

Somerset Berkley Regional
School District



Preliminary Budget
FY2021-22

Public Hearing Revised Pages

March 30, 2021

Somerset Berkley Regional School District
Preliminary Budget FY2021 - 2022
High-level Summary Operating Expenses
Revised March 30, 2021

| | | |
|---|---------------------|--------------|
| Operating Budget 2020-2021 | \$18,527,068 | |
| FY22 Proposed Budget | \$19,662,847 | |
| FY22 Proposed Budget Increase | \$1,135,779 | 6.13% |
| New Staff /Reallocation (w/Benefits) | \$11,463 | 0.06% |
| New Paras (w/Benefits) Support Students | \$89,698 | 0.48% |
| Reduction School Choice Revenue | \$177,348 | 0.96% |
| Contractual Increases | \$538,152 | 2.90% |
| Spec Educ OOD Tuition | \$117,527 | 0.63% |
| Spec Educ Transportation | 101,010 | 0.55% |
| All Other Budget line Items | 100,580 | 0.54% |
| FY22 Proposed Budget Adjusted | \$1,135,779 | 6.13% |

Summary of Increases/Decreases by Function

Salary Increases

| | | |
|---|-----------|---|
| New Staff Request (w/Benefits) | \$101,160 | |
| Reduction in School Choice Revenue | \$177,348 | |
| Certified Staff / Contract | | |
| Admin | | } |
| Teachers - Step & Lane | | |
| Services Contracts | | |
| Support Staff | \$538,152 | |
| Custodian | | } |
| Paras | | |
| Clerical | | |
| Lunch/Recess Supvr | | |
| Longevity | | |

816,660

Non-Salary Increases

| | | |
|--------------------------------|-------------|------------|
| Admin Tech Software | \$56,000 | |
| Medical Therapeutic | (\$20,000) | |
| Textbooks | \$21,732 | |
| Acquis Equip | \$16,480 | |
| Education Supplies | \$7,946 | |
| Competitions | (\$7,900) | |
| Instructional Software | \$4,400 | |
| Reg Route Transportation | \$16,477 | |
| Spec Educ Transportation | \$101,010 | |
| Athletic/Student Activities | (\$12,000) | |
| Maint Buildings | \$10,500 | |
| Fixed Cost & Insurance | \$26,487 | |
| Security Systems | \$11,500 | |
| Spec Educ Tuition | | |
| Tuition from SPS K8 | \$862,922 | |
| Grad/Return/Transfer Out | (\$645,395) | |
| Prepaid Tuition | (\$100,000) | \$117,527 |
| Debt Service Prin & Int | | (\$5,173) |
| Net Adj Various Other Accounts | | (\$25,868) |

\$319,119

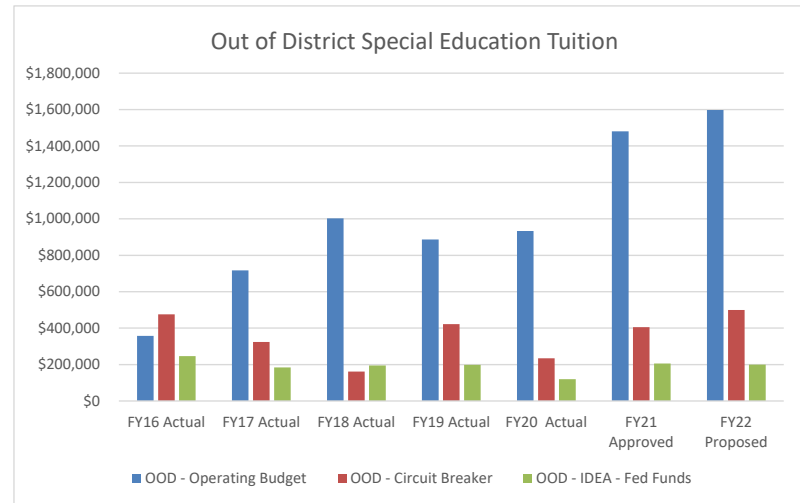
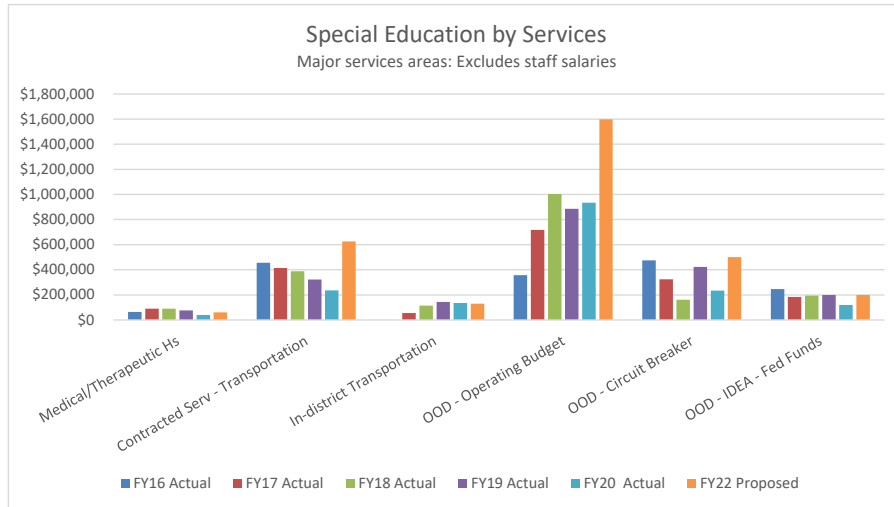
| | |
|--------------------------------|--------------------|
| Total Increase/Decrease | \$1,135,779 |
|--------------------------------|--------------------|

Somerset Berkley Regional School District
Preliminary Budget FY2021 - 2022
Budget Changes by Function
Revised March 30, 2021

| | FY20-21 Approved Budget | FY21-22 Preliminary Approved Budget | Adjustment 3/30/21 | FY21-22 Adjusted Preliminary Budget | FY22 Incr/Decr | Percent Change |
|--|--|--|-------------------------------|--|---------------------------|---------------------------|
| OPERATING BUDGET | | | | | | |
| SALARIES | 9,144,359 | 9,985,158 | (65,831) | 9,919,327 | 774,968 | 8.47% |
| TECHNOLOGY (*) | 421,387 | 507,871 | - | 507,871 | 86,484 | 20.52% |
| SPECIAL EDUCATION | 2,099,347 | 2,768,827 | (459,849) | 2,308,978 | 209,631 | 9.99% |
| PROFESSIONAL DEVELOPMENT | 64,630 | 64,630 | - | 64,630 | - | 0.00% |
| TEXTBOOKS & LIBRARY BOOKS | 16,775 | 39,236 | - | 39,236 | 22,462 | 133.90% |
| EDUCATIONAL & OFFICE SUPPLIES | 221,982 | 237,732 | - | 237,732 | 15,750 | 7.10% |
| COMPETITIONS | 31,725 | 23,825 | - | 23,825 | (7,900) | -24.90% |
| GUIDANCE, HEALTH AND SECURITY | 115,818 | 117,708 | - | 117,708 | 1,890 | 1.63% |
| REGULAR/HOMELESS TRANSPORTATION | 378,139 | 352,447 | - | 352,447 | (25,692) | -6.79% |
| ATHLETICS / STUDENT ACTIVITIES | 131,314 | 115,698 | - | 115,698 | (15,617) | -11.89% |
| MAINTENANCE | 598,500 | 609,000 | - | 609,000 | 10,500 | 1.75% |
| EMPLOYEE BENEFITS & INSURANCE | 2,694,773 | 2,770,040 | (7,087) | 2,762,953 | 68,180 | 2.53% |
| SCHOOL CHOICE/CHARTER SCHOOL | 345,975 | 346,271 | - | 346,271 | 296 | 0.09% |
| TV STUDIO EXPENSES - REVOLVING | 80,400 | 80,400 | - | 80,400 | - | 0.00% |
| NET OPERATING BUDGET | 16,345,124 | 18,018,843 | (532,767) | 17,486,076 | 1,140,952 | 6.98% |
| CAPITAL ASSESSMENT | | | | | | |
| CAPITAL (DEBT SERVICES) | 2,181,944 | 2,176,771 | - | 2,176,771 | (5,173) | |
| TOTAL CAPITAL ASSESSMENT | 2,181,944 | 2,176,771 | - | 2,176,771 | (5,173) | -0.24% |
| GROSS OPERATING BUDGET | 18,527,068 | 20,195,614 | (532,767) | 19,662,847 | 1,135,779 | 6.13% |
| RESTRICTED - OTHER PROGRAMS | | | | | | |
| CIRCUIT BREAKER | 345,000 | 500,000 | | 500,000 | 155,000 | 44.93% |
| CIRCUIT BREAKER - Pr Year Carryover | 60,000 | 100,000 | | 100,000 | 40,000 | 66.67% |
| IDEA GRANT | 206,000 | 200,000 | | 200,000 | (6,000) | -2.91% |
| TITLE I | 24,000 | 24,000 | | 24,000 | - | 0.00% |
| REGIONAL TRANSPORTATION | 131,569 | 173,738 | | 173,738 | 42,169 | 32.05% |
| HOMELESS TRANSPORTATION | - | - | | - | - | 0.00% |
| SCHOOL CHOICE - RECEIVING | 476,397 | 299,049 | | 299,049 | (177,348) | -37.23% |
| PARKING FEES | 10,000 | 10,000 | | 10,000 | - | 0.00% |
| USER FEES (ATHLETICS, CLUBS) | 78,000 | 78,000 | | 78,000 | - | 0.00% |
| TECH FEES | 28,000 | 28,000 | | 28,000 | - | 0.00% |
| FACILITY USE FINDS | 10,000 | 10,000 | | 10,000 | - | 0.00% |
| ATHLETICS REVOLVING | 60,000 | 60,000 | | 60,000 | - | 0.00% |
| TOTAL RESTRICTED OTHER PROGRAMS | 1,428,966 | 1,482,787 | - | 1,482,787 | 53,821 | 3.77% |
| TOTAL - ALL FUNDS | 19,956,034 | 21,678,401 | (532,767) | 21,145,634 | 1,189,600 | 5.96% |

**Somerset Berkley Regional School District
Summary of Special Education Services
FY16 - FY22 Proposed Budget
Revised March 30, 2021**

| Description | FY16 Actual | FY17 Actual | FY18 Actual | FY19 Actual | FY20 Actual | FY21 Approved | FY22 Proposed |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Medical/Therapeutic Hs | \$63,155 | \$90,619 | \$89,962 | \$76,250 | \$40,253 | \$80,000 | \$60,000 |
| Contracted Serv - Transportation | \$455,740 | \$414,506 | \$388,836 | \$321,852 | \$235,169 | \$466,125 | \$625,135 |
| In-district Transportation | \$0 | \$54,704 | \$114,026 | \$144,201 | \$135,018 | \$120,164 | \$130,628 |
| OOD - Operating Budget | \$357,544 | \$717,127 | \$1,002,783 | \$886,321 | \$933,336 | \$1,480,588 | \$1,598,115 |
| OOD - Circuit Breaker | \$475,281 | \$324,529 | \$161,367 | \$422,590 | \$234,119 | \$405,000 | \$500,000 |
| OOD - IDEA - Fed Funds | \$246,222 | \$184,194 | \$194,408 | \$198,723 | \$119,429 | \$206,000 | \$200,000 |
| | \$1,597,942 | \$1,785,679 | \$1,951,383 | \$2,049,937 | \$1,697,324 | \$2,757,877 | \$3,113,878 |



Somerset Berkley Regional School District
Preliminary Budget FY2021 - 2022
REVENUE ALL FUNDS
Revised March 30, 2021

| | FY20-21 Approved Budget | FY21-22 Preliminary Approved Budget | Adjustment 3/30/21 | FY21-22 Adjusted Preliminary Budget | FY22 Incr/Decr | Percent Change |
|--------------------------------------|-------------------------------|--|-----------------------|--|-------------------|-------------------|
| ASSESSMENTS W/ CAPITAL | \$ 12,144,282 | \$ 12,144,282 | | \$ 12,144,282 | \$ - | 0.00% |
| FY22 Proposed Increase Assessment | | \$ 1,761,850 | \$ (532,767) | \$ 1,229,083 | \$ 1,229,083 | 10.12% |
| TOTAL ASSESSMENTS | \$ 12,144,282 | \$ 13,906,132 | \$ (532,767) | \$ 13,373,365 | \$ 1,229,083 | 10.12% |
| UNRESTRICTED - STATE AID | | | | | | |
| Chapter 70 | 6,142,834 | 6,054,825 | | 6,054,825 | (88,009) | -1.43% |
| Chapter 70 - Student Opportunity Act | - | - | | - | - | 100.00% |
| Charter School Reimbursement | 16,552 | 16,257 | | 16,257 | (295) | 100.00% |
| Interest Income | 20,000 | 15,000 | | 15,000 | (5,000) | 100.00% |
| Medicaid Reimbursement | 114,000 | 114,000 | | 114,000 | - | 0.00% |
| eRate | 9,000 | 9,000 | | 9,000 | - | 0.00% |
| TELEVISION PRODUCTION | 80,400 | 80,400 | | 80,400 | - | 0.00% |
| TOTAL REVENUE | 6,382,786 | 6,289,482 | - | 6,289,482 | (93,304) | -1.46% |
| GROSS OPERATING BUDGET | 18,527,068 | 20,195,614 | (532,767) | 19,662,847 | 1,135,779 | 6.13% |
| SPECIAL REVENUE FUNDS | | | | | | |
| RESTRICTED - OTHER PROGRAMS | | | | | | |
| CIRCUIT BREAKER | 405,000 | 600,000 | | 600,000 | 195,000 | 48.15% |
| IDEA GRANT | 206,000 | 200,000 | | 200,000 | (6,000) | -2.91% |
| TITLE I | 24,000 | 24,000 | | 24,000 | - | 0.00% |
| REGIONAL TRANSPORTATION | 131,569 | 173,738 | | 173,738 | 42,169 | 32.05% |
| SCHOOL CHOICE - RECEIVING | 476,397 | 299,049 | | 299,049 | (177,348) | -37.23% |
| PARKING FEES | 10,000 | 10,000 | | 10,000 | - | 0.00% |
| USER FEES (ATHLETICS, CLUBS) | 78,000 | 78,000 | | 78,000 | - | 0.00% |
| TEHC FEES | 28,000 | 28,000 | | 28,000 | - | 0.00% |
| FACILITY USE | 10,000 | 10,000 | | 10,000 | - | 0.00% |
| ATHLETICS REVOLVING | 60,000 | 60,000 | | 60,000 | - | 0.00% |
| TOTAL - SPECIAL REVENUE FUNDS | 1,428,966 | 1,482,787 | - | 1,482,787 | 53,821 | 3.77% |
| TOTAL - ALL FUNDS | 19,956,034 | 21,678,401 | (532,767) | 21,145,634 | 1,189,600 | 5.96% |

Somerset Berkley Regional School District
Proposed Budget FY2021 - 2022
New Positions Request
Revised March 30, 2021

| | FTE | Estimate Salary | Total |
|--|---------------|--------------------|-------------------|
| <u>Certified Staff</u> | | | |
| <u>Reductions/Reallocation</u> | | | |
| In School Suspension | 0.00 | \$7,236 | |
| World Language | (0.80) | (\$38,500) | |
| Music | (0.45) | (\$35,500) | |
| Reading Specialist | 1.00 | \$58,742 | |
| ELA Teacher | (1.00) | (\$58,742) | |
| | <u>(1.25)</u> | | (\$66,764) |
| Reinstate Library/Media | 1.00 | \$58,742 | |
| | <u>1.00</u> | | \$58,742 |
| <u>Support Staff</u> | | | |
| Paraprofessional | 2.00 | \$48,170 | |
| | <u>2.00</u> | | \$48,170 |
| <u>Central Office Staff</u> | | | |
| Support Staff | 0.33 | \$19,320 | |
| | <u>0.33</u> | | \$19,320 |
| Associated Benefits | | | \$862 |
| Insurance | | | 40,830 |
| Total Increase Enrollment / Student Needs | 2.08 | | \$101,160 |

Historical Changes in Net Operating Budget
Revised March 30, 2021

| Fiscal Year | Net Budget | Dollars (Incr/Decr) | Percentage (Incr/Decr) |
|--------------------|----------------------|--------------------------------|-----------------------------------|
| FY12 | \$ 13,057,800 | | |
| FY13 | \$ 13,300,000 | \$ 242,200 | 1.85% |
| FY14 | \$ 13,381,225 | \$ 81,225 | 0.61% |
| FY15 | \$ 13,418,803 | \$ 37,578 | 0.28% |
| FY16 | \$ 13,262,824 | \$ (155,979) | -1.16% |
| FY17 | \$ 14,039,006 | \$ 776,182 | 5.85% |
| FY18 | \$ 14,530,171 | \$ 491,165 | 3.50% |
| FY19 | \$ 15,218,439 | \$ 688,268 | 4.74% |
| FY20 * | \$ 15,710,075 | \$ 491,636 | 3.23% |
| FY21 ** | \$ 16,345,124 | \$ 635,049 | 4.04% |
| FY22 | \$ 17,486,076 | \$ 1,140,952 | 6.98% |

* Includes use of E & D

** Statutory Method

Somerset Berkley Regional School District

Operating Assessment Revised March 30, 2021

| <u>Fiscal Year</u> | <u>Operational Assessment</u> | <u>Somerset Allocation</u> | <u>Dollar Change (\$)</u> | <u>Percentage Change (%)</u> | <u>Berkley Allocation</u> | <u>Dollar Change (\$)</u> | <u>Percentage Change (%)</u> |
|---|-----------------------------------|--------------------------------|-------------------------------|----------------------------------|-------------------------------|-------------------------------|----------------------------------|
| FY12 | \$ 9,776,961 | \$ 8,319,605 | | | \$ 1,457,356 | | |
| FY13 | \$ 9,420,233 | \$ 7,725,329 | \$ (594,276) | -7.1% | \$ 1,694,904 | \$ 237,548 | 16.3% |
| FY14 | \$ 9,323,960 | \$ 7,651,883 | \$ (73,446) | -1.0% | \$ 1,637,206 | \$ (57,698) | -3.4% |
| FY15 | \$ 9,261,812 | \$ 7,465,508 | \$ (186,375) | -2.4% | \$ 1,796,304 | \$ 159,098 | 9.7% |
| FY16 | \$ 9,109,266 | \$ 7,075,915 | \$ (389,592) | -5.2% | \$ 2,033,351 | \$ 237,046 | 13.2% |
| FY17 | \$ 9,725,009 | \$ 7,384,458 | \$ 308,543 | 4.4% | \$ 2,340,551 | \$ 307,200 | 15.1% |
| FY18 | \$ 9,462,960 | \$ 7,030,991 | \$ (353,467) | -4.8% | \$ 2,461,968 | \$ 121,417 | 5.2% |
| FY19 | \$ 9,766,864 | \$ 7,288,188 | \$ 257,197 | 3.7% | \$ 2,478,676 | \$ 16,708 | 0.7% |
| FY20 | \$ 9,478,447 | \$ 6,899,146 | \$ (389,042) | -5.3% | \$ 2,579,301 | \$ 100,625 | 4.1% |
| FY21 Statutory | \$ 9,964,783 | \$ 7,126,452 | \$ 227,306 | 3.3% | \$ 2,838,331 | \$ 259,030 | 10.0% |
| FY22 (Preliminary) Alternative Revised 3/30/31 | \$ 11,196,594 | \$ 8,504,353 | \$ 1,377,901 | 19.3% | \$ 2,692,241 | \$ (146,090) | -5.1% |
| Cumulative Increase since 2012 | | \$ 184,748 | | | \$ 1,234,885 | | |

| | STATUTORY CURRENT FORMULA | | | MODIFIED ASSESSMENT FORMULA GROSS TRANSPORTATION LESS AID PER PUPIL INCLUDE ONLY NET OOD BASED ON TOWN COSTS SPED AID APPORTIONED ON PRIOR FY % | | | MODIFIED ASSESSMENT FORMULA GROSS TRANSPORTATION LESS AID PER PUPIL INCLUDE ONLY NET OOD BASED ON TOWN COSTS SPED AID APPORTIONED ON PRIOR FY % | | |
|--|---------------------------|---------------|--------------|--|---------------|--------------|--|---------------|--------------|
| | Total FY21 | Somerset | Berkley | Total FY21 | Somerset | Berkley | Total FY22 (EST-GOV) | Somerset | Berkley |
| Students | 1,027 | 741 | 286 | 1,027 | 741 | 286 | 1,024 | 749 | 275 |
| Student % | | 72.15% | 27.85% | | 72.15% | 27.85% | | 73.14% | 26.86% |
| STEP 1: TOTAL ADJUSTED BASE OPERATING BUDGET | | | | | | | | | |
| Total Operating Budget | \$ 18,527,068 | | | \$ 18,527,068 | | | \$ 19,662,847 | | |
| Less: Total Transportation Cost | \$ 844,264 | | | \$ 844,264 | | | \$ 919,582 | | |
| Less: Capital Assessment | \$ 2,181,944 | | | \$ 2,181,944 | | | \$ 2,176,771 | | |
| Less: OOD Special Education Tuition | | | | \$ - | | | \$ 1,598,115 | | |
| Total Adjusted Base Operating Budget | \$ 15,500,860 | | | \$ 15,500,860 | | | \$ 14,968,379 | | |
| STEP 2: STATE DETERMINED MIN LOCAL CONTRIBUTION | | | | | | | | | |
| Minimum Local Contribution (DESE) | \$ 6,304,771 | \$ 4,505,298 | \$ 1,799,473 | \$ 6,304,771 | \$ 4,505,298 | \$ 1,799,473 | \$ 6,632,979 | \$ 4,827,369 | \$ 1,805,610 |
| STEP 3: AMT. ABOVE MIN IS ASSESSED PER PUPIL | | | | | | | | | |
| Above Minimum | \$ 9,196,089 | \$ 6,635,153 | \$ 2,560,936 | \$ 9,196,089 | \$ 6,635,153 | \$ 2,560,936 | \$ 8,335,400 | \$ 6,096,889 | \$ 2,238,511 |
| STEP 4: BASE OPERATING ASSESSMENT | | | | | | | | | |
| Above Minimum plus MLC | \$ 15,500,860 | \$ 11,140,451 | \$ 4,360,409 | \$ 15,500,860 | \$ 11,140,451 | \$ 4,360,409 | \$ 14,968,379 | \$ 10,924,258 | \$ 4,044,121 |
| STEP 5: CHAPTER 70 DIVIDED PER PUPIL | | | | | | | | | |
| Chapter 70 | \$ 6,142,834 | \$ 4,432,171 | \$ 1,710,663 | \$ 6,142,834 | \$ 4,432,171 | \$ 1,710,663 | \$ 6,054,825 | \$ 4,428,773 | \$ 1,626,052 |
| STEP 6: OTHER GENERAL FUND REVENUE SOURCES | | | | | | | | | |
| (Less Charter School Reimb.) | \$ (16,552) | \$ (11,943) | \$ (4,609) | \$ (16,552) | \$ (11,943) | \$ (4,609) | \$ (16,257) | \$ (11,891) | \$ (4,366) |
| (Less Interest income) | \$ (20,000) | \$ (14,430) | \$ (5,570) | \$ (20,000) | \$ (14,430) | \$ (5,570) | \$ (15,000) | \$ (10,972) | \$ (4,028) |
| (Less Medicaid & E-Rate) | \$ (123,000) | \$ (88,747) | \$ (34,253) | \$ (123,000) | \$ (88,747) | \$ (34,253) | \$ (123,000) | \$ (89,968) | \$ (33,032) |
| (Less: Television Production) | \$ (80,400) | \$ (80,400) | \$ - | \$ (80,400) | \$ (80,400) | \$ - | \$ (80,400) | \$ (80,400) | \$ - |
| SRO Adj | | \$ 2,766 | \$ (2,766) | | \$ 2,766 | \$ (2,766) | | | |
| Total Other Revenue | \$ (239,952) | \$ (192,754) | \$ (47,198) | \$ (239,952) | \$ (192,754) | \$ (47,198) | \$ (234,657) | \$ (193,231) | \$ (41,426) |
| STEP 7: TOTAL OPERATING ASSESSMENT | | | | | | | | | |
| Base Operating Assessment less Chap 70 and other rev | \$ 9,118,074 | \$ 6,515,526 | \$ 2,602,548 | \$ 9,118,074 | \$ 6,515,526 | \$ 2,602,548 | \$ 8,678,897 | \$ 6,302,254 | \$ 2,376,643 |
| Total Transportation Costs | \$ 975,833 | | | \$ 975,833 | | | \$ 1,093,320 | | |
| Less: Transportation Aid | \$ (131,569) | \$ - | | \$ (131,569) | | | \$ (173,738) | | |
| Net Transportation Costs | \$ 844,264 | \$ 609,153 | \$ 235,111 | \$ 844,264 | \$ 609,153 | \$ 235,111 | \$ 919,582 | \$ 672,624 | \$ 246,958 |
| Add: OOD Special Education Tuition | | | | \$ - | \$ - | \$ - | \$ 1,598,115 | \$ 1,529,475 | \$ 68,640 |
| TOTAL OPERATING ASSESSMENT | \$ 9,962,338 | \$ 7,124,678 | \$ 2,837,660 | \$ 9,962,338 | \$ 7,124,678 | \$ 2,837,660 | \$ 11,196,594 | \$ 8,504,353 | \$ 2,692,241 |
| Cost per student | | \$ 9,614.95 | \$ 9,921.89 | | \$ 9,614.95 | \$ 9,921.89 | | \$ 11,354.28 | \$ 9,789.97 |
| Cost per student excluding OOD | | | | | \$ 9,614.95 | \$ 9,921.89 | | \$ 9,312.25 | \$ 9,540.37 |
| Statutory vs Alternative Assessment Formula | | | | Assessment Change | \$ - | \$ - | Assessment Change | \$ 1,379,675 | \$ (145,419) |
| Compared to FY21 | | | | | | | | 19.36% | -5.12% |
| STEP 8: CAPITAL ASSESSMENT | | | | | | | | | |
| Capital Assessment | \$ 2,181,944 | \$ 1,574,314 | \$ 607,630 | \$ 2,181,944 | \$ 1,574,314 | \$ 607,630 | \$ 2,176,771 | \$ 1,592,189 | \$ 584,582 |
| STEP 9: TOTAL ASSESSMENT | | | | | | | | | |
| Total Assessment | \$ 12,144,282 | \$ 8,698,992 | \$ 3,445,290 | \$ 12,144,282 | \$ 8,698,992 | \$ 3,445,290 | \$ 13,373,365 | \$ 10,096,542 | \$ 3,276,823 |
| | | | | | | | \$ 1,397,550 | \$ (168,467) | |
| Total OOD Special Education Tuition by District | | | | | | | \$ 2,298,115 | \$ 2,152,782 | \$ 145,333 |
| % of Total OOD Special Education Tuition | | | | | | | FY21 | 89% | 11% |
| Circuit Breaker and IDEA funds as % of OOD | | | | | | | (700,000) | (623,307) | (76,693) |
| NET OOD ASSESSMENT | | | | | | | \$ 1,598,115 | \$ 1,529,475 | \$ 68,640 |
| Current Year Estimated OOD | | | | | | | \$ 2,057,102 | \$ 1,831,723 | \$ 225,379 |
| | | | | | | | | 89% | 11% |