



Prepare•Empower•Inspire

# **Public Hearing On Budget March 23, 2021**



**“TO PREPARE, EMPOWER AND INSPIRE LIFE LONG  
LEARNERS AND LEADERS”**

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## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	32,301,700	33,101,700	33,499,300
	Total Tuition	10-1300	85,870	150,000	75,000
	Unrestricted Miscellaneous Revenues	10-1XXX	7,241,620	6,890,231	2,507,100
	Total Revenues from Local Sources		39,629,190	40,141,931	36,081,400
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	1,347,414	1,347,414	1,347,414
	Extraordinary Aid	10-3131	918,243	800,000	839,732
	Categorical Special Education Aid	10-3132	8,630,083	8,630,083	8,630,083
	Equalization Aid	10-3176	124,587,722	128,006,459	144,757,456
	Categorical Security Aid	10-3177	4,608,779	4,608,779	4,608,779
	Total Revenues from State Sources		140,092,241	143,392,735	160,183,464
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	426,822	565,334	535,136
	Total Revenues from Federal Sources		426,822	565,334	535,136
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	14,000,000	19,200,000
	Transfers from Other Funds	10-5200	0	2,000,000	2,000,000
	Adjustment for Prior Year Encumbrances		0	3,079,660	0
	Actual Revenues (Over)/Under Expenditures		-2,798,514	0	0
General Fund Revenues	Total Operating Budget		177,349,739	203,179,660	218,000,000
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	20,000
	Other Revenue from Local Sources	20-1XXX	251,454	1,018,192	203,446
	Total Revenues from Local Sources	20-1XXX	251,454	1,018,192	223,446
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	1,443,991	1,817,490
	Preschool Education Aid	20-3218	19,804,310	20,990,589	21,178,112
	Other Restricted Entitlements	20-32XX	574,710	743,827	575,000
	Total Revenues from State Sources		20,379,020	23,178,407	23,570,602
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	3,377,444	3,717,743	3,300,000
	Title II	20-4451-4455	458,338	414,641	400,000
	Title III	20-4491-4494	420,878	562,128	400,000
	Title IV	20-4471-4474	175,447	310,428	200,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	2,531,141	2,694,320	2,500,000

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Adult Basic Education	20-4440	782,888	713,300	700,000
	CARES Act Education Stabilization Fund	20-4530	0	2,835,482	11,748,854
	Coronavirus Relief Fund (CRF)	20-4532	0	1,305,504	0
	Other	20-4XXX	516,505	576,908	380,000
	Total Revenues from Federal Sources		8,262,641	13,130,454	19,628,854
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	972,485	1,362,624	1,577,098
Special Revenue Fund Revenues	Total Grants and Entitlements		29,865,600	38,689,677	45,000,000
All Fund Revenues	Total Revenues/Sources		207,215,339	241,869,337	263,000,000
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	972,485	1,362,624	1,577,098
	Total Revenues/Sources Net of Transfers		206,242,854	240,506,713	261,422,902



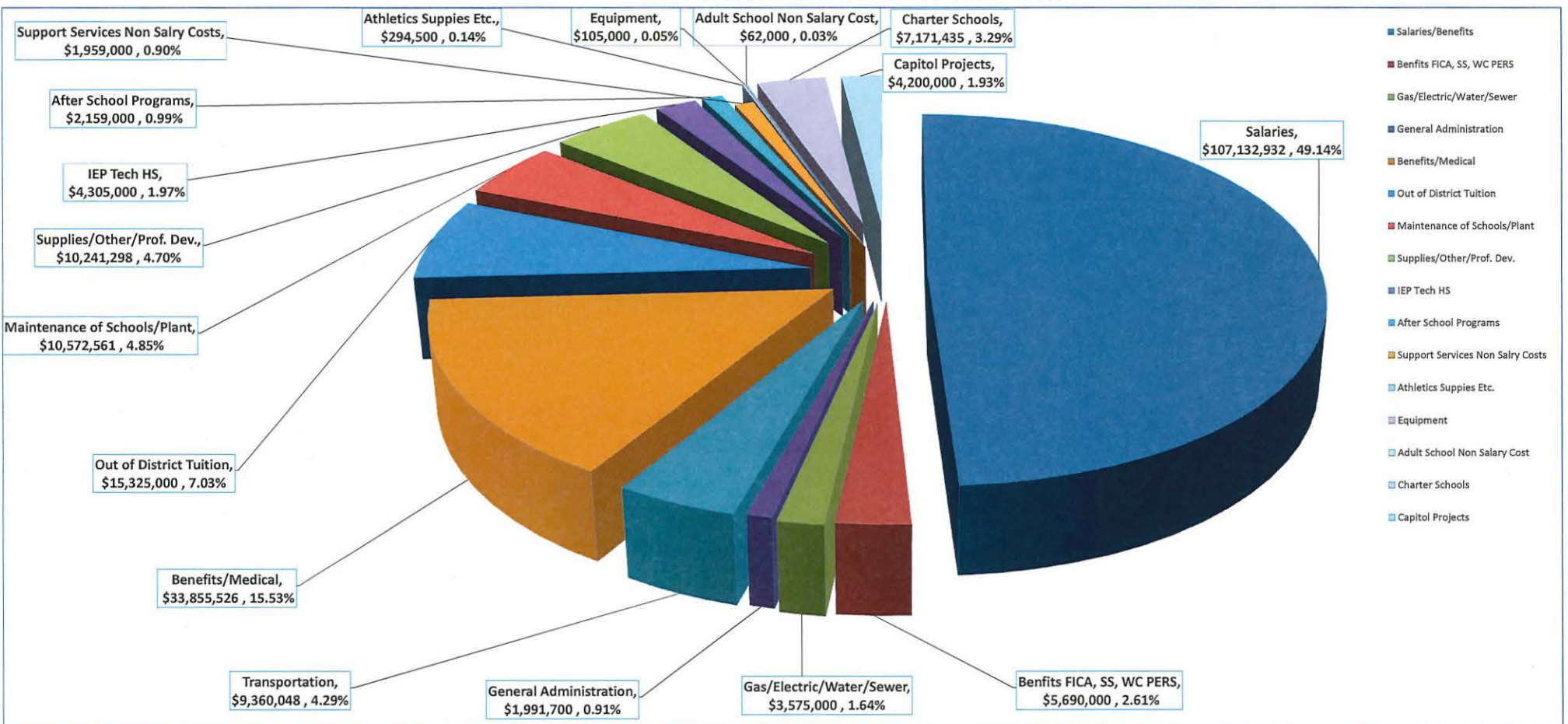
## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	6,168,107	8,116,121	8,627,098
	School-Sponsored Athletics-Instruction	11-402-100-XXX	710,291	755,652	749,500
	Community Services Programs/Operations	11-800-330-XXX	57,139	107,939	108,739
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	12,838,482	15,893,730	15,325,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	305,886	389,035	402,884
	Undistributed Expenditures-Health Services	11-000-213-XXX	1,573,942	2,348,811	2,124,493
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	4,358,171	4,674,573	5,253,023
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	6,158,935	6,821,826	7,096,606
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	248,368	305,711	336,207
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	2,828,929	3,237,275	3,299,385
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	221,422	215,879	220,007
	Undistributed Expenditures-Central Services	11-000-251-XXX	2,649,811	2,857,630	2,966,700
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	1,436,454	926,002	1,067,064
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	16,001,730	20,886,298	20,740,313
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,786,821	9,728,562	9,693,312
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	9,333,078	9,825,000	10,615,526
	Total Undistributed Expenditures		63,742,029	78,110,332	79,140,520
General Fund Current Expenses	Total General Current Expense		70,677,566	87,090,044	88,625,857
Capital Outlay	Equipment	12-XXX-XXX-730	73,789	85,000	105,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	4,200,000
	Total Capital Outlay		73,789	85,000	4,305,000
Special School Expenses for Other Special School	Other Special Schools-Instruction	13-4XX-100-XXX	743,637	0	0
	Other Special Schools-Support Services	13-4XX-200-XXX	1,114,424	0	0
	Total Other Special Schools	13-4XX-X00-XXX	1,858,061	0	0
Special School Expenses for Evening/Adult/Post-Grad	Accredited Evening/Adult High School/Post-Graduate-Instruction	13-601-100-XXX	0	916,131	923,226
	Accredited Evening/Adult High School/Post-Graduate-Support Services	13-601-200-XXX	0	1,156,552	1,210,159
	Total Accredited Evening/Adult High School/Post-Graduate	13-601-X00-XXX	0	2,072,683	2,133,385
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	1,858,061	2,072,683	2,133,385

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	5,772,281	6,436,049	7,171,435
	General Fund Contribution to School Based Budgeting	10-000-520-930	98,968,042	107,495,884	115,764,323
	General Fund Grand Total		177,349,739	203,179,660	218,000,000
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	251,454	1,018,192	203,446
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	2,736,314	3,118,272	3,124,308
	Support Services	20-218-200-XXX	18,040,481	20,678,932	21,448,392
	Total Preschool Education Aid	20-218-XXX-XXX	20,776,795	23,797,204	24,572,700
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	574,710	743,827	575,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	21,351,505	24,541,031	25,147,700
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	3,377,444	3,717,743	3,300,000
	Title II	20-XXX-XXX-XXX	458,338	414,641	400,000
	Title III	20-XXX-XXX-XXX	420,878	562,128	400,000
	Title IV	20-XXX-XXX-XXX	175,447	310,428	200,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	2,531,141	2,694,320	2,500,000
	Adult Education	20-XXX-XXX-XXX	782,888	713,300	700,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	2,835,482	11,748,854
	Other	20-XXX-XXX-XXX	516,505	576,908	380,000
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	1,305,504	0
	Total Federal Projects	20-XXX-XXX-XXX	8,262,641	13,130,454	19,628,854
Special Revenue Fund Expenses	Total Special Revenue Funds		29,865,600	38,689,677	45,000,000
All Fund Expenses	Total Expenditures/Appropriations		207,215,339	241,869,337	263,000,000
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	972,485	1,362,624	1,577,098
	Total Expenditures Net of Transfers		206,242,854	240,506,713	261,422,902

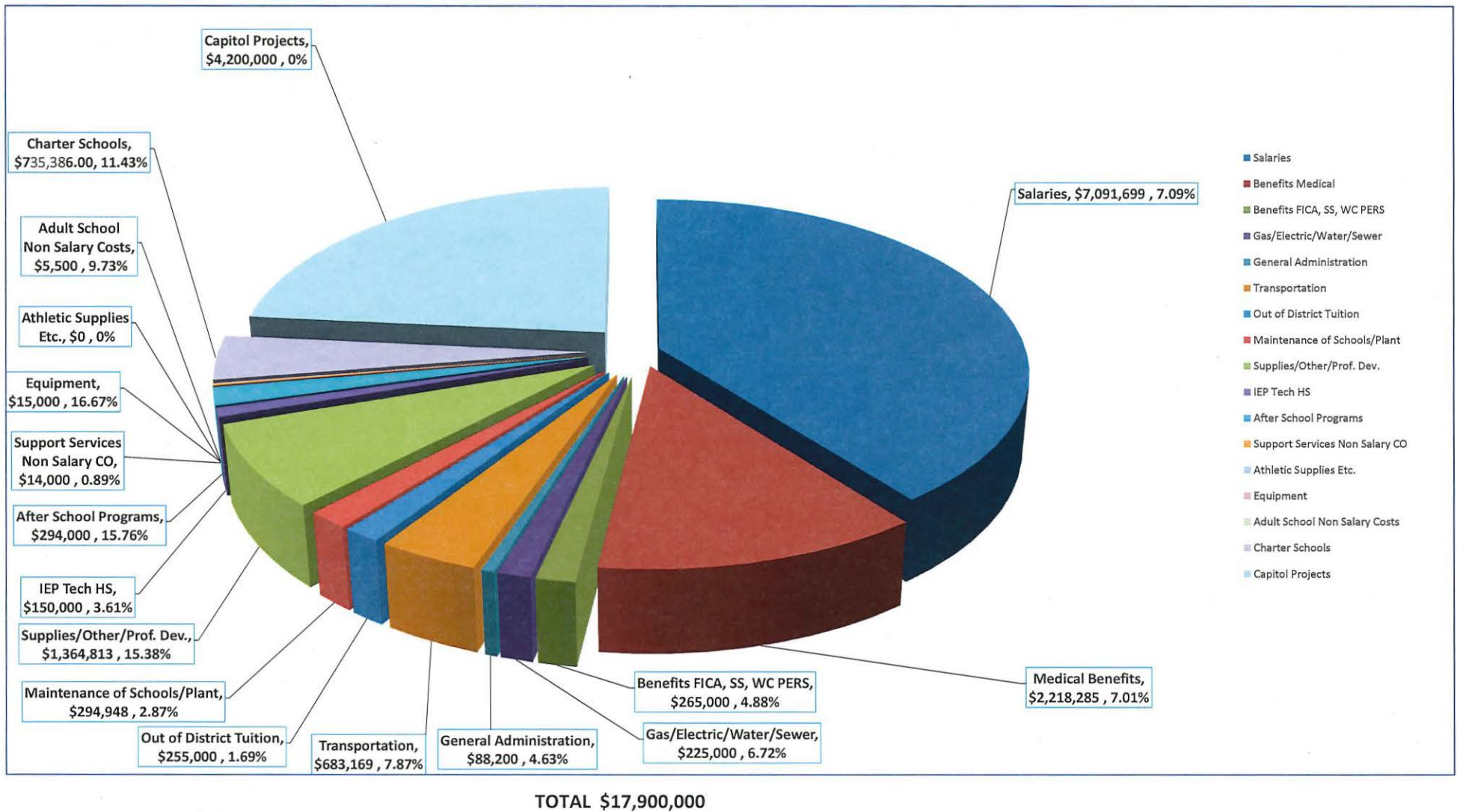
## 2021-2022 BREAKDOWN OF BUDGETED COST



TOTAL : \$218,000,000



# 2021-2022 INCREASE/DECREASE OF BUDGETED COST







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AUBREY A. JOHNSON, Ed.D.  
Superintendent of Schools

RICHARD D. JANNARONE  
Business Administrator/Board Secretary

## NEW BRUNSWICK BOARD OF EDUCATION

### ESTIMATED TAX IMPACT 2021-2022 SCHOOL YEAR

APPROPRIATIONS:		
Current Expense	\$213,800,000	
Capital Outlay	\$4,200,000	
Restricted Programs	\$ 23,570,602	
Federal Local State Grants	\$ 21,429,398	
<b>TOTAL APPROPRIATIONS</b>		<b>\$263,000,000</b>

REVENUES:		
State Aid	\$ 181,361,576	
Miscellaneous	\$28,510,270	
Federal Aid/Grants	\$ 19,628,854	
<b>TOTAL (ESTIMATED)</b>		<b>\$229,500,700</b>
<b>NET TAXES TO BE RAISED 2020-2021</b>		<b>\$33,499,300</b>
<b>TOTAL REVENUES</b>		<b>\$263,000,000</b>

Half Estimated	\$16,749,650	Est. 22 Tax	\$33,499,300
Half Actual	16,550,850	Act. 21 Tax	33,101,700
<b>Est. Tax</b>	<b>33,300,500</b>	<b>Increase</b>	<b>\$397,600</b>

Est. School Tax	\$33,300,500		\$0.9560
Est. Debt Service	1,400,310		\$0.0402
<b>TOTAL</b>	<b>\$34,700,810</b>		<b>\$0.9962</b>

<b>ESTIMATED RATABLES</b>	<b>\$3,483,447,100</b>
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TAX RATE VARIANCE			
	2020-21	2021-22	Variance
Budget	\$0.9543	\$0.9560	\$0.0017
Debt	\$0.0422	\$0.0402	-\$0.0020
Business Personal Property Adj.	-\$0.0216	-\$0.0212	\$0.0003
<b>TOTAL</b>	<b>\$0.9749</b>	<b>\$0.9749</b>	<b>\$0.0000</b>
Per \$100 of Assessed Value			

School taxes for average Home is \$2,645.27

Tax Change for Average Home Assessed At:

\$270,900

\$0.00