



East Rutherford Board of Education

2019-2020 School Budget Presentation

Budget Process

- The Superintendent, School Business Administrator Building Principals and CST Director worked together to develop the budget consideration of the impact on instructional programs, that against the state mandates, district goals and respect for the taxpayers.
- The Finance Committee met with The Superintendent and School Business Administrator to review the proposed budget and reviewed the recommendations of the Superintendent, prior to review by the entire board.
- BOE approval of preliminary budget on March 19, 2019. The budget provides accountability to the tax payers.
- The Executive County Superintendent approved our 2019-2020 school budget, on April 10, 2019.
- Final budget is presented for a public hearing on April 25, 2019.

Budget Goals

- District to stay within the 2% tax levy.
- District did not want to utilize any available waivers.
- Zero percent increase of building level & department budgets.
- District did not want to reduce educational programs or staff.
- District wanted to continue to maximize its Technology Plan in order to support all educational programs. (1:1 Future Initiative).
- District wanted to fund our Capital Reserve for any future structural/maintenance upgrades.

East Rutherford School District Goals 2019-2020 School Year

District Goal #1: Curriculum, Instruction, Assessment & Standards

- Continuing to improve the caliber, content, and assessment of instruction through the regular renewal of curriculum and pedagogy to ensure increased rigor through an articulated and relevant K-8 curriculum. The instructional program will reflect the new proficiency standards (NJSLS) for the purpose of raising student achievement.
- In order to address the academic advancement of different subgroups within district, (Gender, Economically Disadvantaged, Students w/Disabilities, Hispanic/Latino, Asian, Black/African-American and White), LGBTQ+ in the areas of Mathematics, ELA across grade levels during the 2019-2020 school year.

East Rutherford School District Goals 2019-2020 School Year

District Goal #2: Special Education Programs & Costs

- Post evaluation/audit of district special education services, the District obtained an analysis of the scope and efficiency of programs and operations with the objective of developing strategies to provide some cost containment in this area while still meeting the identified needs of the students. During the 2019-2020 school year, the District plans to...
 1. Increase the number of students in the in-class support instructional setting.
 2. Decrease the number of students in the self-contained instructional setting.
 3. Further reduce the number of students sent of district to out-of-district placements.
 4. Increase the number of Preschool Disabled students educated in our general education and Preschool Disabled programs.
 5. Review & revise District procedures to ensure that State timelines are met for the evaluations and development of IEPs.

East Rutherford School District Goals 2019-2020 School Year

District Goal #3: Communication & School Community Engagement

- Continue to broaden public engagement with parents, students, and community, while developing practices to increase parental engagement in the educational process.
 - District Social Media Platforms
 - Parent Academy
 - Educator Institute
 - SEPAC
 - Technology Boot Camp

Statement of Priorities

- **Maintain Our School System**

- Budget Alignment to NJ Student Learning Standards
- Curriculum & Assessment Revisions
- Professional Development
- Expanding Technological Capabilities

- **Raising Standards and Expanding Opportunities**

- Addressing Academic Advancement of Different Subgroups with District
 - Mathematics & ELA (English Language Arts)
 - Implementing Alliances for Student Support
- Improve Lesson Planning
- Revamp RTI Model (Response to Intervention)
- Expanding Educational Offerings & Staffing
- New Additional Preschool (Full Day & Half Day)
- Instructional Coaches
- Partnership w/South Bergen Jointure Commission, Bergen County Technical Schools & Bergen County Curriculum Consortium

- **Building Professionalism**

- Continuation of SCIP & DEAC Committee Work
- Continuation of Social & Emotional Initiative/Mental Health Awareness
- Continuation of Our Professor in Residence Program
- Continue the Partnership with Our PTA, Mayor & Council, Police & Fire Departments, and ER Rescue

- **Protecting Our Investment**

- Continue to Maintain & Update Our 5-Year Security Plan & Technology Plan
- Investing in Infrastructure (Discussion of School Referendum Renovation & Expansion Projects)

- **Planning for the Future**

- Continue Discussion of School Referendum ~ Renovation & Expansion Projects

New Jersey Student Learning Standards Implementation

- **Mathematics**
 - Go Math Series
 - Math Coaches/Teacher Leaders
 - Coherence Mapping
 - Rigorous Benchmarks
- **Science**
 - New Text Series
 - Mystery Science (Labs)
 - Freckle (Progress Monitoring)
 - PRISM Coach
- **English Language Arts**
 - ELA Coaches
 - F & P Benchmark Assessments
- **Social Studies**
 - Development of Rigorous Benchmark Assessments
- **21st Century Life & Career**
 - Continuation of a Career Education Program Grade 6-8 (Personal Finance/Standard 9.1)

New Jersey Student Learning Standards Implementation

- **Visual & Performing Arts**
 - Technology will be Infused into Visual & Performing Arts
 - Promoting Problem-Based Learning & Real World Application of Skills
- **Health & Physical Education**
 - Integration of Sanford Harmony Social & Emotional Program into Curriculum
 - Integration of Dance & Yoga
 - Brain Power Wellness
- **World Languages**
 - Online Materials Purchase to Assist Students on their World Language Journey (Spanish I)
 - Mandarin Teacher for 7th & 8th Grade Students
- **Technology**
 - Revision of Technology 3-Year Plan
 - Chromebook Initiative

2019-2020 Budget by Fund

	Budget	Local Tax Levy
General Fund	\$ 17,672,256	\$ 16,122,193
Special Revenue Fund	353,435	-
Debt Service Fund	711,354	711,354
Total Base Budget	\$ 18,737,045	\$ 16,833,547

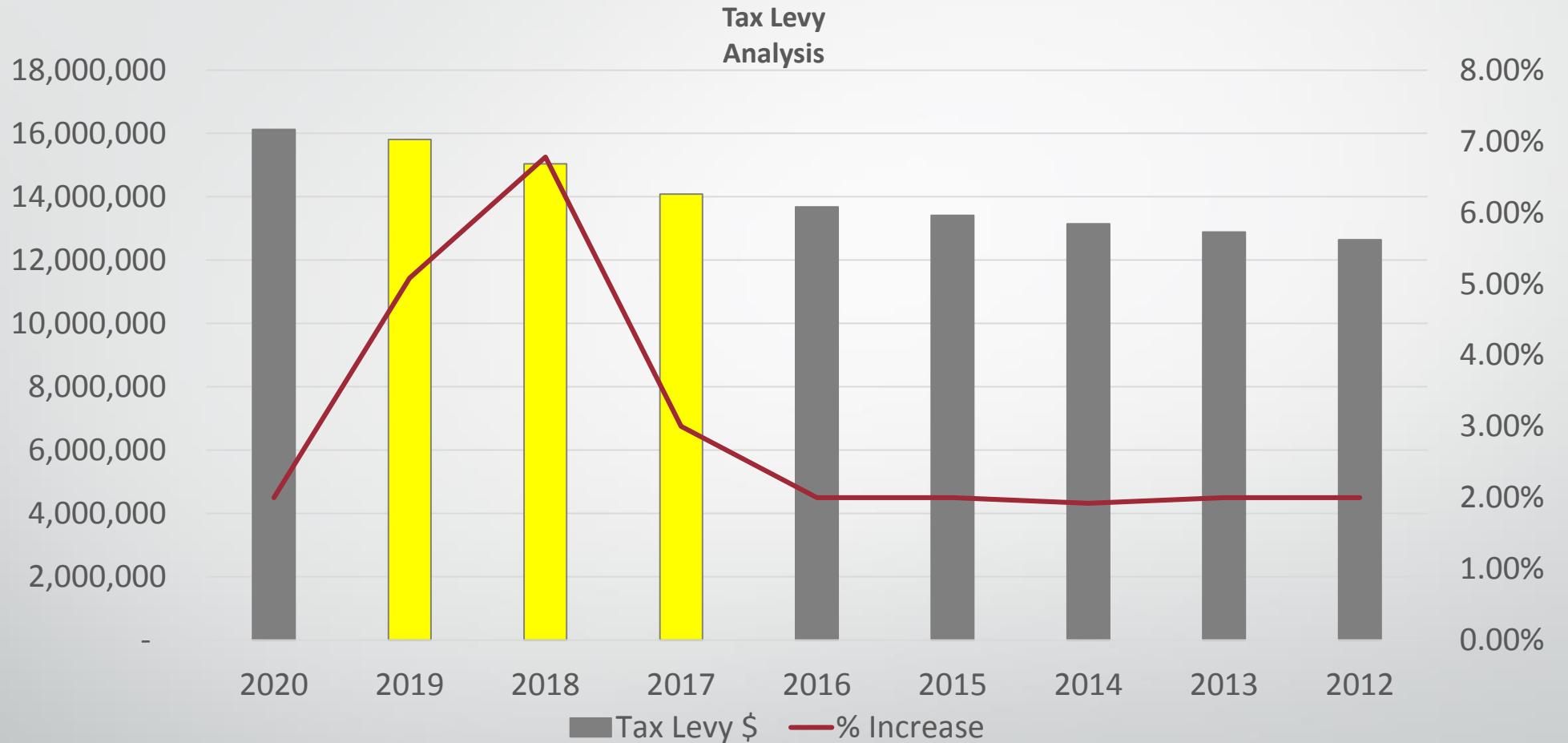
Annual Tax Levy Increase

	2018-2019	2019-2020	Difference	% Change
General Tax Levy	15,806,072	16,122,193	316,121	2.00%
Debt Service	726,547	711,354	-15,193	-2%
Totals	16,532,619	16,833,547	300,928	1.82%

Nine Year History of Tax Levy Increases

Fiscal Year	Tax Levy	Difference Between Years	Increase
2020	16,122,193	316,121	2.00%
2019	15,806,072	763,585	5.08%
2018	15,042,487	954,987	6.78%
2017	14,087,500	410,343	3.00%
2016	13,677,157	268,180	2.00%
2015	13,408,977	262,921	2.00%
2014	13,146,056	257,464	2.00%
2013	12,888,592	242,766	1.92%
2012	12,645,826	247,941	2.00%

Nine Year History of Tax Levy Increases



No Waivers

- *Banked Bap*
- *Enrollment Adjustment*
- *Health Adjustment*

Estimated Tax Impact

	2018-2019	2019-2020			Monthly
	<u>School Year</u>	<u>School Year</u>	<u>\$ Increase</u>	<u>% Increase</u>	<u>Increase</u>
Total East Rutherford Assessments	\$ 2,095,011,962	\$ 2,226,720,362			
School Taxes - General	\$ 15,806,072	\$ 16,122,193	\$ 316,121	2.00%	
School Taxes - Debt	\$ 726,547	711,354	\$ (15,193)	-2.09%	
Total Tax Level	<u>\$ 16,532,619</u>	<u>\$ 16,833,547</u>			
Tax Rate	\$ 0.00789	\$ 0.00756			
Average house Assessment	\$ 357,838	\$ 390,600			
Total School Taxes on Average Home	<u>\$ 2,824</u>	<u>\$ 2,953</u>	\$ 129	4.57%	\$ 10.75

Estimated Tax Impact

	2018-2019	2019-2020					Monthly
	School Year	Increased Home Value			\$ Increase	% Increase	
Rate	0.00789			0.00756			
Home Value							
100,000	789	109,160		825	36	4.57%	\$ 3.02
200,000	1,578	218,320		1,650	72	4.57%	\$ 6.04
300,000	2,367	327,480		2,476	109	4.57%	\$ 9.06
400,000	3,156	436,640		3,301	145	4.57%	\$ 12.08
500,000	3,945	545,800		4,126	181	4.57%	\$ 15.10
600,000	4,734	654,960		4,951	217	4.57%	\$ 18.12
700,000	5,523	764,120		5,777	254	4.57%	\$ 21.15
800,000	6,312	873,280		6,602	290	4.57%	\$ 24.17
900,000	7,101	982,440		7,427	326	4.57%	\$ 27.19
1,000,000	7,890	1,091,600		8,252	362	4.57%	\$ 30.21

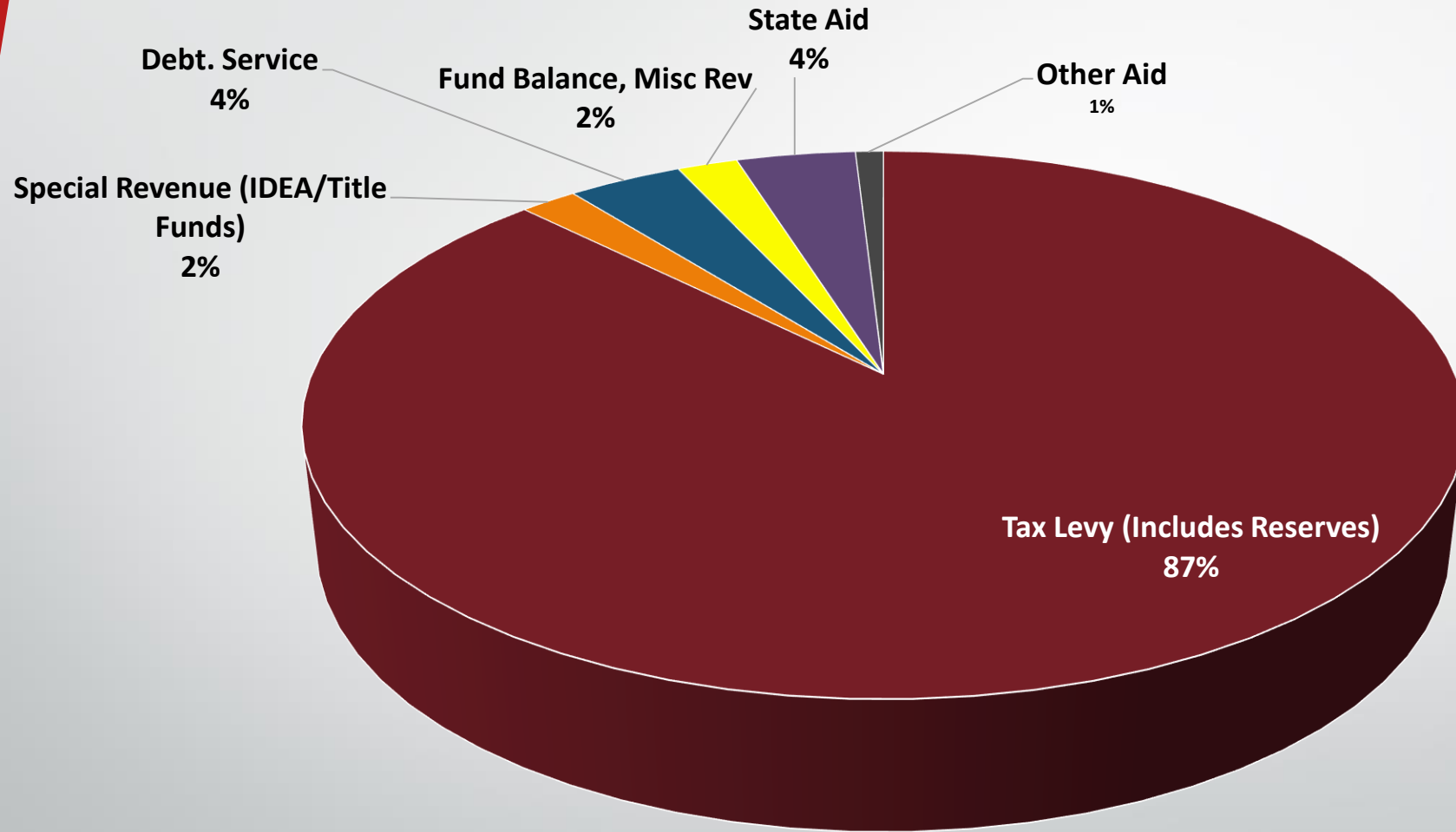
Revenues

\$18,737,045

<u>Revenues</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>\$ Change</u>	<u>% Change</u>
Tax Levy	15,806,072	16,122,193	316,121	2.00%
State Aid	698,753	742,172	43,419	6.21%
Budgeted Fund Balance	362,386	91,014	-271,372	-74.88%
Capital Reserve	105,000	183,890	78,890	75.13%
Maintenance Reserve	100,000	75,000	-25,000	-25.00%
Tuition	90,000	150,000	60,000	66.67%
Medicaid Reimbursement	25,619	33,821	8,202	32.02%
Rentals	25,000	25,000	0	0.00%
Interest Earning	4,500	6,300	1,800	40.00%
Misc	18,000	24,000	6,000	33.33%
Other Revenues	32,500	78,865	46,365	142.66%
Extra Ordinary Aid	160,000	140,000	-20,000	-12.50%
Debt. Service	726,747	711,354	-15,393	-2.12%
Special Revenue	359,000	353,435	-5,565	-1.55%
	18,513,577	18,737,045	223,468.00	1.21%

Revenues

\$18,737,045



General Fund
\$17,672,256
Special Revenue
\$353,435
Debt. Payments
\$711,354

- Tax Levy (Includes Reserves)
- Special Revenue (IDEA/Title Funds)
- Debt. Service
- Fund Balance, Misc Rev
- State Aid
- Other Aid

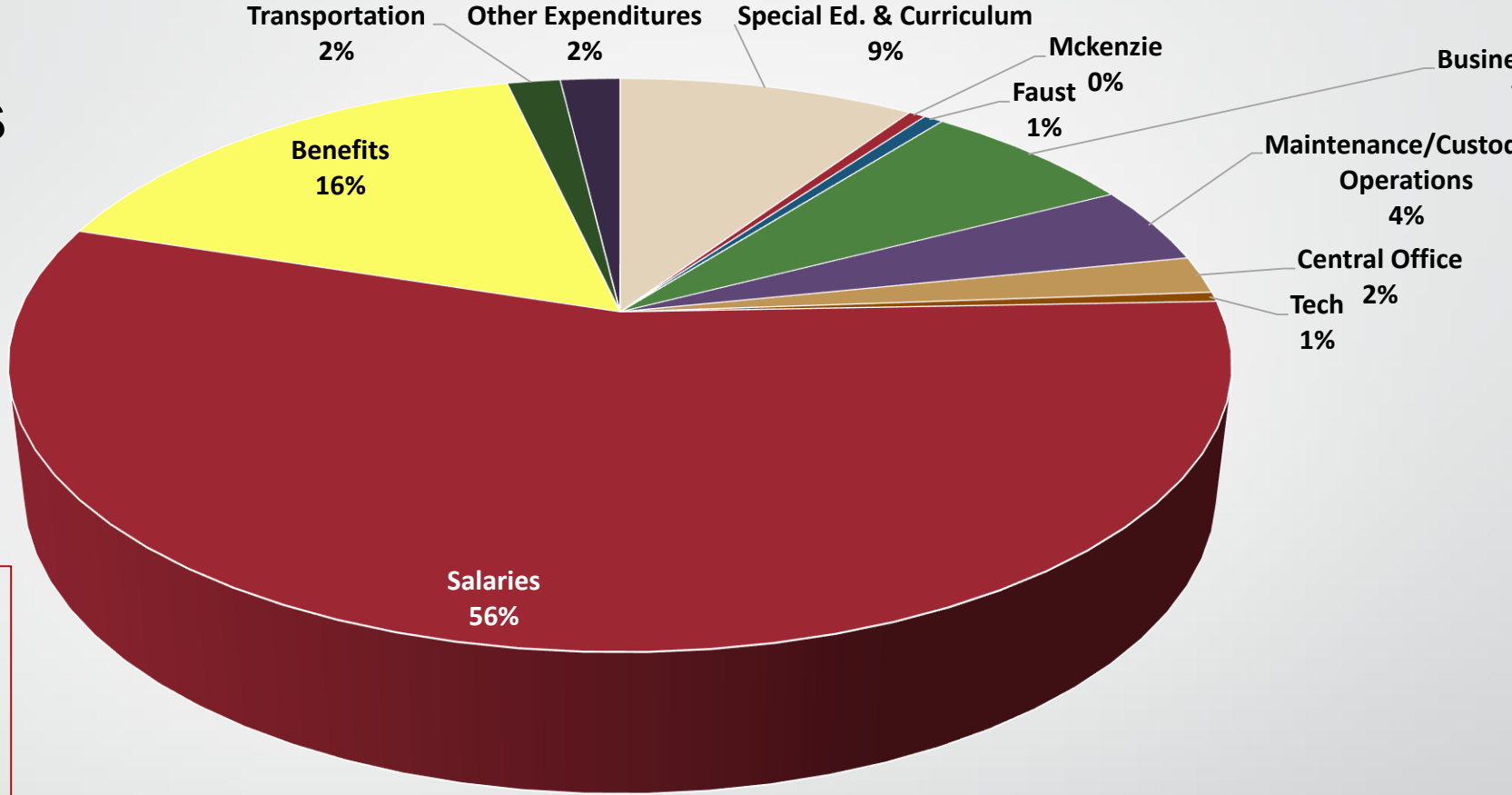
Appropriations

\$18,737,045

<u>Appropriations</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>\$ Change</u>	<u>% Change</u>
Special Ed. & Curriculum	1,918,840	1,757,500	-161,339.92	-8.41%
McKenzie	99,566	99,566	0.00	0.00%
Faust	114,004	114,940	936.25	0.82%
Business Office	1,325,126	1,283,679	-41,446.14	-3.13%
Maintenance/Custodial Operations	708,774	821,787	113,013.36	15.94%
Central Office	361,880	392,035	30,155.00	8.33%
Tech	191,243	100,910	-90,332.25	-47.23%
Salaries	10,056,919	10,415,608	358,688.54	3.57%
Benefits	3,116,350	3,082,833	-33,516.84	-1.08%
Transportation	261,875	314,750	52,875.00	20.19%
Other Expenditures	359,000	353,435	-5,565.00	-1.55%
	18,513,577	18,737,045.00	223,468.00	1.21%

Appropriations \$18,737,045

General Fund	\$17,672,256
Special Revenue	\$353,435
Debt. Payments	\$711,354



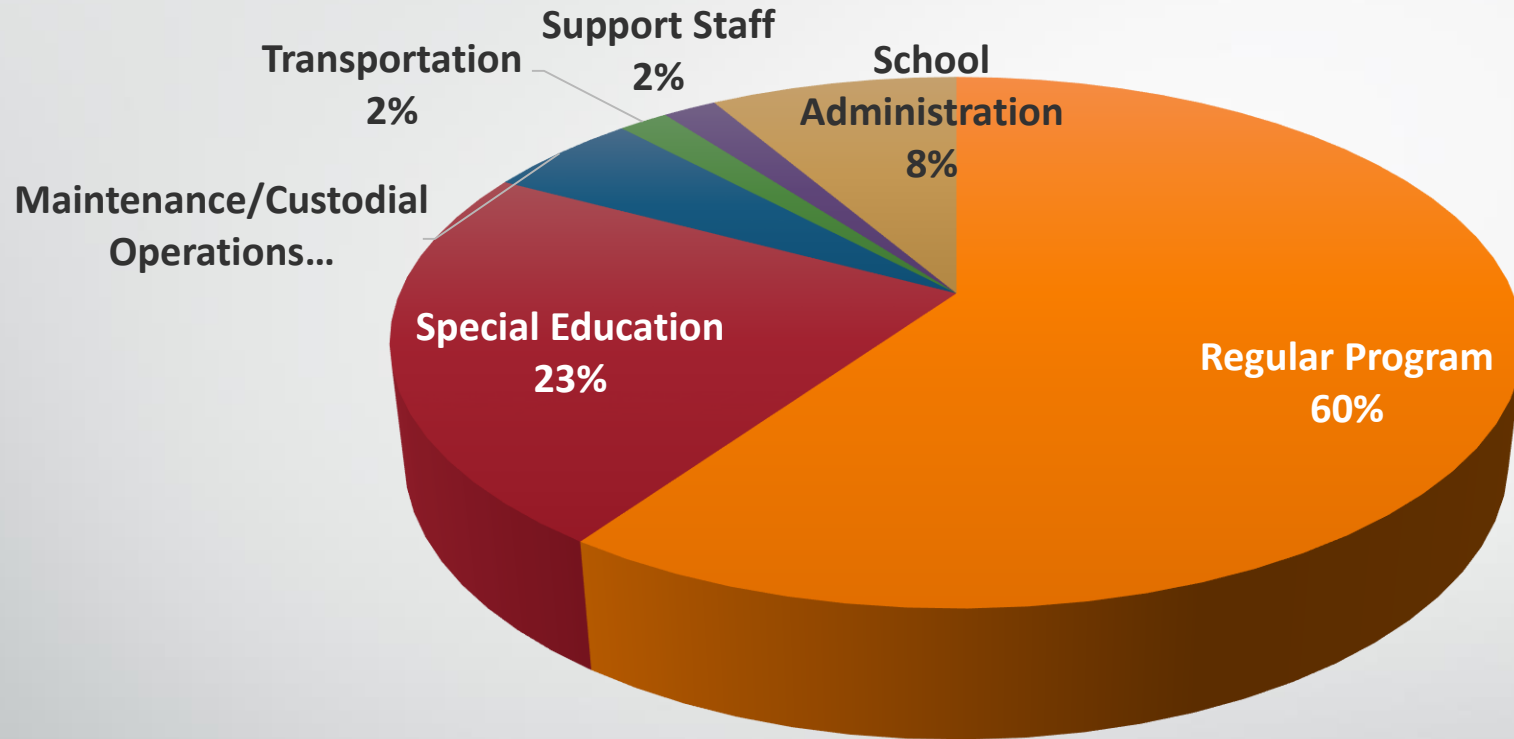
- Special Ed. & Curriculum
- Mckenzie
- Faust
- Business Office
- Maintenance/Custodial Operations
- Central Office
- Tech
- Salaries
- Benefits
- Transportation
- Other Expenditures

Salaries

<u>Salaries</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>\$ Change</u>	<u>% Change</u>
Regular Programs	6,081,084.00	6,218,178.68	137,094.68	2.25%
Special Education Programs	2,196,952.00	2,406,661.94	209,709.94	9.55%
Maintenance/Custodial Operations	542,490.00	544,539.08	2,049.08	0.38%
Transportation	162,244.00	177,326.93	15,082.93	9.30%
Support Staff	190,914.00	190,986.00	72.00	0.04%
School Administration	883,235.00	877,914.91	-5,320.09	-0.60%
	10,056,919.00	10,415,607.54	358,688.54	3.57%

Salaries

\$10,415,608



- Regular Program
- Special Ed
- Maintenance/Custodial Operations
- Transportation
- Secretaries
- School Admin

New Hires

Location	Position	Cost
Faust	Dance/Theatre .5 PT Staff	\$37,116.00
McKenzie	Pre-K Teacher	\$65,616.00
McKenzie	Elementary Teacher	\$57,666.00
McKenzie	Special Education Teacher	\$70,000.00
McKenzie/Annex	Instructional Aides	\$19,947.00
McKenzie/Annex	Instructional Aides	\$19,947.00
	Total New Hires	\$270,292.00



Capital Reserve Projects

Preliminary Cost for Bond Referendum	\$105,000.00
McKenzie Gym Floor Renovation	\$78,890.00
Total Capital Reserve Projects	\$183,890.00



Comments/Questions