

**LIGHT AND NASTRO
FOR BERNARDS CHILDREN
FACTORS TO CONSIDER**

VOTE Column 3 for:



Fiscal Responsibility to LOWER Property Taxes



Safety for ALL Children



Broad-based Curriculum TRANSPARENT to Parents



**Does the Board of Education Establishment
REALLY understand the numbers behind the
BUDGET?**

CURRENT BOARD OF EDUCATION ESTABLISHMENT

Incumbents' Claim #1: “The dates and sources for the numbers make no sense or don’t exist.”

BOTTOM LINE: Incumbents **INCORRECTLY** provided a year-over-year comparison whereas we **CORRECTLY** compared the same year, “Proposed” and “Revised” Budgets for 2020-2021.

THE FACTS:

- COVID hit our district and closed our schools on **March 18, 2020**.
- At that time, two (2) of the incumbents Board members were working on the budget for the 2020-2021 school year.
- Two (2) documents should be considered when assessing the focus for the **2020-2021 school year** and the changes that occurred to the budget due to COVID. These documents can be accessed on the Bernards BOE website:
 - ❑ **2020-2021 User-Friendly Budget** – filed with the State of New Jersey on May 1, 2020
 - Refer to the column labeled: **“2020-2021 Proposed”**
 - ❑ **2021-2022 User-Friendly Budget** – filed with the State of New Jersey on April 27, 2021
 - Refer to the column labeled: **“2020-2021 Revised”**

On page 3-4, detailed calculations have been provided which show the “Proposed” vs the “Revised” Budget.

Screenshots of the related Budgets have been provided in the Appendix.

COMPARISON: **2020-2021 PROPOSED vs. REVISED BUDGET DETAILS**

BOTTOM LINE: The Current BOE is **WRONG!**
Funding for **Student Education** and **Support DECREASED!**

2020-2021 Budgets			
Fund Category	Proposed Filed May 1, 2020	Revised Filed April 27, 2021	Difference
Student Education & Support **			
Instruction:			
Regular Programs	\$ 29,995,161	\$ 29,748,484	\$ (246,677)
Special Education	\$ 13,288,899	\$ 13,166,694	\$ (122,205)
Basic Skills/Remedial	\$ 792,547	\$ 792,547	\$ -
Bilingual Education	\$ 422,161	\$ 450,161	\$ 28,000
School-Sponsored Cocurricular or Extracurricular Activities	\$ 460,690	\$ 460,690	\$ -
School-Sponsored Athletics	\$ 1,474,744	\$ 1,471,324	\$ (3,420)
Other Supplemental/At-Risk Programs	\$ 683,400	\$ 665,400	\$ (18,000)
Support Services:			\$ -
Instruction (Tuition)	\$ 2,411,680	\$ 2,311,680	\$ (100,000)
Health Services	\$ 911,350	\$ 993,350	\$ 82,000
Speech, OT, PT and Related Services	\$ 1,529,863	\$ 1,443,035	\$ (86,828)
Other Support Services, Students - Extraordinary Services	\$ 1,117,026	\$ 1,217,026	\$ 100,000
Guidance	\$ 2,993,377	\$ 2,907,513	\$ (85,864)
Child Study Teams	\$ 2,725,502	\$ 2,753,725	\$ 28,223
Improvement of Instruction Services	\$ 1,438,829	\$ 1,442,030	\$ 3,201
Education Media Services/Library	\$ 946,189	\$ 946,189	\$ -
Instructional Staff Training Services	\$ 1,454,026	\$ 1,442,030	\$ (11,996)
Total Student Education & Support	\$ 62,645,444	\$ 62,211,878	\$ (433,566)

COMPARISON: 2020-2021 PROPOSED vs. REVISED BUDGET

BOTTOM LINE: Administrative Costs **INCREASED** while our Special Education Funding **DECREASED** by **(\$430,636)**.

2020-2021 Budgets			
Fund Category	Proposed Filed May 1, 2020	Revised Filed April 27, 2021	Difference
Administrative Expenditures **			
Support Services - General Administration	\$ 1,144,510	\$ 1,323,579	\$ 179,069
Support Services - School Administration	\$ 4,049,162	\$ 4,426,163	\$ 377,001
Central Services	\$ 825,271	\$ 900,271	\$ 75,000
Administrative Information Technology	\$ 935,240	\$ 1,022,196	\$ 86,956
Total Administrative Expenditures	\$ 6,954,183	\$ 7,672,209	\$ 718,026
Operations/Maintenance Expenditures **			
Operation and Maintenance of Plant Services	\$ 8,383,994	\$ 8,463,646	\$ 79,652
Total Operations/Maintenance	\$ 8,383,994	\$ 8,463,646	\$ 79,652
Federal/State Grants			
Federal Grants:			
Medicaid Reimbursement	\$ 6,883	\$ 6,883	\$ -
Title I	\$ 334,157	\$ 305,255	\$ (28,902)
Title II	\$ 49,650	\$ 70,497	\$ 20,847
Title III	\$ 39,835	\$ 32,058	\$ (7,777)
Title IV	\$ 19,464	\$ 22,420	\$ 2,956
I.D.E.A. Part B	\$ 1,189,537	\$ 1,202,769	\$ 13,232
State Grants:			
Categorical Transportation Aid	\$ 1,296,717	\$ 1,296,717	\$ -
Extraordinary Aid	\$ 1,700,000	\$ 1,700,000	\$ -
Categorical Special Education Aid	\$ 3,900,214	\$ 3,469,222	\$ (430,992)
Categorical Security Aid	\$ 101,447	\$ 101,447	\$ -
Total Federal/State Grants	\$ 8,637,904	\$ 8,207,268	\$ (430,636)

****NOTE:** Employee benefits were not included in this analysis due to the inability to bifurcate between all of the various line items.

What are the Board's priorities?

CURRENT BOARD OF EDUCATION ESTABLISHMENT

Incumbents Claims #2: “Irrelevant Comparisons”, “Deceiving Comparison With Millburn”, “Factually Incorrect”, “Incorrect Budget Understanding”

BOTTOM LINE: We stand by our assertion on the data which reveals lack of financial proficiency and transparency in the current Board of Education establishment.

The Facts:

1. Irrelevant Comparisons

- a. The original assertion by the incumbents noted that the level of our healthy reserves help maintain our AAA-bond rating making enrollment size irrelevant.
- b. Summit and Chatham are AAA-bond rated districts and have to maintain seven (7) and six (6) buildings, respectively using their capital and maintenance reserves, again making enrollment size irrelevant.
- c. If Bernards Township reduced their reserves by 25%, the district would **still have more than double the amount for all towns** in the original comparison leading to the conclusion that ***our reserves do not have to be maintained at the current level of \$19.2M to maintain our AAA-bond rating.***
- d. The Current Board of Education transferred an additional \$1,000,000 and \$453,238 of **unrestricted funds that could have been used to offset the current tax levy** into the restricted Capital and Maintenance reserves in FY2020.

2. Deceiving Comparison With Millburn

- a. Millburn did pass a Special Referendum to raise \$20,500,000.
- b. But that number **has not been reflected in their current reserves and is therefore irrelevant** as to their AAA-bond rating

3. Factually Incorrect

- a. Upon requesting the FY2020 audited financial statements for the Board of Education office, it has been observed that the BOE maintains \$9,412,646 in the NJ Cash Management.
- b. The **total amount of reserves are \$19.2M which leaves almost \$10M not being invested** within the confines of the NJ Statute.

4. Incorrect Budget Understanding

- a. The current board maintains that interest revenue is not factored into their overall budget due to fluctuating interest rates.
- b. **The minimum return is 0.25%**; therefore based on the amount currently invested the budget should reflect interest income of at least \$23,532 annually instead of \$1,000 annually.
- c. **This reveals a lack transparency on where the revenues are being generated.**

CURRENT BOARD OF EDUCATION ESTABLISHMENT

Incumbents Claims #3: “The concept of ‘expedited’ exceptions to EO 251 does not exist in the law.”

BOTTOM LINE: The current Board of Education Establishment has **NOT** complied with the exceptions provided in the NJ EO 251 and 253 through their existing policy and actions.

The Facts:

1. **Executive Order No. 251 (1)(c)** states:

“All public, private, and parochial preschool programs and elementary and secondary schools, including charter and renaissance schools (collectively “Schools districts”), must maintain a policy regarding mandatory use of face masks by staff, students, and visitors in the indoor portion of the school district premises, **EXCEPT** in the following circumstances:”

“c. When a student’s documented medical condition or disability, as reflected in an **Individualized Education Program (IEP)** or **Education Plan pursuant to Section 504** of the Rehabilitation Act of 1973, precludes use of a face mask;”

2. **Executive Order No.253 (9)** states: “It is hereby clarified that the policy of public, private, and parochial preschool programs, and elementary and secondary schools, including charter and renaissance schools, regarding mandatory mask wearing in the indoor portion of school district premises, as outlined in Executive Order No. 251 (2021), must require individuals seeking a medical exemption from mask wearing under Paragraphs 1(a) – (c) of that Order to produce written documentation from a medical professional to support the exemption. Self-attestations and parental attestations are not sufficient for this purpose.”

3. The current Board of Education establishment **REQUIRES** a physician’s note to be reviewed by the school physician.

4. The school physician has been either **DENYING** the exception to the mandate or requiring the parents to incur additional **TIME** and **COST** resulting in **INCREASED** anxiety and discomfort for our children with special needs.

ALL children with a documented IEP or 504 should be exempt from wearing face masks with the support of their physicians pursuant to this Order.

APPENDIX

- 2020-2021 Proposed Budget Screenshot
- 2020-2021 Revised Budget Screenshot
- Executive Order No. 251 Screenshot
- Executive Order No. 253 Screenshot

2020-2021 PROPOSED BUDGET

Available: BernardsBOE.com

Bernards Twp

Advertised Appropriations

Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Regular Programs-Instruction	11-1XX-100-XXX	28,712,670	29,393,974	29,995,161
Special Education-Instruction	11-2XX-100-XXX	12,669,872	13,011,944	13,288,899
Basic Skills/Remedial-Instruction	11-230-100-XXX	723,283	758,977	792,547
Bilingual Education-Instruction	11-240-100-XXX	291,466	429,948	422,161
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	412,082	414,736	460,690
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,318,716	1,440,464	1,474,644
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	626,951	663,794	683,400
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,277,410	2,469,358	2,411,680
Undistributed Expenditures-Health Services	11-000-213-XXX	854,508	952,333	911,350
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,383,970	1,388,178	1,529,863
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,261,095	1,364,409	1,117,026
Undistributed Expenditures-Guidance	11-000-218-XXX	2,756,727	2,923,447	2,993,377
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,573,216	2,602,911	2,725,502
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,264,677	1,357,639	1,438,829
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	931,738	941,504	946,189
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,380,878	1,462,266	1,454,026
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,137,732	1,219,133	1,144,510
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,862,168	4,348,476	4,049,162
Undistributed Expenditures-Central Services	11-000-251-XXX	686,105	902,569	825,271
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	726,750	1,008,135	935,240
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,635,205	7,468,958	8,383,994
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,407,828	5,661,933	5,837,115
Personal Services-Employee Benefits	11-XXX-XXX-2XX	14,488,033	14,786,288	15,736,202
Total Undistributed Expenditures		47,628,040	50,857,537	52,439,336
Interest Earned on Maintenance Reserve	10-606	0	333	333
Interest Earned on Current Expense Emergency Res	10-607	0	333	334
Total General Current Expense		92,383,080	96,972,040	99,557,505

2020-2021 REVISED BUDGET

Available: BernardsBOE.com

Advertised Appropriations			Bernards Twp	
Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Regular Programs-Instruction	11-1XX-100-XXX	28,361,648	29,748,484	30,095,359
Special Education-Instruction	11-2XX-100-XXX	12,869,320	13,166,694	13,519,112
Basic Skills/Remedial-Instruction	11-230-100-XXX	763,366	792,547	824,769
Bilingual Education-Instruction	11-240-100-XXX	425,702	450,161	438,189
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	497,828	460,690	467,136
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,356,989	1,471,324	1,513,561
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	663,130	665,400	685,779
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,549,053	2,311,680	2,711,646
Undistributed Expenditures-Health Services	11-000-213-XXX	955,700	993,350	956,516
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,403,326	1,443,035	1,480,455
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,078,031	1,217,026	1,181,196
Undistributed Expenditures-Guidance	11-000-218-XXX	2,867,917	2,907,513	2,959,865
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,466,953	2,753,725	2,811,054
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,353,761	1,442,030	1,539,682
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	895,596	946,189	960,501
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,413,412	1,518,525	1,483,641
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,099,757	1,323,579	1,189,891
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,838,021	4,426,163	4,108,052
Undistributed Expenditures-Central Services	11-000-251-XXX	688,429	900,271	867,511
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	840,605	1,022,196	833,948
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,024,687	8,463,646	9,005,186
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,281,001	5,837,115	5,928,050
Personal Services-Employee Benefits	11-XXX-XXX-2XX	14,550,236	15,948,832	17,629,063
Total Undistributed Expenditures		47,306,485	53,454,875	55,646,257
Interest Earned on Maintenance Reserve	10-606	0	333	333
Interest Earned on Current Expense Emergency Res	10-607	0	334	334
Total General Current Expense		92,244,468	100,210,842	103,190,829

EXECUTIVE ORDER NO. 251

1. All public, private, and parochial preschool programs and elementary and secondary schools, including charter and renaissance schools (collectively "school districts"), must maintain a policy regarding mandatory use of face masks by staff, students, and visitors in the indoor portion of the school district premises, except in the following circumstances:

- a. When doing so would inhibit the individual's health, such as when the individual is exposed to extreme heat indoors;
- b. When the individual has trouble breathing, is unconscious, incapacitated, or otherwise unable to remove a face masks without assistance;
- c. When a student's documented medical condition or disability, as reflected in an Individualized Education Program (IEP) or Educational Plan pursuant to Section 504 of the Rehabilitation Act of 1973, precludes use of a face mask;

EXECUTIVE ORDER NO. 253

9. It is hereby clarified that the policy of public, private, and parochial preschool programs, and elementary and secondary schools, including charter and renaissance schools, regarding mandatory mask wearing in the indoor portion of school district premises, as outlined in Executive Order No. 251 (2021), must require individuals seeking a medical exemption from mask wearing under Paragraphs 1(a) - (c) of that Order to produce written documentation from a medical professional to support the exemption. Self-attestations and parental attestations are not sufficient for this purpose.