

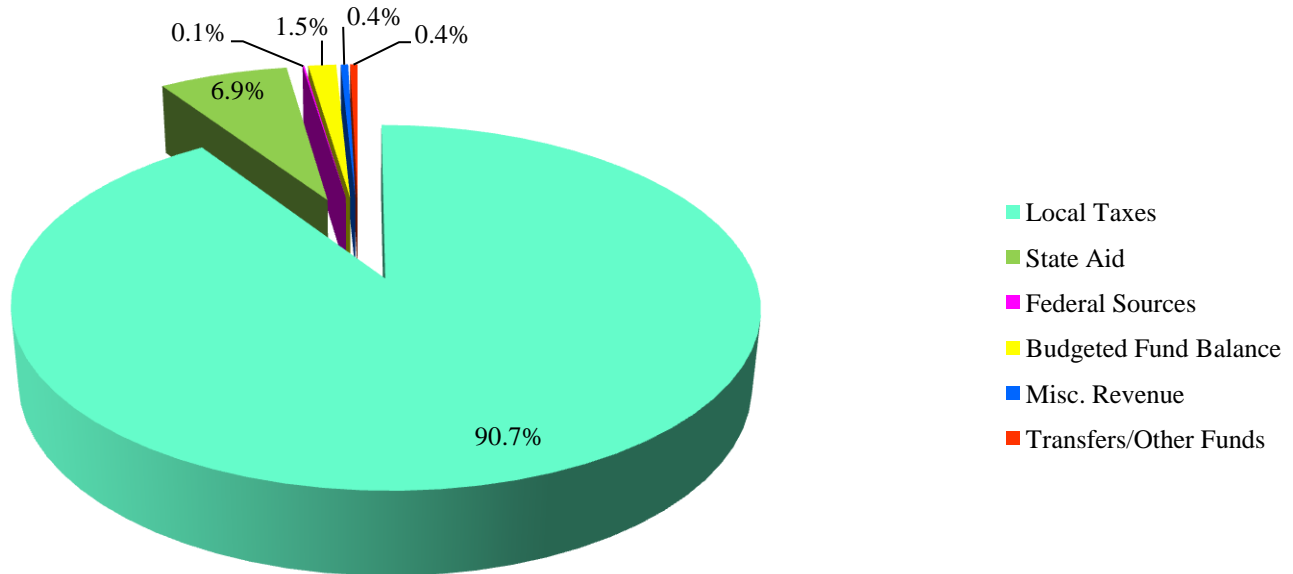
*Preparing Students for the Challenge of Learning and Life*  
*2015/16 School Year*

*BUDGET DISCUSSION*

*April 1, 2015*

This budget is intended to provide our children with those programs and services necessary for a “Thorough and Efficient” education. It continues to maintain a quality educational program by meeting the Core Curriculum Content Standards mandated by the New Jersey Dept of Education.

# 2015/16 Revenues

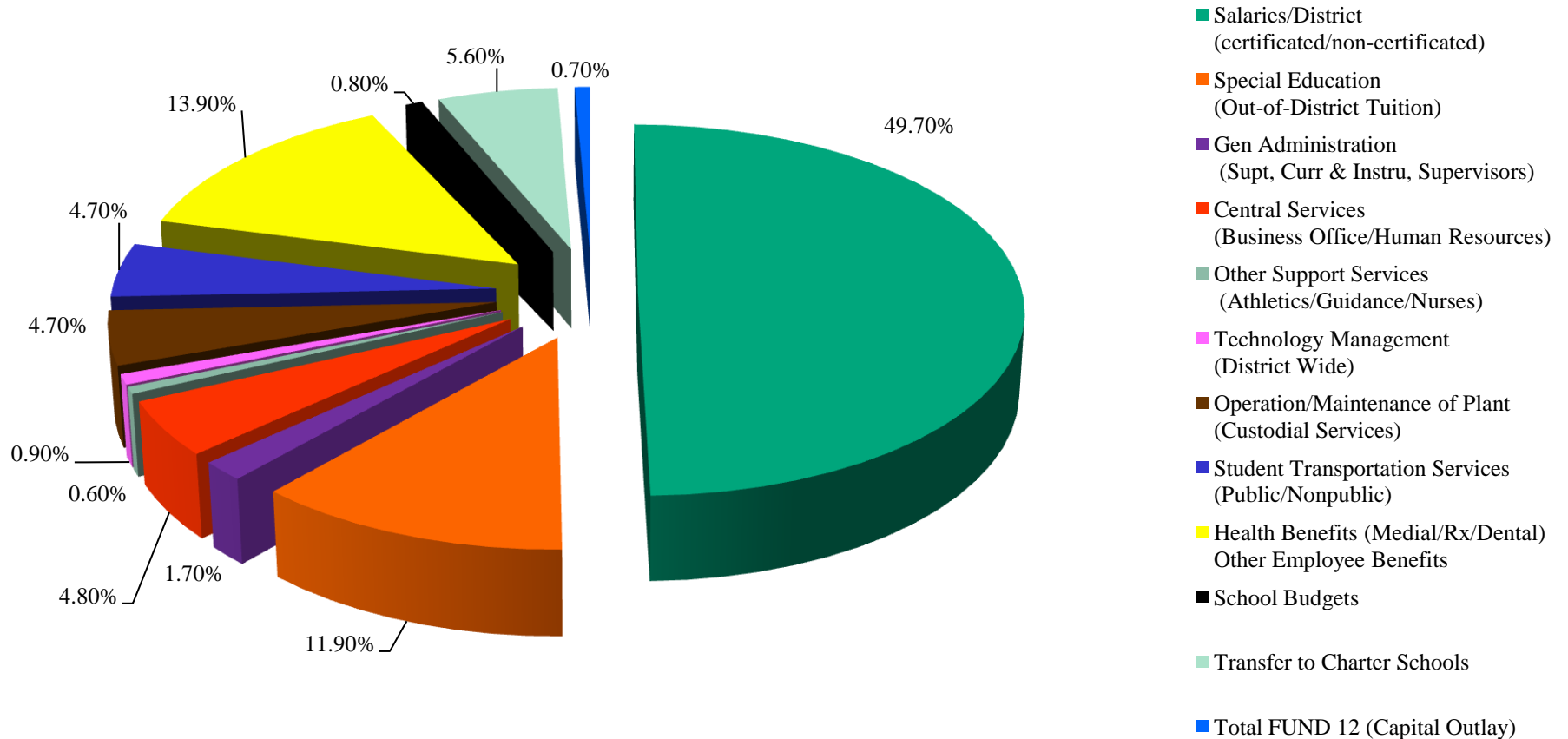


Local Taxes	90.7%	83,928,342.00
State Aid	6.9%	6,401,235.00
Federal Sources	0.1%	58,170.00
Budgeted Fund Balance	1.5%	1,334,890.00
Misc. Revenue	0.4%	338,705.00
Transfers/Other Funds	0.4%	400,000.00
<b>Total</b>	<b>100.0%</b>	<b>92,461,342.00</b>

# 2015/16 Revenues

<i>Revenue</i>	<i>2013/14</i>	<i>2014/15</i>	<i>\$ Changes \$</i>	<i>2015/16</i>	<i>2016/17</i>
General Fund Tax Levy	\$ 78,926,950	\$ 80,505,489	1,610,110	\$ 82,115,599	\$ 83,757,911
Available Banked CAP	1,549,045	0.00	1,812,743	1,812,743	0.00
Tuition from Other LEA's	116,224	125,000	(31,795)	93,205	?
Misc Revenue	200,000	330,000	(84,500)	245,500	?
State Aid	5,056,733	5,266,235	0.00	5,266,235	5,266,135
Extraordinary Aid	1,450,000	1,050,000	0.00	1,050,000	1,050,000
Other State Aid	157,000	130,000	(45,000)	85,000	?
SEMI Aid	63,776	63,080	(4,910)	58,170	?
Budgeted Fund Balance	3,535,411	3,596,867	(2,261,977)	1,334,890	0.00
Withdrawal Capital Reserve	2,359,035	430,487	(430,487)	0.00	0.00
Transfer from Other Funds	741,975	402,086	(2,086)	400,000	0.00
<b>Total General Fund</b>	<b>\$ 92,735,766</b>	<b>\$ 91,899,244</b>	<b>(562,098)</b>	<b>\$ 92,461,342</b>	
Grants/ <i>FUND 20</i>	1,937,187	1,872,300	(231,306)	1,640,994	?
Debt Service/ <i>FUND 40</i>	1,789,891	1,845,977	(356,693)	1,489,284	1,461,208
Budgeted Fund Balance	0.00	67,940	(67,940)	0.00	0.00
<b>Grand Total Revenue</b>	<b>\$ 96,462,844</b>	<b>\$ 95,685,461</b>	<b>(93,841)</b>	<b>\$ 95,591,620</b>	

# 2015/16 Expenditures



# 2015/16 Expenditures

<i>Current General Expense</i>	<i>2013/14 Adjusted Budget</i>	<i>2014/15 Adjusted Budget</i>	<i>\$ Changes \$</i>	<i>2015/16 Proposed Budget</i>	<i>% of Budget FUND 11 &amp; 12</i>
Salaries/District (certificated/non-certificated)	\$ 47,052,600	\$ 49,385,528	(3,668,711)	\$ 45,716,817	49.7%
Health Benefits (Medial/Rx/Dental) Other Employee Benefits	12,987,454	13,069,980	(175,527)	(12,917,653) 12,894,453 -23,200	13.9%
Special Education (Out-of-District Tuition)	9,474,261	10,221,402	+ 794,675	11,016,077	11.9%
Gen Administration (Supt, Curr & Instru, Supervisors)	1,491,950	1,840,287	(257,897)	(1,677,390) 1,582,390 -95,000	1.7%
Central Administration (Business Office/Human Resources)	1,614,219	2,376,377	+ 2,127,260	4,503,637	4.8%
Other Support Services (Athletics/Guidance/Nurses)	489,427	650,271	(58-272)	591,999	0.6%
Technology Management (District-wide)	689,511	872,672	0.00	872,672	0.9%
Operation/Maintenance of Plant (Custodial Services)	2,933,423	3,689,475	+ 618,164	4,307,639	4.7%
Student Transportation Services (Public/Nonpublic)	4,100,116	4,728,162	(342,582)	(4,330,209) 4,385,580 +55,371	4.7%
School Budgets	679,464	877,260	(141,785)	735,475	0.8%
Transfer to <i>Charter Schools</i>	5,017,359	5,058,019	+ 133,456	5,191,475	5.6%
<b>Total FUND 11</b>	<b>\$ 86,529,784</b>	<b>\$ 92,769,433</b>	(908,390)	<b>\$ 91,798,214</b>	
<b>Total FUND 12</b> (Capital Outlay)	<b>3,194,728</b>	<b>963,616</b>	+261,829 (300,488) -199,000	(600,299) 663,128 +62,829	0.7%
<b>Total Current Expense Fund 11 and FUND 12</b>	<b>\$ 89,724,512</b>	<b>\$ 93,733,049</b>	(1,271,707)	<b>\$ 92,461,342</b>	<b>100%</b>
Special Revenue/ <b>FUND 20</b> (NCLB, IDEA, Nonpublic)		<b>1,872,300</b>	(231,306)	<b>1,640,994</b>	
DEBT Service/ <b>FUND 40</b>		<b>1,913,917</b>	(424,633)	<b>1,489,284</b>	
<b>Grand Total Budget</b>		<b>\$ 97,519,266</b>	(1,927,646)	<b>\$ 95,591,620</b>	

## 2014/15 Teaneck Bus Routes

**How much is spent on busing and the source of those funds?** For the 2014/15 school year, **\$4,155,566** was budgeted for transportation (busing). This does not include athletics, field trips, and summer school. For the 2014/15 school year, the district received **\$1,887,212 in State aid** for transportation and **\$130,000** as Other State aid for nonpublic transportation. **This State aid is discretionary and not specific to any one program.** For the 2015/16 school year, the district is to receive the same amount of State aid for transportation as the current school year and **\$85,000** as Other State aid for nonpublic transportation. The remainder of funds needed for transportation is budgeted in the General Fund, which is from Tax Levy.

The district operates a total of **231 bus routes** as follows: Charter Schools, 3 routes, cost \$111,925; Nonpublic, 53 routes, cost \$1,530,000; Public, 19 routes, cost \$511,812 (includes 11 courtesy routes at 1.4 miles \$383,859); Vocational, 3 routes, cost \$96,000; Special Education in district, 32 routes, cost \$269,341; and 121 Special Education out-of-district routes, cost \$813,000 = 231 routes, total cost \$3,332,078. In addition, the district supports 390 aid-in-lieu students at \$884.00 per student = \$344,760. There is a difference between projected (beginning of school year) and final (end of school year) expenditures.

## **2014/15 Nonpublic Bus Routes**

There are 52 nonpublic bus routes that contain a total of 513 stops, ranging from just one (1) stop to 17 stops, providing transportation for 2,077 students, to 15 private schools, at a cost of **\$1,530,000**. In addition, **\$380,120** has been budgeted for aid-in-lieu students, at \$884.00 each. Please note that the aid-in-lieu population often changes during the course of the school year, it may increase/decrease as a result of eligibility.

The proposed 2015/16 Preliminary Budget, approved by the Board at its meeting held on March 11, 2015, includes a reduction in the number of nonpublic bus routes, which translates into eliminating four (4) buses, producing an estimated savings of \$116,457. This would be accomplished by reducing the number of buses from 52 to 48, and total of 65 stops, ranging from just one (1) stop to a maximum of five (5) stops, including stops at Whittier School, BF Middle School, Hawthorne School, Lowell School, Teaneck HS, and corner of Prince Street and Edgemont Place. These stops would accommodate 2,167 students next year (2015/16) with the following number of students having to pick-up the bus at one of six (6) locations: **1) Whittier School = 381; 2) BF Middle School = 746; 3) Hawthorne School = 319; 4) Lowell School = 318; 5) Teaneck HS = 70; and 6) Prince/Edgemont = 333.**

## 2014/15 Public Bus Routes

There are **19 public bus routes** that contain a total of 186 stops, ranging from (4) stops to 14 stops, providing transportation for 674 students, to four (4) district schools (Bryant, Hawthorne, Lowell, Whittier), at an estimated cost of **\$511,812**.

Four (4) of these public bus routes are providing transportation to Bryant Early Childhood Center (preschool and kindergarten students). The proposed 2015/16 Preliminary Budget includes a reduction of 11 bus routes, which translates into eliminating courtesy busing for those at 1.4 miles, excluding students being bused to Bryant School, at an estimated savings of \$281,496.

This change reduces public bus routes by 11 leaving eight (8) bus routes, four (4) routes for students at **Bryant School** (Preschool/Kindergarten) accommodating 107 students, four (4) buses, 61 stops, cost **\$102,362**; and four (4) routes accommodating 162 **students over 2 miles**, four (4) buses, 31 stops, cost **\$102,362**.

The result of this reduction of 11 bus routes effects 405 students who would no longer receive district transportation services, at an estimated savings of **\$281,497**.

**Note**, there are three (3) routes that provide services for 131 Charter School students, with 40 stops, cost \$111,925.



## **Transportation Analysis**

**The estimated saving from reducing the number of nonpublic bus routes from 52 to 48  
= \$116,457**

**The estimated savings of eliminating courtesy busing at the 1.4 miles is 11 bus routes  
= \$281,497**

**Total estimated savings = \$397,954**

As a result of bidding the nonpublic transportation routes and receiving for those bids on March 16, 2015, expenditures were less for next year by an estimated \$71,000 (current costs \$1,530,000, cost for next year \$1,459,000). In addition, we received a bid on a new nonpublic route which is included in the costs for next year, which resulted in 42 students receiving district transportation services instead of receiving aid-in-lieu. Also, there are 97 additional non-public students receiving district transportation services which also reduces aid-in-lieu payments, total estimated saving of \$124,000.

As a result of further review of all transportation line items and estimating expenditures for next year, an additional \$55,371 in funding for the transportation budget would eliminate the need to reduce nonpublic bus routes and eliminate courtesy busing at 1.4 miles for next school year.

## **How did we get here . . .**

**The “bottom line” is balancing revenues against appropriations in order to make the budget whole? The reduction options used to get to the “bottom line” were as follows:**

- **Breakage from Retirements = \$616,862**
- **Outsource Lunchroom Aides = \$98,139 (32 positions)**
- **Fund 30% of LRA’s from Fund 61 = \$114,256 (47 LRA’s)**
- **Outsource Paraprofessionals = \$1,190,459 (39 positions)**
- **Reduce Administrator Positions = 418,608 (3 positions)**
- **Reduce Teaching Positions = \$758,000 (10 positions)**
- **Eliminate Courtesy Busing (1.4 miles) = \$281,497 (Eliminate 11 bus routes)**
- **Reduce Nonpublic Routes = \$116,457 (Reduce by 4 buses/routes)**

**For us to keep courtesy busing at the 1.4 miles (11 bus routes) and maintain current nonpublic busing (4 bus routes), we need to find alternative reductions to the budget.**

**First**, as a result of bidding the nonpublic transportation routes, expenditures were less for next year by an estimated \$71,000. In addition, we received a bid on a new nonpublic route which is included in the costs for next year, which resulted in 42 students receiving district transportation services instead of receiving aid-in-lieu. With the estimated saving of \$124,000, we are able to maintain current nonpublic busing. **Second**, as a result of further review of all transportation line items and estimating expenditures for next year, we need an additional \$55,371 to fund the transportation budget which would allow us to maintain courtesy busing at 1.4 miles for next school year.

**The district has just bid twice for the replacement of roofs on Bryant and Hawthorne Schools. In order to finance these projects, we had to finance the costs. The first payment will be due next school year, in the amount of \$261,829. This payment was not included in the preliminary budget approved by the Board on March 11, 2015. Now we need \$317,200 to make the budget whole.**

**Here's what we did. We were able to reduce expenditures in General Administration by an additional \$95,000 (staff development, purchased services, equipment, supplies); reduce costs in Other Employee Benefits by an additional \$23,200; and reduce expenditures in Capital Outlay by \$199,000 (upgrades to Voice/Data equipment and purchase of new District vehicle), total reductions = \$317,200; this allows us to fully fund transportation (\$55,371) and provide funds for the roof replacement (\$261,829) = \$317,200**

















**The End**