



Shrewsbury Borough School District Tentative Budget 2021 - 2022

Budget Considerations:

- **Total Student Population Along With Current & Instructional Needs**
- **District/Board Goals**
- **State Directives & Requirements/CDC Requirements**

How Do We Determine the Instruction Needs of the Student Population?

**State & Federal Mandates, Student
Performance Data, Board & District Goals
and Local Priorities**

How is the Current Budget Supporting the Board and District Goals For 2020-2021?

Shrewsbury Borough 2020-2021 Board Goals:

- **GOAL 1: Continue to explore shared services for cost savings measures including, but not limited to, Special Education programming.**
- **GOAL 2: Implement a communication strategy to better inform and engage the board and the community we serve.**
- **GOAL 3: Develop and implement a plan for Board Member development.**

Shrewsbury Borough 2020-2021 District Goals:

- **GOAL 1:** Develop an ongoing assessment plan to a) evaluate the effectiveness of SBS's various learning models created to address the challenges of educating in the time of COVID-19; and b) utilize that assessment to update, retool, and redefine policies and procedures to meet the uncertain, evolving needs of the SBS community as we together cope with the pandemic.
- **GOAL 2:** The Shrewsbury Borough School will implement a Mindfulness program for students, staff and families to provide self-care tools as we navigate through the COVID-19 pandemic.
- **GOAL 3:** The Shrewsbury Borough School District will develop a distance-learning program to meet the needs of all students.

How Do We Know How Much a Budget Can Increase From Year to Year?

- **Revenues = Expenditures**
- **This means that you can only budget for expenditures that match the revenues a district can generate.**
- **How does a district determine total revenues?**

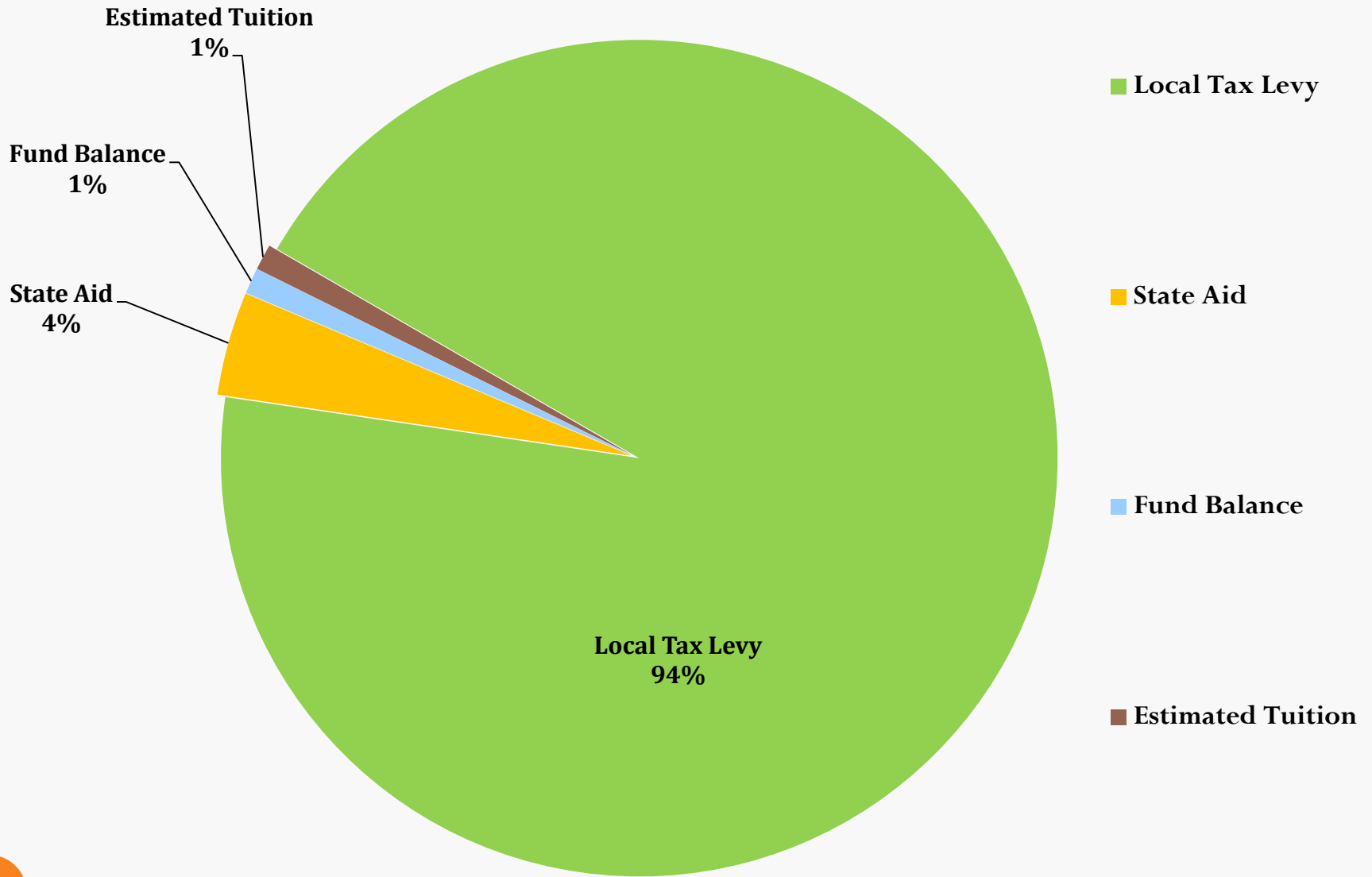
**Revenues include: Tax Levy
State Aid
Tuition**

Current Estimated District Revenues for the 2021/2022:

21-22

20-21 Tax Levy Adjusted by 2% as per the State:	8,673,724
Required Fund Balance Allocation (as per the Audit):	68,239
Add'l Fund Balance Allocation:	0
State Aid:	390,533
Estimated PreSchool Tuition:	50,000
State Permitted Adjustments:	0
Estimated Max Permitted:	9,182,496

Revenues



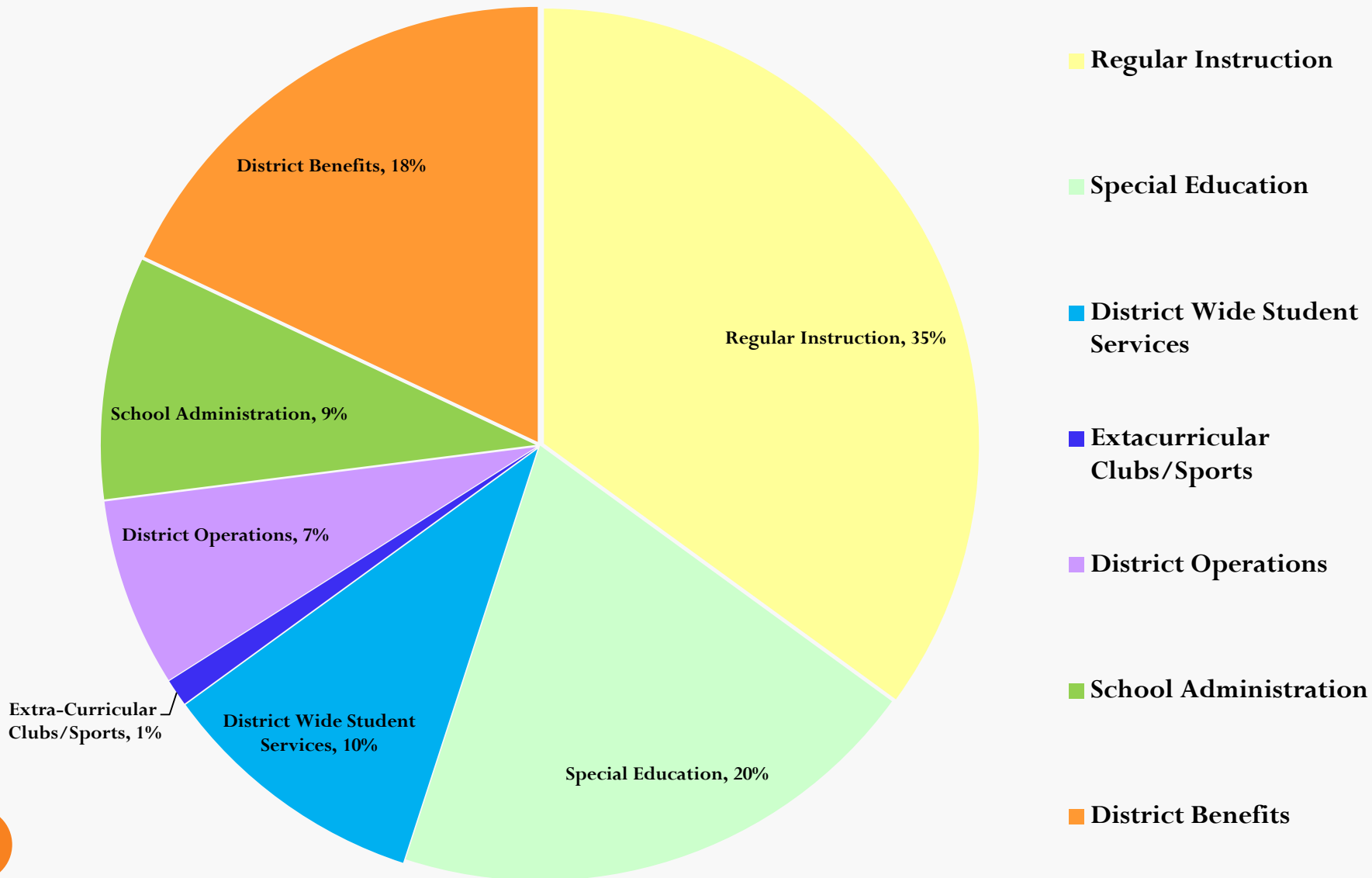
SBS State Aid Progression 2017-2018 through 2021-2022

	Initial 17-18 Aid March '17	Revised 17-18 Aid March '17	Initial 18-19 Aid March '18	Revised 18-19 Aid July '18	Initial 19-20 Aid March '19	Initial 19-20 Aid July '19	Initial 20-21 Aid March '20	Revised 20-21 Aid July '20	Initial 21-22 Aid March '21
Special Ed Aid:	211,198	223,365	228,214	228,214	258,218	258,218	306,028	273,411	331,913
Security Aid:	7,973	7,973	36,888	36,888	36,888	36,888	36,888	36,888	36,888
Transportation Aid:	5,422	5,422	14,089	14,089	14,089	14,089	14,089	14,089	14,089
Professional Learning Community Aid (PLC):	5,000	5,000							
PARCC Readiness Aid:	4,620	4,620							
Per Pupil Growth Aid:	4,620	4,620							
Adjustment Aid:	2,810	2,810	7,643	7,643	7,643	7,643	7,643	7,643	7,643
Total	241,643	253,810	286,834	286,834	316,838	316,838	364,648	332,031	390,533
Less SDA assessment:	(12,628)	(12,628)	(12,628)	(12,628)	(12,628)	(12,628)	(12,628)	(12,628)	(12,628)
Net State Aid:	229,015	241,182	274,206	274,206	304,210	304,210	352,020	319,403	377,905
Increase/(Decrease)		12,167	33,024	-	30,004	-	47,810	(32,617)	58,502

Current Summary for the Proposed 2021-2022 Budget:

	<u>Adjusted 2020/21</u>	<u>Proposed 2021/22</u>	<u>Increase / (Decrease)</u>	<u>Percentage of General Fund Budget</u>
Regular Education Including:	3,277,511	3,264,561	(15,253)	35.54%
Teacher Salaries				
Technology				
Instructional Supplies (including new curriculums)				
Testing Materials/Purch. Prof. Svcs-Instruction				
Special Education Including:	1,725,570	1,826,862	101,292	19.94%
Student Instructional Programs & Services				
Out of District Tuition/Transportation				
Extraordinary Services				
Multisensory Reading Prog.				
ESY Program				
District Wide Student/Instructional Services Including:	890,371	948,871	58,500	10.34%
Attendance				
Curriculum and Instruction				
Health Services				
Staff Development				
Guidance				
Non Public Transportation				
Child Study Team				
Food Services				
Extra Curricular Clubs/Sports:	65,000	67,284	2,284	0.73%
District Operations Including:	655,627	665,558	9,931	7.25%
B&G Supervisor/Custodial/Maintenance/Lunch Aides				
Energy				
Building & Grounds Maintenance/Supplies				
Water				
Contracted Services/Crossing Guards				
Insurance				
School District Administration Including:	805,341	768,147	(37,194)	8.37%
Main School Office/Super's Office/Bus. Office/ District Systems				
Tech Coord./Board of				
Ed/Legal/Professionals/Bonds/Insurance				
District Benefits Including:	1,626,747	1,628,586	1,839	17.84%
Health/Dental/opt out/SS/Pension pmts/Ret. Payout				
Tuition Reimbursement				
Unemployment				
Total General Fund:	9,046,167	9,167,565	121,398	100.00%
Capital Projects/SDA State Assessment	30,766	12,628	(18,138)	
Total General Fund Budget:	9,076,932	9,182,496	103,261	

Expenditures by Program



How do we budget for maintenance issues and/major building repairs?

- **Most of the District's Budget is comprised of Instructional needs for both Regular and Special Education along with District's Contractual Obligations.**
- **When there is a major repair that is needed, funds from other line items in the budget are reallocated or funds are transferred from the district's minimal maintenance reserves to make the repair.**
- **It's important to remember that these repairs and adjustments are band aids until we can fund proper repairs in the future.**

Major Repairs Completed Since the Failed Referendum:

- **Alpha Guard Roofing System:** **\$369,000**
- **Other Roof Repairs:** **\$ 25,000**
- **Retrofitting Thermostats & Heat Controls** **\$ 47,120**
*Valves to regulate the heat on an aging heating system
- **Direct Install Project with BPU:** **\$100,000**
Upgraded Lighting in District
Upgraded Qualifying HVAC Systems in District
Total Project: \$224,000
District Portion: \$ 100,000 (paid back over 3 yrs) Incentive: \$125,000
*Some of the District's heating components did not qualify for upgrading
- **Reconfiguration/Repaving of the Parking Lot & Service Road** **\$192,112**
*Project done in conjunction with the Borough Repaving Obre Place
- **Boiler #2 Failed: Replaced all sections** **\$ 44,000**
*including bearings and seals
- **Bathrooms:** Upgraded Lighting, floor restoration, paint, new doors **\$ 26,000**
- **Total:** **\$803,232**

Additional District Expenditures Due to Covid-19:

- **Automated District:** **\$ 45,000**
Toilets, Faucets, Paper Towel Dispensers, Soap Dispensers
- **Bi-Polar Ionization Units:** **\$ 43,110**
Every space in District was retrofitted with these units which disinfect the air exchange in each space.
- **Desk Shields:** **\$ 26,140**
Teacher, Students, Security Desk, Offices, etc.
- **UV Obelisks:** **\$ 20,000**
Complete disinfection of every space, every night These are hospital grade disinfecting units.
- **Microbial Disinfectant Tape:** **\$ 10,784**
Viruses do not stick to this tape. The tape has been installed on every door handle, railing, push bar etc. The tape is changed over every 90 days.
- **Electrostatic Disinfectant Sprayers: Used every night** **\$ 10,300**
- **Safe Check Thermoscan Body Temperature Readers:** **\$ 10,226**
- **Hand Sanitizer Stations Throughout the Building:** **\$ 2,700**
- **Miscellaneous including: Hand Sanitizer, Desk Sanitizing Wipes, Masks** **\$ 30,000**
- 15 Total:** **\$198,260**