

Boonton Township Board of Education



**2020 - 2021 Tentative School Budget
March 18, 2020**

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Budget Timeline

- Tentative Budget approved by board – March 18
- Tentative Budget submitted to NJDOE – March 20 ***(No extension granted due to Covid-19 State-wide school shutdown)***
- Last day for budget to be approved by County Superintendent – April 22
- *Public Hearing and adoption of the Proposed Budget – May 6* Last opportunity to make budget changes

There will be opportunities for public comments on the budget at each board meeting.

- **November 3rd election - 3 Three-Year board seats, 1 Two-Year Unexpired Term** – Board Candidate packets available on the New Jersey School Boards Association website @ www.njsba.org/candidacy. ***Deadline to file petitions with the County Clerk is the last Monday in July.***

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Drivers in Budget Development

- District Goals
 - Student enrichment opportunities
 - Articulation with Mountain Lakes School District
- Enrollment Projections
- Resources
 - Tax Levy (2% CAP)
 - State Aid
 - Tuition (Pre-K program)
- Capital & Maintenance Needs
- BTEA Agreement
- Mtn. Lakes Send/Receive & Special Education OD Tuition
- Health Care Costs

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District Goals

- Create and expand programs and services that enhance the social and emotional wellness of our students within a compassionate learning community.
- Articulate with our receiving district to collaborate on curriculum development and the sharing and analysis of student performance data to strengthen our programming and expand our capacity to effectively meet the needs of students.
- Enhance communications and relationships to engage the community and involve them in the school.

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Budgetary Goals

- Maintain quality programs, appropriate staffing levels, and meet state and federal requirements while keeping tax increases as low as possible
- Maintain appropriate class sizes
- Keep up with facility maintenance and improvements
- Maintain schedule of technology replacements and upgrades
 - Computers, SmartBoards, iPads

Initiatives

- Continue Apex Online Learning
- Enhance STEAM/Maker Space Lab
- Creation of a Special Education Multiply Disabled Program
 - Accommodate students in an in-house environment vs Out of District placement (possible tuition generator)

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– **Special Education**

- Out of District Placements (Current 16 - Projected - 17). Currently there is one placement over \$200,000 and five over \$100,000. Five graduations anticipated with five remaining over \$100,000.
 - Associated transportation costs, Instructional Aides and Increasing Out of District tuition costs.
- In District Placements
 - Pre-School - Current 19 – Projected 17 (includes 13 General Ed students).
 - Learning and/or Language Disabilities (LLD) – Current 5 – Projected 6.
 - Multiply Disabled – New Program – Projected 2 (Approx. \$100k savings vs out-of-district placement)

– **Enrollment History**

RVS – 2019/20 404 as of 1/31/20

11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	*19/20	**20/21
490	485	478	451	452	444	427	410	425	412

MLHS - 2019/20 budgeted 256 students/240 as of 1/31/20

11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	*19/20	**20/21
263	263	255	255	263	259	262	261	241	245

*October 15 ASSA **Projected

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Grade Level Enrollment (as Of 1/31/20)				
	Current 2019-2020		Projected 2020-2021	
Grade	Enrollment	Sections	Enrollment	Sections
Pre-K	19	n/a	17	n/a
LLD	5	n/a	6	n/a
MD	0	n/a	2	n/a
K	30	2	35	2
1	38	2	32	2
2	41	2	39	2
3	40	2	42	2
4	60	3	42	2
5	30	3	62	3
6	39	3	36	3
7	52	3	44	3
8	50	3	55	3
Total	404		412	

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Staffing

Staff	2018/19	2019/20	2020/21
**Teachers PK-8	44.50	44.50	44.50
Nurse	1	1	1
Aides	10	10.5	12
Administration	4	4	4
*Support Staff	12.88	12.88	12.88
Total Staff	72.38	72.88	74.38

** Includes Psychologist, Speech, Reading & Library/Media Specialists.

*Includes Secretarial, Technology, Custodial & Transportation.

Anticipate a shift in grade level teaching positions/sections. Reduction of one FTE teacher and a .5 Aide. one additional MD Program teacher, one MD Aide and one LLD Aide.

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Budget Assumptions

- Anticipated decrease in total RVS enrollment
- MLHS tuition rate (256 @ \$16,949 to 245 @ \$17,288) -\$103,384 (11 student decrease in budgeted enrollment). Current enrollment 240.
- Status Quo on State Aid funding (possible reduction).
- 2% “CAP” increase on Local Tax Levy = \$269,731.
- Anticipate benefits and insurance increases.
- Negotiated salary increases (BTEA contract expires June 30, 2022).
- Enrollment decrease will impact administrative cost limits.
- 1 anticipated Teacher retirement. 1 Reduction in Force FTE Teacher and .5 Aide.
- 1 new MD Program Teacher and 1 MD Aide. 1 new LLD Aide.
- Aging out of 5 high cost out of district placements and new placements
- Retiring 20 year Debt Service (Approximately \$180,000 for middle school wing)

Budget Considerations

- Review of Technology equipment and infrastructure needs, replacements and upgrades.
- Review Special Education Costs – OD Tuition, Extraordinary services.
- Address facility needs or improvements.

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Possible Referendum Projects:

- Roof Replacement
- HVAC upgrades
- Air conditioning
- Energy and lighting upgrades
- Front entrance and gym entrance overhangs
- Replace 3 storage containers with permanent structure
- Reconfigure main office

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- **Cost Containment Measures**

- **Cooperative Purchasing & Shared Services Examples**

- (ACT) Telecommunications, (ACES) gas & electric utilities, (ED-Data) supply & services purchasing, NJ Broadband Consortium (internet Access), (NJSIG) insurance services, transportation jointures – ESCNJ, MCECSC, HCECSC, Parent transportation, E-rate refunds for telecommunication – **Annual savings = Excess of \$100,000.**

- **Shared Services**

- Snow plowing (Boonton Twp.), Facility (Recreation Department)

- Purchase of bus fuel (Boonton Twp.-gasoline), (Mtn. Lakes Borough – Diesel fuel)

- Bus repairs and inspections (W. Milford BOE)

- Superintendent/Principal/Curriculum Coordinator, School Safety Specialist

- Assistant Principal/Curriculum Director

- Special Ed. Director/Learning Disabilities Teacher Consultant

- Social Worker/School Counselor

- Business Administrator/Facilities Director/Transportation

- Transportation – MCECSC, HCECSC, MUJC

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State Aid History

School Year	Aid	Students	Per Student
2020-2021	\$662,472	412	\$1,608
2019-2020	\$597,554	*404	\$1,479
2018-2019	\$554,841	410	\$1,353
2017-2018	\$500,781	428	\$1,170
2016-2017	\$474,134	444	\$1,068
2015-2016	\$464,055	452	\$1,027
2014/2015	\$464,055	451	\$1,029
2013/2014	\$450,543	472	\$954
2012/2013	\$450,543	485	\$929
2011/2012	\$365,998	487	\$751
2009/2010	\$808,276	532	\$1,520
*ASSA 10/15/19			

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Five-Year General Fund Tax Levy History

Year	Tax Levy	Difference
2020-2021	\$13,756,276	2.00%
2019-2020	\$13,486,545	2.00%
2018-2019	\$13,222,103	2.00%
2017-2018	\$12,962,846	2.00%
2016-2017	\$12,708,673	2.00%
Eligible Tax Levy Adjustments (Allowance to go above 2% cap)		
Banked CAP generated in 2018/19	<u>\$47,534</u>	
Total Eligible (Not Taken)	\$47,534	

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Five-Year General Fund Operating Budget History

Year	*Expenditures	Difference
2020-2021	\$14,795,447	2.33%
2019-2020	\$14,459,050	2.28%
2018-2019	\$14,136,358	1.82%
2017-2018	\$13,884,046	1.47%
2016-2017	\$13,682,558	2.76%

*Year-to- Year Approved Budget Expenditures

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Revenues at a Glance

	*2018/2019 Current	2019/2020 Estimated	\$ Change	% Change
Local Tax Levy General Fund	13,486,545	13,756,276	269,731	2.00%
Tuition	70,000	88,200	18,200	26.00%
Misc. Revenue (Athletic Fees) & other	21,751	8,800	-12,950	-59.54%
State Aid General	597,554	662,472	64,918	10.86%
Budgeted Fund Balance (Includes	521,529	279,699	-241,830	-46.37%
Special Revenue (State & Federal)	140,236	132,440	-7,796	-5.56%
Local Tax Levy Debt Service	142,465	0	-142,465	-100%
State Aid Debt Service	44,735	0	-44,735	-100%
Adj. Prior year's Encumbrances	123,024	0	-123,024	-100%
Total	\$15,147,839	\$14,927,887	-\$219,952	-1.45%

***Budget as of 2/1/20**

At CAP

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Expenditures at a Glance	*2019/2020 Current	2020/2021 Proposed	\$ Change	% Change
General Fund	\$14,820,403	\$14,795,447	-\$24,956	0.17%
Special Revenue (State & Federal)	\$140,236	\$132,440	-\$7,796	-5.56%
Debt Service	\$187,200	\$0	-\$187,200	-100%
Total	\$15,147,839	\$14,927,887	-\$219,952	-1.45%

**Difference over(under) estimated
 CAP** **\$0** **0**

***Budget as of 2/1/20**

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Administrative Spending Limit

- (a) 2020-21 Regional Limit = \$2,360/pupil
- (b) Boonton Township 2019-2020 Adjusted Limit = \$2,602/pupil
- (c) Boonton Township 2020-2021 Admin. Spending = **\$2,359/pupil**

The 2020-2021 administrative spending (c) must be less than the lower of the Regional Limit (a) or District's 2019-2020 Adjusted Limit (b). The proposed budget is ***\$1 below the Regional limit*** and ***\$243 below the district's 2019-2020 Administrative Per Pupil cost.***

What is the Estimated 2020 Tax Impact on the Average Boonton Township Home?

Base Budget	2019 Tax Year	2020 Tax Year	\$ Change
Average Home Value	\$528,340	\$530,164	\$1,824
Estimated Tax Rate/\$100 of Assessed Value	\$1.543	\$1.557	\$14.01
Estimated Average Home Taxes	\$8,152	\$8,255	\$102

Note: To estimate the tax impact on your house, divide your 2020 Assessed Value by 100 and multiply by the Estimated 2020 tax rate. Compare that amount to your school portion of your 2019 tax bill.

The school district and the township have different fiscal years (July to June vs. January to December). As a result, the tax increase reflects one half of the district's 2019-20 (January –June) tax levy and one half of the 2020-21 (July – December) tax levy.