



Cedar Grove
School District

**2020/2021
BUDGET HEARING**

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

BOE Finance Committee Meetings

February 14 and March 9, 2020

- General discussion regarding budget “drivers” for FY 2020-21
- Prioritize / pair down expenditures

BOE Public Sessions

March 11, 2020 – Special Services and Technology

March 16, 2020 – Curriculum, Athletics &
Co-Curricular Activities, Buildings and Grounds

May 7, 2020 – Budget Hearing

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

Budget Preparation Timeline

December to February

- **Building-based administration prepares budget**
- **Prioritization meetings held with principals and directors**

February 27, 2020

- **State Aid figures released:**
 - **\$284,386 for Transportation Aid**
 - **\$57,017 for Security Aid**
 - **\$998,596 for Special Education Aid**
 - **\$305,936 for Debt Service Aid**

March 16, 2020 - BOE approved tentative budget for 2020-21

March 30, 2020 - Preliminary Budget received approval from Executive County Superintendent

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

<u>Expenditure Category</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>Change</u>
Instructional Programs	\$ 9,666,228	\$ 9,979,575	\$ 313,347
Special Education	\$ 6,489,551	\$ 6,655,479	\$ 165,928
Employee Benefits	\$ 6,086,743	\$ 6,643,714	\$ 556,971
Student Support Services	\$ 839,419	\$ 889,821	\$ 50,402
Administration	\$ 3,228,678	\$ 3,058,524	(\$ 170,154)
Transportation	\$ 1,450,012	\$ 1,475,579	\$ 25,567
Co-Curricular & Athletics	\$ 843,454	\$ 885,426	\$ 41,972
<u>Operations & Maintenance</u>	<u>\$ 3,246,550</u>	<u>\$ 3,078,515</u>	<u>(\$ 168,035)</u>
Total Operating Fund	\$31,850,635	\$32,666,633	\$ 815,998
Special Revenue Fund	\$ 794,096	\$ 606,614	(\$ 187,482)
Debt Service Fund	\$ 2,046,013	\$ 2,300,100	\$ 254,087
Total Annual Budget	\$34,690,744	\$35,573,347	\$ 882,603

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

BUDGET 2020-2021

OPERATING REVENUE

	<u>2019-2020</u>	<u>2020-2021</u>	<u>Change</u>
Local Tax Levy	\$28,112,945	\$28,796,093	\$683,148
Budgeted Fund Balance	\$ 821,501	\$ 1,010,919	\$189,418
Rental Income - LRP	\$ 436,500	\$ 445,231	\$ 8,731
Custodial Services - LRP	\$ 154,275	\$ 154,275	\$ -0-
Tuition	\$ 129,790	\$ 129,102	(\$ 688)
After Care Program (YMCA)	\$ 64,260	\$ 159,639	\$ 95,379

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

BUDGET 2020-2021

OPERATING REVENUE (CONTINUED)

	<u>2019-2020</u>	<u>2020-2021</u>	<u>Change</u>
Interest Income	\$ 20,000	\$20,000	\$ -0-
Miscellaneous Income	\$ 56,375	\$81,375	\$ 25,000
Transportation	\$ 7,956	\$10,000	\$ 2,044
Rental of Buildings/Fields	\$ 10,000	\$20,000	\$ 10,000
Extraordinary Aid	\$ 300,000	\$300,000	\$ -0-
Prior Year Encumbrances	\$ 295,467	\$ -0-	(\$295,467)

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

BUDGET 2020-2021

OPERATING REVENUE (CONTINUED)

	<u>2019-2020</u>	<u>2020-2021</u>	<u>Change</u>
Categorical (State) Special Education Aid	\$ 817,275	\$ 998,596	\$181,321
Categorical (State) Transportation Aid -0-	\$ 284,386	\$ 284,386	\$
Categorical (State) Security Aid	\$ 57,017	\$ 57,017	\$ -0-
Withdrawal from Maintenance Reserve	\$ 282,888	\$ 200,000	(\$ 82,888)
Total	\$31,850,635	\$32,666,633	\$ 815,998

**CEDAR GROVE TOWNSHIP
PUBLIC SCHOOL DISTRICT**

BUDGET 2020-2021

TOTAL OPERATING EXPENDITURES

\$32,666,633

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

BUDGET 2020-2021

INSTRUCTIONAL PROGRAMS

	<u>2019-2020</u>	<u>2020-2021</u>	<u>Change</u>
Regular Programs	\$8,962,682	\$9,285,233	\$ 322,551
Basic Skills/ESL	\$ 165,621	\$ 160,703	(\$ 4,918)
Media Services	\$ 294,919	\$ 280,477	(\$ 14,442)
Instructional Staff Training	<u>\$ 243,006</u>	<u>\$ 253,162</u>	\$ 10,156
Total	\$9,666,228	\$9,979,575	\$ 313,347

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

BUDGET 2020-2021

SPECIAL EDUCATION

	<u>2019-2020</u>	<u>2020-2021</u>	<u>Change</u>
Special Education Instruction	\$2,115,701	\$2,191,126	\$ 75,425
Out of District Tuition	\$2,492,934	\$2,570,065	\$ 77,131
Related & Extraordinary Services	\$1,330,810	\$1,332,072	\$ 1,262
Child Study Team	<u>\$ 550,106</u>	<u>\$ 562,216</u>	<u>\$ 12,110</u>
Total	\$6,489,551	\$6,655,479	\$ 165,928

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

BUDGET 2020-2021

EMPLOYEE BENEFITS

	<u>2019-2020</u>	<u>2020-2021</u>	<u>Change</u>
Social Security	\$ 344,380	\$ 354,711	\$ 10,331
Retirement Contributions	\$ 404,182	\$ 416,611	\$ 12,429
Workers' Compensation	\$ 156,236	\$ 135,312	(\$ 20,924)
Tuition Reimbursement	\$ 96,500	\$ 126,500	\$ 30,000
Other Contractual Obligations	\$ 72,759	\$ 81,406	\$ 8,647
Health Benefits	<u>\$5,012,686</u>	<u>\$5,529,174</u>	<u>\$ 516,488</u>
Total	\$6,086,743	\$6,643,714	\$ 556,971

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

BUDGET 2020-2021

SUPPORT SERVICES

	<u>2019-2020</u>	<u>2020-2021</u>	<u>Change</u>
Attendance/Health Services	\$ 452,533	\$ 435,508	(\$ 17,025)
Guidance	\$ 386,886	\$ 454,313	\$ 50,402
General Administration	\$ 849,923	\$ 791,047	(\$ 58,876)
School Administration	\$ 1,637,402	\$1,521,863	(\$ 115,539)
Central Services/Admin IT	\$ 741,353	\$ 745,614	\$ 4,261

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

BUDGET 2020-2021

SUPPORT SERVICES (CONTINUED)

	<u>2019-2020</u>	<u>2020-2021</u>	<u>Change</u>
Transportation	\$ 1,450,012	\$ 1,475,579	\$ 25,567
Athletics	\$ 647,435	\$ 686,052	\$ 38,617
Co-Curricular	\$ 188,019	\$ 191,374	\$ 3,355
Food Service	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -0-</u>
Total	\$6,361,563	\$6,309,350	\$ 52,213

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

BUDGET 2020-2021

OPERATIONS & MAINTENANCE

	<u>2019-2020</u>	<u>2020-2021</u>	<u>Change</u>
Maintenance	\$ 377,481	\$ 371,589	(\$ 5,892)
Custodial	\$ 2,357,289	\$ 2,274,716	(\$ 82,573)
Grounds	\$ 347,165	\$ 351,191	\$ 4,026
Security	\$ 36,235	\$ 40,000	\$ 3,765
Capital Outlay	<u>\$ 128,380</u>	<u>\$ 41,019</u>	<u>(\$ 87,361)</u>
Total	\$3,246,550	\$3,078,515	(\$ 168,035)

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

Operating Budget Cost Analysis 2020-2021

- ▣ Personnel \$25,201,434 – 77.15%
 - Salaries, Benefits, Pension Contributions, Insurance, Social Security Contributions, Contractual Benefits
- ▣ Student \$4,557,144 – 13.95%
 - Out of District Tuition, Transportation, Special Education Evaluations/Therapy
- ▣ Other \$950,338 – 2.91%
 - Energy, Communications, Legal, Auditor, Debt Service Fee, NJ School Boards Fee

Totals \$30,708,916 of Operating Budget – 94.01%

Discretionary Funds Available - \$1,957,717 – 5.99%

- Supplies, Software, Professional Development, Facility Repairs, Equipment, Textbooks, Athletics, Furniture, Unexpected Funds and all Other Direct Educational Expenses

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

Budget 2020-2021

TAX IMPACT FOR OPERATING BUDGET

Average Increase - \$ 178.63

Per Month - \$ 14.89

Per Week - \$ 3.44

Per Day - \$. 49

CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

We are Cedar Grove!

