

OPS Budget Hearing 2018 – 2019

Nicole C. Schoening, BA
April 25, 2018



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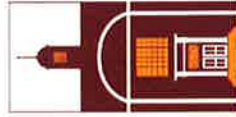
Budget Goals

Finance – Develop a fiscally responsible budget producing a tax levy under the state’s mandated 2% hard cap that meets the needs of all stakeholders while delivering creative educational experiences for the students

Training – Increase professional development and curriculum writing so that all teachers are properly trained to deliver up to date curriculum to the students

Technology – continue the District’s technology plan to ensure its effective use in the classroom to increase student achievement

Facilities – Develop realistic multi-year maintenance and capital budgets to ensure the students are learning in a safe environment



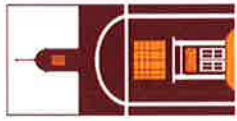
Enrollment

The district is anticipating an increase in its Kindergarten population for September 1, 2018:

ASSA reporting:

10/15/17	Resident Enrollment	750
10/15/18	Projected Enrollment	767
	Potential Increase of	17

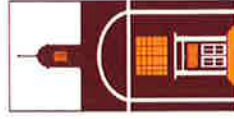
Largest incoming class since 2012



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Budget Highlights

- Increase in costs for support services and out of district placements
- Increase in health care costs
- Budget additions:
 1. Increase in instructional staff by 2.5 FTE
 2. Addition of a part-time custodian
 3. Technology upgrades
 4. Roof Replacement of three sections



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Technology

- Continue district 1:1 initiative to grades 3-4
- Upgrade of Library computers
- Upgrades and replacement of existing classroom technology
- Upgrades to security systems



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Capital Projects

Withdrawal from Capital Reserve

- ❖ PARTIAL ROOF REPLACEMENTS - \$630,000
B Wing, Art Room Wing and "E" Wing



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Final Budget

	<u>2017-2018</u>	<u>2018-2019 Increase/(decrease)</u>
GENERAL FUND (OPERATING) BUDGET:	\$12,214,795	\$751,994
SPECIAL REVENUE (GRANTS) BUDGET:	362,276	(3,957)
DEBT SERVICE (BONDS) BUDGET:	<u>525,150</u>	<u>2,700</u>
TOTAL BUDGET:	\$13,102,221	\$750,737

\$ increase

750,737

% increase:

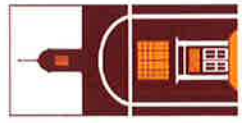
5.7%



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Revenue Highlights

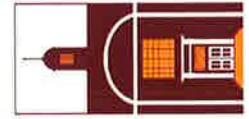
SOURCE:	<u>2017-2018</u>	<u>2018-2019</u>	<u>Variance</u>
Local Tax Levy	\$ 11,257,005	\$ 11,459,631	\$ 202,626
State Aid:	\$ 377,547	\$ 417,490	\$ 39,943
Excess Surplus-audited 16-17	\$ 370,158	\$ 217,720	\$ (152,438)
Extraordinary Aid	\$ 32,000	\$ 50,000	\$ 18,000
Miscellaneous(rentals, interest)	\$ 31,400	\$ 31,400	\$ -
Capital Reserve Interest	\$ 500	\$ 500	\$ -
Capital Reserve Withdrawal	\$ 170,000	\$ 630,000	\$ 460,000
(offsetting expenditure)			
State Grants (non-public/pass through)	\$ 105,082	\$ 147,828	\$ 42,746
Federal Grants (IDEA, ESSA)	\$ 287,000	\$ 210,490	\$ (76,510)
Budgeted Fund Balance 17-18(to balance)		\$ 160,628	\$ 160,628
TOTAL REVENUES:	\$12,630,692	\$ 13,325,687	\$694,995



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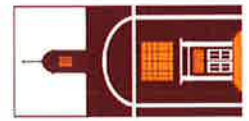
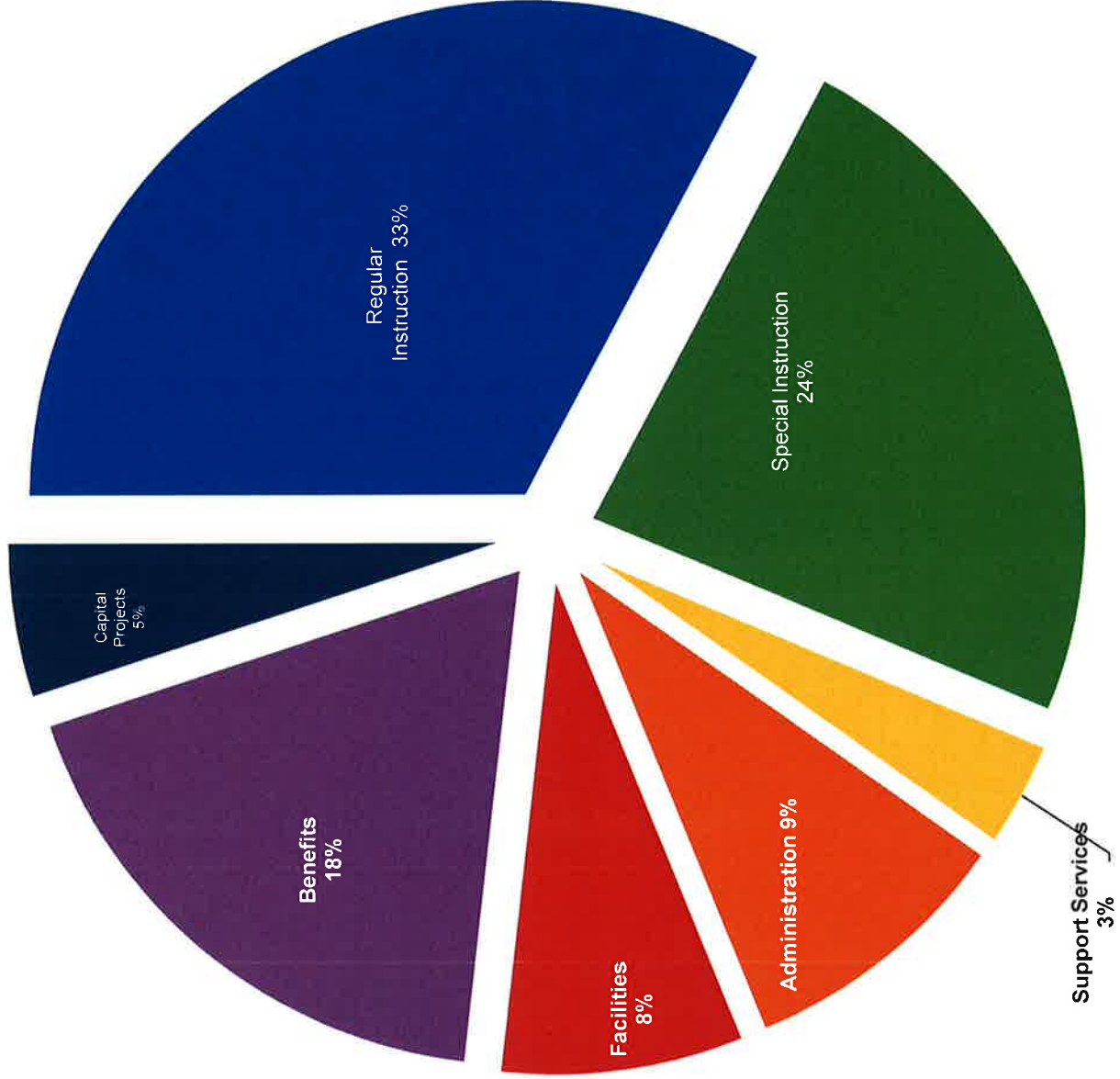
EXPENDITURE HIGHLIGHTS

Regular Instruction:		2017-2018	2018-2018	Variance	Percent of Total
11-190-	Regular Programs of Instruction	\$ 3,897,519	\$ 3,685,848	\$ (211,671)	
11-230/240	Basic Skills/ESL	\$ 484,784	\$ 551,943	\$ 67,159	
11-401	School Sponsored Activities	\$ 23,036	\$ 15,000	\$ (8,036)	
	Total		\$ 4,252,791		33%
Special Education					
11-2XX	Special Education Instruction	\$ 824,083	\$ 1,152,121	\$ 328,038	
11-000-100	Tuition	\$ 729,244	\$ 910,987	\$ 181,743	
11-00-216	Related Services	\$ 308,205	\$ 309,537	\$ 1,332	
11-000-217	Extraordinary Services	\$ 293,687	\$ 73,000	\$ (220,687)	
11-000-219	Child Study Team Services	\$ 407,276	\$ 370,726	\$ (36,550)	
11-00-270	Transportation	\$ 162,000	\$ 243,300	\$ 81,300	
	Total		\$ 3,059,671		24%
Student Support Services:					
11-000-211	Attendance	\$	\$ 34,740	\$ 34,740	
11-000-213	Health Services	\$ 127,351	\$ 132,480	\$ 5,129	
11-000-218	Guidance Services	\$	\$ 39,300	\$ 39,300	
11-000-221	Improvement of Instruction	\$	\$ 91,609	\$ 91,609	
11-000-222	Library/Media	\$ 111,640	\$ 114,299	\$ 2,659	
11-000-223	Staff Training Services	\$ 105,700	\$ 35,500	\$ (70,200)	
	Total		\$ 447,928		3%
District Administrative & Support					
11-000-230	General Administration	\$ 431,978	\$ 371,908	\$ (60,070)	
11-000-240	School Administration	\$ 513,945	\$ 523,907	\$ 9,962	
11-000-251	Central Services	\$ 255,994	\$ 279,760	\$ 23,766	
11-000-252	Administrative Technology	\$ 6,500	\$ 4,300	\$ (2,200)	
	Total		\$ 1,179,875		9%
11-000-261/263	Operation of Plant & Maintenance	\$ 1,105,131	\$ 1,032,791	\$ (72,340)	8%
11-000-291	Employee Benefits	\$ 2,228,362	\$ 2,349,726	\$ 121,364	18%
12-000-400	Capital Improvements	\$ 197,860	\$ 657,860	\$ 460,000	5%
	GENERAL FUND TOTAL	\$ 12,214,295	\$ 12,980,642	\$ 766,347	100%



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How are the Funds Spent?



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Tax Levy

	General Fund	Debt Service
Base Tax Levy (17-18):	\$ 11,257,005	\$525,150
Base Tax Levy – Proposed	\$ 11,459,631	\$527,850
% increase:	1.80%	.005%



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Tax Levy Impact

Tax Levy - Taxpayer share
 \$ 527,850 – Debt Service
\$11,459,631 – General Fund
 * \$11,987,481 Total Tax Levy

Net Valuations	Tax Levy Amount*	Tax Levy Rate
2017-18 \$1,638,393,362	\$11,782,155	.00719
2018-19 \$1,664,728,428	<u>\$11,987,481</u>	<u>.00720</u>
Increase \$ 26,335,066	\$ 205,326	.00001
Increase % 1.61%	1.74%	.13%

<u>Home Assessment</u>	17-18		18-19		Annual Increase
	Current	Proposed	Proposed	Increase	
\$300,000	\$ 2,157	\$2,160	\$2,160	\$ 3	
\$400,000	\$ 2,877	\$2,880	\$2,880	\$ 4	
\$500,000	\$ 3,596	\$3,600	\$3,600	\$ 5	
\$545,894	\$3,926	\$3,931	\$3,931	\$ 5 AVERAGE Assessment	
\$600,000	\$4,315	\$4,321	\$4,321	\$ 6	
\$700,000	\$5,034	\$5,041	\$5,041	\$ 7	
\$900,000	\$6,472	\$6,481	\$6,481	\$ 9	
\$1,000,000	\$7,191	\$7,201	\$7,201	\$10	

*** Note – These annual increases are for presentation purposes only and are based upon valuations remaining flat**



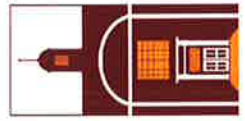
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Tax Levy Impact-EXAMPLES

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	17-18		18-19		Increase in	
	Assessment	Tax	Assessment	Tax	Assessment	Increase
\$ 300,000	\$2,157	\$2,203	\$ 306,000	\$6,000	\$ 46	
\$ 400,000	\$2,877	\$2,945	\$ 407,000	\$7,000	\$ 53	
\$ 500,000	\$3,596	\$3,672	\$ 508,000	\$8,000	\$ 62	
Average \$ 545,894	\$3,926	\$3,995	\$ 554,894	\$9,000	\$ 69	
\$ 600,000	\$4,315	\$4,392	\$610,000	\$10,000	\$ 77	
\$ 700,000	\$5,034	\$5,148	\$715,000	\$15,000	\$ 114	
\$ 900,000	\$6,472	\$6,624	\$920,000	\$20,000	\$ 152	
\$1,000,000	\$7,191	\$7,416	\$1,030,000	\$30,000	\$ 225	



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Important Dates

- MARCH 29, 2018: Tentative budget submission to County Superintendent of Schools
- APRIL 25, 2018: Public Hearing, Adoption of Final Budget
- APRIL 26-27, 2018 –Posting of User-Friendly Budget to district website within 48 hours of public hearing



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