0.19
\$200,000	\$136	\$11.37	\$0.37
\$229,950 (AVG.)	\$157	\$13.07	\$0.43
\$300,000	\$205	\$17.05	\$0.56
\$400,000	\$273	\$22.73	\$0.75
\$500,000	\$341	\$28.42	\$0.93

## What's Next?

- ❑ If adopted on May 2, 2019, the 2019-2020 will be finalized with the New Jersey Department of Education - County Office.
- ❑ Information will be sent to the Township of Wayne for use in the collection of real estate taxes.
- ❑ In mid-May 2019 the final budget will be open for district use.
- ❑ The subject budget can be modified in the event of changes in aid from the State of New Jersey.

# Questions and Answers

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