

AUDUBON PUBLIC SCHOOL DISTRICT  
BOARD OF EDUCATION  
2019-2020 BUDGET  
MAY 1, 2019

Andrew P. Davis, Superintendent of Schools

Deborah Roncace, School Business Administrator & Board Secretary



# Preparing a School District Budget

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The Board has prepared a budget that is sensitive to the needs of the community, while it endeavors to balance a quality education in a safe and technologically advanced environment. Given the economic impact we are facing, the Board has made difficult decisions in the development of this budget.



**(Shortfall) Revenues = (Overage) Expenditures = (Un) Balanced Budget**

# Audubon Board of Education: Subcommittee Meeting Schedule

Committee	Governance	Operations	Education	Human Resources
<b>BOE Chair</b>	Marianne Brown	Allison Cox	Ed Simpson	Ammie Davis
<b>District Lead</b>	Andy Davis	Deborah Roncace & Bud Rutter	Shamus Burke	Andy Davis
<b>Committee Member</b>	James Blumenstein	Ammie Davis	James Blumenstein	Marianne Brown
<b>Committee Member</b>	Joseph Ryan	Ralph Gilmore	Pam Chiaradia	Allison Cox
<b>Committee Member</b>	Ed Simpson	Jeff Whitman	Nancy Schiavo	Jeff Whitman
<b>Alternate</b>	Nancy Schiavo	Pam Chiaradia	Joseph Ryan	Ralph Gilmore
<b>Location</b>	AHS Principal's Conference Room			
<b>Time</b>	6:00 - 7:00	7:30 - 8:30	6:30 - 8:00	6:00 - 6:50
<b>Actual &amp; Tentative Dates</b>	February 13 March 6 April 3 May 22 June 26 July 31	February 13 March 13 (6:00 - 7:00) April 3 May 22 June 26 July 31	February 14 March 28 April 11 May 30 July 11	Prior to BOE Meetings And April 10

# Review of Current Year District Goals

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- Complete a thorough review of district processes including but not limited to Board Policies & Regulations to maximize efficiency and effectiveness while staying compliant with New Jersey Department of Education code.
- Maintain and enhance school safety.
- Increase the use of objective data by all instructional staff in order to provide targeted, class and student specific, and differentiated (rigorous) instruction.
- Enhance the capacity of all teachers to understand and create New Jersey Student Learning Standards – based assessments to inform and further differentiate instruction.
- Refine and enhance communications with stakeholders through improvements to the district website and use of social media –

*Four Schools, One District*

# Student Enrollment by Grade: 2019-2020 Projections



	2016-2017	2017-2018	2018-2019	Projected 2019-2020
Pre K	35	32	29	14
K	118	87	93	96
1	101	109	85	93
2	79	100	111	85
3	94	80	103	111
4	103	105	83	103
5	92	104	99	83
6	80	88	101	99
7	95	86	97	109
8	119	97	93	99
9	147	173	149	138
10	156	151	163	149
11	160	151	147	163
12	168	158	148	147
Total	1547	1521	1501	1510



# Elementary Homeroom Size: Projected

	Total Population	2018-2019 Homeroom Size	Projected 2019-2020 HR Size
Pre K	14	10	7/7
K	96	19	19
1	93	17	23
2	85	19	17
3	111	21	22
4	103	21	26
5	83	25	21
6	99	25	25
7	109	Varies	
8	99		
9	138		
10	149		
11	163		
12	147		
Total	1510		



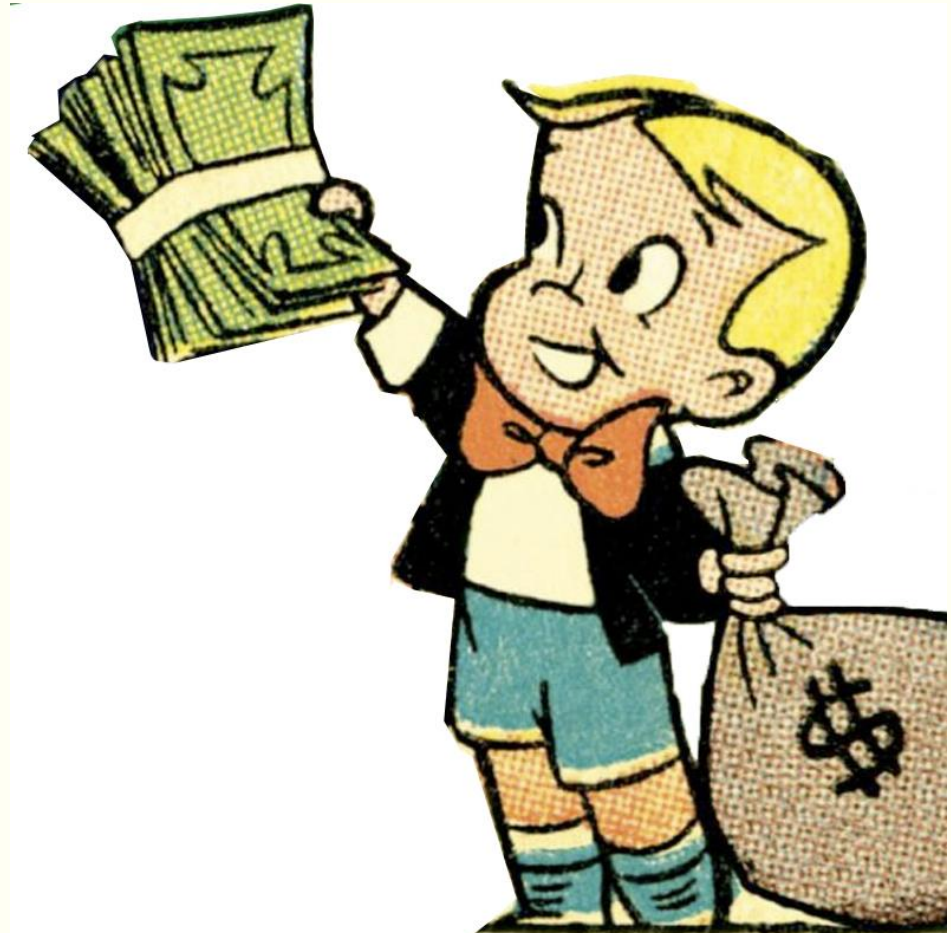


# Monies Used to Support the 2018-2019 Budget

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## Operating Cost Revenue Expenditures:

- ❖ Bank Cap = \$97,062 (2019-20 = \$0)
- ❖ Choice Formula = \$250/per student = \$2,600)
- ❖ Health Adjustment = \$196,029 (2019-20 = \$0)
- ❖ Insurance Breakage = \$289,518
- ❖ One Month Insurance Deferral = \$325,000
- ❖ Send-Receive Tuition = \$207,000
- ❖ State Aid 2018-19 = \$395,123





# Robust Budgeting Practices: Examples

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- Cost Effective Health Benefits
- Curriculum Revision Cycle
- Evergreen Technology
- Fund Balance
- Maintenance Reserve (Facilities)
- Manageable Salary Guides
- Strong Special Education Programs



# Budget Calendar (continued)

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- ❑ March 14, 21, 27, 2019 – Formal meetings with Leadership Team
- ❑ March 20, 2019 – General BOE Meeting (approval for budget submission to County Office)
- ❑ March 28, 2019 – Meeting with FULL faculty & staff
- ❑ April 2, 3, 4, 2019 – Formal meetings with Leadership Team
- ❑ April 12, 2019 – Reduction in Force, Transfers, and Non-renewal meetings with staff
- ❑ May 1, 2019 – Public Hearing on 2019-2020 budget and Budget Adoption
- ❑ May 8, 2019 – General BOE Meeting (staffing contracts)



# State School Funding Reform Act (SFRA): Explained

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- ✓ Enacted in 2008 to equalize school funding in order to provide each student a thorough and efficient education
- ✓ Baseline per student spending set at ~\$11,000; additional weighting variables include low income, ELL, special education
- ✓ State calculates **Local Share**; how much a district can afford to provide towards adequacy
- ✓ SFRA did not have enough votes to pass in 2008; state creates a provision (**Adjustment Aid**) that no district was to receive less aid than the previous year
- ✓ States were directed to use their **Reserves** in 2010; New Jersey did not have enough revenue to provide the promised funds

# State School Funding Reform Act (SFRA): Continued

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- ✓ Underfunding/Overfunding became the new norm for State Aid (origin of **Flat State Aid**)
- ✓ Percentage of monies received did not equate to SFRA formula
- ✓ Senator Sweeney added \$100 million on State Aid for the fiscal year 2018; \$31 million on **Adjustment Aid** was redistributed
- ✓ On Jul 24, 2018 Governor Murphy signed S-2:
  - ✓ Repeals the enrollment cap
  - ✓ Eliminates adjustment aid (180 districts) over a seven year period (five remaining)
  - ✓ Allows adjustment to tax levy cap for certain school districts
  - ✓ Bases state aid on the most current data (student population & local tax rates)
  - ✓ Over 60% of the state's school districts have been considered "underfunded"
  - ✓ Exempts certain districts to reductions (county vocational schools, SDA (former Abbott), and Non-SDA below adequacy with tax rates exceeding the state mean by more than 10%)
  - ✓ Adjusts for municipalities that have a tax rate that exceeds the state average
  - ✓ Districts receiving less than the SFRA receive an increase in state aid
  - ✓ If a district is spending below adequacy and are losing state aid, they must increase its **general fund tax levy** to 2%
- ✓ Audubon Public School District receives additional funding through **State Aid**:
  - ✓ 2018-2019 = \$395,123
  - ✓ 2019-2020 = \$122,165



# Fund Balance: Explained

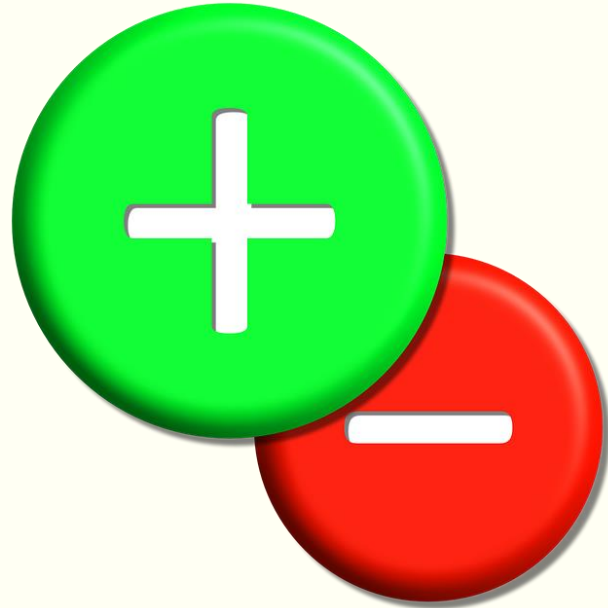
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- ❑ Excess Surplus must be utilized in the subsequent year's budget
- ❑ 2018-2019 Excess Surplus a.k.a. Fund Balance must be budgeted in the 2019-2020 budget
- ❑ Fund Balance is generated from year-to-year when budgeted funds are not spent
- ❑ Examples include cost savings on projects, material savings (lower cost), breakage in retiring teachers and new hires (salary  $\neq$  ↓)

# BANK CAP: Explained

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- Enrollment (Increases)
- Health Care Adjustments
- Accrued Liabilities & Pension Deferrals  
(2008-2009)
- Adjustment Responsibility: From-To Entity  
(e.g. transportation to foster home)

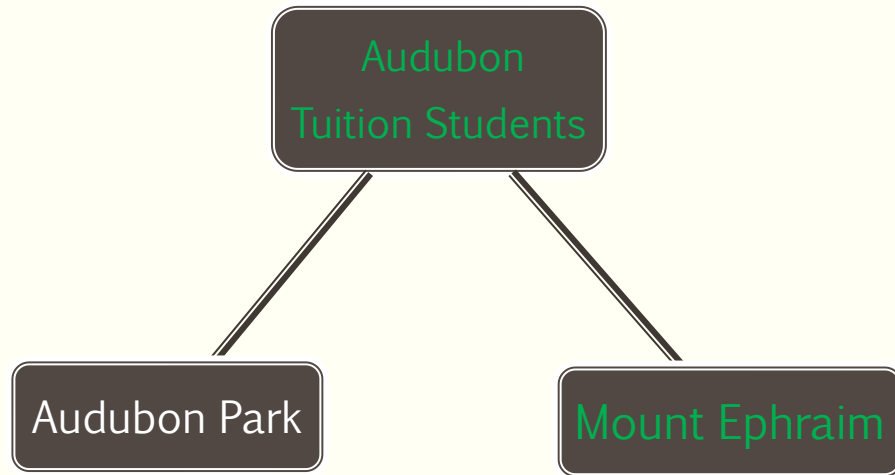
# Local Tax Levy: 2% Builds a Revenue Base

0% Tax Levy Increase			
16/17	17/18	18/19	19/20
11,153,792	11,153,792	11,153,792	11,153,792
1% Tax Levy Increase			
16/17	17/18	18/19	19/20
11,153,792	11,265,330	11,377,983	11,491,763
2% Tax Levy Increase			
16/17	17/18	18/19	19/20
11,153,792	11,376,868	11,604,405	11,836,493
Difference from 0% to 2%			
0	\$223,076	\$450,613	\$682,701

# Tuition Revenues

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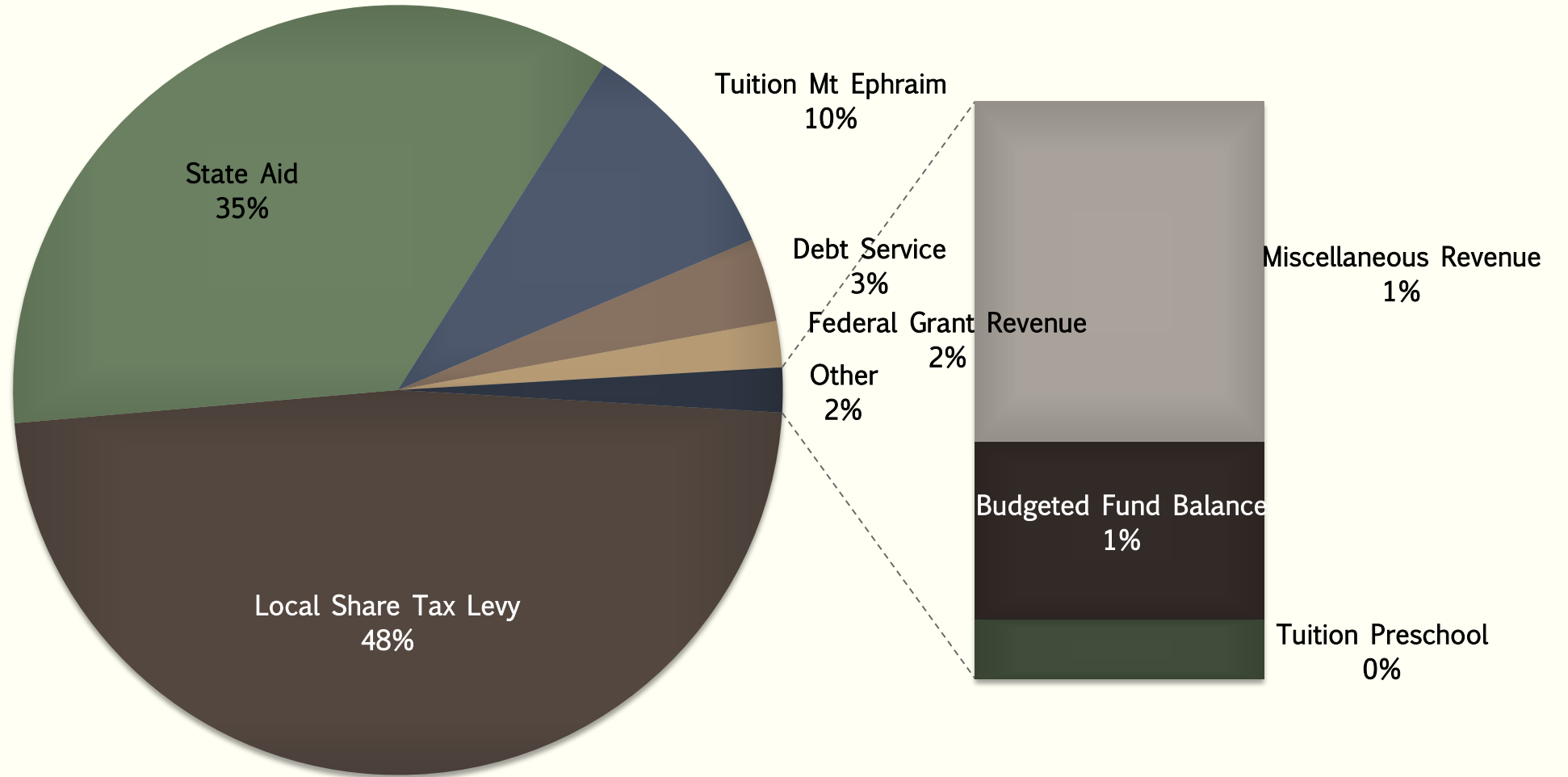
- ❖ Tuition revenues contribute 10% toward the budget.
- ❖ Tuition revenue has decreased by \$207,735 adversely impacting the 2019-2020 budget.
- ❖ Audubon Park is not a tuition revenue; part of APSD.
- ❖ Choice funding is not a tuition revenue; included in the State Aid formula.



# Analysis of Revenue 2019-2020

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# Analysis of Expenditures 2019-2020

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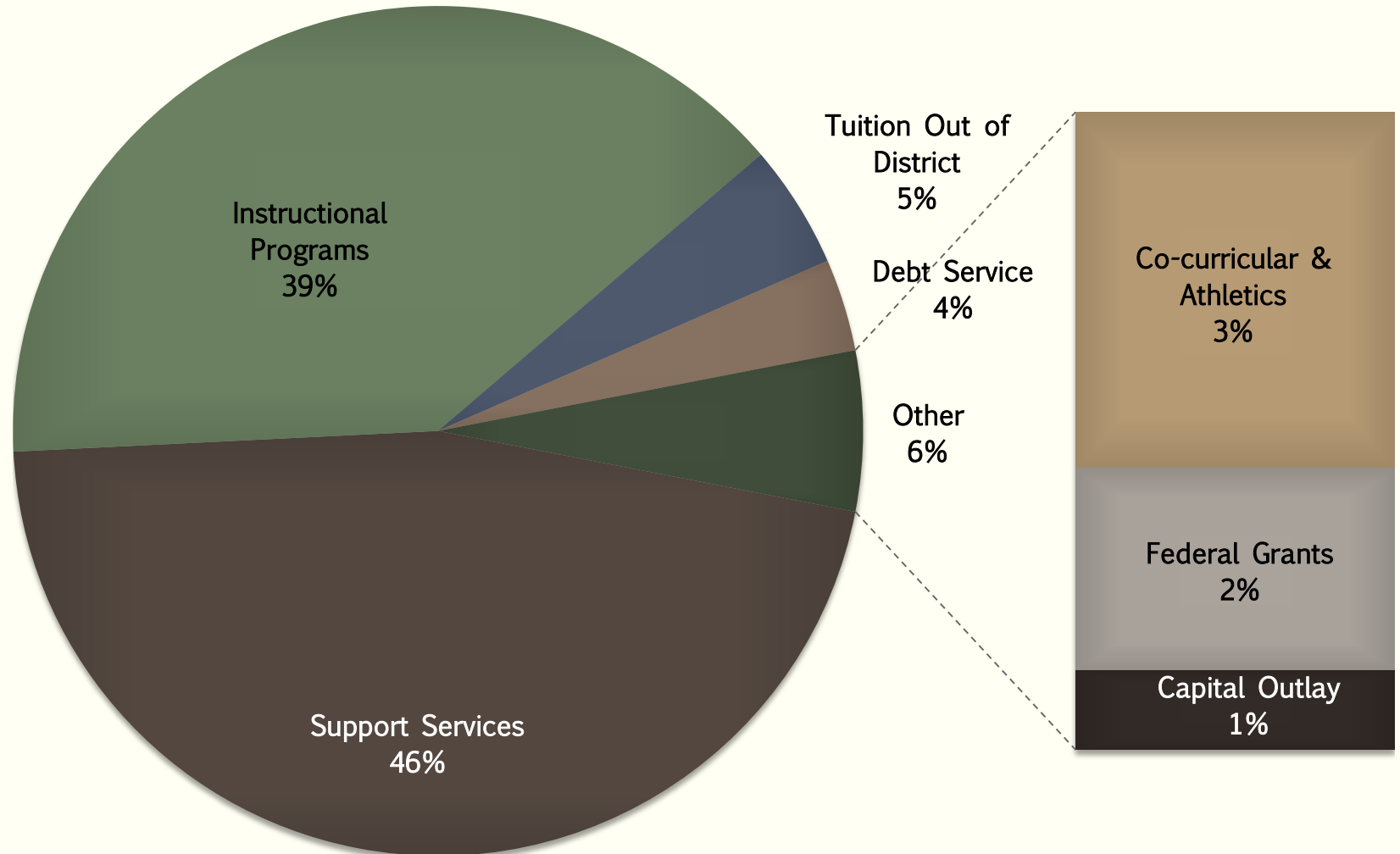
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## INSTRUCTIONAL PROGRAMS

- General Education
- Special Education
- Basic Skills

## SUPPORT SERVICES

- Administration
- Attendance
- Benefits
- Child Study Team
- Custodial, Maintenance, Grounds
- Extraordinary Services
- Food Services
- Guidance
- Health
- Library
- Speech, OT/PT
- Staff Training
- Transportation



# Budget Development Considerations: Expenditures Beyond District Control

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- Contracted Services
- Enrollment
- Salaries & Benefits
- Utilities (Gas & Electric)
- Transportation
  - Buses
  - Diesel Fuel for Buses
- Tuition
  - Choice (changes)
  - **Homeless**
  - Sending-Receiving (changes)
  - **Special Education**

DIESEL



# Audubon Public School District: Saving Efforts

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- Out-of-District placement monitoring
- Paper-cut – System for tracking and reducing printing costs
- Minimizing redundancy in purchases (e.g. online licenses, consumables, etc.)
- Shared Services
  - Camden County Education Services Commission
  - Educational Services Commission of New Jersey
  - Fuel through Collingswood
  - Maintenance & Custodial Services with Brooklawn
  - Property Insurance through SAIF & BCIP
  - Trash Removal through Audubon Borough
  - Y.A.L.E. Classroom and Room Rental Space
- Refurbishing technology (e.g. Chrome books, desktops, laptops, etc.)
- Rethinking technology (e.g. Annotate vs Interactive Whiteboards)



# Impact on Audubon Taxpayer

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Increase in Tax Levy: General Fund =	\$239,670
Decrease in Tax Levy: Debt =	(\$60,500)
Total Tax Levy Increase =	\$179,170
2019 Ratables =	\$713,327,254

The 2019-2020 proposed budget represents an increase of 0.0351 cents per \$100.00 of assessed value. For a home assessed at \$209,000, this equates to an increase of \$73.35 for the year.

$$(\$209,000/\$100) \times \$0.0351 = \$73.35 \text{ pre-tax assessor review}$$

2% TAX LEVY:  
AVERAGE TOTAL COST TO  
AUDUBON BOROUGH  
HOMEOWNER

A home based on the average assessed value of \$209,000 will cost approximately \$73.35 more for the 2019-2020 school year; which equates to about \$1.41 per week.



# Balanced Budget

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(Shortfall) Revenues  
=  
Expenditures (Overage)  
=  
(Un)  
Balanced Budget



# Non-renewals & Resignations and Retirements

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## Non-Renewal & Resignations:

- Instructional Aide (FTE 0.74)
- Certificated Staff (FTE 1.5)

## Retirements:

- Teacher (FTE 2.0)
- Secretary (FTE 1.2)





# Reduction(s) in Force Due to Economy

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- Administration (FTE 0.50)
- Building, Maintenance, Grounds (FTE 0.44)
- Child Study Team (FTE 1.0 \* )
- Secretarial (FTE 1.2 \* )
- Support Staff (FTE 1.74)
- Certificated Staff
  - Elementary Prekindergarten through 3 (FTE 2.41)
  - Upper Elementary Grades 4 through 6 (FTE 0.59)
  - Junior – Senior High School 7 through 12 (FTE 2.8)

\* Refers to previous slide; Non-renewals, Resignations, and/or Retirements



# District Vision and Mission

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- Remain committed to the Audubon education tradition of Pride & Excellence
- Ongoing commitment to:
  - Enhancing Student achievement and well-being
  - Instilling and supporting the community's core values
  - Providing an equitable and well-rounded educational experience:
    - Academics (**math pilot PreK – 5**)
    - Affective (social-emotional)
    - Arts (visual & performing)
    - Athletics (**school bus**)
  - Supporting inclusive learning environments
  - Providing a safe learning environment (**alert system at AHS; camera upgrades; ID scan HAS/MAS; VAP sensors**)
  - Preparing students for the 21<sup>st</sup> Century (**technology lease**)
- Retain and create programs and opportunities for our students
  - **Transfer of Aide to Kindergarten classroom**
  - **Full-time Basic Skills Instructor at Mansion**
  - **Shared Library Media Specialist at Haviland & Mansion**
  - **Reconfiguring Child Study Team structure - School Psychologist**
  - **Reconfiguring Administrative Team structure**
- Accomplish these goals and more with a tax increase of \$73.35 (2%) for the average Audubon Borough resident for the 2019-2020 school year.

*Thank you for  
supporting the Audubon  
Public School District.*

