



WASHINGTON TOWNSHIP BOARD OF EDUCATION



2019-2020 TENTATIVE BUDGET

Presented by Joseph N. Bollendorf
March 18, 2019



CAP CALCULATION

2018-19 LOCAL TAX LEVY		\$ 85,549,647	
2% CAP		1,710,993	
LEVY AT CAP BEFORE CARRYOVER APPLIED		<u>87,260,640</u>	
CARRYOVER APPLIED	2017-18	838,205	
	2018-19	847,026	
		<u>1,685,231</u>	
ABILITY TO RAISE TAXES		88,945,871	
2019-20 TAX REQUEST		<u>86,967,029</u>	
UNDER (CAP) ABILITY TO TAX		<u>\$ (1,978,842)</u>	
	FROM		
CARRYOVER TO 2020-21	2017-18	\$ 838,205	EXPIRES 2020-21
	2018-19	847,026	EXPIRES 2021-22
	2019-20	293,611	EXPIRES 2022-23
		<u>\$ 1,978,842</u>	





COMPARISON OF REVENUE

	ORIGINALLY APPROVED BUDGET 2018-19	ADJUSTED AUGUST 2018	FINAL BUDGET 2018-19	2019-20	\$ CHANGE	% CHANGE
<u>GENERAL FUND</u>						
FUND BALANCE	\$ 9,928,000		\$ 9,928,000	\$ 9,900,000	\$ (28,000)	-0.28%
LOCAL TAX LEVY	85,549,647		85,549,647	86,967,029	1,417,382	1.66%
STATE AID	51,029,548	(1,499,756)	49,529,792	48,074,817	(1,454,975)	-2.85%
SEMI	152,246		152,246	158,534	6,288	4.13%
BUS REVENUE	10,110		10,110	8,073	(2,037)	-20.15%
CAPITAL RESERVE INTEREST	50		50	50	-	0.00%
UNRESTRICTED MISCELLANEOUS	437,121		437,121	465,121	28,000	6.41%
RESTRICTED MISCELLANEOUS	92,000		92,000	92,000	-	0.00%
TOTAL GENERAL FUND	\$ 147,198,722	\$ (1,499,756)	\$ 145,698,966	\$ 145,665,624	\$ (33,342)	-0.02%
<u>SPECIAL REVENUE FUND</u>						
STATE AID	\$ 46,617		\$ 46,617	\$ 17,739	\$ (28,878)	-61.95%
FEDERAL AID	2,327,537		2,327,537	2,354,529	26,992	1.16%
TOTAL SPECIAL REVENUE FUND	\$ 2,374,154	\$ -	\$ 2,374,154	\$ 2,372,268	\$ (1,886)	-0.08%
<u>DEBT SERVICE FUND</u>						
FUND BALANCE	\$ 2,284		\$ 2,284		\$ (2,284)	100.00%
LOCAL TAX LEVY	1,234,916		1,234,916	1,240,300	5,384	0.44%
TOTAL DEBT SERVICE	\$ 1,237,200	\$ -	\$ 1,237,200	\$ 1,240,300	\$ 3,100	0.25%
	\$ 150,810,076	\$ (1,499,756)	\$ 149,310,320	\$ 149,278,192	\$ (32,128)	-0.02%





COMPARISON OF STATE AID

	ORIGINALLY					
	APPROVED			FINAL		
	BUDGET	ADJUSTED		BUDGET	NET	
	<u>2018-19</u>			<u>2018-19</u>	<u>2019-20</u>	
					<u>CHANGE</u>	
Equalization Aid	38,162,410			38,162,410	37,764,814	(397,596)
Special Education Aid	5,556,586			5,556,586	5,556,586	-
Security Aid	944,104			944,104	944,104	-
Transportation Aid	2,909,313			2,909,313	2,909,313	-
Adjustment Aid	2,557,135	(1,499,756)		1,057,379		(1,057,379)
	50,129,548	(1,499,756)		48,629,792	47,174,817	(1,454,975)
Extraordinary Aid	900,000			900,000	900,000	-
Total State Aid	51,029,548	(1,499,756)		49,529,792	48,074,817	(1,454,975)





PROJECTED REDUCTION IN STATE AID

ESTIMATED STATE AID REDUCTION ACCORDING TO S2

For Districts Receiving State Aid in Excess of Entitlement

DISTRICT:

7/13/2018 page 2 NET; item A LESS Choice Aid	7/13/2018 page ADJF, page 1 Item D	Over Cap Col. A - B	Estimated Reduction in FY 20 State Aid	Actual Loss	Additional Loss		
\$ 48,629,792	\$ 40,465,418	\$ 8,164,374	13% \$ 1,061,369	FY20	1,454,975	393,606	
fy2021 total aid \$ 47,568,423	\$ 40,465,418	\$ 7,103,005	23% \$ 1,633,691	FY21	2,239,542	PROJECTED	393,606.38 1,061,368.62
fy2022 total aid \$ 45,934,732	\$ 40,465,418	\$ 5,469,314	37% \$ 2,023,646	FY22			1061368.62x= X =
fy2023 total aid \$ 43,911,086	\$ 40,465,418	\$ 3,445,668	55% \$ 1,895,117	FY23			643,031,293,990.74 605,851.05
fy 2024 total aid \$ 42,015,969	\$ 40,465,418	\$ 1,550,551	76% \$ 1,178,418	FY24			
fy2025 total aid \$ 40,837,550	\$ 40,465,418	\$ 372,132	100% \$ 372,132	FY25			
This Column "may" Change Based On Enroll and Other Factors	This Column "may" Change Based On Enroll and Other Factors		\$ 8,164,374				
Lost already	\$ 1,499,756.00						
next six years	\$ 8,164,374.00						
	<u>\$ 9,664,130.00</u>						





COMPONENTS OF STATE AID CALCULATION

EQUALIZATION AID

		<u>2019-20</u>	<u>PRIOR YEAR LOCAL FAIR SHARE RATES 2019-20</u>		<u>ADDITIONAL AID LOST 2019-20</u>
ADEQUACY BUDGET					
PROJECTED WEIGHTED ENROLLMENT		7,545	7,545		
BASE COST \$11,775 X .97030	A	86,203,756	86,203,756		
AT RISK ENROLLMENT		618	618		
AT RISK COST SAME AS ABOVE	B	7,060,825	7,060,825		
LEP ENROLLMENT		9	9		
LEP COST SAME AS ABOVE	C	102,828	102,828		
LEP AND LOW INCOME ENROLLMENT		19	19		
LEP AND LOW INCOME COST SAME	D	217,080	217,080		
SPECIAL EDUCATION ENROLLMENT		1,096	1,096		
SPECIAL COST 18,612*.97030*2/3	E	13,195,273	13,195,273		
SPEECH ONLY ENROLLMENT		112	112		
SPEECH ONLY COST 1,220*.97030	F	132,582	132,582		
TOTAL ADEQUACY (A+B+C+D+E+F)	G	106,912,343	106,912,343		
LOCAL FAIR SHARE - SEE BELOW	H	(79,755,692)	(74,799,210)		
EQUALIZATION AID	I	27,156,652	32,113,134		
CATEGORICAL AID - SEE BELOW	J	10,281,024	10,281,024		
UNCAPPED (I+J)	K	37,437,676	42,394,158		
PRIOR YEAR AID	L	48,629,792	48,629,792		
STATE AID REDUCTION (K-L)	M	(11,192,116)	(6,235,634)		
STATE AID REDUCTION - 2019-20 = 13%	N	(1,454,975)	(810,632)		(644,343)
NET STATE AID (L+N)	O	47,174,817	47,819,160		(644,343)



COMPONENTS OF STATE AID CALCULATION

Continued

H -- LOCAL FAIR SHARE

Property		0.014523812	0.013828828
Income		0.049819447	0.046200477
Equalized 10/1/18; 101/17		4,649,949,012	4,649,949,012
District Income 2015; 2016		1,846,194,679	1,846,194,679
		33,767,493	32,151,673
		45,988,199	42,647,537
	H	79,755,692	74,799,210

J -- CATEGORICAL AID

SPECIAL EDUCATION		6,597,636	6,597,636
SECURITY		847,891	847,891
TRANSPORTATION		2,835,497	2,835,497
	J	10,281,024	10,281,024





COMPONENTS OF STATE AID CALCULATION

CHANGE IN FUNDING RATE MULTIPLIERS						
	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>
LOCAL FAIR SHARE RATES						
PROPERTY	0.014321622	0.014909959	0.013156218	0.014108725	0.013828828	0.014523812
INCOME	0.052150986	0.052921406	0.046185507	0.047823491	0.046200477	0.049819447
MULTIPLIER	0.970300000	0.970300000	0.970300000	0.970300000	0.970300000	0.970300000
NET CHANGE						
PROPERTY		0.000588337	(0.001753741)	0.000952507	(0.000279897)	0.000694984
INCOME		0.000770420	(0.006735899)	0.001637984	(0.001623014)	0.003618970
ADEQUACY RATES						
BASE	11,195	11,345	11,009	11,042	11,209	11,775
SPEC	15,596	15,085	17,034	17,085	17,343	18,612
SPEECH	1,242	1,259	1,159	1,162	1,180	1,220
NET CHANGE						
BASE		150	(336)	33	167	566
SPEC		(511)	1,949	51	258	1,269
SPEECH		17	(100)	3	18	40
FROM INFORMATION ONLY SHEETS - NEVER PROVIDED WITH ORIGINAL DATA						





COMPARISON OF EXPENDITURES

<u>GENERAL FUND</u>	<u>2018-19</u>	<u>2019-20</u>	<u>\$ Difference</u>	<u>% Difference</u>
Personal Services - Salaries	\$ 82,561,561	\$ 83,817,790	\$ 1,256,229	1.52%
Personal Services - Employee Benefits	26,810,915	26,867,602	56,687	0.21%
Purchased Professional Technical Services	6,896,812	7,717,699	820,887	11.90%
Purchased Property Services	6,330,198	5,701,936	(628,262)	-9.92%
Other Purchased Services	12,028,523	11,318,560	(709,963)	-5.90%
Supplies and Materials	6,728,780	6,245,469	(483,311)	-7.18%
Other Objects	317,278	322,493	5,215	1.64%
Fund Transfers - Food Service	1,154,371	1,074,759	(79,612)	-6.90%
	<u>\$ 142,828,438</u>	<u>\$ 143,066,308</u>	<u>\$ 237,870</u>	<u>0.17%</u>
Capital Projects	\$ 2,870,528	\$ 2,599,316	\$ (271,212)	-9.45%
TOTAL GENERAL FUND	<u>\$ 145,698,966</u>	<u>\$ 145,665,624</u>	<u>\$ (33,342)</u>	<u>-0.02%</u>
SPECIAL REVENUE FUND	<u>\$ 2,374,154</u>	<u>\$ 2,372,268</u>	<u>\$ (1,886)</u>	<u>-0.08%</u>
DEBT SERVICE FUND	<u>\$ 1,237,200</u>	<u>\$ 1,240,300</u>	<u>\$ 3,100</u>	<u>0.25%</u>
TOTAL BUDGET	<u>\$ 149,310,320</u>	<u>\$ 149,278,192</u>	<u>\$ (32,128)</u>	<u>-0.02%</u>





SIGNIFICANT SAVINGS

Utilities			\$ (343,556)
Lease Payments/Rentals			(727,335)
Special Education Tuition		(741,980)	
Special Education Professional Services		346,062	
Tuition, net of Professional Services			(395,918)
Supplies			(130,273)
			<u>\$ (1,597,082)</u>





ENROLLMENT PROJECTIONS

	<u>10/15/2018</u>	<u>10/15/2019</u>	<u>DIFFERENCE</u>
ELEMENTARY	3,163	3,156	(7)
MIDDLE	1,711	1,684	(27)
HIGH	2,215	2,209	(6)
OUT OF DISTRICT	113	97	(16)
	7,202	7,146	(56)





STAFFING

NET 2 TEACHERS	(2)
ELA INTERVENTIONIST (HS)	1
MATH INTERVENTIONIST (HS)	<u>1</u>
NET CHANGE	<u>0</u>





CENTRAL REORGANIZATION

Eliminate Administrative Positions	(2.5)FTE	(269,730)
Eliminate Secretarial Staff	(3.5)FTE	(258,102)
Create Administrative Position	1.0 FTE	133,308
Create Support Position	1.0 FTE	97,806
Relocate Secretarial Position	1.0 FTE	1,200
Create 5 PT Clerical Assistants	2.5 FTE	46,300
Create Work Study Position	1.0 FTE	<u>7,425</u>
Net Savings		<u>(241,793)</u>



WHAT IS NEW IN THE BUDGET?

- Curriculum Adoption (Lease Purchase)
- Equipment (Lease Purchase)
- Vehicles (Lease Purchase)
- Voucher/Attendance Software
- Capital Projects





LEASE PURCHASE

<u>CURRICULUM ADOPTION</u>	Special		<u>TOTAL</u>
	<u>Curriculum</u>	<u>Education</u>	
Elementary Laptop Replacement (529)	\$ 409,975		\$ 409,975
HS Laptop Replacement (576)	446,400		446,400
Color Code Keyboards	5,700		5,700
Ipads	52,650		52,650
Nearpod Software	7,560		7,560
Health	250,310		250,310
Technology Education	32,688		32,688
Digital Literacy	13,251		13,251
Foreign Language	164,823		164,823
Language Arts Literacy	161,681	\$ 15,090	176,771
Social Studies	250,289	22,290	272,579
	\$ 1,795,327	\$ 37,380	\$ 1,832,707





LEASE PURCHASE

SCHOOLS			
Playground for Birches			\$ 70,000
Wedgwood Cafeteria Tables			16,800
Final Phase of OV & CR Lockers			86,000
Lockers at HS - A Hall			55,913
Musical Instruments - HS			6,400
			\$ 235,113

TECHNOLOGY DEPARTMENT			
District Enterprise Infrastructure Replace			\$ 6,100
eRate Infrastructure Replacement			99,460
Desktop Computer Replacement			507,400
Network Battery Replacement			20,260
Cameras for Data Ctr/Stdnt Help Desks			7,745
			\$ 640,965





LEASE PURCHASE

<u>TRANSPORTATION</u>			
1 Van aged out			\$ 125,746
1 Van handicapped - aged out			125,112
1 Van handicapped			125,112
4 Buses 54 passenger aged out			437,760
4 Camera per bus/GPS (76) @ \$2500			190,000
			\$ 1,003,730
<u>OPERATIONS</u>			
SUV			\$ 29,000
<u>SECURITY</u>			
Visitor Management System Equip			20,400
District Camera System			100,000
			\$ 120,400

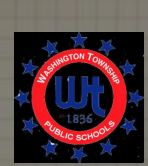




LEASE PURCHASE

FOOD SERVICE				
<u>Equipment Needs</u>	<u>Location</u>	<u>Quantity</u>	<u>Cost</u>	<u>Extended</u>
Refrigerator	central	1	3,500	\$ 3,500
Cold display	middle/high	10	3,500	35,000
Hot display	middle	6	3,750	22,500
Online applications/ software upgrades	central	1	6,000	6,000
Warmer	various	4	6,300	25,200
Printers	all schools	12	300	3,600
Printers	central	1	750	750
Microwave/steamer	various	4	4,400	17,600
Convection oven	elementary	1	6,700	6,700
Soup displays	middle/high	11	700	7,700
Freezer	elementary	1	4,000	4,000
Desk/chair	central	1	1,250	1,250
Steamer	middle	1	12,000	12,000
Dishwasher	elementary	1	20,000	20,000
Washers and dryers	various	4	900	3,600
Immersible blender	high	2	300	600
High-heat pans	various	20	65	1,300
Stainless steel pans	various	40	35	1,400
Food service cart	high	2	5,000	10,000
				\$ 182,700
GRAND TOTAL LEASE				\$ 4,044,615





CAPITAL PROJECTS

PROJECT	LOCATION	COST
Replace Rubberized Floors	Various	\$1,000,000
Flooring Replacement	ECC, Bells, Birches, Wedg., HS	\$259,900
Replace Flagpole	BHMS	\$4,500
Rolldown Curtain	CRMS Gym	\$14,850
HVAC	Bells, TJ, HS	\$218,000
Replace Parking Lots	OVMS and CRMS	\$634,000
Door Replacement	Hurffville and HS	\$145,900
Bus Lot - Lighting, Gate, Security	Transportation	\$31,050
Professional Fees	Above	\$108,160
Assessment for SDA Funding		\$182,956
TOTAL CAPITAL PROJECTS		\$2,599,316



FUNDS ALLOCATED IN 2018-19 CURRENTLY OUT TO BID

Birches Cafeteria Roof	160,000.00
CPA Stairs	160,000.00
Science Labs HS	1,110,000.00





TAX LEVY

Average Home →

ASSESSED VALUE	CURRENT SCHOOL TAX	PROPOSED SCHOOL TAX	ANNUAL INCREASE	MONTHLY INCREASE
150,000	3,039.51	3,070.53	31.02	2.59
200,000	4,052.68	4,094.04	41.36	3.45
210,358	4,262.57	4,306.07	43.50	3.63
250,000	5,065.85	5,117.55	51.70	4.31
300,000	6,079.02	6,141.06	62.04	5.17
500,000	10,131.70	10,235.10	103.40	8.62



PUBLIC HEARING

Per the Election Calendar, the hearing must be
between

April 24, 2019 and May 7, 2019.

Our regular April meeting is April 30, 2019
and can be incorporated into this meeting.

