

Essex Fells Board of Education 2023-2024 School Budget



**PRESENTATION
May 3rd 2023**



AGENDA

- Budget Process / Development
- Educational Initiatives
- Operational Initiatives
- Revenues & Appropriations
- Enrollment Analysis / Staffing
- Tax Impact
- Questions / Comments

BUDGET DEVELOPMENT

- **November** - Staff input and requests.
- **December & January** - Budgetary analysis of prior years and current fiscal year, review of staff requests.
- **January** - Administrative review and budget assimilation. Preliminary Board review.
- **February** - Budget draft for review by BOE, continued Administrative review, State Aid.
- **March** - Presentation of proposed budget for BOE review and submission to County BA & County Supt. Office.
- **May 3rd** - Public Presentation & BOE Approval.

EDUCATIONAL INITIATIVES

- Improve the quality of Essex Fells instructional programs and outcomes as defined by both district created functional assessments and formal standardized testing
- Execute newly revised curricula that aligns and exceeds the expectations of the New Jersey Student Learning Standards at each grade level P-6
- Provide professional development and perpetual training opportunities for staff in addition to specialized certifications and continuing education support
- Maintain small class sizes and low student / teacher ratios
- Offer Inclusion model approach to Special Education Programming at all grade levels P-6 as needed based on Sp. Ed. enrollment

Educational Initiatives cont'd

- Maintain cutting edge technology infusion, infrastructure, and device deployment across the district offered to all students as well as IT support to all staff
- Provide comprehensive I&RS student support programming in P-6 through Basic Skills, Art Therapy, Counseling and Social Skills
- Provide differentiated Instruction and Enrichment sessions to further address the varied levels of general education student needs
- Expand the Social Emotional Learning (SEL) & Character Education Program to support positive mental health through district wide, whole group, small group and individual sessions with full time school counseling and art therapy

Operational Initiatives

- B&G Projects
 - Paving and concrete repair
 - Resurface flooring
 - Tree trimming
 - Continued security & safety enhancements including safety vestibule
 - Carpet replacement with asbestos abatement as needed in common areas
 - Lift installation in lower building
 - Track paving
 - Uni-vent audit and replacement planning
 - Funding for required general and building maintenance

2023-2024 REVENUES

| | 2021-2022 | 2022-2023 | 2023-2024 |
|--------------------------|--------------|-------------|--------------------|
| | <u>Final</u> | <u>RB</u> | <u>Anticipated</u> |
| General Fund | | | |
| Local Tax Levy | \$5,437,397 | \$5,573,001 | \$5,683,904 |
| Budgeted Fund Balance | \$200,000 | \$200,000 | \$200,000 |
| Pre School Tuition | \$105,356 | \$91,000 | \$91,200 |
| W/D from Capital Reserve | \$0 | \$445,000 | \$0 |
| Misc Revenue | \$5,808 | \$614,147 | \$19,000 |
| Extraordinary Aid | \$159,823 | \$70,523 | \$0 |
| State Aid | \$195,284 | \$242,996 | \$271,322 |
| | | | |
| sub-total | \$6,103,668 | \$7,236,667 | \$6,265,426 |
| | | | |
| Grants | \$262,953 | \$371,708 | \$163,168 |
| | | | |
| Debt Service | \$0 | \$0 | \$99,752 |
| | | | |
| TOTAL BUDGET | \$6,366,621 | \$7,608,375 | \$6,528,346 |
| | | | |

2023 – 2024 Appropriations

| Expenditures | Appropriation (RB) | Appropriation |
|------------------|-----------------------|------------------|
| <u>2021-2022</u> | <u>2022-2023</u> | <u>2023-2024</u> |

| <u>Account Description</u> | <u>Account Number</u> |
|----------------------------|-----------------------|
|----------------------------|-----------------------|

GENERAL FUND

| | | | | |
|--|-----------------|-------------|-------------|-------------|
| Total Regular Programs | 11-1XX-100-XXX | \$1,939,395 | \$1,996,270 | \$1,905,727 |
| Total Special Education | 11-2XX-100-XXX | \$602,828 | \$605,957 | \$672,286 |
| Total Basic Skills Instruction | 11-230-100-XXX | \$260,005 | \$227,815 | \$230,726 |
| Total Extra-Curricular | 11-401-100-XXX | \$1,000 | \$1,200 | \$1,200 |
| Total Tuition | 11-000-100-5XX | \$255,745 | \$336,000 | \$364,000 |
| Total Attendance | 11-000-211-XXX | \$25,298 | \$29,797 | \$25,823 |
| Total Health Services | 11-000-213-XXX | \$99,930 | \$101,925 | \$101,145 |
| Total Related Services | 11-000-216, 217 | \$245,893 | \$340,361 | \$359,951 |
| Total Student Services - CST | 11-000-219-XXX | \$210,727 | \$193,054 | \$212,443 |
| Total Improvement of Instr Svcs | 11-000-221,223 | \$34,364 | \$52,704 | \$31,868 |
| Total Ed Media Svcs – School Library | 11-000-222-XXX | \$7,452 | \$9,886 | \$6,628 |
| Total Central Administration/Board of Education | 11-000-230-XXX | \$210,113 | \$208,719 | \$187,934 |
| Total School Administration | 11-000-240-XXX | \$110,181 | \$119,571 | \$115,579 |
| Total Business Services | 11-000-25X-XXX | \$125,137 | \$138,766 | \$133,867 |
| Total Operations and Maintenance of Plant Services | 11-000-26X-XXX | \$528,217 | \$558,046 | \$588,805 |
| Total Student Transportation Services | 11-000-270-XXX | \$44,178 | \$141,819 | \$146,750 |
| Total Employee Benefits | 11-000-291-XXX | \$868,654 | \$1,049,685 | \$1,159,055 |
| TOTAL GENERAL CURRENT EXPENSE | | \$5,569,117 | \$6,111,575 | \$6,243,787 |

APPROPRIATIONS CONTINUED

CAPITAL OUTLAY

| | | <u>2021-2022</u> | <u>2022-2023</u> | <u>2023-2024</u> |
|---------------------------------|----------------|------------------|------------------|------------------|
| Total Equipment | 12-XXX-XXX-73X | \$57,141 | \$33,196 | \$0 |
| Total Construction/Improvements | 12-000-400-XXX | \$25,179 | \$503 | \$503 |
| Total Capital Outlay | | \$82,320 | \$33,699 | \$503 |

SPECIAL SCHOOLS (SPECIAL EDUCATION)

| | | | | |
|-----------------------|----------------|----------|----------|----------|
| Total Special Schools | 13-422-100-XXX | \$16,333 | \$22,195 | \$21,135 |
|-----------------------|----------------|----------|----------|----------|

GENERAL FUND GRAND TOTAL

| | | | |
|----------------|---------------------------|---------------------------|---------------------------|
| Fund 10 | <u>\$5,667,770</u> | <u>\$6,167,469</u> | <u>\$6,265,425</u> |
|----------------|---------------------------|---------------------------|---------------------------|

| | | | | |
|----------------------|----------------|---------|---------|---------|
| Total Local Projects | 20-XXX-XXX-XXX | \$3,447 | \$2,097 | \$2,000 |
|----------------------|----------------|---------|---------|---------|

| | | | | |
|---------------------------|----------------|----------|----------|----------|
| Total Title II & Title IV | 20-XXX-XXX-XXX | \$13,803 | \$13,273 | \$11,282 |
|---------------------------|----------------|----------|----------|----------|

| | | | | |
|-------------------------------------|----------------|----------|----------|----------|
| Total I.D.E.A. PS & Basic & Title I | 20-XXX-XXX-XXX | \$79,628 | \$59,277 | \$50,386 |
|-------------------------------------|----------------|----------|----------|----------|

| | | | | |
|-------------------------|----------------|-----------|-----------|----------|
| Total CARES ACT & ESSER | 20-XXX-XXX-XXX | \$166,075 | \$297,061 | \$99,500 |
|-------------------------|----------------|-----------|-----------|----------|

| | | | | |
|---------------------|----------------|-------------------------|-------------------------|-------------------------|
| TOTAL GRANTS | Fund 20 | <u>\$262,953</u> | <u>\$371,708</u> | <u>\$163,168</u> |
|---------------------|----------------|-------------------------|-------------------------|-------------------------|

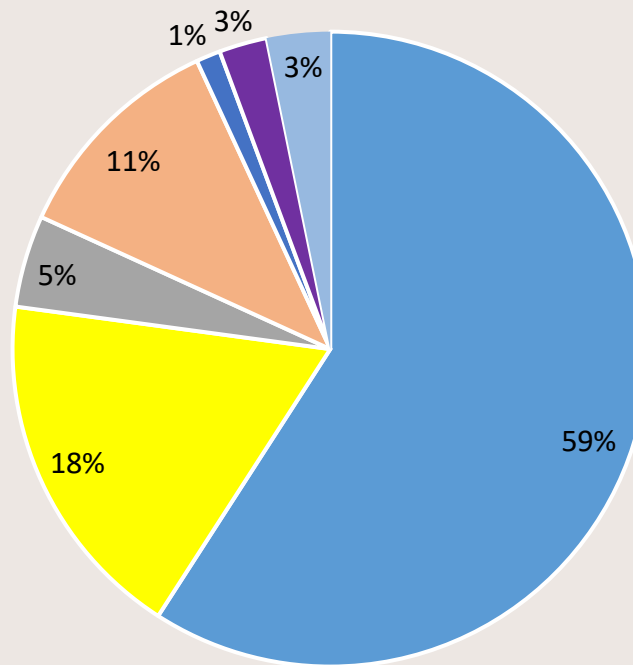
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|-------------------------------|----------------|-------------------|---------------------------|-------------------|
| TOTAL CAPITAL PROJECTS | Fund 30 | <u>\$0</u> | <u>\$1,045,000</u> | <u>\$0</u> |
|-------------------------------|----------------|-------------------|---------------------------|-------------------|

| | | | | |
|---------------------------|----------------|-------------------|-------------------|------------------------|
| TOTAL DEBT SERVICE | Fund 40 | <u>\$0</u> | <u>\$0</u> | <u>\$99,752</u> |
|---------------------------|----------------|-------------------|-------------------|------------------------|

| | | | | |
|-----------------------------|--|---------------------------|---------------------------|---------------------------|
| TOTAL APPROPRIATIONS | | <u>\$5,930,723</u> | <u>\$7,584,177</u> | <u>\$6,528,345</u> |
|-----------------------------|--|---------------------------|---------------------------|---------------------------|

2023-24 Budget Appropriations

Budget Details



Salaries Benefits B&G Expenses CST, Out of District, Related Svs. Administrative Resources Technology Teaching Supplies

ENROLLMENT PROJECTION: 2023-24

| | |
|--|----------------------------------|
| Pre-School Program | 28 |
| Kindergarten | 40 |
| Grade 1 | 24 |
| Grade 2 | 30 |
| Grade 3 | 39 |
| Grade 4 | 29 |
| Grade 5 | 30 |
| Grade 6 | 31 |
| Total Projected Enrollment (as of March 7 2023) | 251 (4 total out of district) |

Staffing

- Certified General Education Teachers in two sections at every grade level Pre K – 6 to maintain class size at an approximate average of 15.
- Certified Special Education Teachers at each applicable grade level Preschool through Grade 6 for Inclusion programming as needed to execute individual education plans (IEP) as determined by the EFS Child Study Team.
- Student support teachers and paraprofessionals provide additional education intervention and enrichment opportunities to students P-6 through Basic Skills Enrichment Instruction.
- Specialists certified in areas including Art Therapy, School Counseling, STEAM, Physical Education, Nursing/Health, Spanish, Media, Music, Art, IT, Speech, and LDTC provide a comprehensive approach to student learning.

Staffing Continued

- Contracted Related Service Providers support our students in the areas of Occupational Therapy, Physical Therapy, Behavioral Therapy, and CST Services.
- IEP Paraprofessionals will provide support to specific students as determined by the Child Study Team through Individual Education Plans.
- Administrative team members as well as the Buildings & Grounds staff maintain the daily operation of the district.

TAX IMPACT – School Year

| | <u>2022-23</u> | <u>2023-24</u> |
|--|----------------|-----------------|
| | | |
| | | |
| TAX REVENUES REQUIRED | \$5,573,001 | \$5,683,904 |
| | | |
| | | |
| DEBT SERVICE | <u>\$0</u> | <u>\$65,836</u> |
| | | |
| Current Exp + Debt Service Tax Levy | \$5,573,001 | \$5,749,740 |
| | | |
| * Essex Fells Property Value | \$753,012,800 | \$753,783,600 |
| * Amount provided by Tax Assessor | | |
| Tax Rate per \$100 of Assessed Value | \$0.7401 | \$0.7628 |
| | | |
| Information is for illustrative purposes & subject to change | | |

2023-24 School Year TAX IMPACT

| <u>Assessed Value</u> | <u>2022-23</u> | <u>2023-24</u> | <u>Increase</u> | <u>2022 Value</u> |
|---|----------------|----------------|----------------------|-------------------|
| \$100,000 | \$740.10 | \$762.80 | \$22.70 | |
| \$937,969 | \$6,907.35 | \$7,154.83 | \$247.47 | \$933,300 |
| Average home value | | | or \$20.62 per month | |
| * Amount Provided by Tax Assessor March 2023 | | | | |
| March 2022 Amount provided by Tax Assessor | | | | |
| EF Boro is a calendar year of January - December, EFS is a fiscal year of July - June | | | | |
| Information is for illustrative purposes & subject to change | | | | |

2023-24 School Year Homeowner **Impact**

**AVERAGE ESSEX FELLS HOME
ASSESSED AT \$937,969**

ANNUAL INCREASE OF \$247.27

**AT 1.99% TAX LEVY & DEBT
SERVICE**



2023-24 Budget Presentation

- Questions or Comments?