



Green Township Board of Education

Budget Workshop

March 3, 2025

Student Enrollment

	21-22	Section	22-23	Section	23-24	Section	24-25	Section	Proj. 25-26	Section
PRE K	NA	NA	NA	NA	10	1	11	1	10	1
K	36	2	25	2	50	3	52	3	37	2
1	37	2	38	2	27	2	47	3	52	3
2	52	3	37	2	40	2	29	2	47	3
3	50	3	56	3	39	2	40	2	29	2
4	39	2	50	3	58	3	39	2	40	2
5	39	2	39	2	54	3	58	3	39	2
6	41	2	40	2	41	2	54	3	58	3
7	51	3	41	2	41	2	43	2	54	3
8	43	3	51	3	42	2	44	2	43	2
OD	9	NA	9	NA	8	NA	7		7	
	397		377		410		424		416	

State Aid

STATE AID OVER TIME	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26
Equalization	\$752,578	\$756,693	\$756,693	\$756,693	\$834,845	\$251,979	\$94,841	0
Special Education Aid	\$424,190	\$424,190	\$424,190	\$424,190	\$424,190	\$424,190	\$424,190	\$632,920
Security Aid	\$50,903	\$50,903	\$50,903	\$50,903	\$50,903	\$50,903	\$50,903	\$77,568
Transportation Aid	\$403,787	\$403,787	\$403,787	\$403,787	\$403,787	\$403,787	\$403,787	\$321,656
School Choice	\$576,240	\$548,365	\$612,750	\$531,715	\$595,550	\$708,800	\$793,624	\$917,514
Adjustment Aid	\$421,916	\$421,916	\$350,714	\$64,119	\$64,119	\$0	\$0	0
Stabilization	\$0	\$0	\$0	\$0	\$0	\$427,010	\$106,725	0
	\$2,629,614	\$2,605,854	\$2,599,037	\$2,231,407	\$2,373,394	\$2,266,669	\$1,874,070	\$1,949,658

Tax Levy

	2021-2022	2022-2023	2023-2024	2024-2025
Local Tax Levy	\$10,090,598	\$10,292,405	\$10,719,234	\$11,284,420
Total Tax Levy Calculation				
Tax Levy, 24/25				\$11,284,420
2% Increase				\$225,688
Chapter 44 Adjustment				-\$217,190
25/26 Total Tax Levy				\$11,292,918
Increase of \$8,498 in levy				

Total Budget Figures

Total Tax Levy + 2%	\$11,510,108
Chapter 44 Adjustment	-\$217,190
State Aid	\$1,949,658
Budgeted Fund Balance	\$280,000
Extraordinary Aid	TBD
Tuition Reserve	\$60,000
Insurance Adjustment	\$30,000
	\$13,612,576

Chapter 44 Adjustment

- The Green Township School District has been allocated a \$217,190 Chapter 44 Adjustment.
- This adjustment is a function of the budget software based upon the cost of insurance in the district.
- In the past three years, we have negotiated low rates which has impacted our costs unrelated to the chapter 44 provision.
- Our last three years of insurance rate premiums are included below.
- We are appealing the Adjustment as our total cost has not dropped.

Insurance Rates			
2022	2023	2024	2025
0%	-5%	-3.5%	11.5%

Budget Challenges for the 25/26 School Year

Newton High School Cost

	22/23	23/24	24/25	25/26
Students Enrolled	159	147	139	117
General Ed. Tuition Rate	\$17,918	\$18,921	\$19,293	\$23,811
Total Regular Tuition	\$2,848,962	\$2,781,387	\$2,681,727	\$2,785,887
\$ Increase / Percent Increase		\$1,003 5.6% Increase	\$372 1.9% Increase	\$4,518 23.4% Increase

Newton High School Cost

Our Projected Costs

- We knew that there would be an increase due to the science labs.
- We reserved \$60,000 from last year to support our budget this year.
- We knew that there would be fewer students attending.
- We figured that there would be approximately 20 fewer students attending.
- At \$20,000 a student that would equal to a savings of \$400,000 in tuition.

Our Actual Costs

- The cost per student have increased by \$4,518. Even with 22 fewer students attending, the total cost increased.
- There is no savings in tuition due to the increased cost and associated 23.4% increase in tuition.

Newton High School Cost

- Explanation of the Cost Increase
 - The Newton School District has received an increase in state aid over the past several years.
 - As those funds are expended on projects and costs associated with the High School the allocations of the funds increases to the high school.
 - The certified tuition rate is found by dividing the total costs at the high school by the average daily enrollment.
 - The current contract with Newton requires Green to pay per student at that certified rate.
 - The Newton Budget is growing exponentially faster than the Green budget. We can only raise our revenues 2%, and our small increase in state aid was directed towards our increased number of students with special needs and in the choice program.
 - Green has \$0 in Equalization Aid.
- How do we handle the cost increase in future budget cycles?

Increased Costs Across All Categories and Chapter 44

The Green Township School District is seeing increased costs in all areas including:

- Insurance
- Electricity
- Vendors
- Maintenance
- Purchased Services
- Transportation

Chapter 44 Adjustment

The Chapter 44 Adjustment of \$217,190 is being appealed. We have made additional cuts in the budget to reflect that adjustment. Should the adjustment be overturned, we would be able to reinstate that portion of the budgetary reductions.

Regular Education Transportation Costs

Current Buses	Annual Costs
Bus 1	\$89,787.60
Bus 2	\$89,787.60
Bus 3	\$89,787.60
Bus 4	\$49,069.80
Bus 5	\$49,069.80
Bus 6	\$49,069.80
Bus 7	\$49,069.80
NHS 1	\$49,069.80
NHS 2	\$49,069.80
NHS 3	\$49,069.80
NHS 4	\$49,069.80
Sussex Tech / Charter	\$81,860.40

Options to Manage the Budget Shortfall

Reduce Spending

- The objective is to have the smallest impact on the students while maintaining a balanced budget.

Eliminate Courtesy Busing

- We believe that there are 2 routes that are considered courtesy bus routes.
- Elimination of two courtesy Bus Routes would potentially save \$180,000.

Spread Debt to Newton High School to Future Years

- While this option has been used in the past, it is not a recommended course of action at this time. The increases at the High School may continue as their budget grows.
- We have no additional revenue funding options at this time. We do not want to create a fiscal cliff.
- We are planning for this year, but also for two years from now when we have a larger class of students move up to the high school.

Possible Eliminations to Meet Budget Deficit

Category	Total Cost
Staff Salaries	\$185,026.48
Staff Benefits	\$51,523
Class Set of New Desks	\$11,482
Class Chromebooks	\$3,719
Gaming PC Supplies	\$2,000
Instructional Materials	\$20,600
Tech Equipment	\$49,852.55
District Reductions	\$8,700
Transportation – Courtesy Bus Routes	\$180,000
Repair / Maintenance	\$35,224.73
	\$548,127.48

Additional Possible Eliminations to Chapter 44 Adjustment Deficit.

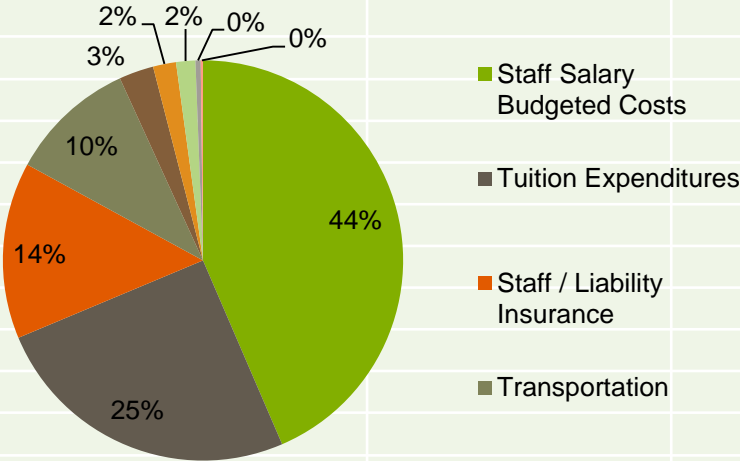
Category	Total Cost
Staff Salaries	\$217,190

Possible Capital Projects

Total Funds Available - \$247,346

- Bathroom Update by Café - \$100,000
- Stage Edging - \$20,000
- Network Backbone - \$75,000
- Exterior PA System - \$50,000
- Teller Window/License Reader - \$50,000
- Septic Tank Replacement - \$50,000

Expenditures - Main Categories	25/26	Percent	Revenue	25/26
Staff Salary Budgeted Costs	\$5,900,963.93	43.35%	Tuition Reserve	\$60,000.00
Tuition Expenditures	\$3,610,408.20	26.52%	Insurance Adjustment	\$30,000.00
Staff / Liability Insurance	\$1,933,784.00	14.21%	Tax Levy	\$11,284,420.00
Transportation	\$1,208,278.17	8.88%	2% Increase	\$225,688.00
Purchased Professional Services	\$379,068.96	2.78%	State Aid	\$1,949,658.00
Instructional Supplies	\$252,097.24	1.85%	Chapter 44 Adjustment	-\$217,190.00
Fuel / Water / Energy	\$210,500.00	1.55%	Budgeted Fund Balance	\$280,000.00
Contractual	\$57,700.00	0.42%	Extraordinary Aid	\$0.00
Network Upgrade/Technology	\$24,208.50	0.18%	Total Revenue	\$13,612,576.00
Debt Service	\$35,567.00	0.26%	Capital	TBD
	\$13,612,576.00	100.00%		
			Budget Total	TBD
Total Revenue	\$13,612,576.00		Special Revenue	TBD
Total Budget	\$13,612,576.00		Interest	TBD
Net Position	\$0.00			
			Debt Service	TBD
			Capital Projects	
			Amount in Capital Reserve	\$247,346.00
			Bathroom Update by Café	\$100,000.00
			Stage Edging	\$20,000.00
			Network Backbone	\$75,000.00
			Exterior PA System	\$50,000.00
			Teller Window/License Reader	\$50,000.00
			Septic Tank Replacement	\$50,000
				\$345,000.00
			Maintenance Reserve	\$168,612.12
			Maintenance of Boilers	\$15,000.00
			Maintenance Doors/Windows	\$15,000.00



Thank you!

Questions and Comments?

Thank you for your attention to this presentation!

Our next Budget Presentation will be on 3/12/25 at the Preliminary Budget Adoption Meeting.

Follow Up From Workshop Meeting, 3/3/25

- The board will take 2% on the tax levy for Fiscal 26 budget.
- Courtesy Busing will remain in place for Fiscal 26 budget.
- The Green Township School District will request to defer \$200,000 of the Newton Tuition Payment to be paid in 4 installments of \$50,000 over the next four budget years.
- The Green Township School District will request a meeting with the Newton Board of Education and County Education Officials to discuss plans for revision of contract language between the Green Township School District and the Newton School District for the Fiscal 27 budget.