

Little Ferry Board of Education, 130 Liberty Street, Little Ferry, New Jersey 07643 (201) 641-6192

A BOARD'S EYE VIEW OF THE BUDGET

This "BOARD'S EYE VIEW OF THE BUDGET" is provided to highlight the 2017-2018 school budget for the Little Ferry Public Schools. 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 Department of Education.

The current school year's budget, the changes, and the 2017/18 school year budget are identified below:

GENERAL CURRENT EXPENSE/FUND 11	2016/17	\$ changes \$	2017/18
Regular Programs Instruction	\$4,750,629	+80,064	\$4,830,693
Special Education Instruction	2,108,900	+27,454	2,136,354
Special Education Tuition	2,201,422	+844,649	3,046,071
Tuition/Shared Services/Other LEAs	5,309,207	-853,574	4,455,633
Attendance/Health Services/Subs/Home Instr	254,318	+137,779	392,097
General Administration	415,240	+440	415,680
School Administration (Washington/Memorial)	588,522	-54,046	534,476
Improvement of Instruction	370,498	+161,643	532,141
Central Services	251,498	-1,098	250,400
Technology	451,699	-40,449	411,250
Operation/Maintenance of Plant/Security	1,239,085	+53,614	1,292,699
Student Transportation	679,476	-2,744	676,732
Health/Other Employee Benefits	2,252,546	+171,693	2,424,239
Transfer from GF surplus to Debt Service	0.00	+328,549	328,549

Total FUND 11	\$ 20,873,040	+853,974	\$ 21,727,014
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Capital Outlay/FUND 12	\$850,871	-510,160	\$340,711
Extended School Year/FUND 13	0	+48,128	48,128
Special Revenue/FUND 20	668,153	-115,151	553,002
Debt Service/Fund 40 (Repay CDL)	0	+328,549	328,549
Transfer to Charter Schools	65,000	-5,784	59,216

Grand Total/ALL FUNDS	\$ 22,457,064	+599,556	\$ 23,056,620
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2017/18 Budget . . . RESOLVED, that there be raised for the General Fund **\$18,960,908** for the 2017/18 school year.

2016 Average Home Assessment \$271,000
 Current Tax Rate 1.876 (School Levy \$5,083.96)
 Proposed Tax Rate 1.881 (\$5,182.16)
 2017 Average Home Assessment \$275,500
 Increase to Average Home Assessment \$98.20
 Budgeted Per Pupil Cost - \$14,152
 Employee Benefits as a percentage of salaries – 26.32%

Regular Programs-Instruction/FUND 11

Comprises 21% of the district's proposed budget for the 2017/18 school year. These line items represent salaries for teachers (Preschool, Kindergarten, Grades 1-8, BSI, and Bilingual), total \$4,830,693. Appropriations increase \$80,064 (1.7%).

Special Education Instruction/FUND 11

Comprises 9.3% of the district's proposed budget for the 2017/18 school year. These line items represent salaries for teachers (Speech, RR, MD, PSD) = \$901,553; salaries for administration, child study team, secretarial = \$448,023; salaries for paraprofessionals = \$499,908; related services, i.e., OT, PT, Evaluations = \$227,400; and misc program expenditures = \$59,470; total \$2,136,354. Appropriations increase \$27,454 (1.3%).

Special Education Tuition/FUND 11

Comprises 13.3% of the district's proposed budget for the 2017/18 school year. These line items represent tuition for out-of-district placements to other LEAs Special, Vo Tech Special, CSSD/Regional Day, Private NJ facilities, total \$3,046,071. Appropriations increase \$884,649 (38.4%).

*Total special education expenditures = \$5,575,773 + estimated transportation \$396,090 = \$5,971,863
25.9% of 2017/18 school year budget*

Tuition/Other LEAs/FUND 11

Comprises 19.7% of the district's proposed budget for the 2017/18 school year. These line items represent tuition to Ridgefield Park Public Schools for Little Ferry students attending grades 9-12 = \$4,355,009 (323 students @ \$13,483 (includes shared time students) and students attending special education programs = \$393,348, total \$4,748,357.

Attendance/Health Services/Substitutes/FUND 11

Comprises 1.6% of the district's proposed budget for the 2017/18 school year. These line items represent salaries = \$69,100; salaries and misc expenses for Health Offices = \$161,297; estimated allocations for district substitutes (teachers, paras, secretaries, custodial/school nurse = \$153,700; home instruction = \$8,000; total \$392,097. Appropriations increase \$137,779 (54.2%).

General Administration/FUND 11

Comprises 1.9% of the district's proposed budget for the 2017/18 school year. These line items represent salaries for the Superintendent and Treasurer; Legal services, Audit Services, Architect services; copiers, communications, postage, supplies, NJSBA dues, misc Board expenditures and supplies, total \$415,680. Appropriations increase \$440 (0.1%).

School Administration/FUND 11

Comprises 2.3% of the district's proposed budget for the 2017/18 school year. These line items include expenditures for Washington and Memorial Schools, i.e. salaries for principals and secretarial; program expenditures, i.e. copiers, office supplies, misc expenses; general teaching supplies and materials; co-curricular activities and school athletics, total \$534,476. Appropriations decrease \$54,046 (9.1%).

Improvement of Instruction/FUND 11

Comprises 2.3% of the district's proposed budget for the 2017/18 school year. These line items represent salaries for administration, guidance, professional development and secretarial; purchase professional-educational and professional professional-technical services; program expenditures for assessment materials, general supplies (District-wide) including BSI and Bilingual and misc expenses, total \$532,141. Appropriations increase \$161,643 (43.6%).

Central Services (Business/HR)/FUND 11

Comprises 1.1% of the district's proposed budget for the 2017/18 school year. These line items support the Business Office and include salaries, misc purchased services, i.e., budget software, payroll, supplies and misc expenses, total \$250,400. **Appropriations decrease \$1,098 (0.4%).**

Technology/FUND 11

Comprises 1.7% of the district's proposed budget for the 2017/18 school year. These line items support the district's technology initiatives and include salaries, purchase technical services and misc expenses, total \$411,250. **Appropriations decrease \$40,449 (8.9%).**

Maintenance/Operation of Plant/Security FUND 11

Comprises 5.5% of the district's proposed budget for the 2017/18 school year. These line items support the district's maintenance and custodial services, including salaries, general supplies, cleaning/repair/maintenance services, purchase of professional technical services, i.e., maintenance software, other purchased property services (water, sewerage, trash removal, insurance, utilities, misc expenses), total \$1,292,699. Appropriations increase by \$53,614 (4.3%). In addition to the maintenance of plant these line items include security services = \$98,416.

Student Transportation/FUND 11

Comprises 3.1% of the district's proposed budget for the 2017/18 school year. These line items support the district's student transportation services and include salaries for bus drivers, maintenance of school vehicles, special education transportation expenditures, jointure agreements, field trips and aid-in-lieu payments for non-public students, total \$676,732. **Appropriations decrease \$2,744 (0.4%).**

Health Benefits and Other Employee Benefits/FUND 11

Comprises 10.5% of the district's proposed budget for the 2017/18 school year. This budget includes \$1,937,720 for medical/prescription benefits; and \$486,519 for other employee benefits, i.e. FICA contributions, PERS contributions, unemployment, workers' comp, tuition reimbursement and compensated absences, total \$2,424,239. Appropriations increase \$171,693 (7.6%).

Capital Outlay/FUND 12

Comprises 1.3% of the district's proposed budget for the 2017/18 school year. These line items represent tech equipment replacement \$14,300; SDA debt Service Assessment \$811; Capital Reserve interest \$1,000; and construction services = \$324,600 (Transfer from Capital Reserve) to support the following capital projects:

<i>Description</i>	<i>Estimated Cost</i>
Washington School Parking Area Upgrade	\$20,300
Memorial School Drainage Project	\$10,566
Memorial School Exterior Doors Replacement	\$29,494
Memorial School HVAC (Univent) Replacement	\$82,850
Memorial School Vestibule Connection Project	\$14,030
Memorial School Sidewalk Replacement Project	\$52,560
Memorial School Additional Parking Project	\$29,700
Tile Replacement (VCT) Memorial School/Room 109, 110, 111	\$14,800
LED Electronic Display	\$24,800
Ceiling Tile Abatement and LED Lighting Project	\$45,500

The total cost of these projects is \$324,600 which represents expenditures for construction projects that are in addition to the facilities efficiency standards. **Appropriations decrease \$510.160 (60%).**

Extended School Year Program/FUND 13

Comprises 0.22% of the district's proposed budget for the 2017/18 school year, total \$48,128.

Transfer to Charter School

Comprises 0.27% of the district's proposed budget for the 2017/18 school year. This line item supports five (5) charter school students, total \$59,216. Appropriations decrease \$5,784 (8.9%).

Special Revenue/FUND 20

Comprises 2.4% of the district's proposed budget for the 2017/18 school year. These line accounts receive grant funds, i.e., Preschool aid, IDEA Flow-Thru, and NCLB consolidated aid. The Special Revenue Fund does not require a contribution from the general fund and is supported in total by grant funds received from State and Federal sources. Appropriations total \$553,002.

Debt Service/FUND 40

The district does not have any current debt. The 2017/18 school budget includes \$328,549 for repayment of a Community Development Loan (CDL) the district received from Federal sources as a result of Super Storm Sandy. The district budgeted a transfer from other funds using general fund surplus to repay the debt at no additional cost to the tax payers of Little Ferry.

RECAP

General Current Expense **\$22,175,069**; Special Revenue Fund **\$553,002**; Debt Service **\$328,549**; total 2017/18 school year budget = **\$23,056,620**. **Appropriations increase \$599,556 (2.67%)**.

If you have any questions concerning the 2017/18 school year budget, please call the Board Secretary at 201-641-6192, Ext. 1603.

Frank Scarafile
Superintendent of Schools

Dennis R. Frohnafel, Ed.D.
Board Secretary