

Boonton Township Board of Education



**2017 - 2018 Tentative School Budget
March 15, 2017**

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Budget Timeline

- Tentative Budget approved by board – March 15
 - Tentative Budget submitted to NJDOE – March 20
 - Last day for budget to be approved by County Superintendent – April 24
 - *Public Hearing and adoption of the Proposed Budget – May 3
- *Last opportunity to make budget changes

There will be opportunities for public comments on the budget at each board meeting.

- **3 Three-Year board member positions open for November 8th election** – Applicants can download information from the New Jersey School Boards Association website @ www.njsba.org/candidacy for a Candidate Packet. The filing deadline is in July.

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District Goals

- Continue to explore enrichment opportunities in multiple disciplines
- Improve and expand upon mechanism for articulation with Mountain Lakes and within the Boonton Township School District
- Involve and encourage students to take ownership of their education
- Continue to expand community involvement

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Budgetary Goals

- Maintain quality programs, appropriate staffing levels, and meet state and federal requirements while keeping tax increases as low as possible
- Maintain appropriate class sizes
- Keep up with facility maintenance and improvements
- Maintain schedule of technology replacements and upgrades
 - Computers, SmartBoards, iPads

Initiatives

- Continue Apex Geometry Online Learning
- Create STEAM/Maker Space Lab

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Drivers in Budget Development

- District Goals
 - Student enrichment opportunities
 - Articulation with Mountain Lakes School District
- Enrollment Projections
- Resources
 - Tax Levy (2% CAP)
 - State Aid
 - Tuition (Pre-K program)
- Capital & Maintenance Needs
- BTEA Agreement
- Mtn. Lakes Send/Receive & Special Education OD Tuition
- Health Care

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Budget Drivers

- Slight increase in total RVS enrollment
- MLHS tuition rate (263 @ \$15,972 to 266 @ \$16,291) \$132,770 (Increase in budgeted enrollment is 3).
- Status Quo on State Aid funding.
- 2% “CAP” increase on Local Tax Levy = \$254,173.
- Anticipate benefits and insurance increases.
- Contract with BTEA July 1, 2016 – June 30, 2019. Anticipate salary increases.
- Administrative cost limits affected by enrollment increases/decreases.
- Account for approved retirements and resignations.

Budget Considerations

- Review of Technology equipment and infrastructure needs, replacements and upgrades.
- Review Special Education Costs – OD Tuition, Extraordinary services.
- Textbook replacement Grades 5 – 8 Science & associated curriculum development.
- Address facility needs or improvements. No major facility projects anticipated at this time.

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- **Cost Containment Measures**

- **Cooperative Purchasing & Shared Services Examples**

- (ACT) Telecommunications, (ACES) gas & electric utilities, (ED-Data) supply & services purchasing, (NJSIG) insurance services, transportation jointures – ESCNJ, MCESC, HCESC, Parent, E-rate refunds for telecommunication – **Annual savings = Excess of \$100,000.**

- **Shared Services**

- Snow plowing (Boonton Twp.), Facility (Recreation Department)
 - Bus repairs and inspections (W. Milford BOE)
 - Professional Development shared with Mountain Lakes School District

- **Consolidated Positions**

- Superintendent/Principal/Curriculum Director
 - Special Ed. Director/Learning Disabilities Testing Consultant
 - Social worker/guidance
 - Business Administrator/Facilities Director/Transportation

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– **Special Education**

- Out of District Placements (Current 13 - Projected - 15). Currently there is one placement over \$200,000 and five over \$100,000. *Anticipating one over \$200,000 and seven over \$100,000.*
 - Associated transportation costs, Instructional Aides and Increasing Out of District tuition costs.
- In District Placements
 - Pre-School - Current 13 – Projected 13 (includes 8 General Ed students).
 - Learning and/or Language Disabilities (LLD) – Current 5 – Projected 5.

– **Enrollment History**

RVS – 2016/17 447 as of 1/4/17 – **34 Kindergarten registration packets distributed 1/27/17**

07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	*16/17	**17/18
525	516	532	513	490	485	478	451	452	444	451

MLHS - 2016/17 budgeted 263 students/259 as of 1/6/17

07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	*16/17	**17/18
278	272	267	276	263	263	255	255	263	259	266

*October 14 ASSA **Projected

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Grade Level Enrollment				
	Current		Projected	
Grade	Enrollment	Sections	Enrollment	Sections
Pre-K	13	n/a	13	n/a
LLD	5	n/a	5	n/a
K	31	2	37	2
1	51	3	35	2
2	33	2	54	3
3	38	2	36	2
4	48	3	42	2
5	47	3	52	3
6	46	3	50	3
7	77	3	48	3
8	58	3	79	3
Total	447		451	

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Staffing

Staff	2015/16	2016/17	2017/18
**Teachers PK-8	44.62	48.50	47.50
Nurse	1	1	1
Aides	11	10	10
Administration	4	4	4
*Support Staff	12.5	12.88	12.88
Total Staff	73.12	76.38	75.38

** Includes Psychologist, Speech, Reading & Library/Media Specialists.

*Includes Secretarial, Technology, Custodial & Transportation.

Anticipate 1 FTE teaching position reductions and a shift in grade level teaching positions.

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State Aid History

School Year	Aid	Students	Per Student
2017-2018	\$474,134	451	\$1,051
*2016-2017	\$474,134	447	\$1,068
2015-2016	\$464,055	452	\$1,027
2014/2015	\$464,055	451	\$1,029
2013/2014	\$450,543	472	\$954
2012/2013	\$450,543	485	\$929
2011/2012	\$365,998	487	\$751
2010/2011	\$131,514	514	\$256
2009/2010	\$808,276	532	\$1,520
2008/2009	\$808,276	516	\$1,566
*As of 1/7/17			

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Five-Year General Fund Tax Levy History

Year	Tax Levy	Difference
2017-2018	\$12,962,846	2.00%
2016-2017	\$12,708,673	2.00%
2015-2016	\$12,459,483	2.00%
2014-2015	\$12,215,179	2.00%
2013-2014	\$11,975,666	2.00%
Eligible Tax Levy Adjustments (Not Taken)		
Banked CAP from 2015/16 & 2016/17	\$224,530	
Total Eligible (Not Taken)	\$224,530	

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Five-Year General Fund Operating Budget History

Year	Expenditures	Difference
2017-2018	\$13,884,046	1.47%
2016-2017	\$13,682,558	2.76%
2015-2016	\$13,314,423	2.29%
2014-2015	\$13,015,914	2.05%
2013-2014	\$12,751,700	1.63%

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Revenues at a Glance

	*2016/2017 Current	2017/2018 Estimated	\$ Change	% Change
Local Tax Levy General Fund	12,708,673	12,962,846	254,173	2.00%
Tuition	39,200	46,200	7,000	17.86%
Miscellaneous Revenue (Athletic Fees)	21,750	21,750	0	0.00%
State Aid General	474,134	474,134	0	0.00%
Budgeted Fund Balance	646,741	379,116	-267,625	-41.38%
Special Revenue (State & Federal)	131,916	113,867	-18,049	-13.68%
Local Tax Levy Debt Service	171,537	165,601	-5,936	-3.46%
State Aid Debt Service	53,863	51,999	-1,864	-3.46%
Adj. Prior year's Encumbrances	313,278	0	-313,278	-100%
Total	\$14,561,092	\$14,215,513	-\$345,579	-2.37%

***Budget as of 2/1/17**

At CAP

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Expenditures at a Glance	*2016/2017 Current	2017/2018 Proposed	\$ Change	% Change
General Fund	\$14,203,776	\$13,884,046	-\$319,730	-2.25%
Special Revenue (State & Federal)	\$131,916	\$113,867	-\$18,049	-13.68%
Debt Service	\$225,400	\$217,600	-\$7,800	-3.46%
Total	\$14,561,092	\$14,215,514	-\$345,579	-2.37%

Difference over(under) estimated CAP **\$0** **0**

***Budget as of 2/1/16**

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Administrative Spending Limit

- (a) Regional Limit = \$2,191/pupil
- (b) Boonton Township 2016/17 Adjusted Limit = \$2,280/pupil
- (c) Boonton Township 2017/18 Admin. Spending = **\$2,131/pupil**

The 2017-2018 administrative spending (c) must be less than the lower of the Regional Limit (a) or District's Adjusted Limit (b). The proposed budget is ***\$60 below the Regional limit*** and ***\$149 below the district's 2016-2017 Administrative Per Pupil cost.***

What is the Estimated 2017 Tax Impact on the Average Boonton Township Home?

Base Budget	2016 Tax Year	2017 Tax Year	\$ Change
Average Home Assessment	\$527,476	\$528,753	\$1,277
Estimated Tax Rate/\$100 of Assessed Value	\$1.468	\$1.491	\$23.46
Estimated Average Home Taxes	\$7,743	\$7,886	\$143

Note: To estimate the tax impact on your house, divide your 2017 Assessed Value by 100 and multiply by the Estimated 2017 tax rate. Compare that amount to your school portion of your 2016 tax bill.

The school district and the township have different fiscal years (July to June vs. January to December). As a result, the tax increase reflects one half of the district's 2016-17 (January –June) tax levy and one half of the 2017-18 (July – December) tax levy.