RIDGEFIELD BORO PUBLIC SCHOOLS

2016-17 ANNOTATED BUDGET PROPOSAL

FINAL

PROPOSED REVENUES:

	2015-16	% of Budget	2016-17	% of Budget	Change
BUDGETED FUND BALANCE/CAPITAL RESERVE	$132,000	0.39%	$519,435	1.36%	$387,435

Budgeted funds and unanticipated revenue that are not spent in prior years become available free balance. Each year, a portion of the free balance is used to offset the amount to be raised for taxes. This year's fund balance includes $100,000 in excess surplus from last year's budget plus $74,435 for modular units for additional Learning Center classrooms. In addition, $345,000 is being withdrawn from Capital reserve, $145,000 to cover a shortage from the window project and $200,000 to cover a new school security system.

TUITION	$9,948,368	28.51%	$10,515,045	27.4%	$566,677

The District anticipates that 218 students received from other districts will attend the Learning Center with 82 of our own students. While the enrollment for Ridgefield Learning Center students continues to rise, it has leveled off this year, however Ridgefield special needs area remains a concern for future years.

OT/PT & 1 TO 1 AIDE BILLING	$1,775,000	5.05%	$1,866,182	5.09%	$91,182

Ridgefield Public Schools bills other districts for related services and 1:1 aides that students may require based on student IEPs.

MISCELLANEOUS	$112,388	.32%	$154,652	0.42%	$42,264

Interest earnings are anticipated on available cash flow, rental fees, e-rate refunds, and Medicaid reimbursement ($26,350 of $154,653 for 16-17).

TUITION RESERVE	$600,000	1.72%	$600,000	1.64%	$ 0

Anticipated tuition refunds to other districts who send students to the Learning Center are included in the budget. In 2012-13, 2013-14, 2014-15, the refunds totaled $263,328, $263,798 and $91,467 respectively.

STATE AID	$3,065,748	8.78%	$2,999,573	8.19%	($66,175)

State School Aid is up slightly from last year for special needs children, transportation, and PARCC readiness. The State provides Extraordinary Aid, covering a portion of special needs students in-district, where the cost exceeds $40,000 per child or where cost exceeds $55,000 for children sent out-of-district. The decrease change in State Aid is the direct result of conservatively estimating the availability of state funds to reimburse our application.

LOCAL CURRENT EXPENSE TAX LEVY	$19,216,798	55.06%	$19,950,339	54.5%	$733,541

The local school tax includes a 2% tax increase as well as an automatic tax adjustment for rising health care costs of $241,705 and banked cap of $107,500 of a prior year.

REVENUE & TAX ANALYSIS	***2015-16***	***2016-17***	***Change***	
Budgeted Fund Balance & Tuition Reserve	*$732,000*	*$1,119,435*	*$387,435*	*52.9%*
Tuition	*$9,948,368*	*$10,515,045*	*$566,677*	*5.70%*
OT/PT & 1 to 1 Billing	*$1,775,000*	*$1,866,182*	*$91,182*	*5.14%*
Miscellaneous, Interest and Medicaid	*$112,388*	*$154,652*	*$42,264*	*37.6%*
State & Federal Aid	*$3,065,748*	*$2,999,573*	*($66,175)*	*-2.16%*
Local Current Expense Tax Levy	*$19,216,798*	*$19,950,339*	*$733,541*	*3.82%*
Total Current Expense	*$34,850,302*	*$36,605,226*	*$1,754,924*	*5.04%*
SPECIAL PROJECTS AND DEBT SERVICE				
State & Federal Programs	*$585,610*	*$717,835*	*$132,225*	*22.6%*
Debt Service Tax Levy	*$415,749*	*$818,901*	*$403,152*	*96.9%*
Debt Service Aid	*$227,640*	*$199,899*	*($27,741)*	*-11.9%*
Budgeted Fund Balance	*$415,000*	*$ 0*	*($415,000)*	*%*
GRAND TOTAL	*$36,479,301*	*$38,341,861*	*$1,862,560*	*5.11%*
Local Current Expense Tax Levy	*$19,216,798*	*$19,950,338*	$733,540	*3.82%*
Debt Service Tax Levy	*$415,749*	*$818,901*	*$403,152*	*96.9%*
TOTAL TAX	*$19,632,547*	*$20,769,239*	*$1,136,692*	*5.79%*

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PROPOSED EXPENDITURES:

	2015-16	% of Budget	2016-17	% of Budget	Change
INSTRUCTION (A, C & D)	$8,941,849	25.6%	$8,612,612	23.5%	($329,237)

Costs for services provided in the general education classroom are recorded as instruction. This account includes the salaries of 105 FTE classroom teachers including a temporary re-allocation of a staff member for a new science teacher. An estimated three General Education teachers will retire and/or resign, resulting in salary breakage. Textbooks, instructional materials, classroom supplies, computer software, and other pupil/teacher costs are included here.

SPECIAL EDUCATION (B & J)	$10,288,362	29.6%	$11,023,067	30.1%	$734,705

Designated for activities primarily for students having special needs, this account contains the salaries of 19 FTE of resource room teachers, 17 FTE of related services staff, 56.8 FTE of 1:1 Aides, 1.7 FTE special education teachers in the behavioral disability program with 2 aides, 2.35 FTE teachers assigned to pre-school disabled classes with 6 aides, 14.35 FTE teachers in Multiple Disabilities classes with 21.6 aides, 21.35 FTE teachers in the Autism Program with 38.6 aides, and supplies for these programs. Related services include occupational therapy, physical therapy, and applied behavior analysis.

STUDENT BODY ACTIVITIES (E & F)	$606,441	1.7%	$633,093	1.7%	$26,652

Costs for supervision of co-curricular, intramural and inter-scholastic activities, referee fees, uniforms, and awards are included in this account.

TUITION (G)	$776,859	2.2%	$734,353	2.0%	($42,506)

Tuition for 63 resident pupils who attend out-of-district special education and vocational classes is budgeted here. This is a decrease of three students as compared to the current year's budget. Federal Grant funds (IDEA) in the amount of $319,750 are also used to reduce the tuition expense to the district.

HEALTH (I)	$386,232	1.1%	$395,514	1.1%	$9,282

Attendance and medical supply costs, salaries, and fees for four School Nurses and the School Medical Officer are included here.

INSTRUCTIONAL SUPPORT SERV. (K & L)	$983,183	2.8%	$1,308,555	3.5%	$325,372

Support services provided by four guidance counselors, nine child study team personnel, secretarial staff, and home instructors are included in this account and also costs for mandated neurological and other examinations.

CURRICULUM IMPROVEMENT/ STAFF DEVELOPMENT (H & N)	$412,346	1.2%	$546,654	1.5%	$134,308

Activities for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students are recorded here. This section includes funds for educational research, professional books, and inter-district articulation. The District will continue to provide staff training with outside services (e.g., TMI, NJDOE, Rubicon, Stronge and Associates). "No Child Left Behind" Federal Grant funds are also used for staff training. Savings are also realized through in-house turnkey training internally developed professional development activities. The district has three instructional supervisors to improve the general quality of instruction without increasing overall costs.

LIBRARY/MEDIA (M)	$77,195	0.2%	$79,498	0.2%	$2,303

The budget includes one Library/Media Specialist serving all four schools and expenses for library supplies and materials.

PROPOSED EXPENDITURES (CONTINUED)

	2015-16	% of Budget	2016-17	% of Budget	Change
SCHOOL AND GENERAL ADMIN (O&P)	$2,238,116	6.4%	$2,188,976	6.0%	($49,140)

Funds to support the management of the District are in this account. The salaries of seventeen employees - the Superintendent of Schools, Director of Curriculum & Instruction, Supervisor of Special Projects, Principals (3), Assistant Principal (5), Supervisors of Instruction, office staff (6 positions), and the costs for the Board Attorney are included here. Office supplies, postage, telephones, auditing, legal services, risk management, recruitment, architectural services, commencement, school elections, New Jersey School Boards Association membership, in-service programs for board members, printing costs, research and development, Federal & State Mandated Right-to-Know Survey, and cooperative purchasing costs, are appropriated in this part of the budget. The District's cost for administrative expenses falls $121,540 under the State's administrative spending cap.

OPERATION OF PLANT (R)	$2,261,634	6.5%	$2,352,691	6.4%	$91,057

Activities to keep the physical plant and grounds open, comfortable, and safe for use include the salaries of a supervisor of buildings and grounds, 3 maintenance personnel and 14 full-time and part-time custodians. Funds have been provided for utilities, property insurance, service contracts, repairs, and cleaning supplies.

TRANSPORTATION (S)	$575,292	1.6%	$566,873	1.6%	($8,419)

Costs of 5 full and 2 part-time drivers and a part-time transportation coordinator (tied to secretary position) along with related vehicles expense and contracted services to transport, students attending public/private special education programs, choice and vocational schools, homeless students, as well as transportation costs for student activities and athletic events.

BENEFITS/BUSINESS SERV. (Q & T)	$7,251,028	20.8%	$7,742,181	21.2%	$491,153

Social Security, medical benefit plan premiums, insurance costs, a graduate credit tuition reimbursement for faculty members, salaries of the Board Secretary/School Business Administrator and School Business Office staff, salaries of Technology staff, office supplies, and printing are included in this account. A 7.6 percent increase in premiums was anticipated by the State in budget guidelines for the NJ State Health Benefits Plan, the largest medical insurance pool in the State effective January 1, 2017. Employees contribute $1.4 million above the District's total cost for medical, prescription, and dental benefits.

CAPITAL OUTLAY (U)	$51,724	0.1%	$421,159	1.2%	$369,435

Capital outlay is the designation for equipment with an individual cost greater than $2,000 and major building repairs. Also budgeted here is $474.00 for an interest assessment charge for statewide costs under the School Construction Authority (will be automatically deducted from State Aid). A lease purchase of modular units for $74,435, capital reserve withdrawal of $145,000 for window project and $200,000 for district wide security upgrade.

PROPOSED EXPENSES SUMMARY	***2015-16***	***2016-17***	***Change***	
CURRENT EXPENSE (including Capital Outlay)	*$34,850,261*	*$36,605,226*	*$1,754,965*	*5.04%*
STATE & FEDERAL PROJECTS	*$585,610*	*$717,835*	*$132,225*	*22.58%*
DEBT SERVICE	*$1,058,389*	*$1,018,800*	*($39,589)*	*-3.74%*
TOTAL	*$36,494,260*	*$38,341,861*	*$1,847,601*	*5.06%*

TAX IMPACT OF PROPOSED BUDGET

SCHOOL YEAR BASIS

Based on a home assessed at $389,090.08, it is estimated that taxes to support the 2016-17 proposed school budget would increase **$185.57**

Year	Town Total Value	Budget Tax Levy	Mil Rate	Avg. Home	Ridgefield Boro School Taxes	Increase	
2016-17	$1,544,891,000	**$19,950,339**	.1292/$100	$389,090.08	$5,027.22	$185.57	3.82%

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Additional information about the Ridgefield Boro Public Schools will be available on our website:
www.RIDGEFIELDSCHOOLS.com

Questions or comments about the budget?
E-mail our Business Administrator at: rguarini@ridgefieldschools.com