

## A BOARD'S EYE VIEW OF THE BUDGET

This "BOARD'S EYE VIEW OF THE BUDGET" is provided to highlight the 2021-2022 school year budget for the Lodi Public Schools. This budget is intended to provide our children with those programs and services necessary for a "Thorough and Efficient" education. It continues to maintain a quality educational program by meeting the New Jersey Student Learning Standards adopted by the State Board of Education.

The current school year's budget, the changes, and the 2021/22 school year budget are identified below:

<b>GENERAL CURRENT EXPENSE/FUND 11</b>	<b>2020/21</b>	<b>\$ changes \$</b>	<b>2021/22</b>
Regular Programs Instr/BSIP/Bilingual/Guidance/Library	\$18,191,100	+1,058,684	\$19,249,784
Co-curricular Activities/Athletics	739,468	+209,320	948,788
Health Services/Regular Vo Tech & Other Tuition	1,804,508	-360,655	1,443,853
Improvement of Instruction/Prof Development	921,998	+143,675	1,065,673
Sp Ed Instruction/Related & Ex Support Services/CST	5,553,298	-558,435	4,994,863
Special Education Tuition	14,022,589	+966,958	14,989,547
General Administration	934,630	+21,835	956,465
School Administration	2,527,479	-216,473	2,311,006
Central Services	497,899	+49,836	547,735
Technology	320,119	+16,881	337,000
Operation/Maintenance of Plant/Security	4,015,873	-11,284	4,004,589
Student Transportation	2,705,040	+210	2,705,250
Health/Other Employee Benefits	8,677,106	+575,327	9,252,433

<b>Total General Current Expense/FUND 11</b>	<b>\$60,911,107</b>	<b>+1,895,879</b>	<b>\$62,806,986</b>
Capital Outlay/FUND 12	\$2,325,022	-1,075,257	1,249,765
Transfer to Charter Schools	2,936,220	+269,116	3,205,336

<b>General Fund Grand Total</b>	<b>\$66,172,349</b>	<b>+1,089,738</b>	<b>\$67,262,087</b>
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Special Revenue/FUND 20	\$2,458,136	-362,112	\$2,096,024
Debt Service/Fund 40	489,300	-262,050	227,250

<b>Total Expenditures/Appropriations</b>	<b>\$69,119,785</b>	<b>+465,576</b>	<b>\$69,585,361</b>
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**2021/22 Budget . . . RESOLVED**, that there be raised for the General Fund **\$38,962,813** for the 2021/22 school year.

2020 Average Home Assessment \$318,300

Current Tax Rate 1.978

2021 Average Home Assessment \$319,300

Estimated Tax Rate 1.997

**Estimate Increase to Average 2021 Home Assessment \$81**

2020/21 Budgeted per pupil cost - \$14,825

**2021/22 Budgeted per pupil cost - \$16,383**

**Employee Benefits as a percentage of salaries – 32.34%**

### **Regular Programs-Instruction/FUND 11**

Comprises **28.6%** of the district's proposed budget for the 2021/22 school year. These line items represent salaries for PreK, Kindergarten, Grades 1 thru 12, Basic Skills, Bilingual Teachers and Substitutes \$16,153,569; Guidance Services \$1,515,385; Educational Media/Library Services \$510,840; general supplies (District-wide) \$453,150; textbooks and online resources (District-wide) \$120,840; and misc purchased services \$496,000; **total \$19,249,784**. Appropriations increase **\$1,058,684** (5.8%).

### **Co-curricular Activities/Athletics/FUND 11**

Comprises **1.4%** of the district's proposed budget for the 2021/22 school year. These line items represent Co-curricular Activities \$253,219 and the Athletics Program; \$695,569; **total \$948,788**. As a result of account reclassifications appropriations increase **\$209,320** (28.3%)

### **Health Services/Regular Vo-Tech and Other Tuition**

Comprises **2.2%** of the district's proposed budget for the 2021/22 school year. These line items represent salaries for Health Services (School Nurses and supplies and materials) \$592,233; Regular Vo-Tech Tuition \$711,650; Other Tuition \$139,970; **total \$1,443,853**. As a result of account reclassifications and declining enrollment, appropriations decrease **\$360,655** (20%).

### **Improvement of Instruction/Professional Development/FUND 11**

Comprises **1.6%** of the district's proposed budget for the 2021/22 school year. These line items represent admin salaries \$635,188; purchased prof-educational services \$317,789; supplies and materials \$24,000; professional development \$64,000; **total \$1,040,977**. As a result of account reclassifications appropriations increase **\$118,979** (13%).

### **Special Education Instruction/Related Services/Extra Support Services/Child Study Team/FUND 11**

Comprises **7.4%** of the district's proposed budget for the 2021/22 school year. These line items represent salaries for LLD and Resource Room teachers \$1,966,780; classroom aides \$362,262; speech services \$631,981; Related Services, i.e. O/T and P/T \$885,600; supplies and materials \$37,050; admin and secretarial, CST \$1,111,190; **total \$4,994,863**. As a result of account reclassifications appropriations decrease **\$558,435** (10%).

### **Special Education Tuition/FUND 11**

Comprises **22.3%** of the district's proposed budget for the 2021/22 school year. These line items represent tuition for out-of-district placements to other LEAs, Vo-Tech Special, CSSD/Regional Day, and Private NJ schools; **total \$14,989,547**. Appropriations increase **\$966,958** (7%).

***Total special education expenditures = \$19,984,410 + transportation \$2,705,250  
\$22,686,660 (33.7% of 2021/22 school year budget)***

### **General Administration/FUND 11**

Comprises **1.4%** of the district's proposed budget for the 2021/22 school year. These line items represent salaries for the Superintendent; Legal services, Audit services, Architect services; copiers, communications, postage, supplies, NJSBA dues, and misc Board expenditures; **total \$956,465**. Appropriations increase **\$21,835** (2.3%).

### **School Administration/FUND 11**

Comprises **3.5%** of the district's proposed budget for the 2021/22 school year. These line items include salaries for administration \$1,565,161; secretarial \$685,425; supplies and materials \$45,315; and misc expenses \$15,105; **total \$2,311,006**. As a result of account reclassifications appropriations decrease **\$216,473** (8.5%).

### **Central Services/FUND 11 (Business/HR)**

Comprises **0.8%** of the district's proposed budget for the 2021/22 school year. These line items support the Business Office and include administrative and staff salaries, misc purchased services, i.e., budget software, payroll, supplies and misc expenses; **total \$547,735**. Appropriations increase **\$49,836** (10%).

**Technology/FUND 11**

Comprises **0.5%** of the district's proposed budget for the 2021/22 school year. These line items support the district's technology initiatives and include salaries for staff, purchase technical services, misc expenses and tech supplies; **total \$337,000**. Appropriations increase **\$16,881** (5.2%).

**Maintenance/Operation of Plant/Security FUND 11**

Comprises **5.9%** of the district's proposed budget for the 2021/22 school year. These line items support the district's maintenance and custodial services, including salaries for staff, general supplies, cleaning/repair/maintenance services, purchase of professional technical services, i.e., maintenance software, other purchased property services (water, sewerage, trash removal, insurance); **total \$4,004,589**. Appropriations decrease **\$11,284** (0.3%). These line items include \$279,000 for security services.

**Student Transportation/FUND 11**

Comprises **4%** of the district's proposed budget for the 2021/22 school year. These line items support the district's special education transportation expenditures, jointure transportation agreements, and field trips; **total \$2,705,250**. Appropriations increase **\$210** (0.01%).

**Health Benefits and Other Employee Benefits/FUND 11**

Comprises **13.7%** of the district's proposed budget for the 2021/22 school year. This budget includes \$7,712,129 for medical/prescription/dental benefits; and \$1,540,304 for other employee benefits, i.e. FICA contributions, PERS contributions, unemployment, workers' comp, tuition reimbursement and compensated absences; **total \$9,252,433**. Appropriations increase **\$575,327** (6.4%).

**Capital Outlay/FUND 12**

Comprises **1.8%** of the district's proposed budget for the 2021/22 school year. These line items represent a withdrawal from Maintenance Reserve \$400,000; a transfer from Capital Reserve to capital projects \$713,996; capital reserve interest \$5,680; SDA debt Service Assessment \$33,244; and \$96,845 for capital equipment; **total \$1,249,765**. The transfer of these reserves supports the following capital project and maintenance/repair upgrades that are in addition to the Facilities Efficiency Standards determined by the Commissioner of Education as necessary to achieve the Student Learning Standards:

<i><b>Project Number</b></i>	<i><b>Description</b></i>	<i><b>Estimated Cost</b></i>
2022-01	Lodi High School roof replacement	\$691,000
	Gym/Trophy/Wrestling/Locker rooms/Weight room/room 140)	\$24,750
2022-02	Lodi High School Door upgrades/Plaque and Wall Panel restoration;	\$32,000
	Auditorium/Projection room/Wrestling room doors	\$23,550
2022-03	Washington School parking area repairs/fence upgrades	\$84,100
2022-04	Roosevelt School parking area repairs/fence upgrades	\$45,750
2022-05	Wilson School parking area repairs/fence upgrades	\$115,750
2022-06	Hilltop School boiler room/gym door upgrades	\$25,000
2022-07	TJ Middle School gymnasium/room 10 door upgrades	\$44,500
2022-08	TJ Middle School Locker Rooms (Boys/Girls) upgrade	\$27,596

**Transfer to Charter School**

Comprises **4.6%** of the district's proposed budget for the 2021/22 school year. This line item supports an enrollment of 197 students in four (4) Charter Schools (Bergen Arts/Sciences = 184; HOLA/Hoboken = 1; Passaic Arts/Sciences = 11; Englewood on the Palisades = 1; **total \$3,205,336**. Appropriations increase **\$269,116** (9.1%).

**Special Revenue/FUND 20**

Comprises **3%** of the district's proposed budget for the 2021/22 school year. These line accounts receive grant funds, i.e., Preschool aid, IDEA Flow-Thru, and ESEA consolidated aid. The Special Revenue Fund does not require a contribution

from the General Fund; **total \$2,096,024.**

**Debt Service/FUND 40**

Comprises **0.3%** of the district's proposed budget for the 2019/20 school year. These line items support the repayment of district debt; **total \$227,250.** Appropriations decrease **\$262,250** (53.4%).

**RECAP**

General Current Expense **\$62,806,986**; Capital Outlay **\$1,249,765**; Transfer to Charter Schools **\$3,205,336**; Special Revenue Fund **\$2,096,024**; and Debt Service **\$227,250**; **total \$69,585,361.** Appropriations increase **\$465,576** (0.65%).

If you have any questions concerning the 2021/22 school year budget, please call the Board Secretary at 973-778-4920

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