



**East Rutherford
Board of Education**

**2020-2021
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, 2020. The budget provides accountability to the tax payers.
- ▶ The Executive County Superintendent approved our 2020-2021 school budget, on March 30, 2020.
- ▶ Final budget is presented for a public hearing on April 23, 2020.

Budget Highlights

- ▶ District to stay within the 2% tax levy.
- ▶ District did not want to utilize any available waivers.
- ▶ Increase In State Aid: 9.12%.
- ▶ Capital Reserve Project: \$1,000,000.
- ▶ Maintenance Reserve: \$75,000.
- ▶ Use of Surplus: \$207,375.
- ▶ Replacement of School Bus: \$111,608.
- ▶ Replacement of Smartboard: \$19,000.
- ▶ District wanted to continue to maximize its Technology Plan in order to support all educational programs. (1:1 Future Initiative).

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
 - Instructional Coaches (Mathematics, ELA, Science and World Language)
 - 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 & 3-Year Technology Plan
 - Investing in Infrastructure (Development of Logistics Planning To School District's Renovation & Expansion Projects)
- **Planning for the Future**
 - Capital Projects: Removal of McKenzie School Gymnasium Floor

New Jersey Student Learning Standards Implementation

▶ NJSLS Mathematics

- ▶ Renewal of Go Math subscription ~ Kindergarten – Grade 5 (One-year Subscription)
- ▶ Differentiation Platform: Freckle
- ▶ Assessment Programs: IXL & Mathseeds
- ▶ Instructional Coaches
- ▶ Professor in Residence Program (William Paterson University)
- ▶ Professional Development: Envision Math Series
- ▶ Curriculum Revision: Rubicon Atlas

▶ NJSLS Science

- ▶ Renewal of Mystery Science subscription (Three-year Subscription)
- ▶ Differentiation Platform: Freckle
- ▶ Lab Equipment Purchases
- ▶ Instructional Coaches
- ▶ Curriculum Revision: Rubicon Atlas
- ▶ Science Kits (Kindergarten – Grade 4)

New Jersey Student Learning Standards Implementation

▶ NJSLs ELA

- ▶ Reading Eggs Subscription (Kindergarten – 8th Grade) ~ One Year Subscription
- ▶ Differentiation Platform: Freckle
- ▶ Leveled Libraries (Kindergarten)
- ▶ Fountas & Pinnell Intervention Kits (5th Grade – 8th Grade)
- ▶ Modified Literature Novels (5th Grade – 8th Grade)
- ▶ Wilson Reading Certified Interventionist (Kindergarten – 8th Grade)
- ▶ Instructional Coaches
- ▶ Professor in Residence Program: William Paterson University
- ▶ Flocabulary Subscription (Kindergarten – 8th Grade) ~ One Year Subscription
- ▶ Reading A-Z Subscription (Kindergarten – 8th Grade) ~ One Year Subscription
- ▶ Curriculum Revision: Rubicon Atlas

▶ NJSLs Social Studies

- ▶ Documented Based Question Library Subscription (5th Grade – 8th Grade) ~ One Year Subscription
- ▶ Differentiation Platform: Freckle
- ▶ Curriculum Revision: Rubicon Atlas

New Jersey Student Learning Standards Implementation

- ▶ NJSLS 21st Century Life & Careers
 - ▶ TREP\$ Program
 - ▶ Materials for Innovation Time Fair
 - ▶ Curriculum Revision: Rubicon Atlas
- ▶ NJSLS Visual & Performing Arts
 - ▶ Materials as needed to enhance district-wide program
 - ▶ Curriculum Revision: Rubicon Atlas
- ▶ NJSLS Health and Physical Education
 - ▶ New materials to align to the curriculum revisions based on the new standards for Health and Physical Education
 - ▶ Curriculum Revision: Rubicon Atlas

New Jersey Student Learning Standards Implementation

- ▶ NJSLS World Languages
 - ▶ Instructional Coach
 - ▶ Instructional Material to Enhance Curriculum Revisions
 - ▶ Curriculum Revision: Rubicon Atlas
- ▶ NJSLS Technology
 - ▶ Expand Chromebook Devices
 - ▶ Updates to Three-Year Technology Plan

Enhancements to Our Instructional Framework

- ▶ Looking to close the achievement gap between special education students and their general education counterparts, the District will begin to transition towards an in-class support/co-teacher model.
- ▶ District staff will be assigned based on areas of strength and certification in order to enhance our academic programs.
- ▶ In seeking to provide additional services for our Tier III general education students two reading interventionists will be assigned per building to conduct reading and mathematics labs.
- ▶ Certified paraprofessionals will receive professional development in delivering small groups instruction to further support our Tier II general education students.
- ▶ The District will seek to implement, for the first time a Life Skills program at the middle school level.
- ▶ There will be a major overhaul of the world language program in order to better address student achievement and readiness in this content area.

2020-2021 Budget by Fund

	Budget	Local Tax Levy
General Fund	\$18,980,293	\$16,444,637
Special Revenue Fund	289,881	-
Debt Service Fund	699,979	699,979
Total Base Budget	\$19,970,153	\$17,144,616

Annual Tax Levy Increase

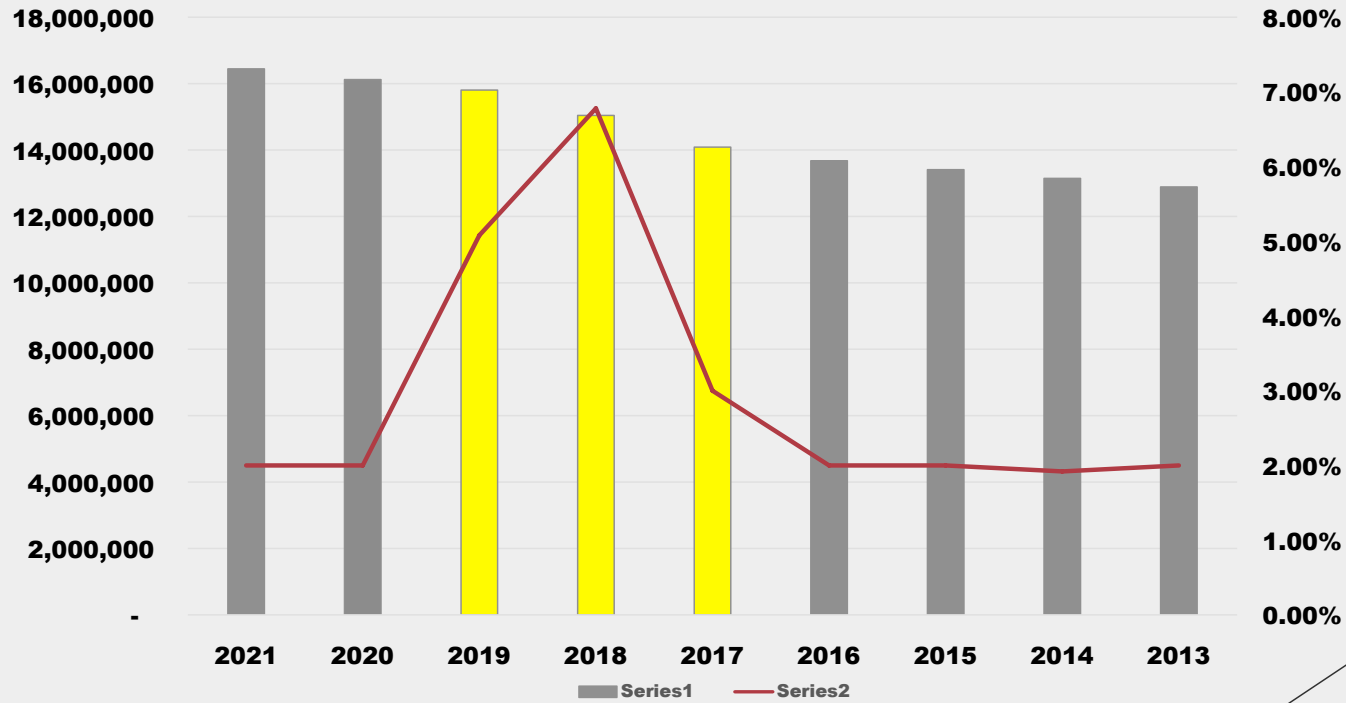
	2019-2020	2020-2021	Difference	% Change
General Tax Levy	16,122,193	16,444,637	322,444	2.00%
Debt Service	711,354	699,979	-11,375	-1.60%
Totals	16,833,547	17,144,616	311,069	1.85%

Ten Year History of Tax Levy Increases

Fiscal Year	Tax Levy	Difference Between Years	Increase
2021	16,444,637	322,444	2.00%
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%

Ten Year History of Tax Levy Increases

**Tax Levy
Analysis**



No Waivers

- *Banked Cap***
- *Enrollment Adjustment***
- *Health Adjustment***

Estimated Tax Impact

	2019-2020	2020-2021			Monthly
	School Year	School Year	\$ Increase	% Increase	Increase
Total East Rutherford Assessments	\$ 2,226,720,362	\$ 2,275,471,060			
School Taxes - General	\$ 16,122,193	\$ 16,444,637	\$ 322,444	2.00%	
School Taxes - Debt	711,354	699,979	\$ (11,375)	-1.60%	
	\$ 16,833,547	\$ 17,144,616	\$ 311,069		
Tax Rate	0.00756	0.00753			
Average house Assessment	\$ 390,600	\$ 388,475			
Total School Taxes on Average Home	\$ 2,953	\$ 2,927	\$ (26)	-0.88%	\$ (2.16)

Estimated School Tax Impact

	2019-2020	2020-2021				
	School Year	Home Value		\$ Incr/Decr	% Incr/Decr	Monthly
Rate	0.00756		0.00753			
Home Value						
100,000	756	99,510	749	-7	-0.88%	\$ (0.56)
200,000	1,512	199,020	1,499	-13	-0.88%	\$ (1.11)
300,000	2,268	298,530	2,248	-20	-0.88%	\$ (1.67)
400,000	3,024	398,040	2,997	-27	-0.88%	\$ (2.23)
500,000	3,780	497,550	3,747	-33	-0.88%	\$ (2.79)
600,000	4,536	597,060	4,496	-40	-0.88%	\$ (3.34)
700,000	5,292	696,570	5,245	-47	-0.88%	\$ (3.90)
800,000	6,048	796,080	5,994	-54	-0.88%	\$ (4.46)
900,000	6,804	895,590	6,744	-60	-0.88%	\$ (5.02)
1,000,000	7,560	995,100	7,493	-67	-0.88%	\$ (5.57)

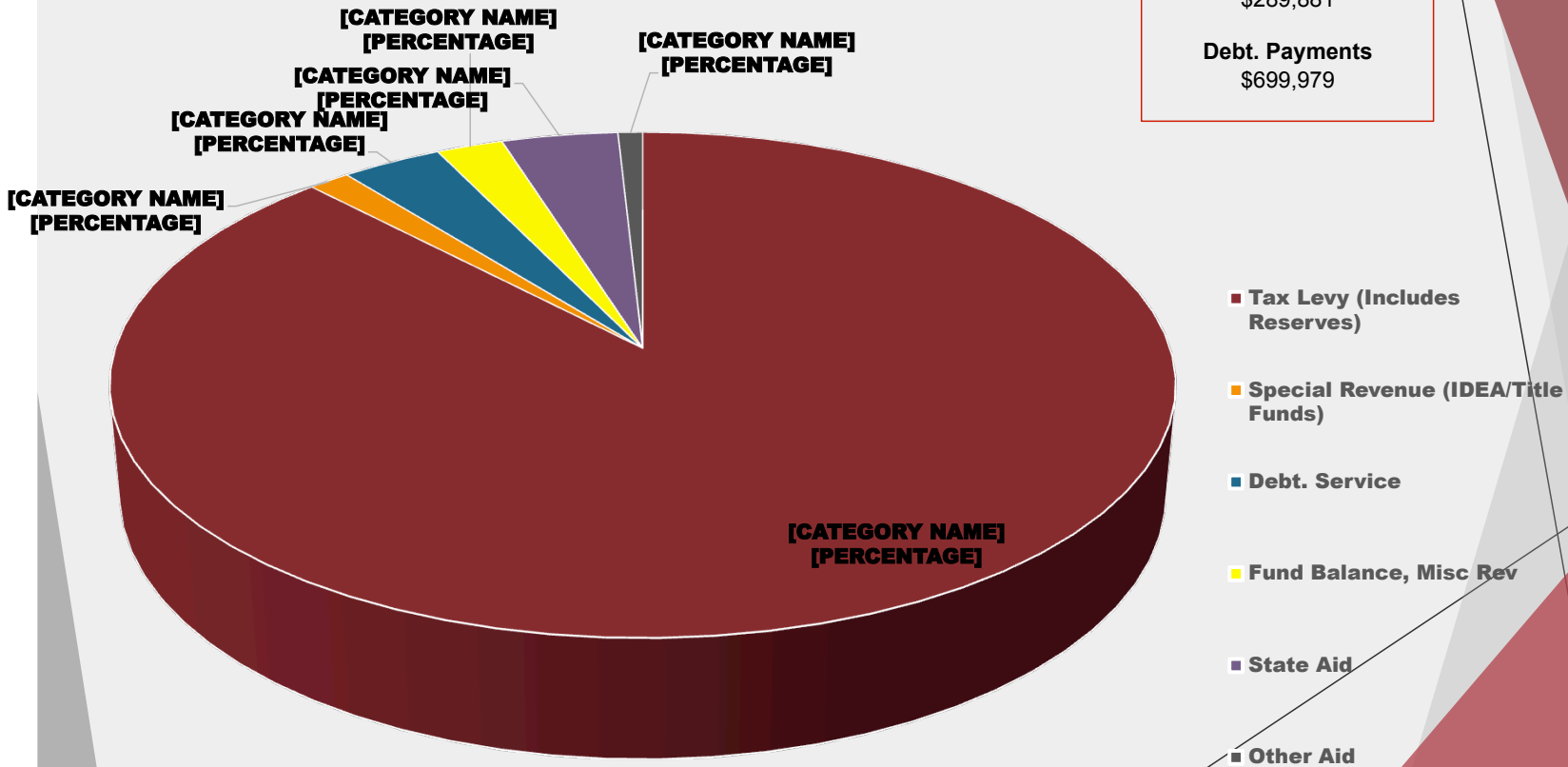
Revenues

\$19,970,153

Revenues	2019-2020	2020-2021	\$ Change	% Change
Tax Levy	16,122,193.44	16,444,637.31	322,443.87	2.00%
State Aid	742,172.00	809,860.00	67,688.00	9.12%
Budgeted Fund Balance	91,014.00	207,375.41	116,361.41	127.85%
Capital Reserve	183,890.00	1,000,000.00	816,110.00	443.80%
Maintenance Reserve	75,000.00	75,000.00	0.00	0.00%
Tuition	150,000.00	134,000.00	-16,000.00	-10.67%
Medicaid Reimbursement	33,821.00	31,431.46	-2,389.54	-7.07%
Rentals	25,000.00	26,000.00	1,000.00	4.00%
Interest Earning	6,300.00	16,000.00	9,700.00	153.97%
Misc	24,000.00	25,000.00	1,000.00	4.17%
Other Revenues	78,865.56	70,988.50	-7,877.06	-9.99%
Extra Ordinary Aid	140,000.00	140,000.00	0.00	0.00%
Debt. Service	711,354.00	699,979.00	-11,375.00	-1.60%
Special Revenue	353,435.00	289,881.32	-63,553.68	-17.98%
	18,737,045.00	19,970,153.00	1,233,108.00	6.58%

Revenues

\$ 19,970,153



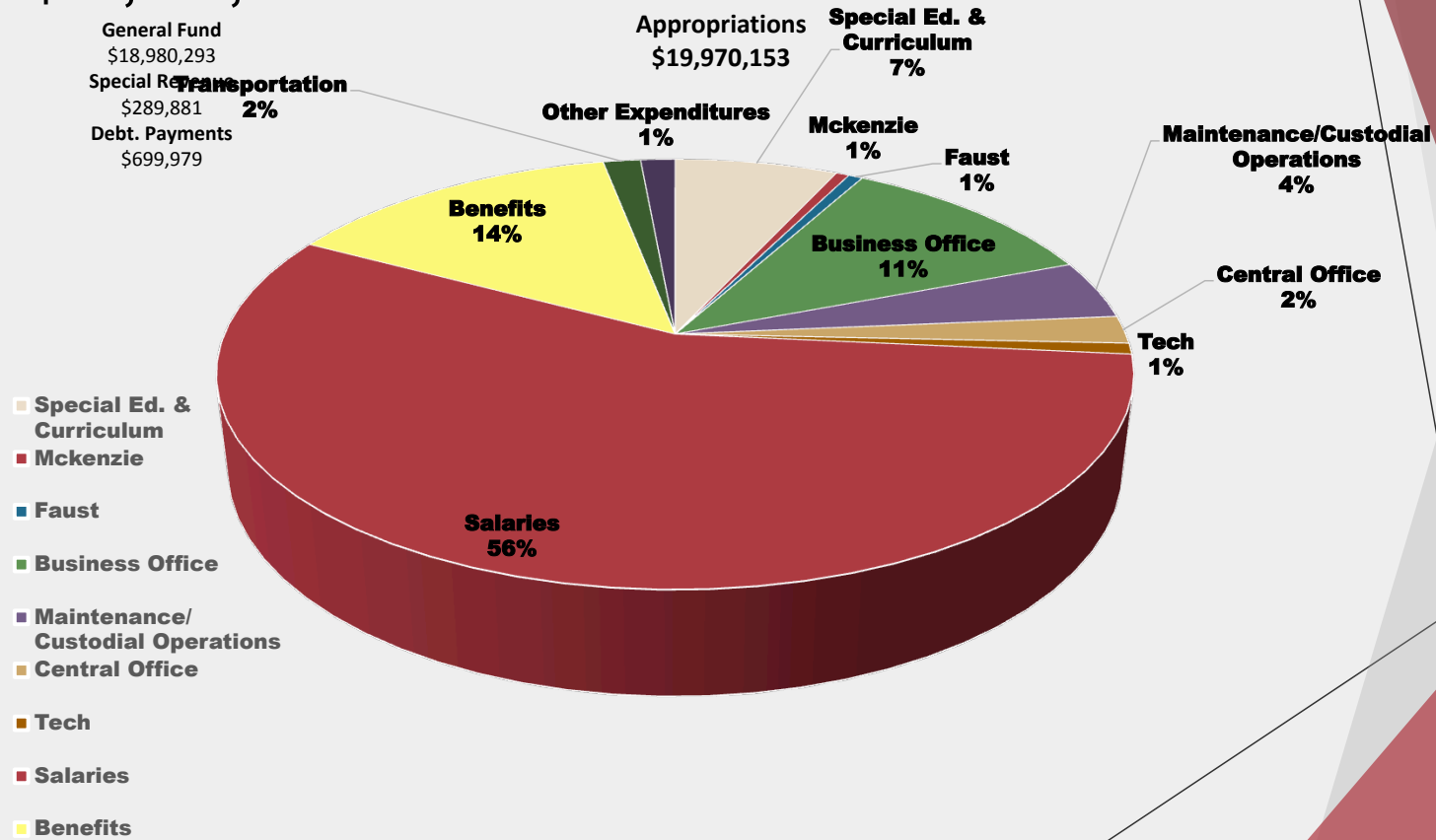
Appropriations \$ 19,970,153

Appropriations	2019-2020	2020-2021	\$ Change	% Change
Special Ed. & Curriculum	1,757,500.08	1,373,765.58	-383,734.50	-21.83%
Mckenzie	99,566.00	109,997.28	10,431.28	10.48%
Faust	114,940.25	119,955.00	5,014.75	4.36%
Business Office	1,283,679.86	2,227,653.73	943,973.87	73.54%
Maintenance/Custodial Operations	821,787.36	886,011.00	64,223.64	7.82%
Central Office	392,035.00	413,811.56	21,776.56	5.55%
Tech	100,910.75	164,370.44	63,459.69	62.89%
Salaries	10,415,607.54	11,236,655.60	821,048.06	7.88%
Benefits	3,082,833.16	2,832,571.49	-250,261.67	-8.12%
Transportation	314,750.00	315,480.00	730.00	0.23%
Other Expenditures	353,435.00	289,881.32	-63,553.68	-17.98%
	18,737,045.00	19,970,153.00	1,233,108.00	6.58%

Appropriations

\$19,970,153

General Fund
\$18,980,293
Special Revenue
\$289,881
Debt. Payments
\$699,979

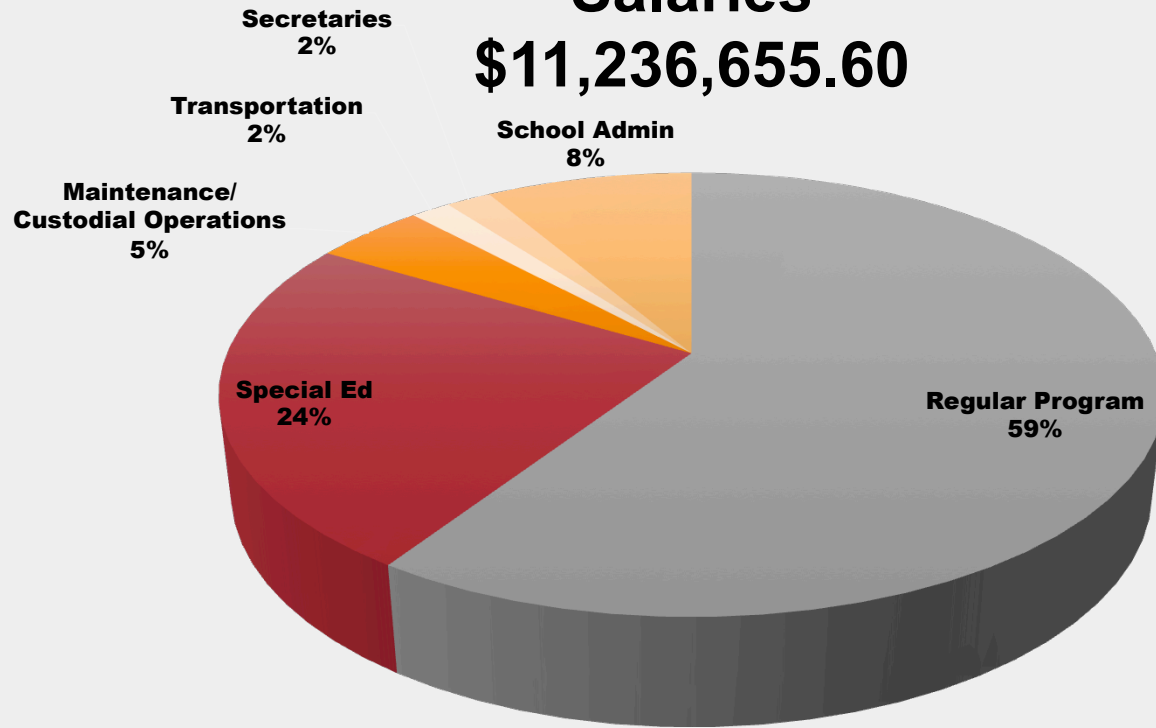


Salaries

Salaries	2019-2020	2020-2021	\$ Change	% Change
Regular Program	6,218,178.68	6,662,323.76	444,145.08	7.14%
Special Ed	2,406,661.94	2,724,960.50	318,298.56	13.23%
Maintenance/Custodial Operations	544,539.08	509,855.80	-34,683.28	-6.37%
Transportation	177,326.93	182,333.00	5,006.07	2.82%
Secretaries	190,986.00	207,711.62	16,725.62	8.76%
School Admin	877,914.91	949,470.92	71,556.01	8.15%
	10,415,607.54	11,236,655.60	821,048.06	7.88%

Salaries

\$11,236,655.60



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

New Hires

Location	Position	Cost
McKenzie	Special Education Teacher	\$65,551.00
	Total New Hires	\$65,551.00

Capital Reserve Projects

McKenzie Gym Floor

\$1,000,000

Total Capital Reserve Projects

\$1,000,000

Referendum Projects

McKenzie School Roof Replacement Project

McKenzie School HVAC Project

Comments/Questions

The background features a light gray gradient with several overlapping geometric shapes. On the right side, there are prominent triangles in shades of red and dark gray, some with thin white outlines, creating a layered, abstract effect.