

Boonton Township Board of Education



**2021 - 2022 Proposed School Budget
Public Hearing
May 5, 2021**

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Budget Timeline

- Tentative Budget approved by board – March 17
- Tentative budget approved by County Superintendent – April 14
- *Public Hearing and adoption of the Proposed Budget – May 5 *Last opportunity to make budget changes

Opportunities for public comments on the budget were available at each board meeting.

- **November 2nd election - 3 Three-Year board seats** – 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
- Enrollment Projections
- Resources
 - Tax Levy (2% CAP)
 - State Aid
 - Tuition (Pre-K program)
- Capital & Maintenance Needs
- BTEA Agreement & Other Non-Affiliated Staff
- Mtn. Lakes Send/Receive & Special Education OD Tuition
- Health Care Costs

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District Goals

- To provide a safe and inclusive learning environment for students and staff that enhances social/emotional wellness and diversity/equity awareness and instruction.
- To continue to provide for students' academic progression and to assess/remediate identified learning gaps.
- Continue to enhance communication and engagement with the community/stakeholders.

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, Promethean, iPads

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Grade Level Enrollment (as Of 1/25/21)				
	Current 2020-2021		Projected 2021-2022	
Grade	Enrollment	Sections	Enrollment	Sections
Pre-K	15	n/a	18	n/a
MD	2	n/a	2	n/a
LLD	6	n/a	6	n/a
K	43	2	40	2
1	30	2	45	3
2	39	2	32	2
3	42	2	41	2
4	38	3	44	2
5	61	3	38	3
6	32	3	61	3
7	38	3	33	3
8	46	3	40	3
Total	392		400	

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– **Special Education**

- Out of District Placements (**Current 10 - Projected - 13**). Currently there are five placements over \$100,000. Two students aging out (one over \$100,000 and four remaining over \$100,000).
 - Associated transportation costs, Instructional Aides and Increasing Out of District tuition costs.
- In District Placements
 - **Pre-School** - Current 15 (9 tuition students) – Projected 17 (includes 13 General Ed tuition students).
 - **Learning and/or Language Disabilities (LLD)** – Current 6 – Projected 6. **MD** – Current – Projected 2

– **Enrollment History**

RVS – 2020/21 390 as of 4/30/21

11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	**21/22
490	485	478	451	452	444	427	410	401	392	400

MLHS - 2020/21 budgeted 245 students/237 as of 4/30/21

11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	**21/22
263	263	255	255	263	259	262	261	241	238	235

**Projected

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Staffing

Staff	2019/20	2020/21	2021/22
**Teachers PK-8	44.50	45.50	46.50
Nurse	1	1	1
Aides	10.5	11	11
Administration	4	4	4
*Support Staff	12.88	12.88	12.88
Total Staff	72.88	74.38	75.38

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

*Includes Secretarial, Technology, Custodial & Transportation.

Anticipate 1 additional 1st Grade Teacher (3 sections due to current kindergarten moving up)

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Budget Assumptions

- Anticipated slight increase in total RVS enrollment
- MLHS tuition rate (245 @ \$17,288 to 235 @ \$17,634) -\$91,570 (10 student decrease in budgeted enrollment). Current enrollment 237.
- Charter School Current 7 students \$172,197. Projected 7 students \$188,326.
- \$88,674 increase in State Aid funding.
- 2% “CAP” increase on Local Tax Levy = \$275,125.
- Anticipate benefits and insurance increases.
- Negotiated salary increases (BTEA contract expires June 30, 2022).
- Enrollment increases or decreases impact administrative cost limits.
- No anticipated retirements at this time.
- Aging out of 2 high cost out of district placements

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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Summer 2021 Roof Replacement:

- \$450,000 - Withdrawal from Capital Reserve Account (No tax impact)
 - Approx. 20,000 sq./ft. of 64,000 sq./ft.

Possible Referendum Planning for Future Projects:

- Additional 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
2021-2022	\$706,858	400	\$1,767
2020-2021	\$618,184	*390	\$1,585
2019-2020	\$597,554	400	\$1,494
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
2009/2010	\$808,276	532	\$1,520
*ASSA 10/15/20			

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Budget At A Glance

Tax Levy	2020/2021 Current	2020/2021 Proposed	\$ Change	% Change
General Fund Tax Levy	\$13,756,276	\$14,031,402	\$275,126	2.00%
State Tax Levy CAP		\$14,031,402		

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Five-Year General Fund Tax Levy History

Year	Tax Levy	Difference
2021-2022	\$14,031,402	2.00%
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%

Eligible Tax Levy Adjustments for 2021-2022 (Allowance to go above 2% cap)

Banked CAP generated in 2018/19 (expires 2021-22)	<u>\$47,534</u>
Total Eligible (Not Taken)	\$47,534

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Five-Year General Fund Operating Budget History

Year	*Expenditures	Difference
2021-2022	\$15,561,295	**5.18%
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%

*Year-to- Year Approved Budget Expenditures

** Includes a \$450,000 withdrawal from Capital Reserve for Roof Replacement (no tax impact)

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Revenues at a Glance

	*2020/2021 Current	2021/2022 Estimated	\$ Change	% Change
Local Tax Levy General Fund	13,756,276	14,031,402	275,126	2.00%
Tuition	88,200	77,000	-11,200	-12.70%
Misc. Revenue (Athletic Fees) & other	8,800	8,700	-100	-1.14%
State Aid General	618,184	706,858	88,674	14.34%
Budgeted Fund Balance	613,269	287,335	-325,934	-53.15%
W/D from Capital Reserve	0	450,000	450,000	100%
Special Revenue (State & Federal)	176,594	138,122	-38,472	-21.79%
Local Tax Levy Debt Service	0	0	-0	0%
State Aid Debt Service	0	0	0	0%
Adj. Prior year's Encumbrances	336,250	0	-336,250	-100%
Total	\$15,597,573	\$15,699,417	-\$101,844	0.65%
*Budget as of 2/1/21	At CAP			

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Expenditures at a Glance	*2020/2021 Current	2021/2022 Proposed	\$ Change	% Change
General Fund	\$15,420,979	\$15,561,295	\$140,316	0.91%
Special Revenue (State & Federal)	\$176,594	\$138,122	-\$38,472	-21.79%
Total	\$15,597,573	\$15,699,417	\$101,844	0.65%
Difference over(under) estimated CAP			\$0	0

***Budget as of 2/1/21**

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Administrative Spending Limit

- (a) 2021-22 Regional Limit = \$2,419/pupil
- (b) Boonton Township 2020-2021 Adjusted Limit = \$2,689/pupil
- (c) Boonton Township 2021-2022 Admin. Spending = **\$2,417/pupil**

The 2021-2022 administrative spending (c) must be less than the lower of the Regional Limit (a) or District's 2020-2021 Adjusted Limit (b). The proposed budget is **\$2 below the Regional limit** and **\$272 below the district's 2020-2021 Administrative Per Pupil cost**.

What is the Estimated 2021 Tax Impact on the Average Boonton Township Home?

Base Budget	2020 Tax Year	2021 Tax Year	\$ Change
Average Home Value	\$530,164	\$530,337	\$173
Estimated Tax Rate/\$100 of Assessed Value	\$1.557	\$1.579	\$21.95
Estimated Average Home Taxes	\$8,255	\$8,374	\$119

Note: To estimate the tax impact on your house, divide your 2021 Assessed Value by 100 and multiply by the Estimated 2021 tax rate. Compare that amount to your school portion of your 2020 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 2020-21 (January –June) tax levy and one half of the 2021-22 (July – December) tax levy.