Agenda

- Welcome
  - Charles Kauffman, Board President
- Budget Presentation
  - Michael Livengood, Superintendent
  - Diana Cawood, Business Administrator
- Questions from Public
Budget Priorities

- Maintain current staff and programs
- Maintain reasonable class sizes
- PARCC readiness
- Continue implementation of new teacher and principal evaluation systems
Budget Challenges

- Special Education – Increase of $970,000 from 2013-14 to 2015-16 (Increase of over 100 special education students during 2013-14 school year)
Shared Services

- Workers’ compensation insurance consortium
- Educational Data cooperative purchasing
- ACES electricity consortium
- ESU transportation consortium
- E-Rate consortium
- Municipal/School district local access television
- Municipal/School district cooperative gasoline purchasing
- Medicaid (SEMI) initiative
- School Resource Officer
Staff Changes

- Yocum School
  - One kindergarten/inclusion teacher

- Maude Wilkins School
  - One Multiple Disabled (MD) self contained teacher
  - One Autistic self-contained teacher
  - One inclusion teacher
  - Three educational assistants
Capital Reserve

• In addition to these budgetary items, we have also included a $350,256 Capital Reserve withdrawal to accomplish capital/building improvements:
  ◦ High School window wall and door replacement phase II
  ◦ Maude Wilkins School stair tower exit renovations to bring up to code
Budget Facts

- The 2014-15 total General Fund Budget is $33,305,746.00
- The General Fund budget increased 2.0% over last year’s budget
- The total tax increase for General Fund and Debt Service is 3.4%
- The approximate tax increase on the average home is $82 per year or $6.83 per month
- There were NO cuts to programs or staff in the budget.
- State Aid increased by $44,160.00
Category Descriptions

INSTRUCTION – REGULAR
Regular education teacher salaries; home instruction; teacher aides; professional educational services; supplies; textbooks

INSTRUCTION – SPECIAL EDUCATION
Special education teacher salaries; special education teacher aides; purchased services; supplies; textbooks/
Basic Skills/Remedial/ Bilingual Education

CO/EXTRA CURRICULAR & ATHLETICS
Co-curricular and athletic salaries; athletic reconditioning; supplies

TUITION
Regular Education Tuition -Alternative High School, Charter School, Vocational School; Special Education – Autistic Programs, Burlington County Special Services, Private Schools for Handicapped

SUPPORT OF INSTRUCTION
Attendance officer; Health Services; Speech, Occupational Therapy, Physical Therapy and Extraordinary Services; Guidance; Child Study Team; Improvement of Instructional Services; Media Services; Staff Training Services

ADMINISTRATION
Superintendent, assistant superintendent, business administrator, administrative assistants, treasurer, secretaries, attorney, auditor, architect, purchased services, policy maintenance, postage, telephones, fax, bond and liability insurance, office expenses, school board membership dues, salaries of principals and secretaries, professional dues, supplies, printing and publishing, technology administrator, software licenses, technology supplies

OPERATIONS/MAINTENANCE PLANT SERVICES
Salaries maintenance and custodial; outside contractors; liability insurance; supplies; utilities; security

TRANSPORTATION
Salaries drivers and aides; bus maintenance; transportation contracts; vehicle insurance; gas; oil; tires

BENEFITS
FICA; retirement; unemployment insurance, workers’ compensation insurance; health insurance; tuition reimbursement

CAPITAL OUTLAY
Equipment purchases; withdrawal of capital projects reserve for: lighting project, asphalt, carpet, doors, trainer’s room renovation, call system for phones, flooring, aerate and slit seed fields, drainage repair, roof repair, hot water heater, awnings, light fixtures, curbing and sidewalk repair, concrete and asphalt work; SDA assessment for debt service
# Appropriations

<table>
<thead>
<tr>
<th></th>
<th>2013-14</th>
<th></th>
<th>2014-15</th>
<th></th>
<th>% Change</th>
</tr>
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<tbody>
<tr>
<td>Instruction - Regular</td>
<td>9,368,524</td>
<td>28.7%</td>
<td>9,655,309</td>
<td>29.0%</td>
<td>3.1%</td>
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<tr>
<td>Instruction - Special Education</td>
<td>4,594,251</td>
<td>14.1%</td>
<td>5,060,960</td>
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<td>10.2%</td>
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<tr>
<td>Co/Extra Curric &amp; Athletics</td>
<td>580,397</td>
<td>1.8%</td>
<td>582,595</td>
<td>1.7%</td>
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<tr>
<td>Tuition</td>
<td>1,335,069</td>
<td>4.1%</td>
<td>1,542,843</td>
<td>4.6%</td>
<td>15.6%</td>
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<tr>
<td>Support of Instruction</td>
<td>3,710,988</td>
<td>11.4%</td>
<td>3,733,755</td>
<td>11.2%</td>
<td>0.6%</td>
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<tr>
<td>Administration</td>
<td>2,691,724</td>
<td>8.2%</td>
<td>2,492,005</td>
<td>7.5%</td>
<td>-7.4%</td>
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<tr>
<td>Operation/Maint Plant Services</td>
<td>2,863,531</td>
<td>8.8%</td>
<td>2,756,885</td>
<td>8.3%</td>
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<tr>
<td>Transportation</td>
<td>1,082,604</td>
<td>3.3%</td>
<td>1,124,346</td>
<td>3.4%</td>
<td>3.9%</td>
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<tr>
<td>Benefits</td>
<td>5,847,638</td>
<td>17.9%</td>
<td>5,895,948</td>
<td>17.7%</td>
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<tr>
<td>Capital Outlay</td>
<td>570,398</td>
<td>1.7%</td>
<td>461,099</td>
<td>1.4%</td>
<td>-19.2%</td>
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<tr>
<td><strong>Total</strong></td>
<td>32,645,124</td>
<td>100.0%</td>
<td>33,305,745</td>
<td>100.0%</td>
<td>2.0%</td>
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## Revenues

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<tr>
<th></th>
<th>2013-14</th>
<th>%</th>
<th>2014-15</th>
<th>%</th>
<th>Difference</th>
<th>% Change</th>
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<tr>
<td>State Aid</td>
<td>8,709,559</td>
<td>26.7%</td>
<td>State Aid</td>
<td>8,753,719</td>
<td>26.3%</td>
<td>44,160</td>
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<td>Local Revenues</td>
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<td>Local Revenues</td>
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<tr>
<td>Local Tax Levy</td>
<td>21,662,900</td>
<td>66.4%</td>
<td>Local Tax Levy</td>
<td>22,457,797</td>
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<td>794,897</td>
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<tr>
<td>Tuition</td>
<td>200,000</td>
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<td>200,000</td>
<td>0.6%</td>
<td>0</td>
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<tr>
<td>Transportation</td>
<td>20,000</td>
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<td>Transportation</td>
<td>20,000</td>
<td>0.1%</td>
<td>0</td>
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<tr>
<td>Interest Capital Reserve</td>
<td>1,500</td>
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<td>500</td>
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<tr>
<td>E-Rate, Interest, Rental</td>
<td>90,000</td>
<td>0.3%</td>
<td>E-Rate, Interest, Rental</td>
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<td>0.3%</td>
<td>0</td>
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<tr>
<td>Fund Balance</td>
<td>1,394,307</td>
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<td>Fund Balance</td>
<td>1,400,000</td>
<td>4.2%</td>
<td>5,693</td>
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<tr>
<td>Withdrawal Capital Reserve</td>
<td>445,000</td>
<td>1.4%</td>
<td>Withdrawal Capital Reserve</td>
<td>350,256</td>
<td>1.1%</td>
<td>-94,744</td>
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<tr>
<td>Withdrawal Maintenance Reserve</td>
<td>70,000</td>
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<td>Withdrawal Maintenance Reserve</td>
<td>0</td>
<td>0.0%</td>
<td>-70,000</td>
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<tr>
<td>Transfers from Other Funds</td>
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<td>Transfers from Other Funds</td>
<td>0</td>
<td>0.0%</td>
<td>0</td>
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<td>Medicaid Reimbursement</td>
<td>42,866</td>
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<td>Medicaid Reimbursement</td>
<td>33,474</td>
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<td>Adjust for Prior Year Encumbrances</td>
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<td>Adjust for Prior Year Encumbrances</td>
<td>8,992</td>
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<tr>
<td></td>
<td>32,645,124</td>
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<td></td>
<td>33,305,746</td>
<td>100.0%</td>
<td>660,622</td>
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Impact on Your Taxes

- The 2014-15 budget includes a 3.4% tax increase. This increase will be approximately $82 per year, or $6.83 per month, on the average home assessed at $157,824. The tax increase includes General Fund and Debt Service.
How is One Tax Dollar Spent?

- 55.4 cents  Instruction, Regular and Special Education, Support of Instruction
- 1.7 cents  Extra Curricular Activities and Athletics
- 4.6 cents  Tuition
- 7.5 cents  Administration
- 8.3 cents  Operations and Maintenance Plant Services
- 3.4 cents  Transportation
- 17.7 cents  Benefits
- 1.4 cents  Capital Outlay
Questions?