



Haddonfield School District

**Fiscal Year 2017-2018
Budget Discussion
March 23, 2017**



Assumptions

State Aid

- Decrease of \$182,340 or -13.8% ⁽¹⁾

Tuition Revenue

- Decrease of \$166,474 or -41.6% ⁽²⁾

Employee Benefit Cost

- Increase of \$692,817 or +11.4% ⁽³⁾

Notes:

- (1) Decline in Extraordinary Aid assumption from \$350K to \$176K. Last actual was \$240K.
- (2) Reduction in international tuition and summer academy revenue.
- (3) Includes social security contributions, PERS retirement contributions, workers' compensation, health benefits, tuition reimbursement, other employee benefits and unused sick payment to terminated/retired staff



State Aid

	2016-2017	2017-2018
Total State Aid	\$1,320,461	\$1,138,121
\$ Increase / (Decrease)		(\$182,340)
% Increase / (Decrease)		(13.8%)



Superintendent Recommendations

Recommendation	Cost / (Savings)
Staff Changes <ul style="list-style-type: none">• Curriculum Supervisor – change to Part-Time position• Addition of Elementary teacher	(\$30,000)
Reduction in Athletic Stipends	(\$40,000)
Reduction in Non-Athletic Stipends	(\$25,000)
Reduction in EA positions	(\$80,000)



Additional Requests Not Funded

Additional Requests Not Funded	Cost
HMHS: Add Science Teacher	\$75,000
HMHS: Restore Latin Teacher to Full-Time	\$28,000
HMHS: Add Part-Time Office Secretary	\$25,500
HMHS: Replace Design Equipment	\$18,000
HMHS: Athletics	\$18,000
Central Elem: Counselor	\$45,000
Central Elem: Technology	\$39,550
Eliz Haddon: Technology	\$12,500
Tatem: Add 1st Grade Class	\$78,000
Tatem: Technology	\$12,500
Tatem: Counselor to Full-Time	\$25,000
CST: Unanticipated Out-of-District	\$87,000
CST: Add Staff	\$90,000



2017-18 Proposed Revenue Operating Budget Details

Description	2016-17 Budgeted	2017-18 Proposed	Dollar Change	Percentage Change
Local Tax Levy	33,729,632	34,518,148	788,516	2.3%
Total Tuition	400,000	233,526	(166,474)	-41.6%
Unrestricted Miscellaneous Revenues	177,000	116,000	(61,000)	-34.5%
Revenues from State Sources	1,320,461	1,138,121	(182,340)	-13.8%
Budgeted Fund Balance - Operating Budget	515,396	552,572	37,176	7.2%
Adjustment for Prior Year Encumbrances	48,505	0	(48,505)	-100.0%
TOTAL OPERATING BUDGET	36,190,994	36,558,367	367,373	1.0%



2017-18 Proposed Revenue Components & Total

Description	2016-17 Budgeted	2017-18 Proposed	Dollar Change	Percentage Change
TOTAL OPERATING BUDGET	36,190,994	36,558,367	367,373	1.0%
TOTAL GRANTS AND ENTITLEMENTS	1,320,882	730,847	(590,035)	-44.7%
TOTAL REPAYMENT OF DEBT	1,768,038	2,939,749	1,171,711	66.3%
TOTAL REVENUES/SOURCES	39,279,914	40,228,963	949,049	2.4%



School Tax Rate Reconciliation Before Debt Service

	2016-17	2017-18
2% Cap	2.00%	2.00%
Enrollment Adjustment	0.94%	0.33%
Health Care Adjustment	0.30%	0.00%
Banked Cap	0.00%	0.00%
Compounding	0.02%	0.01%
Local Tax Levy	3.26%	2.34%
Ratables	-0.60%	-0.56%
School Tax (Before Debt Service)	2.66%	1.78%

Notes:

- (1) 2017 Ratables (Net Valuation Taxable) of \$2,253,650,000
- (2) 2016-17 figures per Budget notes



School Tax Rate Reconciliation After Debt Service

	2016-17	2017-18
School Tax (Before Debt Service)	2.66%	1.78%
Debt Service	-0.37%	1.58%
School Tax (After Debt Service)	2.29%	3.36%

Notes:

- (1) 2017 Ratables (Net Valuation Taxable) of \$2,253,650,000
- (2) 2016-17 figures per Budget notes



2017-18 Proposed Expenditures

General Fund Details: 1 of 4

Description	2016-17 Budgeted	2017-18 Proposed	Dollar Change	Percentage Change
REGULAR PROGRAMS - INSTRUCTION	12,706,137	12,522,105	-184,032	-1.45%
SPECIAL EDUCATION - INSTRUCTION	3,489,383	3,273,257	-216,126	-6.19%
SCHOOL-SPONSORED CO/EXTRA CURRICULAR ACTIVITIES - INSTRUCTION	359,700	419,652	59,952	16.67%
SCHOOL-SPONSORED ATHLETICS - INSTRUCTION	596,872	538,948	-57,924	-9.70%
OTHER INSTRUCTIONAL PROGRAMS - INSTRUCTION	117,560	266,600	149,040	126.78%
INSTRUCTION (TUITION)	1,131,900	463,109	-668,791	-59.09%
ATTENDANCE AND SOCIAL WORK	87,000	89,069	2,069	2.38%



2017-18 Proposed Expenditures

General Fund Details: 2 of 4

Description	2016-17 Budgeted	2017-18 Proposed	Dollar Change	Percentage Change
HEALTH SERVICES	333,255	332,948	-307	-0.09%
SPEECH, OT, PT AND RELATED SVCS	745,850	780,564	34,714	4.65%
OTH SUPP SERV STD-EXTRA SERV	366,708	946,950	580,242	158.23%
GUIDANCE	706,945	775,582	68,637	9.71%
CHILD STUDY TEAMS	1,341,539	1,204,398	-137,141	-10.22%
IMPROV. OF INST. SERV.	234,146	38,700	-195,446	-83.47%
EDU. MEDIA SERV./LIBRARY	442,890	513,670	70,780	15.98%



2017-18 Proposed Expenditures

General Fund Details: 3 of 4

Description	2016-17 Budgeted	2017-18 Proposed	Dollar Change	Percentage Change
INSTR. STAFF TRAINING SERV.	20,376	21,000	624	3.06%
SUPPORT SERV.-GEN. ADMIN.	799,554	784,621	-14,933	-1.87%
SUPPORT SERV.-SCHOOL ADMIN.	1,607,843	1,604,294	-3,549	-0.22%
CENTRAL SERVICES	548,367	668,103	119,736	21.84%
ADMIN. INFO TECHNOLOGY	229,825	71,368	-158,457	-68.95%
OPER. AND MAINT. OF PLANT SERV.	3,352,063	3,507,286	155,223	4.63%
STUDENT TRANSPORTATION SERV.	594,069	726,524	132,455	22.30%



2017-18 Proposed Expenditures

General Fund Details: 4 of 4

Description	2016-17 Budgeted	2017-18 Proposed	Dollar Change	Percentage Change
PERSONAL SERVICES - EMPLOYEE BENEFITS	6,064,321	6,757,138	692,817	11.42%
GENERAL CURRENT EXPENSE	35,876,303	36,305,886	429,583	1.20%
CAPITAL OUTLAY	164,691	161,381	-3,310	-2.01%
SPECIAL SCHOOLS	150,000	91,100	-58,900	-39.27%
GENERAL FUND GRAND TOTAL	36,190,994	36,558,367	367,373	1.02%



2017-18 Proposed Expenditures Components & Total

Description	2016-17 Budgeted	2017-18 Proposed	Dollar Change	Percentage Change
GENERAL FUND GRAND TOTAL	36,190,994	36,558,367	367,373	1.02%
SPECIAL REVENUE FUNDS	1,320,882	730,847	-590,035	-44.67%
DEBT SERVICE FUNDS	1,768,038	2,939,749	1,171,711	66.27%
EXPENDITURES / APPROPRIATIONS	39,279,914	40,228,963	949,049	2.42%



Health Benefits

	2016-17	2017-18	\$ Increase	% Increase
District Cost	4,946,800	5,532,138	585,338	11.8%
Employee Contribution	1,187,854	1,282,883	95,028	8.0%
Total Health Benefit Cost	6,134,654	6,815,021	680,366	11.1%



School Tax Rate Increases

School Year	Local Tax Levy + Ratables	Debt Service	School Tax
2015-2016	2.10%	-0.15%	1.95%
2016-2017	2.66%	-0.37%	2.29%
2017-2018	1.78%	1.58%	3.36%



Estimated School Tax for Homeowners

Property Value	2016 School Tax	2017 School Tax	Increase
\$100,000	\$1,584	\$1,637	\$53
\$200,000	\$3,168	\$3,274	\$106
\$300,000	\$4,752	\$4,911	\$159
\$400,000	\$6,336	\$6,548	\$212
\$488,481	\$7,738	\$7,997	\$259
\$500,000	\$7,920	\$8,185	\$265
\$600,000	\$9,504	\$9,822	\$318
\$700,000	\$11,088	\$11,459	\$371
\$800,000	\$12,672	\$13,096	\$424
\$900,000	\$14,256	\$14,733	\$477