



Cedar Grove  
School District

**2021/2022  
BUDGET HEARING**

# **CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT**

## BOE Finance Committee Meetings

February 17, March 3 and March 10, 2021

- General discussion regarding budget “drivers” for FY 2021-22
- Prioritize / pair down expenditures

## BOE Public Sessions

March 2, 2021 – Special Services, Technology and Athletics

March 16, 2021 – Instructional, Administration, Buildings and Grounds, Transportation and Benefits

May 4, 2021 – 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 25, 2021**

- State Aid figures released:
  - \$284,386 for Transportation Aid
  - \$57,017 for Security Aid
  - \$1,153,621 for Special Education Aid
  - \$288,797 for Debt Service Aid

**March 16, 2021 - BOE approved tentative budget for 2020-21**

**April 5, 2021 - Preliminary Budget received approval from Executive County Superintendent**

# CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

<u>Expenditure Category</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>Change</u>
Instructional Programs	\$10,090,618	\$ 9,735,543	(\$ 355,075)
Special Education	\$ 6,658,583	\$ 6,931,765	\$ 273,182
Employee Benefits	\$ 6,469,714	\$ 6,870,951	\$ 401,237
Support Services	\$ 6,542,890	\$ 6,531,368	(\$ 11,522)
<u>Operations &amp; Maintenance</u>	<u>\$ 3,231,684</u>	<u>\$ 3,053,506</u>	<u>(\$ 178,178)</u>
Total Operating Fund	\$32,993,489	\$33,123,133	\$ 129,644
Special Revenue Fund	\$ 1,227,431	\$ 822,139	(\$ 405,292)
Debt Service Fund	\$ 2,300,100	\$ 2,274,100	(\$ 26,000)
Total Annual Budget	\$36,521,020	\$36,219,372	(\$ 301,648)

# **CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT**

## **BUDGET 2021-2022**

### **OPERATING REVENUE**

	<u>2020-2021</u>	<u>2021-2022</u>	<u>Change</u>
Local Tax Levy	\$28,793,093	\$29,372,015	\$575,922
Budgeted Fund Balance	\$ 1,010,919	\$ 807,579	(\$203,340)
Rental Income - LRP	\$ 445,231	\$ 454,135	\$ 8,904
Custodial Services - LRP	\$ 154,275	\$ 158,903	\$ 4,628
Tuition	\$ 129,102	\$ 129,102	\$ -0-
After Care Program	\$ 159,639	\$ 100,000	(\$ 59,639)

# CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

## BUDGET 2021-2022

### OPERATING REVENUE (CONTINUED)

	<u>2020-2021</u>	<u>2021-2022</u>	<u>Change</u>
Interest Income	\$ 20,000	\$30,000	\$ 10,000
Miscellaneous Income	\$ 61,375	\$36,375	(\$ 25,000)
Transportation	\$ 10,000	\$10,000	\$ -0-
Rental of Buildings/Fields	\$ 20,000	\$20,000	\$ -0-
Extraordinary Aid	\$ 300,000	\$300,000	\$ -0-
Prior Year Encumbrances	\$ 275,187	\$ -0-	(\$275,187)
Capital Reserve Withdrawal	\$ 51,670	\$ -0-	(\$ 51,670)

# **CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT**

## **BUDGET 2021-2022**

### **OPERATING REVENUE (CONTINUED)**

	<u>2020-2021</u>	<u>2021-2022</u>	<u>Change</u>
Categorical (State) Special Education Aid	\$ 998,596	\$1,153,621	\$155,025
Categorical (State) Transportation Aid	\$ 284,386	\$ 284,386	\$ -0-
Categorical (State) Security Aid	\$ 57,017	\$ 57,017	\$ -0-
Withdrawal from Maintenance Reserve	\$ 200,000	\$ 200,000	\$ -0-
<b>Total</b>	<b>\$32,993,489</b>	<b>\$33,123,133</b>	<b>\$ 129,644</b>

**CEDAR GROVE TOWNSHIP  
PUBLIC SCHOOL DISTRICT**

**BUDGET 2021-2022**

**TOTAL OPERATING EXPENDITURES**

**\$33,123,133**



# **CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT**

## **BUDGET 2021-2022**

### **INSTRUCTIONAL PROGRAMS**

	<u>2020-2021</u>	<u>2021-2022</u>	<u>Change</u>
Regular Programs	\$9,396,045	\$9,312,807	(\$ 83,238)
Basic Skills/ESL	\$ 160,490	\$ 129,984	(\$ 30,506)
Media Services	\$ 281,227	\$ 17,550	(\$ 263,677)
Instructional Staff Training	<u>\$ 252,856</u>	<u>\$ 275,202</u>	<u>\$ 22,346</u>
<b>Total</b>	<b>\$10,090,618</b>	<b>\$9,735,543</b>	<b>(\$ 355,075)</b>

# CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

## BUDGET 2021-2022

### SPECIAL EDUCATION

	<u>2020-2021</u>	<u>2021-2022</u>	<u>Change</u>
Special Education Instruction	\$2,198,030	\$2,346,765	\$ 148,735
Out of District Tuition	\$2,542,377	\$2,703,542	\$ 161,165
Related & Extraordinary Services	\$1,355,953	\$1,314,349	(\$ 41,604)
Child Study Team	<u>\$ 562,223</u>	<u>\$ 567,109</u>	<u>\$ 4,886</u>
Total	\$6,658,583	\$6,931,765	\$ 273,182

# **CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT**

## **BUDGET 2021-2022**

### **EMPLOYEE BENEFITS**

	<u>2020-2021</u>	<u>2021-2022</u>	<u>Change</u>
Social Security	\$ 354,711	\$ 366,062	\$ 11,351
Retirement Contributions	\$ 416,611	\$ 449,610	\$ 32,999
Workers' Compensation	\$ 135,312	\$ 137,843	\$ 2,531
Tuition Reimbursement	\$ 126,500	\$ 96,500	(\$ 30,000)
Other Contractual Obligations	\$ 81,406	\$ 113,480	\$ 32,074
Health Benefits	<u>\$5,355,174</u>	<u>\$5,707,456</u>	<u>\$ 352,282</u>
Total	\$6,469,714	\$6,870,951	\$ 401,237

# CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

## BUDGET 2021-2022

### SUPPORT SERVICES

	<u>2020-2021</u>	<u>2021-2022</u>	<u>Change</u>
Attendance/Health Services	\$ 435,508	\$ 438,656	\$ 3,148
Guidance	\$ 454,313	\$ 594,672	\$ 140,359
General Administration	\$ 900,756	\$ 779,914	(\$ 120,842)
School Administration	\$ 1,685,433	\$1,602,726	(\$ 82,707)
Central Services/Admin IT	\$ 847,357	\$ 717,549	(\$ 129,808)

# CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

## BUDGET 2021-2022

### SUPPORT SERVICES (CONTINUED)

	<u>2020-2021</u>	<u>2021-2022</u>	<u>Change</u>
Transportation	\$ 1,319,079	\$ 1,525,971	\$ 206,892
Athletics	\$ 693,662	\$ 684,285	(\$ 9,377)
Co-Curricular	\$ 198,782	\$ 187,595	(\$ 11,187)
Food Service	<u>\$ 8,000</u>	<u>\$ -0-</u>	<u>(\$ 8,000)</u>
Total	\$6,361,563	\$6,531,368	(\$ 11,522)

# CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

## BUDGET 2021-2022

### OPERATIONS & MAINTENANCE

	<u>2020-2021</u>	<u>2021-2022</u>	<u>Change</u>
Maintenance	\$ 424,396	\$ 371,845	(\$ 52,551)
Custodial	\$ 2,291,854	\$ 2,228,073	(\$ 63,781)
Grounds	\$ 358,271	\$ 362,569	\$ 4,298
Security	\$ 40,000	\$ 40,000	\$ -0-
Capital Outlay	<u>\$ 117,163</u>	<u>\$ 51,019</u>	<u>(\$ 66,144)</u>
Total	\$3,231,684	\$3,053,506	(\$ 178,178)

# CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT

## Operating Budget Cost Analysis 2021-2022

- ▣ Personnel           \$25,569,507 – 77.20%
  - Salaries, Benefits, Pension Contributions, Insurance, Social Security Contributions, Contractual Benefits
- ▣ Student            \$4,700,670 – 14.19%
  - Out of District Tuition, Transportation, Special Education Evaluations/Therapy
- ▣ Other             \$1,126,497 – 3.40%
  - Energy, Software fees, Communications, Legal, Auditor, Debt Service Fee, NJ School Boards Fee

Totals \$31,396,674 of Operating Budget – 94.79%

Discretionary Funds Available - \$1,726,459 – 5.21%

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

# New Items Included in 2021/2022 Budget

- ▣ Personnel
  - Curriculum Supervisors - 12 months
  - Reading Specialist
  - Guidance Counselor
  - Coordinator of Mental Health
- ▣ Summer Step up Program
- ▣ New Chromebooks for Grades K, 5, 9
- ▣ Point of Sale System for Cafeterias
- ▣ Athletics
  - Winter Track will be a Varsity Sport
  - Golf



# **CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT**

## **Budget 2021-2022**

### TAX IMPACT FOR OPERATING BUDGET

**Average Increase - \$ 98.70**

**Per Month - \$ 8.23**

**Per Week - \$ 1.90**

**Per Day - \$ .27**

# **CEDAR GROVE TOWNSHIP PUBLIC SCHOOL DISTRICT**

*We are Cedar Grove!*

