



2018-2019 Preliminary Budget Presentation

Barbara Pinsak, Interim Superintendent

Emidio D'Andrea, Business Administrator/Board Secretary

Melissa Beattie, Supervisor of Accounting

March 5, 2018

2018-2019 Funded Appropriations

Account Description	Category Description	Amount
ATTENDANCE/HEALTH SERVICES	PARENT INVOLVEMENT	\$ 5,000
	MC KINNEY VENTO ACT	\$ 10,000
CHILD STUDY TEAM	TESTING MATERIALS	\$ 25,000
IMPROVEMENT OF INSTRUCTIONAL SERVICES	SALARIES - STUDENT ADVOCATE	\$ 80,000
	SALARIES - RESTORATIVE JUSTICE	\$ 110,928
	PROFESSIONAL DEVELOPMENT	\$ 155,000
	CURRICULUM WRITING	\$ 85,000
INSTRUCTIONAL STAFF TRAINING	PROFESSIONAL DEVELOPMENT	\$ 160,000
GENERAL ADMINISTRATION	LEGAL - NEGOTIATIONS	\$ 35,000
REGULAR PROGRAMS – INSTRUCTION	NEW TECHNOLOGY LEASE	\$ 85,000
	SUPPLIES - DEPARTMENT OF INSTRUCTION	\$ 560,000
	TEXTBOOKS - DEPARTMENT OF INSTRUCTION	\$ 350,000
SPECIAL EDUCATION – INSTRUCTION	SALARIES - NEW LLD CLASSROOM	\$ 70,000
	SALARIES - NEW AUTISTC CLASSROOM	\$ 60,996
	SUPPLIES - SELF CONTAINED CLASSROOMS	\$ 38,000
	TOTAL	\$ 1,829,924

2018-2019 Appropriation Adjustments

Account Description	Category Description	Amount
TUITION - OUT OF DISTRICT	MONTCLAIR PRE K PLACEMENT	\$ 100,000
ATTENDANCE/HEALTH SERVICES	SALARIES - REDUCTION OF FORCE	\$ 50,000
SPEECH; OT; PT AND RELATED SERVICES	RETIREMENT BREAKAGE	\$ 39,198
EXTRAORDINARY SERVICES	SALARIES - REDUCTION OF FORCE - 10 PARAPROFESSIONALS	\$ 335,000
GUIDANCE SERVICES	SUPPLIES	\$ 20,000
CHILD STUDY TEAM	RETIREMENT BREAKAGE	\$ 56,723
IMPROVEMENT OF INSTRUCTIONAL SERVICES	RETIREMENT BREAKAGE	\$ 8,446
	CURRICULUM WRITING - AVID	\$ 10,000
INSTRUCTIONAL STAFF TRAINING	CONSULTING SERVICES	\$ 20,000
SCHOOL ADMINISTRATION	SALARIES - REDUCTION OF FORCE - ADMINISTRATIVE	\$ 130,000
	TEAM/CURRICULUM LEADERS	\$ 75,000
CENTRAL SERVICES	SALARIES - REDUCTION OF FORCE - CENTRAL OFFICE	\$ 45,000
TECHNOLOGY SERVICES	DUPLICATION WEBSITE BUDGET	\$ 25,000
MAINTENANCE; CUSTODIAL; GROUNDS SERVICES	REPAIRS/MAINTENACE - CONTRACTORS	\$ 136,000
	CUSTODIAL SUPPLIES	\$ 60,000
SECURITY	VACANCY BREAKAGE	\$ 9,602
EMPLOYEE BENEFITS	EMPLOYEE CONTRIBUTIONS	\$ 4,544,207
REGULAR PROGRAMS - INSTRUCTION	SALARIES - REDUCTION OF FORCE - 6 TEACHERS	\$ 360,000
	RETIREMENT BREAKAGE	\$ 38,305
	4 P/T PARAPROFESSIONALS - 2 F/T PARAPROFESSIONALS	\$ 16,044
SPECIAL EDUCATION - INSTRUCTION	RETIREMENT BREAKAGE	\$ 68,353
OTHER PROGRAMS - INSTRUCTION	SUMMER PROGRAMS	\$ 500,000
FOOD SERVICE FUND	SALARIES - DIRECTOR	\$ 70,000
CAPITAL OUTLAY	FACILITIES EQUIPMENT	\$ 140,000
	TOTAL 2018-19 ADJUSTMENTS TO BUDGET	\$ 6,856,878

2018-2019 Preliminary Revenues

	2015-16 Audited	2016-17 Audited	2017-18 Adjusted	%	2018-19 Proposed	%
LOCAL SOURCES:						
LOCAL TAX LEVY	\$ 105,704,008	\$ 109,921,598	\$ 112,636,548	93.35%	\$ 114,889,279	93.09%
TUITION	\$ 41,743	\$ 40,739	\$ 50,000	0.04%	\$ 100,000	0.08%
RENTS AND ROYALTIES	\$ 41,057	\$ 111,106	\$ 110,000	0.09%	\$ 110,000	0.09%
MISCELLANEOUS	\$ 897,184	\$ 476,258	\$ 184,000	0.15%	\$ 175,000	0.14%
SUB-TOTAL	\$ 106,683,992	\$ 110,549,701	\$ 112,980,548	93.64%	\$ 115,274,279	93.40%
STATE SOURCES:						
FORMULARY AID	\$ 6,772,455	\$ 6,913,702	\$ 6,891,951	5.71%	\$ 6,891,951	5.58%
EXTRAORDINARY AID	\$ 573,293	\$ 887,577	\$ 400,000	0.33%	\$ 500,000	0.41%
SUB-TOTAL	\$ 7,345,748	\$ 7,801,279	\$ 7,291,951	6.04%	\$ 7,391,951	5.99%
FEDERAL SOURCES:						
MEDICAID REIMBURSEMENT	\$ 119,678	\$ 170,271	\$ 87,794	0.07%	\$ 102,574	0.08%
OTHER SOURCES:						
FUND BALANCE	\$ (155,733)	\$ 629,990	\$ 100,000	0.08%	\$ 500,000	0.41%
TRANSFERS	\$ 11,215	\$ 463	\$ 200,000	0.17%	\$ 150,000	0.12%
SUB-TOTAL	\$ (144,518)	\$ 630,453	\$ 300,000	0.25%	\$ 650,000	0.53%
GRAND TOTAL	\$ 114,004,900	\$ 119,151,704	\$ 120,660,293	100%	\$ 123,418,804	100%

2018-2019 Preliminary Expenditures

	2015-16 Audited	2016-17 Audited	2017-18 Adjusted	%	2018-19 Proposed	%
OPERATING BUDGET						
REGULAR PROGRAMS - INSTRUCTION						
SALARIES	\$ 35,928,215	\$ 36,269,187	\$ 36,280,616	30.07%	\$ 36,719,221	29.38%
OTHER EXPENSES	\$ 1,415,373	\$ 1,952,292	\$ 2,498,506	2.07%	\$ 2,774,482	2.22%
SPECIAL EDUCATION - INSTRUCTION						
SALARIES	\$ 8,880,198	\$ 9,406,031	\$ 9,469,769	7.85%	\$ 9,863,844	7.89%
OTHER EXPENSES	\$ 247,163	\$ 209,360	\$ 147,541	0.12%	\$ 93,441	0.07%
BASIC SKILLS/REMEDIAL; BILINGUAL; VOCATIONAL PROGRAMS - INSTRUCTION						
SALARIES	\$ 1,696,803	\$ 1,709,415	\$ 1,611,202	1.34%	\$ 1,585,119	1.27%
OTHER EXPENSES	\$ 9,669	\$ 7,032	\$ 16,128	0.01%	\$ 22,800	0.02%
COCURRICULAR ACTIVITIES - INSTRUCTION						
SALARIES	\$ 1,051,884	\$ 1,096,656	\$ 1,160,955	0.96%	\$ 1,170,357	0.94%
OTHER EXPENSES	\$ 339,878	\$ 296,220	\$ 368,898	0.31%	\$ 355,592	0.28%
OTHER PROGRAMS - INSTRUCTION						
SALARIES	\$ 222,934	\$ 211,936	\$ 266,259	0.22%	\$ 273,000	0.22%
OTHER EXPENSES	\$ 75,676	\$ 139,908	\$ 98,895	0.08%	\$ 123,250	0.10%

2018-2019 Preliminary Expenditures

	2015-16 Audited	2016-17 Audited	2017-18 Adjusted	%	2018-19 Proposed	%
TUITION						
OUT OF DISTRICT	\$ 4,143,877	\$ 4,663,561	\$ 4,998,523	4.14%	\$ 5,543,575	4.44%
ATTENDANCE/HEALTH SERVICES						
SALARIES	\$ 1,315,480	\$ 1,497,958	\$ 1,655,717	1.37%	\$ 1,459,840	1.17%
OTHER EXPENSES	\$ 445,646	\$ 385,145	\$ 405,259	0.34%	\$ 563,198	0.45%
SPEECH; OT; PT AND RELATED SERVICES						
SALARIES	\$ 2,197,100	\$ 2,236,213	\$ 2,444,876	2.03%	\$ 2,481,915	1.99%
OTHER EXPENSES	\$ 495,088	\$ 572,016	\$ 235,603	0.20%	\$ 204,500	0.16%
EXTRAORDINARY SERVICES						
SALARIES	\$ 6,228,786	\$ 6,438,450	\$ 6,549,764	5.43%	\$ 6,517,977	5.22%
OTHER EXPENSES	\$ 756,555	\$ 965,167	\$ 1,228,740	1.02%	\$ 1,140,000	0.91%
GUIDANCE SERVICES						
SALARIES	\$ 2,955,698	\$ 2,808,356	\$ 2,118,388	1.76%	\$ 2,139,597	1.71%
OTHER EXPENSES	\$ 38,132	\$ 52,434	\$ 106,201	0.09%	\$ 85,545	0.07%
CHILD STUDY TEAM						
SALARIES	\$ 3,818,785	\$ 4,009,188	\$ 3,830,478	3.17%	\$ 3,982,873	3.19%
OTHER EXPENSES	\$ 887,058	\$ 587,647	\$ 695,895	0.58%	\$ 623,600	0.50%

2018-2019 Preliminary Expenditures

	2015-16 Audited	2016-17 Audited	2017-18 Adjusted	%	2018-19 Proposed	%
IMPROVEMENT OF INSTRUCTIONAL SERVICES						
SALARIES	\$ 1,725,461	\$ 1,266,850	\$ 1,426,845	1.18%	\$ 1,652,846	1.32%
OTHER EXPENSES	\$ 42,747	\$ 136,329	\$ 258,438	0.21%	\$ 252,755	0.20%
MEDIA SERVICES						
SALARIES	\$ 368,656	\$ 396,668	\$ 437,836	0.36%	\$ 444,671	0.36%
OTHER EXPENSES	\$ 52,035	\$ 47,718	\$ 49,943	0.04%	\$ 58,268	0.05%
INSTRUCTIONAL STAFF TRAINING						
SALARIES	\$ 283,812	\$ 268,038	\$ 291,749	0.24%	\$ 317,070	0.25%
OTHER EXPENSES	\$ 44,080	\$ 45,424	\$ 193,023	0.16%	\$ 170,839	0.14%
GENERAL ADMINISTRATION						
SALARIES	\$ 341,960	\$ 510,693	\$ 566,826	0.47%	\$ 598,730	0.48%
LEGAL SERVICES	\$ 347,559	\$ 394,814	\$ 434,811	0.36%	\$ 435,000	0.35%
JUDGEMENTS	\$ 925,673	\$ 696,220	\$ 760,989	0.63%	\$ 900,000	0.72%
OTHER EXPENSES	\$ 374,843	\$ 479,299	\$ 522,177	0.43%	\$ 512,912	0.41%
SCHOOL ADMINISTRATION						
SALARIES	\$ 4,578,188	\$ 4,704,014	\$ 4,590,906	3.80%	\$ 4,495,095	3.60%
OTHER EXPENSES	\$ 34,495	\$ 28,206	\$ 59,937	0.05%	\$ 41,935	0.03%

2018-2019 Preliminary Expenditures

	2015-16 Audited	2016-17 Audited	2017-18 Adjusted	%	2018-19 Proposed	%
CENTRAL SERVICES						
SALARIES	\$ 1,169,938	\$ 1,211,425	\$ 1,208,332	1.00%	\$ 1,186,362	0.95%
OTHER EXPENSES	\$ 141,053	\$ 130,629	\$ 161,279	0.13%	\$ 145,743	0.12%
TECHNOLOGY SERVICES						
SALARIES	\$ 547,192	\$ 552,537	\$ 571,461	0.47%	\$ 599,932	0.48%
OTHER EXPENSES	\$ 295,858	\$ 250,615	\$ 320,046	0.27%	\$ 278,000	0.22%
MAINTENANCE; CUSTODIAL; GROUNDS SERVICES						
SALARIES	\$ 3,210,937	\$ 3,191,254	\$ 3,430,384	2.84%	\$ 3,604,881	2.88%
UTILITIES	\$ 1,316,113	\$ 1,629,487	\$ 1,383,796	1.15%	\$ 1,588,401	1.27%
OTHER EXPENSES	\$ 2,505,694	\$ 2,403,293	\$ 3,354,248	2.78%	\$ 3,261,139	2.61%
SECURITY						
SALARIES	\$ 765,562	\$ 704,043	\$ 807,518	0.67%	\$ 857,316	0.69%
OTHER EXPENSES	\$ 5,175	\$ 7,848	\$ 11,700	0.01%	\$ 12,000	0.01%

2018-2019 Preliminary Expenditures

	2015-16 Audited	2016-17 Audited	2017-18 Adjusted	%	2018-19 Proposed	%
TRANSPORTATION						
SALARIES	\$ 247,379	\$ 297,919	\$ 274,001	0.23%	\$ 266,120	0.21%
REGULAR EDUCATION ROUTES	\$ 1,942,344	\$ 1,939,762	\$ 1,937,969	1.61%	\$ 1,984,452	1.59%
SPECIAL EDUCATION ROUTES	\$ 2,179,606	\$ 2,695,504	\$ 2,453,349	2.03%	\$ 2,445,939	1.96%
AID IN LIEU	\$ 260,485	\$ 243,208	\$ 334,072	0.28%	\$ 300,000	0.24%
OTHER EXPENSES	\$ 78,326	\$ 114,239	\$ 197,321	0.16%	\$ 145,114	0.12%
EMPLOYEE BENEFITS						
SOCIAL SECURITY	\$ 1,796,103	\$ 1,782,195	\$ 1,685,152	1.40%	\$ 1,718,855	1.38%
RETIREMENT	\$ 1,881,570	\$ 1,927,564	\$ 1,812,840	1.50%	\$ 1,979,869	1.58%
WORKERS COMPENSATION	\$ 298,669	\$ 306,936	\$ 332,190	0.28%	\$ 360,208	0.29%
HEALTH BENEFITS	\$ 12,306,542	\$ 13,775,934	\$ 14,299,895	11.85%	\$ 16,050,989	12.84%
OTHER EXPENSES	\$ 337,929	\$ 304,167	\$ 325,000	0.27%	\$ 320,000	0.26%
CAPITAL OUTLAY						
EQUIPMENT	\$ 288,267	\$ 861,871	\$ 24,887	0.02%	\$ -	0.00%
SDA ASSESSMENT	\$ 85,938	\$ 85,938	\$ 85,938	0.07%	\$ 85,938	0.07%

2018-2019 Preliminary Expenditures

	2015-16 Audited	2016-17 Audited	2017-18 Adjusted	%	2018-19 Proposed	%
CHARTER SCHOOLS	\$ 10,448	\$ 43,223	\$ 54,857	0.05%	\$ 45,000	0.04%
FOOD SERVICE FUND	\$ 50,588	\$ 203,668	\$ 205,000	0.17%	\$ 130,000	0.10%
OTHER TRANSFERS	\$ 13,677	\$ -	\$ -	0.00%	\$ -	0.00%
ENCUMBRANCES	\$ -	\$ -	\$ (392,635)	-0.33%	\$ -	0.00%
GRAND TOTAL	\$ 114,004,900	\$ 119,151,704	\$ 120,660,293	100%	\$ 124,970,105	100%

2018-2019 Preliminary Expenditures

	2015-16 Audited	2016-17 Audited	2017-18 Adjusted	%	2018-19 Proposed	%
ANALYSIS BY CATEGORY						
SALARIES	\$ 76,769,406	\$ 78,082,788	\$ 78,186,364	64.80%	\$ 79,359,450	63.50%
EMPLOYEE BENEFITS	\$ 16,620,813	\$ 18,096,796	\$ 18,455,077	15.30%	\$ 20,429,921	16.35%
SUB-TOTAL	\$ 93,390,219	\$ 96,179,584	\$ 96,641,441	80.09%	\$ 99,789,371	79.85%
TRANSPORTATION	\$ 4,382,435	\$ 4,878,474	\$ 4,725,390	3.92%	\$ 4,730,391	3.79%
TUITION - OUT OF DISTRICT	\$ 4,143,877	\$ 4,663,561	\$ 4,998,523	4.14%	\$ 5,543,575	4.44%
MAINTENANCE	\$ 2,505,694	\$ 2,403,293	\$ 3,354,248	2.78%	\$ 3,261,139	2.61%
SPECIAL EDUCATION SERVICES	\$ 2,385,864	\$ 2,334,190	\$ 2,307,779	1.91%	\$ 2,061,541	1.65%
UTILITIES	\$ 1,316,113	\$ 1,629,487	\$ 1,383,796	1.15%	\$ 1,588,401	1.27%
OTHER EXPENSES	\$ 5,880,698	\$ 7,063,115	\$ 7,249,116	6.01%	\$ 7,995,687	6.40%
	\$ 114,004,900	\$ 119,151,704	\$ 120,660,293	100%	\$ 124,970,105	100%

Items for Discussion

	Amount
TOTAL REVENUES	\$ 123,418,804
TOTAL APPROPRIATIONS	\$ 124,970,105
CURRENT BUDGET DEFICIT	\$ (1,551,301)

Items to Consider for Closing the Budget Deficit	Estimated Amount
HEALTH BENEFITS WAIVER	\$ 1,002,000
TRANSPORTATION - BUS AIDES - REGULAR ROUTES	\$ 300,000
SCHEDULING STIPENDS	\$ 59,500
CLASSROOM SUPPLIES	\$ 66,120
	\$ 1,427,620
ADDITIONAL STAFFING REDUCTIONS	????
ADDITIONAL REDUCTIONS IN OTHER EXPENSES	????

2018-2019 Capital Ordinance Request

Location	Description	Project Cost	Soft Cost	Total Cost
BRADFORD	MASONRY COPING REPAIR	\$ 110,000	\$ 9,900	\$ 119,900
	METAL COPING/REPOINTING	\$ 92,400	\$ 11,900	\$ 104,300
BULLOCK	PLAY AREA SHADING	\$ 97,900	\$ 12,600	\$ 110,500
BUZZ ALDRIN	CORNICE REPAIR	\$ 411,400	\$ 39,850	\$ 451,250
	PARKING LOT REPAIR - EAST	\$ 34,100	\$ 6,700	\$ 40,800
EDGEMONT	FRONT STEP REPAIR	\$ 20,900	\$ 5,100	\$ 26,000
	CORNICE REPAIR	\$ 33,000	\$ 6,000	\$ 39,000
	CONCRETE STEP REPAIR	\$ 41,800	\$ 7,200	\$ 49,000
GEORGE INNES	WALKWAY REPAIR - ANNEX	\$ 44,000	\$ 7,500	\$ 51,500
	GYM/REAR STAIR REPLACEMENT	\$ 110,000	\$ 15,000	\$ 125,000
	BALUSTRADE REPAIR - MASONRY	\$ 91,300	\$ 11,800	\$ 103,100
GLENFIELD	KITCHEN MAKE UP AIR SYSTEM	\$ 154,000	\$ 16,000	\$ 170,000
	GYM FLOOR REFINISHING	\$ 44,000	\$ - 0 -	\$ 44,000
HILLSIDE	CUPOLA REPLACEMENT	\$ 55,000	\$ 8,500	\$ 63,500
	MASONRY REPOINTING	\$ 121,000	\$ 13,500	\$ 134,500
	STEP REPAIR	\$ 23,100	\$ 5,600	\$ 28,700
HIGH SCHOOL	MASONRY RESTORATION/WATERPROFFING	\$ 55,000	\$ 19,500	\$ 74,500
	ELEVATOR CAB REPLACEMENT	\$ 108,900	\$ 13,100	\$ 122,000
	STAIR FIRE DOOR REPLACEMENT	\$ 176,000	\$ 19,500	\$ 195,500
NISHUANE	MASONRY RESTORATION/WATERPROFFING	\$ 275,000	\$ 28,600	\$ 303,600
NORTHEAST	MASONRY REPOINTING - FRONT ENTRANCE	\$ 90,200	\$ 11,800	\$ 102,000
HEATING PLANT	REPOINTING/BUNKER STRUCTURE	\$ 134,200	\$ 19,600	\$ 153,800
PRE K BUILDING	GROUND FLOOR WATER DAMAGE	\$ 38,500	\$ 7,400	\$ 45,900
PRE K PLAYGROUND	EQUIPMENT REPLACEMENT	\$ 93,500	\$ 11,900	\$ 105,400
RENAISSANCE	RETAINING WALL - COMPLETION	\$ 75,000	\$ 7,500	\$ 82,500
WATCHUNG	CHAIR LIFT REPLACEMENT	\$ 45,100	\$ 7,600	\$ 52,700
ATHLETICS	ATHLETIC FIELD RECONDITIONING - RENAISSANCE	\$ 99,000	\$ 12,000	\$ 111,000
	TURF FIELD REPLACEMENT - WATCHUNG	\$ 1,199,000	\$ 101,000	\$ 1,300,000
DISTRICT-WIDE	SECURITY	\$ 500,000	\$ 50,000	\$ 550,000
	TOTAL CAPITAL ORDINANCE REQUEST	\$ 4,373,300	\$ 486,650	\$ 4,859,950