

Essex Fells Board of Education 2021-2022 School Budget



**PRESENTATION
May 6th 2021**



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 6th** - Public Presentation & BOE Approval.
- **May 7th** - Final County Submission with changes.

EDUCATIONAL INITIATIVES

- Maintain and improve the quality of Essex Fells instructional programs and outcomes
- Execute strong curricula that align and exceed the expectations of the New Jersey Student Learning Standards independently at each grade level
- Provide on-going / long term professional development training for staff in addition to specific certification and continuing education opportunities
- Small class sizes and low student / teacher ratios
- Inclusion Model for Special Education Programming at all grade levels P-6 as needed based on Sp. Ed. enrollment
- Cutting edge technology infusion, infrastructure, and device deployment across the district

Educational Initiatives cont'd

- Comprehensive student support programming P-6 for I&RS/504/Enrichment/BSI/Wilson
- STEAM Program for grades P-6
- World Language blended learning program utilizing both a certified teacher as well as online resources
- Full Time Student Social/Emotional & Character Education Programming to support positive mental health in whole group and individual sessions
- Flexible seating and collaborative learning environment opportunities if health/safety regulations allow
- COVID-19 response equipment and personnel such as PPE, remote teacher, remote planning time, additional technology, B&G needs, and student support.

Operational Initiatives

- Potential B&G Projects
 - Roof replacement, resurface flooring, tree trimming, continued security & safety enhancements, carpet replacement with asbestos abatement, and lift installation.
- Funding for required general and building maintenance
- Fiscal support for the district's technology infrastructure and systems.

2021-2022 REVENUES

	2019-2020	2020-2021	2021-2022
	<u>Final</u>	<u>RB</u>	<u>Anticipated</u>
General Fund			
Local Tax Levy	\$5,077,916	\$5,331,304	\$5,437,397
Budgeted Fund Balance	\$200,000	\$200,000	\$200,000
Pre School Tuition	\$94,500	\$98,000	\$87,500
W/D from Capital Reserve	\$0	\$4,494	\$0
Misc Revenue	\$20,316	\$38,547	\$5,000
Extraordinary Aid	\$51,585	\$44,673	\$0
State Aid	\$138,521	\$147,318	\$195,284
sub-total	\$5,582,838	\$5,864,336	\$5,925,181
Grants	\$119,653	\$113,077	\$217,553
Debt Service	\$0	\$0	\$0
TOTAL BUDGET	\$5,702,491	\$5,977,413	\$6,142,734

2021 – 2022 Appropriations

	<u>Account</u> <u>Number</u>	Expenditures	Appropriation (RB)	Appropriation
		<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>

Account Description

GENERAL FUND

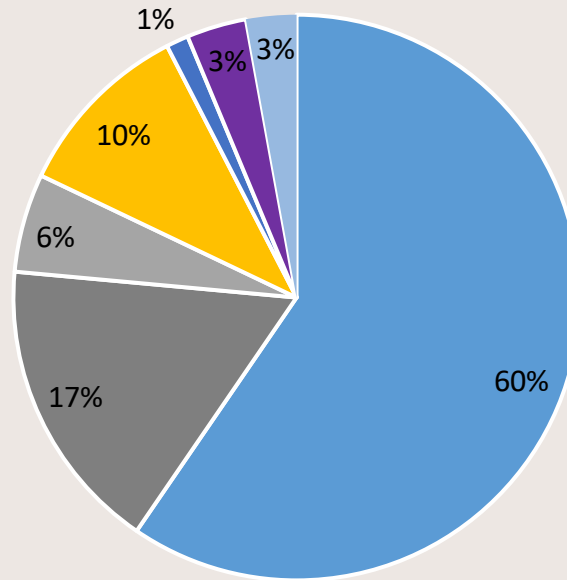
Total Regular Programs	11-1XX-100-XXX	\$2,047,101	\$2,029,438	\$2,044,278
Total Special Education	11-2XX-100-XXX	\$685,086	\$659,003	\$610,527
Total Basic Skills Instruction	11-230-100-XXX	\$143,998	\$174,969	\$217,685
Total Extra-Curricular	11-401-100-XXX	\$1,000	\$1,000	\$1,000
Total Tuition	11-000-100-5XX	\$144,370	\$314,790	\$246,937
Total Attendance	11-000-211-XXX	\$21,574	\$22,484	\$24,694
Total Health Services	11-000-213-XXX	\$85,194	\$88,605	\$91,663
Total Related Services	11-000-216, 217	\$209,879	\$256,260	\$297,640
Total Student Services - CST	11-000-219-XXX	\$152,524	\$167,769	\$163,986
Total Improvement of Instr Svcs	11-000-221,223	\$35,109	\$26,832	\$27,425
Total Ed Media Svcs – School Library	11-000-222-XXX	\$5,363	\$6,734	\$7,201
Total Central Administration/Board of Education	11-000-230-XXX	\$154,755	\$181,628	\$174,805
Total School Administration	11-000-240-XXX	\$100,356	\$110,857	\$112,895
Total Business Services	11-000-25X-XXX	\$114,814	\$125,006	\$125,275
Total Operations and Maintenance of Plant Services	11-000-26X-XXX	\$466,060	\$509,389	\$562,086
Total Student Transportation Services	11-000-270-XXX	\$96,957	\$243,550	\$163,856
Total Employee Benefits	11-000-291-XXX	\$800,770	\$926,940	\$1,038,580
TOTAL GENERAL CURRENT EXPENSE		\$5,264,910	\$5,845,254	\$5,910,533

APPROPRIATIONS CONTINUED

CAPITAL OUTLAY		<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Total Equipment	12-XXX-XXX-73X	\$54,268	\$0	\$0
Total Construction/Improvements	12-000-400-XXX	\$503	\$4,997	\$503
Total Capital Outlay		\$54,771	\$4,997	\$503
SPECIAL SCHOOLS (SPECIAL EDUCATION)				
Total Special Schools	13-422-100-XXX	\$13,004	\$14,085	\$14,145
GENERAL FUND GRAND TOTAL	Fund 10	<u>\$5,332,685</u>	<u>\$5,864,336</u>	<u>\$5,925,181</u>
Total Local Projects	20-XXX-XXX-XXX	\$51,190	\$2,009	\$2,000
Total Title II & Title IV	20-XXX-XXX-XXX	\$13,845	\$14,075	\$11,964
Total I.D.E.A. PS & Basic & Title I	20-XXX-XXX-XXX	\$54,618	\$78,138	\$66,417
Total CARES ACT & ESSER	20-XXX-XXX-XXX	\$0	\$18,855	\$137,172
TOTAL GRANTS	Fund 20	<u>\$119,653</u>	<u>\$113,077</u>	<u>\$217,553</u>
TOTAL CAPITAL PROJECTS	Fund 30	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL DEBT SERVICE	Fund 40	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL APPROPRIATIONS		<u>\$5,452,338</u>	<u>\$5,977,413</u>	<u>\$6,142,734</u>

2021-22 Budget Appropriations

Budget Details



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

ENROLLMENT PROJECTION: 2021-22

Pre-School Program	29*
Kindergarten	35
Grade 1	35
Grade 2	30
Grade 3	32
Grade 4	35
Grade 5	32
Grade 6	42*
Total Projected Enrollment (as of March 2021)	270 (includes 3 total out of district*)

Staffing

- Certified General Education Teachers in two sections at every grade level Pre K – 6 to maintain small class sizes.
- Certified Special Education Teachers at each applicable grade level P through 6 for Inclusion programming as needed to execute individual education plans (IEP) as determined by the EFS Child Study Team.
- Student support staff to provide additional general education intervention and enrichment opportunities to students P-6 .
- Related services provides further resources to our students in the areas of Occupational Therapy, Art Therapy, and Behavioral Therapy.
- Paraprofessionals will provide support to students as determined by IEP's and 504's.

TAX IMPACT – School Year

	<u>2020-21</u>	<u>2021-22</u>
TAX REVENUES REQUIRED	\$5,331,304	\$5,437,397
DEBT SERVICE	<u>\$0</u>	<u>\$0</u>
Current Exp + Debt Service Tax Levy	\$5,331,304	\$5,437,397
* Essex Fells Property Value	\$807,961,100	\$752,029,750
* Amount provided by Tax Assessor		
Tax Rate per \$100 of Assessed Value	\$0.6598	\$0.7230
Information is for illustrative purposes & subject to change		

2021-22 School Year TAX IMPACT

<u>Assessed Value</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Increase</u>	<u>2020 Value</u>
\$100,000	\$659.80	\$723.00	\$63.20	
*\$931,338 Average home value	\$6,609.88	\$6,733.57	\$123.69 or \$10.31 per month	\$1,001,801
* Amount Provided by Tax Assessor March 2021				
April 2020 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				

2021-22 School Year Homeowner Impact

**AVERAGE ESSEX FELLS HOME
ASSESSED AT \$931,338**

ANNUAL INCREASE OF \$123.69

AT 1.99% TAX LEVY



2021-22 Budget Presentation

- Questions or Comments?