

Metuchen Board of Education  
Budget Presentation  
Budget Year 2020-2021  
February 11, 2020

Handout #1      Schools - Line Item Budget

Handout #2      2% cap

Metuchen Board of Education  
Line Item Budget  
2020 / 2021

	A	B	C	D	E	F	G	H	I
1									
2									
3									
4			Column A	Column E	Column C	Column D	Column E	Column F	Column G
5						(B+C)		(E - D)	(F/D)
6									
7						Adjusted		Amount	
8			Actual	Appropriations	Adjustment	Appropriation	Appropriations	Change	
9	Account Number	Account Title	2018 - 2019	2019 2020	2019 2020	2019 2020	2020 2021	2020 2021	% Change
10		Regular Programs - Distributed Instruction							
11									
12									
13									
14									
15	11-190-100-610-2	GEN SUPPLIES/MOSS	\$ 8,139	\$ 8,531	\$ -	\$ 8,531	\$ 9,943	\$ 1,412	
16	11-999-222-600-2	LIBR BOOKS-MOSS	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -	
17	11-999-222-600-2	PERIODICALS-MOSS	\$ 715	\$ 750	\$ -	\$ 750	\$ 2,215	\$ 1,465	
18	11-999-222-600-2	MATERIALS-MOSS	\$ 733	\$ 1,580	\$ -	\$ 1,580	\$ 890	\$ (690)	
19	11-999-222-800-2	OTH LIBR EXP-MOSS	\$ -	\$ 250	\$ -	\$ 250	\$ 150	\$ (100)	
20	11-999-240-600-2	PRIN MISC SUPP FOR INSTR-M	\$ -	\$ 1,590	\$ -	\$ 1,590	\$ 150	\$ (1,440)	
21	11-999-240-800-2	MISC EXP FOR INSTR-MOSS	\$ -	\$ 858	\$ -	\$ 858	\$ 150	\$ (708)	
22			\$ 9,587	\$ 13,809	\$ -	\$ 13,809	\$ 13,748	\$ (61)	-0.44%

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6									
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8			Actual	Appropriations	Adjustment	Appropriation	Appropriations	Change	
9	Account Number	Account Title	2018 - 2019	2019 2020	2019 2020	2019 2020	2020 2021	2020 2021	% Change
10		Regular Programs - Distributed Instruction							
11									
12									
13									
14	11-190-100-610-2	GEN SUPPLIES/CAMP	\$ 115,349	\$ 99,320	\$ -	\$ 99,320	\$ 109,100	\$ 9,780	
15	11-190-100-640-2	TEXTBOOKS/CAMP	\$ 47,158	\$ 34,000	\$ -	\$ 34,000	\$ 24,500	\$ (9,500)	
16	11-999-222-600-2	LIBR BOOKS-CAMPBELL	\$ 4,346	\$ 4,000	\$ -	\$ 4,000	\$ 3,500	\$ (500)	
17	11-999-222-600-2	PERIODICALS-CAMPBELL	\$ 380	\$ 500	\$ -	\$ 500	\$ 500	\$ -	
18	11-999-222-600-2	MATERIALS-CAMPBELL	\$ 1,491	\$ 1,600	\$ -	\$ 1,600	\$ 1,600	\$ -	
19	11-999-222-800-2	OTH LIBR EXP-CAMPBELL	\$ 172	\$ 150	\$ -	\$ 150	\$ 150	\$ -	
20	11-999-240-600-2	PRIN MISC SUPP FOR INSTR-C	\$ 2,290	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	\$ -	
21	11-999-240-800-2	MISC SUPP FOR INSTR-CAMPBELL	\$ 420	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	
22	11-999-240-800-2	MISC EXP FOR INSTR-CAMPBELL	\$ -	\$ 800	\$ -	\$ 800	\$ 800	\$ -	
23			\$ 171,606	\$ 146,770	\$ -	\$ 146,770	\$ 146,550	\$ (220)	-0.15%

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9	Account Number	Account Title	2018 - 2019	2019 2020	2019 2020	2019 2020	2020 2021	2020 2021	% Change
10		Regular Programs - Distributed Instruction							
11									
12									
13	11-190-100-610-2	GEN SUPPLIES/EDGAR	\$ 103,679	\$ 102,928	\$ -	\$ 102,928	\$ 102,695	\$ (233)	
14	11-190-100-640-2	TEXTBOOKS/EDGAR	\$ 57,116	\$ 27,124	\$ -	\$ 27,124	\$ 31,745	\$ 4,621	
15	11-999-222-600-2	LIBR BOOKS-EDGAR	\$ 9,526	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -	
16	11-999-222-600-2	PERIODICALS-EDGAR	\$ 980	\$ 1,940	\$ -	\$ 1,940	\$ 1,940	\$ -	
17	11-999-222-600-2	MATERIALS-EDGAR	\$ 7,906	\$ 8,460	\$ -	\$ 8,460	\$ 8,460	\$ -	
18	11-999-222-800-2	OTH LIBR EXP-EDGAR	\$ 997	\$ 1,100	\$ -	\$ 1,100	\$ 1,100	\$ -	
19	11-999-240-600-2	PRIN MISC SUPP FOR INSTR-E	\$ 480	\$ 3,860	\$ -	\$ 3,860	\$ 4,560	\$ 700	
20	11-999-240-800-2	MISC SUPP FOR INSTR-EDGAR	\$ 19,853	\$ 22,220	\$ -	\$ 22,220	\$ 17,265	\$ (4,955)	
21	11-999-240-800-2	MISC EXP FOR INSTR-EDGAR	\$ 32,172	\$ 21,750	\$ -	\$ 21,750	\$ 23,500	\$ 1,750	
22			\$ 232,709	\$ 197,382	\$ -	\$ 197,382	\$ 199,265	\$ 1,883	1%

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10		Regular Programs - Distributed Instruction							
11									
12									
13									
14	11-190-100-610-2	GEN SUPPLIES/MHS	\$ 130,385	\$ 147,247	\$ -	\$ 147,247	\$ 139,665	\$ (7,582)	
15	11-190-100-640-2	TEXTBOOKS/MHS	\$ 58,325	\$ 92,654	\$ -	\$ 92,654	\$ 91,227	\$ (1,427)	
16	11-999-222-600-2	LIBR BOOKS - MHS	\$ 1,792	\$ 7,000	\$ -	\$ 7,000	\$ 6,000	\$ (1,000)	
17	11-999-222-600-2	PERIODICALS-MHS	\$ 2,045	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	
18	11-999-222-600-2	MATERIALS-MHS	\$ 16,141	\$ 18,000	\$ -	\$ 18,000	\$ 19,000	\$ 1,000	
19	11-999-222-800-2	OTH LIBR EXP-MHS	\$ 6,595	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	
20	11-999-240-600-2	PRIN MISC SUPP FOR INSTR-MHS	\$ -	\$ 300	\$ -	\$ 300	\$ 175	\$ (125)	
21	11-999-240-800-2	MISC SUPP FOR INSTR-MHS	\$ 27,876	\$ 28,750	\$ -	\$ 28,750	\$ 30,000	\$ 1,250	
22	11-999-240-800-2	MISC EXP FOR INSTR-MHS	\$ 12,941	\$ 25,500	\$ -	\$ 25,500	\$ 23,500	\$ (2,000)	
23			\$ 256,100	\$ 324,951	\$ -	\$ 324,951	\$ 315,067	\$ (9,884)	-3%

2% cap

Handout #2

# 2% cap defined

- Pursuant to *N.J.S.A. 18A:7F-38* and *39*, local and regional districts (regular districts) shall not adopt a budget with an increase in their general fund tax levy that exceeds their tax levy growth limitation calculated as the prebudget year adjusted general fund tax levy plus the adjustment for increases in enrollment multiplied by two percent, plus adjustments for an increase in budgeted health care costs, plus an increase in normal and accrued pension liability costs (deferred pension), plus or minus adjustments for responsibility shifted from/to another entity, plus (*new in 2019-20*) adjustment for increases in local share for districts with reductions in state aid that are spending below adequacy pursuant to *N.J.S.A. 18A:7F-5d*, and plus (*new in 2019-20*) increases to levy for SDA districts that are raising levy below required local share.

Two major exceptions to tax levy cap :

- Enrollment Increases above 1%
- Health Insurance – not greater than the SEHBP increase



Metuchen BOE  
 Analysis of 2% Cap  
 Feb. 5th 2020

<b>Projected</b>	<b>2019 - 2020</b>		<b>2020 - 2021</b>
	<b>Revenues</b>	<b>Amount</b>	
Local Tax Levy ( Note 1)		\$ 37,933,009	
State Aid		\$ 1,532,663	\$ 38,691,669
Budgeted Fund Balance		\$ 594,601	
Transportation revenue		\$ 165,330	
Misc. Revenues		\$ 86,209	
Budgeted Fund Balance ( Extra Aid)		\$ 63,000	
Withdrawal from Maint Reserve		\$ 63,000	
Special Education Medicaid Initiative		\$ 17,822	
		\$ 40,455,634	
<b>Projected</b>			
<b>Appropriations</b>			
Salaries		\$ 24,691,031	
Health Insurance		\$ 5,816,550	
Tuition / OT PT Speech		\$ 3,633,821	
Transp Contract		\$ 1,560,304	
Utilities		\$ 719,668	
Instruc Supp / textbooks		\$ 843,717	
Payroll Tax / Pension		\$ 940,450	
Contra Serv		\$ 379,443	
Supplies		\$ 334,408	
Insurance P&C etc		\$ 531,101	
800 series account		\$ 248,870	
Lease Purchase Science labs		\$ 267,151	
Prof Deve FFPi		\$ 109,889	
NJ DOE Assessment		\$ 100,314	
Legal / Audit / Architect		\$ 152,000	
Misc		\$ 71,438	
Purchase Tech Services		\$ 39,000	
Board Dues and Fees		\$ 16,480	
		\$ 40,455,635	

Note : Primary exception to 2% cap are enrollment and health insurance.