



TENAFLY PUBLIC SCHOOLS

Budget Presentation 2021-2022

Ms. Shauna C. DeMarco, Superintendent of Schools

**Ms. Cheryl Nardino, School Business
Administrator/Board Secretary**

**Dr. Evelyn Mamman, Assistant Superintendent of
Curriculum and Instruction**

Budget Presentation Agenda

- I. SY 2021-2022 Budget Preparation Process Overview -
School Business Administrator
- II. SY 2021-2022 Budget Vision and Guiding Principles -
Superintendent DeMarco
- III. SY 2021-2022 Projected Enrollment - *Superintendent DeMarco*
- IV. SY 2021-2022 Budget: A Quantitative Description -
School Business Administrator
- V. SY 2021-2022 Budget: A Qualitative Description -
Assistant Superintendent Dr. Mamman



I. Overview of the 2021-2022 Preliminary Budget Process

Ms. Cheryl Nardino, School Business Administrator/Board Secretary



Budget Process

Fall 2020 - February 2021

- Calculate projected costs of SY 2021-2022 (salary, benefits, utilities, special education, etc.)
- Project 2% increase on tax levy and estimate carryover funds
- Detail anticipated expenditures
- Incorporate requests into budget draft
- Calculate enrollment projections
- Revisit and submit budget requests to arrive at budget draft within 2% CAP that achieves desired goals for 2021-2022 SY
- Communicate budget with TBOE Finance/Alternative Revenue Committee



Budget Process

Fall 2021 - April 2021

- February 10, 2021: TBOE Budget Retreat
- Work with TBOE Finance Committee to refine budget as needed
- March 15, 2021: Preliminary Budget Presentation
- March 22, 2021: Submit Board-approved budget to County for review/approval
- Present budget at school HSA meetings
- Revise budget as/if needed
- April 26, 2021 : Present county-approved budget to TBOE for final approval



II. 2021-2022 Preliminary Budget Vision and Guiding Principles

Ms. Shauna C. DeMarco, Superintendent of Schools



Equality vs. Equity

Equality



Equity



Innovation, Creativity, and Differentiation in Instruction and Leadership

- Recoup and regroup
- Plan strategically and conservatively
- Focus on inclusive structures that support long-term sustainability
 - Fiscally responsible, resourceful fashion
 - Consistently supporting student achievement, services, equity, and wellness



III. SY 2021-2022 Projected Enrollment

Ms. Shauna C. DeMarco, Superintendent of Schools



District Enrollment Projections SY 2021-2022

ELEMENTARY ENROLLMENT

School/Current Enrollment (As of 1.29.21)	Gr. K, 1 & 2 Current Enrollment	Gr. 3, 4, & 5 Current Enrollment	Self-Contained Classes Current Enrollment	Projected Number for 2021-2022
Mackay School 350 Students	136 students	214 students	None	296 Students (difference of - 54 students)
Maugham School 364 Students	150 students	203 students	11 students (2 classes)	330 Students (difference of -34 students)
Smith School 350 Students	145 students	199 students	6 students	334 students (difference of -16 students)
Stillman School 336 students	128 students	192 students	16 students (2 classes)	298 students (difference of -38 students)
All Elementary: 1400 Students	559 students	808 students	33 students	1258 students Enrollment Change Trend: (difference of -142 Students)



District Enrollment Projections SY 2021-2022

MIDDLE SCHOOL ENROLLMENT

(As of 1.29.21: 899 Students)

Grade 6	Grade 7	Grade 8	Additional Self Contained Classes	SY 21-22 Projection including anticipated transfers based on trend Total/20-21 Comparison
293 students	286 students	306 students	14 students	866 students -33 students

HIGH SCHOOL ENROLLMENT

(As of 1.29.21: 1238 Students)

Grade 9	Grade 10	Grade 11	Grade 12	SY 21-22 Projection including anticipated transfers based on trend Total/20-21 Comparison
296 students <i>17 of Alpine</i>	307 students <i>11 of Alpine</i>	307 students <i>8 of Alpine</i>	319 students <i>11 of Alpine</i>	1223 -15 students Total



District Enrollment Projections SY 2021-2022

STUDENTS OF STAFF (included in school totals)

Elementary Schools	Tenaflly Middle School	Tenaflly High School
6 K 3 - Gr. 1 3 - Gr. 2 1 - Gr. 3 3 - Gr. 4 1 - Gr. 5	2 - Gr. 6 2 - Gr. 7 3 - Gr. 8	2- Gr. 9 3 Gr. 10 3 - Gr. 11 2 - Gr. 12
Total: 11 Students	Total: 7 Students	Total: 10 Students



District Enrollment Projections SY 2021-2022

Comparison Based on Current Enrollment and Enrollment Projections: Students District-wide (+18 Tiger Tots)

Elementary Schools	Tenaflly Middle School	Tenaflly High School	Out of District Placements
Total: 1258 -142 students	Total: -33 students	Total: 1223 -15 students	Sp. Ed: 77 students + 5 students Academies: 40 total 12 - gr 9 10 - gr 10 10 - gr 11 8 - gr 12

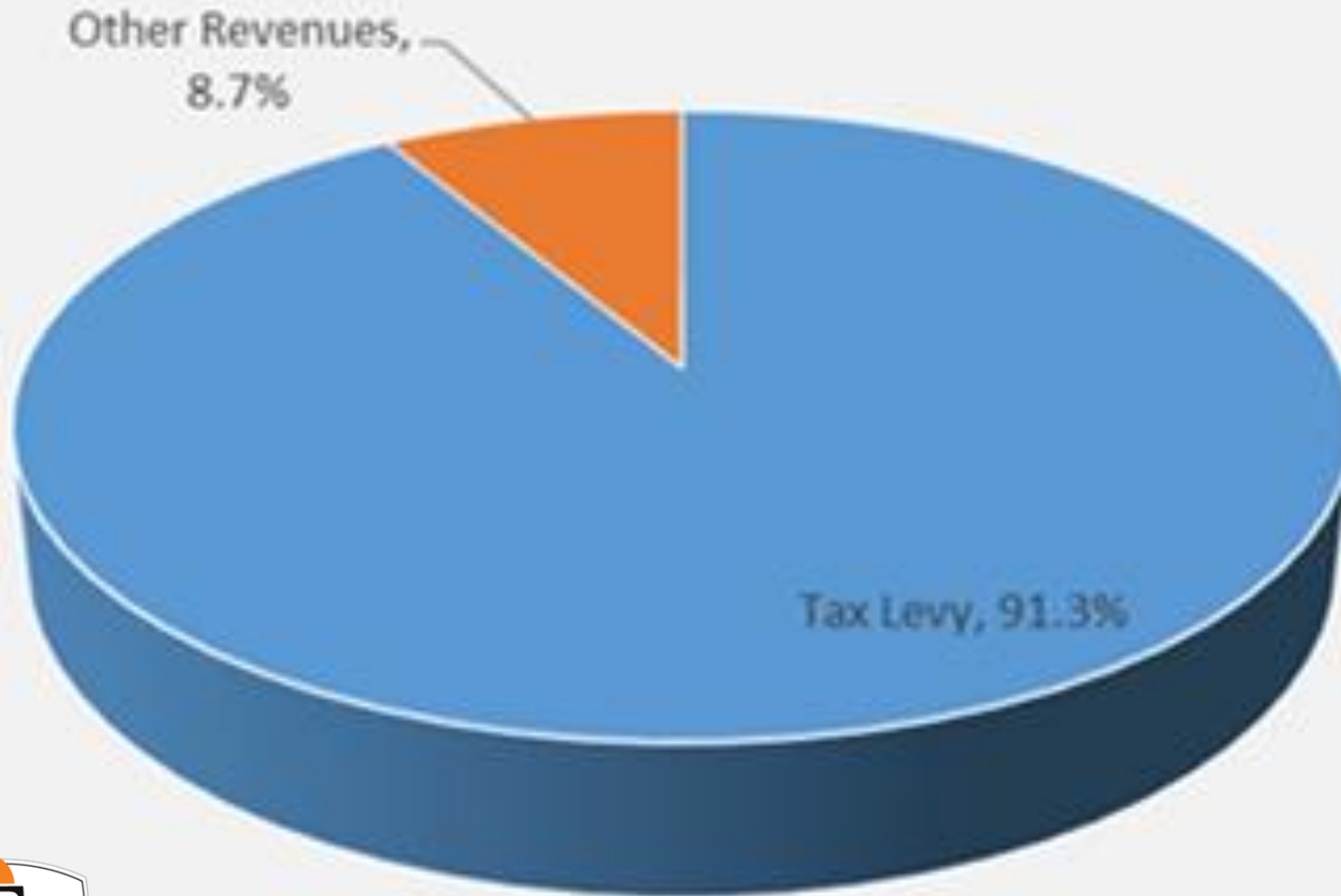


IV. 2021-2022 Preliminary Budget: A Quantitative Description

Ms. Cheryl Nardino, School Business Administrator/Board Secretary



Revenues - \$74,539,491



- Tax Levy - \$68,082,300
- State Aid - \$3,198,570
- Budgeted Fund Balance - \$1,979,901
- Tuition from Alpine - \$787,200
- Use of Building Rentals - \$215,000
- Miscellaneous Revenue - \$231,520
- Interest Income - \$45,000



State Aid

State Aid	Comparison	Increase/Decrease
21-22	\$3,198,570	\$599,424
20-21	\$2,599,146	\$434,587
19-20	\$2,461,040	\$235,433
18-19	\$2,225,607	\$622,044
17-18	\$1,603,563	\$159,718
16-17	\$1,443,845	\$115,417



Tax Levy Comparison

School Year		Increase	Percentage
2021-2022	\$68,082,300	\$1,801,633	2.72%
2020-2021	\$66,280,667	\$ 873,555	1.34%
2019-2020	\$65,407,112	\$1,282,492	2.00%
2018-2019	\$64,124,620	\$1,610,404	2.58%
2017-2018	\$62,514,769	\$1,225,769	2.00%
2016-2017	\$61,288,447		

- Tax levy cap of no more than 2% for school budget growth pursuant to NJ Legislation passed in 2010.
- Districts allowed to go above 2% if bank cap available and used.



Allowable Adjustments

Adjustments allow districts to go above the 2% cap on tax levy

Enrollment Adjustment

- NJDOE projects a weighted enrollment for each school district and is pre-loaded in the state budget program. If the weighted projection is greater than a 1% increase, the school district qualifies for an adjustment to its tax levy.
- Rationale is that an increase in enrollment equals increase in supplies.
- Districts have the option of using the full amount, a portion or none of the adjustment. Any unused funds go into Banked Cap.

	<u>Enrollment</u>	<u>Incr/ (Decr)</u>	<u>Adjustment</u>
October 15, 2020	3,671	(1)	None for 2021-2022
October 15, 2019	3,673	(17)	None for 2020-2021
October 15, 2018	3,690	74	\$579,746 for 2019-2020
October 15, 2017	3,616	49	\$305,015 for 2018-2019
October 15, 2016	3,567	(31)	None for 2017-2018



Allowable Adjustments (con't)

Health Care Adjustment

- Health Care Adjustment can offset costs due to increase in net health insurance cost (insurance premium less employee contribution) >2% and capped at a particular percentage (cap varies from year-to-year)
- Rationale is that health insurance increase are “always” above 2%
- Districts have option of using full amount, portion or none of adjustment.
- Any unused funds go into Banked Cap

This year there districts did not get an allowance for health care costs because of Chapter 44.

	<u>Budgeted</u>	<u>Incr/ (Decr)</u>	<u>Adjustment</u>
2021-2022	\$9,959,575	12%	None
2020-2021	\$8,889,631	(7.0%)	None
2019-2020	\$9,560,837	0.1%	None
2018-2019	\$9,548,909	11.9%	\$845,312



Banked Cap

<u>Generated</u>	<u>Amount</u>	<u>Used</u>	<u>Expires</u>	<u>Expiring</u>
2018-2019	\$ 790,207	\$476,020	2021-2022	\$314,187
2019-2020	\$ 579,746		2022-2023	
2020-2021	\$ 434,587		2023-2024	
Total	\$1,804,540			



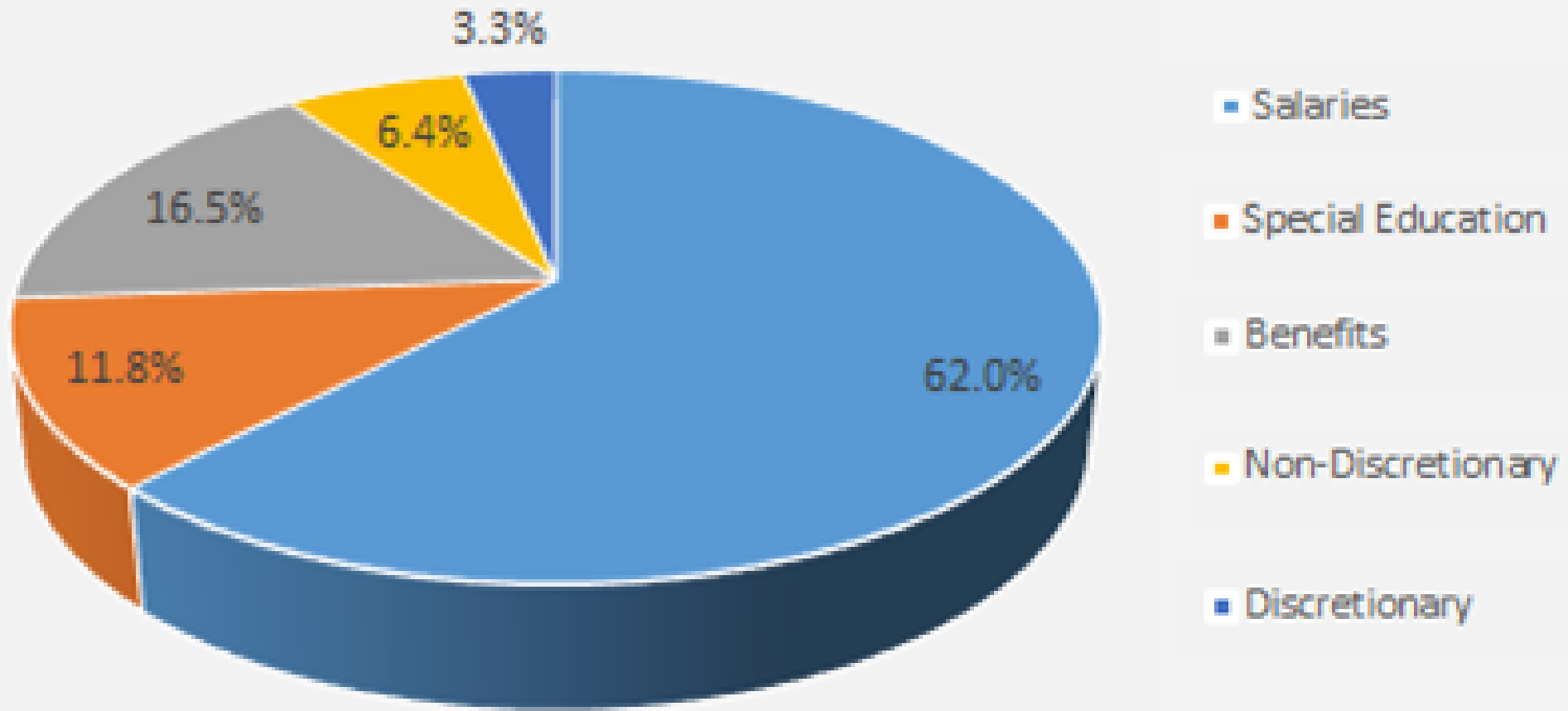
**Banked Cap also allows districts
to go above the 2% cap on tax levy**

Budget Comparison

	2019-20 Actual	2020-21 Current Budget	2021-22 Preliminary Budget
Salaries & Benefits	\$53,553,422	\$56,944,739	\$58,531,258
Special Education	\$ 8,106,182	\$ 8,351,867	\$ 8,825,032
Non-Discretionary	\$ 4,597,230	\$ 4,406,905	\$ 4,758,310
Discretionary	\$ 1,850,001	\$ 2,560,768	\$ 2,424,891
Total	\$68,106,836	\$72,264,279	\$ 74,539,491



2021-2022 Proposed Expenditures - \$74,539,491



Benefit Costs

- Health Insurance is through State Health Benefits Plan (SHBP)
- Average Health Benefit and Prescription plan cost
 - Family: \$34,564 - Employee Contribution: \$5,582
 - Married \$24,171 - Employee Contribution: \$4,725
 - Parent and Child \$22,479 - Employee Contribution: \$4,395
 - Single \$12,085 - Employee Contribution: \$2,979
- 422 staff members have health benefits
- 91 staff members opt-out. 23 are not entitled to the waiver because their spouse is also in the SHBP
- 68 are eligible for waiver incentive - cost is approximately \$245,000
- Dental Benefits cost \$1,034 per employee is paid entirely by the Board



Non-Discretionary & Discretionary Spending

Non-discretionary

- Staff in-Service and Professional Development
- Testing
- Legal and Auditing fees
- Liability Insurance
- Buildings and Grounds
- Copier and Technology Leases
- Postage
- Phones and Internet Service
- Office supplies

Discretionary

- Classroom supplies
- Health supplies
- Guidance supplies
- Library and audio-visual supplies
- Athletic and co-curricular
- Computer and printer purchases



2021-2022 Tax Levy Impact

GENERAL FUND TAX LEVY	\$68,082,300
DEBT SERVICE LEVY (REPAYMENT OF BONDS)	<u>\$2,459,399</u>
TOTAL LEVY	\$70,541,699

Average Assessed Property	School Taxes 2020	School Taxes 2021	Increase for Year 2021	Increase Per Month
\$826,721	\$14,087	\$14,284	\$197	\$16



V. 2021-2022 Preliminary Budget: A Qualitative Description

Dr. Evelyn Mamman, Assistant Superintendent of Curriculum and Instruction



Curriculum and Instruction Focus

- Embrace the status quo
- Use resources efficiently
- Align priorities and goals with opportunities to maximize student success
- Use measurable metrics to assess long-term goals



Curriculum and Instruction Focus

- Attend to the immediate needs of students post-pandemic
- Integrate insights from those who interact daily with students
- Collaboratively glean academic performance insights to guide our budgeting process



District-Wide

- Additional Personnel
- Professional Development
- Curriculum Revisions/ Alignment to New Standards
- New Programs
- Furniture Replacement
- Learning Resources and Materials
- Enhanced Wireless Accessibility
- Additional Tech Support, Equipment and Tools



Elementary Schools

Instruction

- Basic Skills Teacher
- Smith School: Special Education teacher
- Maugham School: Speech Teacher (currently .8)
- Technology staff developer dedicated to K -5
- Clinically-licensed full-time Therapist dedicated to K-5

Program

- General Classroom Supplies
- Art Room upgrades
- Classroom-Level Library Reading Enhancements
- Classroom Furniture
- Document Cameras
- Continuation with current Ed-tech tools



Tenafly Middle School

Instruction

- Summer Hours Stipend for TMS VP
- Increase PT nurse to FTE (to have 2 full-time nurses)
- School Musical (currently HSA-funded)

Program

- Library Books
- Textbooks
 - 7th Grade - Life Science
 - All Grades - Spanish
 - All Grades - French
 - English
- Technology Equipment
- Continuation with current Ed-tech tools
- PC Laptops for Art class



Tenafly High School

Instruction

- Lead College Counselor
- Summer Hours Stipend for THS VP
- World Language (Spanish) Faculty
- English Faculty
- Math - (enhance computer science offerings)

Program

- Library Books
- Textbooks
 - Algebra Core and French
 - Family Consumer Services
- Technology Equipment
- Continuation with current Ed-tech tools
- Media Center and digital arts technology upgrades



Thank you

Ms. Shauna DeMarco, Superintendent

