



***CLARK PUBLIC SCHOOLS***  
***2017-2018 BUDGET PRESENTATION***  
***MAY 2, 2017***

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# Context

- Two-year budgeting timeline
  - SY 15-16 Budget is developed in SY 14-15.
  - Budget is “lived” in SY 15-16.
  - Budget is audited at the end of SY 15-16.
  - Any excess surplus goes towards the SY 17-18 Budget since the SY 16-17 Budget is already being “lived.”
- Four factors
  - Special education
    - Tuition
    - Transportation
  - Garwood revenue
  - ROD projects for \$1,240,000 (District Restrooms and VRS Windows)

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# Context (Continued)

- 2% Cap and Ratables
  - -\$17 tax impact last year
  
- State aid
  - 3.4% of total budget
  - 4th lowest of the 21 school districts in Union County

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# Budget Cuts 2017-18

- 1.3 million in non-personnel
- \$500,000 in personnel
  - Reduction in Force (RIF) Letters due to bumping rights, certification, etc.
  - Making as many cuts from non-certificated, non-classroom staff as possible.
  - Commended by the County Office for our Administrator indicator.
- No academic programs are being removed. For example,
  - Full-day kindergarten will remain.
  - Middle school Homework Club will remain.
  - Payment for AP exams and reimbursement for college courses will remain.
  - Class sizes will remain at 20 to 25 students.
  - Strong commitment to professional development (e.g., weeklong summer institutes and bringing consultants into District throughout the year) will be maintained.
  - Curricular revisions have been budgeted for.

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# Doing Things Differently

- For example,
  - New elementary science program
  - New elementary STEAM program
  - New high school courses
    - Clark, Garwood, Union County, and New Jersey History; American Civics; AP Human Geography; Stagecraft; Engineering: Design Thinking; ASL 2; Shorthand for Personal Notetaking; and Keyboarding and Computer Applications for Business and Office
  - New high school STEAM lab
    - 3D printing
    - MakerSpace in IMC

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# Doing Things Differently (continued)

- Two new special education programs
  - High school self-contained
  - Transition
- Technological upgrades
  - E.g., elementary school switch upgrade, middle school streaming media upgrades, high school computer lab upgrades
  - \$641,000 set aside for technology in budget. This figure remained relatively flat.

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# *COMPONENTS OF A SCHOOL BUDGET*

The School Budget consists of four major Funds:

- General Fund (Fund 10/11)
  - Special Revenue Fund (Fund 20)
  - Capital Projects (Fund 30)
  - Debt Service (Fund 40)
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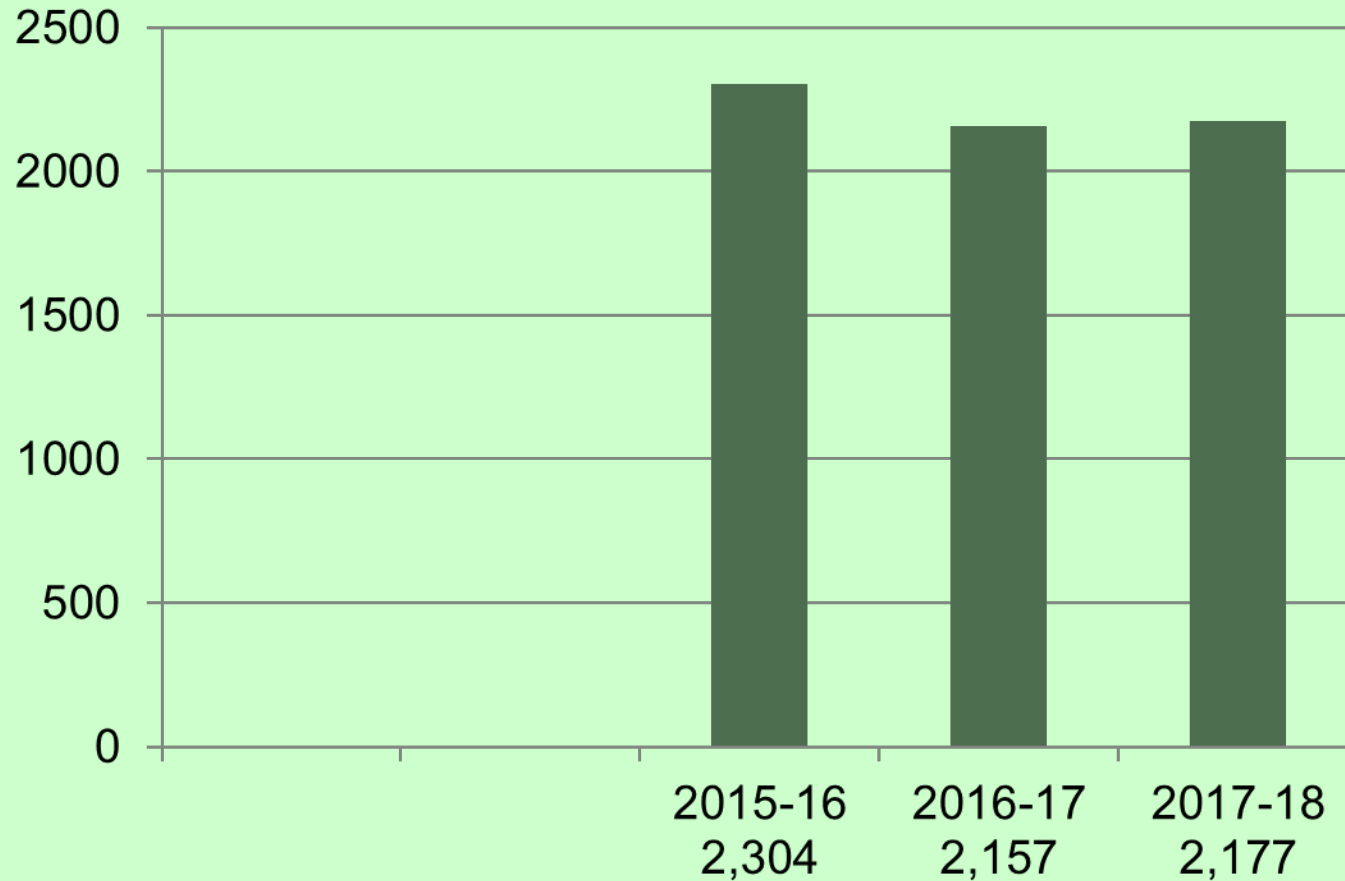
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## *SHARED SERVICES*

- Township of Clark
  - Snow removal
  - Fuel
  - Leaf pickup
  - Grounds keeping
  - Recycling
  - Recreation Programs
- Union County Education Service Commission (UCESC)
  - Shared bus routes
- Cooperative purchasing – Ed Data, Middlesex Regional Educational Services Commission, Hunterdon County Educational Services Commission

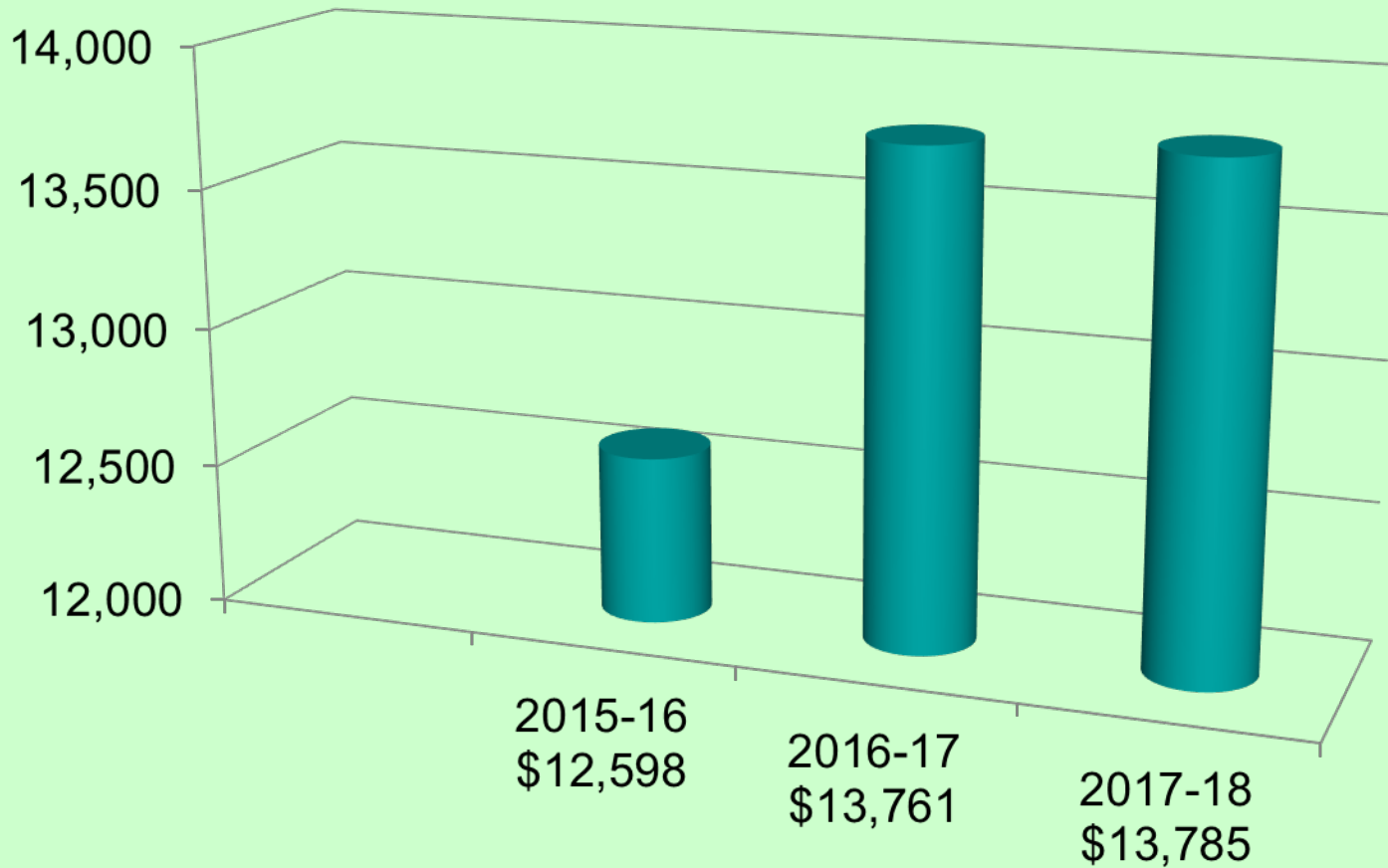


# *PUPILS ON ROLL*





# COST PER PUPIL



# APPROPRIATIONS

	<u>16-17</u>	<u>17-18</u>	<u>Variance</u>
Regular Instruction	15,876,341	15,155,646	(720,695)
Special Education	3,651,151	3,995,559	344,408
Out of District Tuition	2,335,103	2,260,069	(75,034)
Administrative Costs	2,609,048	2,467,922	(141,126)
Plant/Maint. Costs	3,330,395	2,771,405	(558,990)
Transportation	1,254,125	1,216,923	(37,202)
Employee Benefits	5,540,392	5,537,430	(2,962)
Capital Outlay	151,195	335,392	184,197
<b>Total Operating Budget</b>	<b>34,747,750</b>	<b>33,740,346</b>	<b>(1,007,404)</b>



## FUND 20

	<u>2016-17</u>	<u>2017-18</u>	<u>Variance</u>
STATE PROJECTS (Non Public)	552,606	469,714	(82,892)
FEDERAL PROJECTS (Title I, II, III, IDEA)	730,138	620,618	(109,520)
TOTAL FUND 20	1,282,744	1,090,332	(192,412)



# ***FIXED COSTS***

	<u><b>Cost</b></u>	<u><b>% Budget</b></u>
■ Salaries	20,237,881	60%
■ Benefits	5,537,430	16%
<b>Total Salaries/Benefits</b>	<b>25,775,311</b>	<b>76%</b>
■ Out of District Tuition	2,260,069	7%
■ Transp./Utilities/Insurance	1,930,204	6%
<b>Total Fixed Costs</b>	<b>29,965,584</b>	<b>89%</b>



# OTHER COSTS

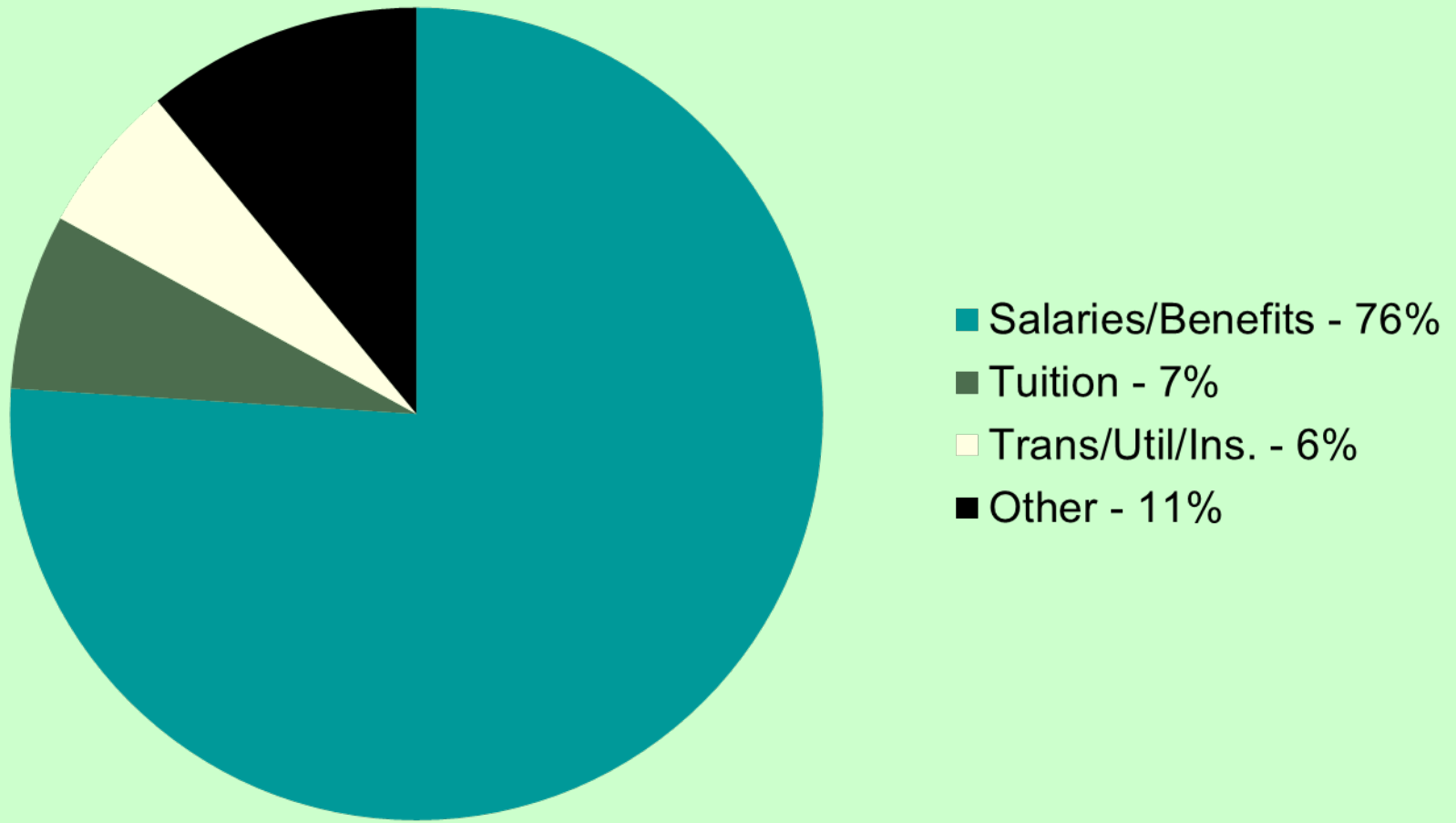
	<i>Cost</i>	<i>% Budget</i>
■ Plant Services (excluding salaries 502K)	1,555,649	4%
■ Supplies, Purch Svcs, Textbooks	2,219,113	7%
<b>TOTAL OPERATING BUDGET</b>	<b>33,740,346</b>	<b>100%</b>

# BUDGET COMPARISON



	<u>16-17</u>	<u>17-18</u>	<u>VARIANCE</u>
Operating Budget	34,747,750	33,740,346	(1,007,404)
Special Revenue	1,282,744	1,090,332	(192,412)
Debt Service	1,387,532	1,374,532	(13,000)
<b>TOTAL BUDGET</b>	<b>37,418,026</b>	<b>36,205,210</b>	<b>(1,212,816)</b>

# ***OPERATING BUDGET COST ALLOCATION***

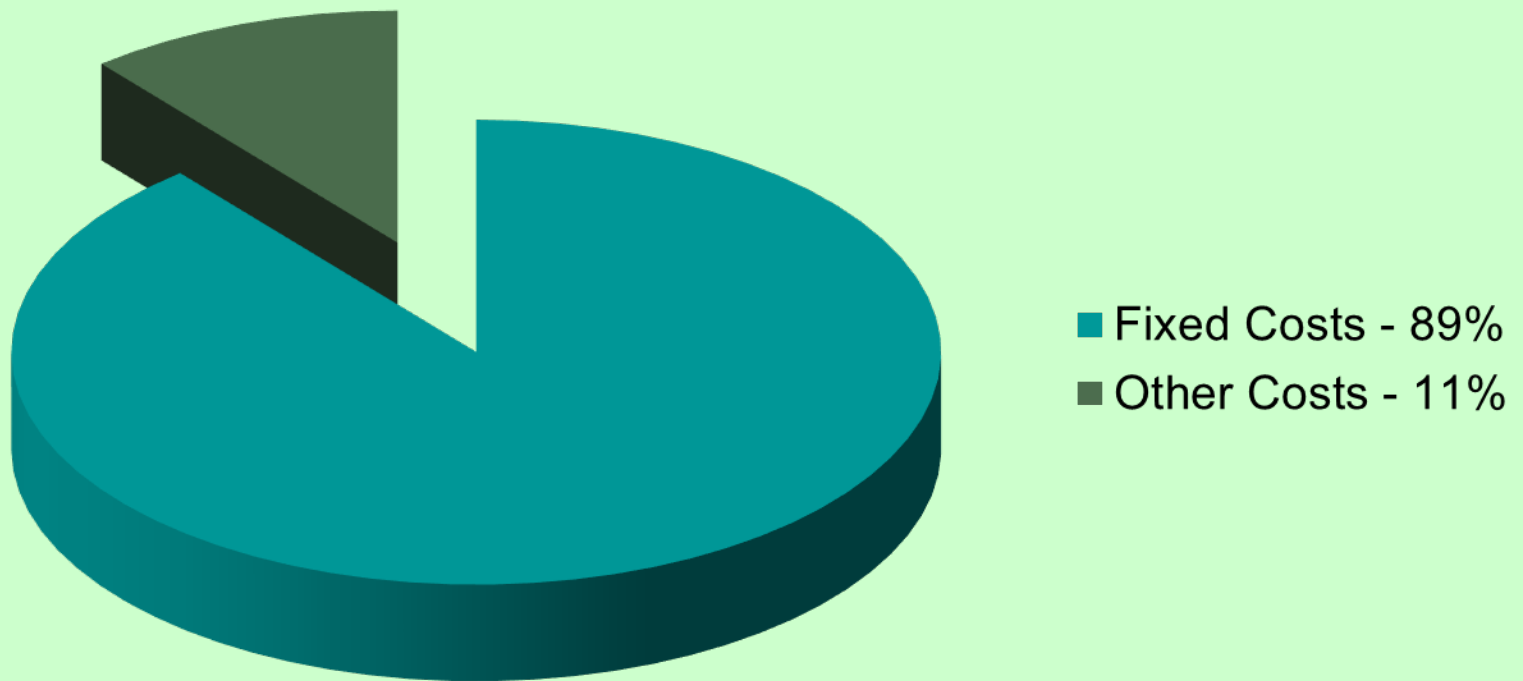




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# ***FIXED COSTS***

## ***89% OF TOTAL BUDGET***



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# *REVENUE*

	<u>2016-17</u>	<u>2017-18</u>	<u>Variance</u>
Local Taxes	30,188,919	30,792,697	603,778
Tuition	1,826,341	1,737,007	(89,334)
State Aid	1,149,526	1,149,892	366
Fund Balance	929,460	-0-	(929,460)
Facility Rentals	30,000	35,000	5,000
Misc.	30,000	25,750	(4,250)
Transportation	149,384	-0-	(149,384)
Adj. Encumbrances	444,120	-0-	(444,120)
Total Operating Budget	34,747,750	33,740,346	(1,007,404)

# REVENUE



	<u>16-17</u>	<u>17-17</u>	<u>VARIANCE</u>
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Special Revenue	1,282,744	1,090,332	(192,412)
Debt Service	1,387,532	1,374,532	(13,000)
<b>Total Budget</b>	<b>37,418,026</b>	<b>36,205,210</b>	<b>(1,212,816)</b>

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# GARWOOD STUDENTS RECEIVING

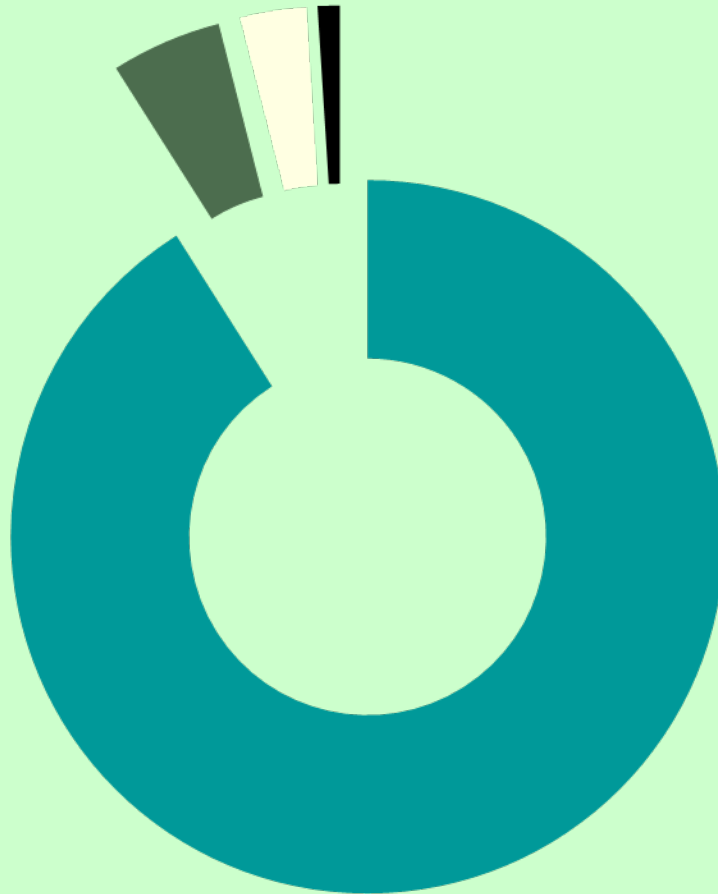
■ REGULAR STUDENTS (85)	\$1,107,295
■ SHARED TIME (2)	\$9,014
<b>TOTAL REGULAR</b>	<b>\$1,116,309</b>

■ RESOURCE ROOM (23)	\$355,511
■ RR SHARED TIME (6)	\$35,187
<b>TOTAL RESOURCE ROOM</b>	<b>\$399,698</b>

<b>TOTAL REVENUE</b>	<b>\$1,507,007</b>
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# *REVENUE*



- Local Taxes - 91%
- Tuition - 5%
- State Aid - 3%
- Other - 1%

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# PROJECTED SCHOOL TAX

AVERAGE ASSESSED VALUE \$121,000



Projected School Tax	2017-18	\$5,094
School Tax	2016-17	\$4,972
	INCREASE	\$122

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# *The Clark Board of Education*

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