

Tenaflly Public Budget Hearing

April 24, 2023



Tenaflly Board of Education

Mr. Bruce Watson, Interim Superintendent

Dr. Victor Anaya, Business Admin./Bd. Sec.

Dr. Jeff Gorman, Interim Asst. Superintendent

Ms. Danielle Diaz, Human Resources Manager

Ms. Monica Heinze, Director of Special Ed.



Superintendent's Message

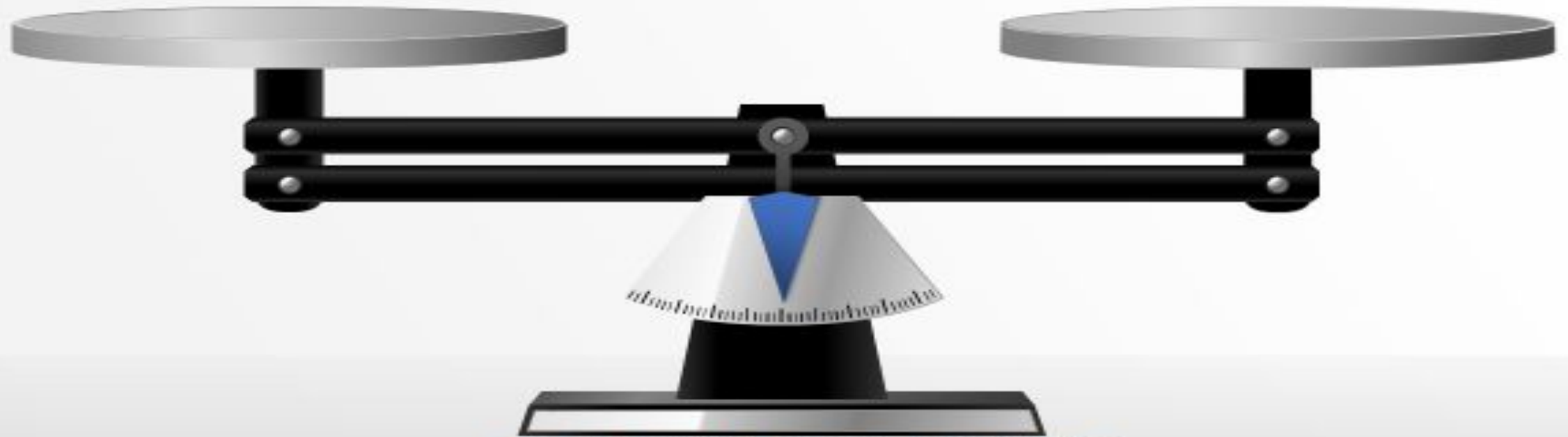
The ethical dimension of decision making is understanding what is needed and providing the resources to make sure it happens. As in any organization, public schools have limited resources; therefore, it is the decision maker's responsibility to know what is needed most and to act in ways to provide the best possible results.

Therefore, I want to thank this district's administration (central office, principals, directors, supervisors) for their role in putting together this budget that supports what is needed for Tenaflly students to continue their educational journey with the resources available to us. I also want to thank this Board of Education for their selfless commitment and guidance as this budget was created given the challenges and resources we faced.



Continuous Improvement

2023-2024 School Budget



Tenafly Board Of Education—April 24, 2023
Public Hearing on the Proposed Budget





Mission Statement

The Tenaflly School District will offer meaningful and challenging educational experiences for each and every student within a stimulating, safe, and nurturing environment, in order for them:

- **to discover and develop their potential,**
- **to develop intellectual curiosity and a love of learning,**
- **to understand and promote democratic values, and**
- **to become contributing members of the local and global communities in which they will live.**

The Tenaflly Public Schools will preserve a tradition of excellence while modeling exemplary practices in the education of students for a 21st Century global society.



Core Beliefs

- The fundamental purpose of the district is to ensure high levels of learning for all students.
- We assess our individual and collective effectiveness in helping all students learn at high levels on the basis of results rather than activity. We eagerly seek out multiple indicators of student achievement and use that information to promote continuous improvement.
- Teacher effectiveness and school leadership are the top two factors impacting student achievement.
- We are responsible for preparing students to live and communicate in an interdependent and competitive global society.



Correlates of Effective Schools-Tenaflly

- **Strong Instructional Leadership**
- **Clear and Focused Mission**
- **Safe and Orderly Environment**
- **Climate of High Expectations**
- **Frequent Monitoring of Student Progress**
- **Positive Home/School Relations**
- **Opportunity to Learn & Student Time on Task**
- **Celebrate Large & Small Achievements Tied to School Values**



Rigor and Relevant Curriculum



Data Analysis



Pyramid of Interventions



TO INSURE:

Success for Each and Every Student

Along with

Quality and Continuous Improvement



SY 2022-2023 Current and SY 2023-2024 Projected Enrollment



ELEMENTARY ENROLLMENT

School & Current Enrollment (As of 3/31/23)	Gr. K, 1 & 2 Current Enrollment	Gr. 3, 4, & 5 Current Enrollment	Self-Contained Classes Current Enrollment	Projected Number for 2023-2024 <i>based on current/projected K registration and grade level numbers</i>
Mackay School 335 Students	146 students	189 students	None	300 Students (difference of - 35 students since 2022-23)
Maugham School 362 Students	164 students	198 students	5 MD and 6 LLD student (2 classes) Inc. in Grade Level Count	332 Students (difference of -30 student since 2022-23)
Smith School 350 Students	155 students	195 students	6 MD students (one class) Inc. in Grade Level Count	320 students (difference of -30 students since 2022-23)
Stillman School 355 students	134 students	200 students	10 PAWS and 11 CUBS students (2 classes) In Addition to Grade Level Count	320 students (difference of -35 students since 2022-23)



MIDDLE SCHOOL ENROLLMENT

(As of 3/31/23: 903 Students)

Grade 6	Grade 7	Grade 8	Self Contained Classes	Projected Number for 2023-2024 <i>based on current TMS grades 6 & 7 plus district grade 5 totals</i>
306 students	301 students	296 students	15 LLD and 3 MD students (2 classes) Inc. in Grade Level Count	905 students an Increase of 2 students

HIGH SCHOOL ENROLLMENT

(As of 3/31/23: 1193 Students)

Grade 9	Grade 10	Grade 11	Grade 12	Projected Number for 2023-2024 <i>based on current TMS 8th grade and 9-11th grades</i>
284 students <i>15 of Alpine</i>	311 students <i>16 of Alpine</i>	293 students <i>10 of Alpine</i>	305 students <i>8 of Alpine</i>	1184 students a decrease of 9 students No change in Alpine Student Numbers



Comparison Based on Current Enrollment and Enrollment Projections for 2023-2024: Students District-wide

(+18 Tiger Tots)

Elementary Schools	Tenaflly Middle School	Tenaflly High School	Out of District Placements
Current Total: 1402 Projected Total 1272 -130 students Each Elementary School (1st) will be down one class section and Mackay at this point will support two kindergarten sections	Current Total: 903 Projected Total 905 +2 students	Current Total: 1193 Projected Total 1184 -9 students	Special Education: 62 students -9 students Academies: 33 students total 8 students - gr 9 9 students - gr 10 9 students - gr 11 7 students - gr 12



District Enrollment Projections SY 2023-2024

STUDENTS OF STAFF (included in school totals)

Elementary Schools	Tenaflly Middle School	Tenaflly High School
2 - K 1 - Gr. 1 5 - Gr. 2 1 - Gr. 3 2 - Gr. 4 1 - Gr. 5	2 - Gr. 6 2 - Gr. 7 3 - Gr. 8	1 - Gr. 9 3 - Gr. 10 2 - Gr. 11 3 - Gr. 12
Total: 12 Students	Total: 7 Students	Total: 9 Students



I. Overview of the 2023-2024 Preliminary Budget Process

Dr. Victor Anaya, School Business Administrator/Board Secretary



Budget Process

February - April 2023

- Work with TBOE Finance Committee to refine budget as needed
- February 22, 2023: TBOE Budget Retreat
- March 13, 2023: Preliminary Budget Presentation
- March 20, 2023: Submit Board-approved budget to County for review/approval
- March 20 - April 22, 2023: Revise budget as/if needed
- April 24, 2023: Final Budget Presentation
- April 24 - May 8: Present budget at school HSA meetings
- May 8, 2023: Adoption of 2023-24 Budget



Budget Process

Fall 2022 - May 2023

- Calculate projected costs of SY 2023-2024 (salary, benefits, utilities, special education, etc.)
- Project 4.44% increase on tax levy (using health benefit allowance and banked cap)
- Increased expenditures as: Health Benefit Costs; Transportation Costs; Utility Costs and Special Education Costs
- Calculate enrollment projections
- Communicate budget with TBOE Finance/Alternative Revenue Committee

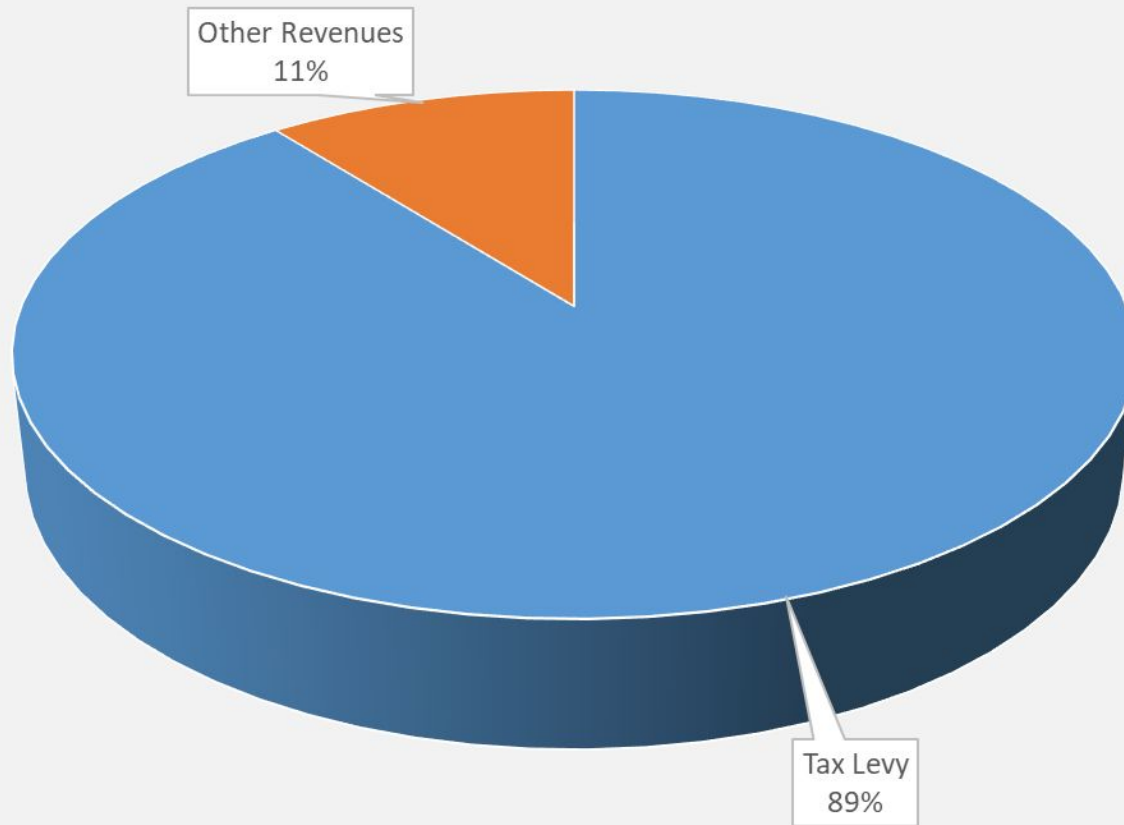


IV. 2023-2024 Preliminary Budget: A Quantitative Description

Dr. Victor Anaya, School Business Administrator/Board Secretary



Revenues - \$80,978,984



- Tax Levy - \$72,362,863
- State Aid - \$4,327,847
- Budgeted Fund Balance - \$2,500,000
- Tuition from Alpine - \$810,585
- Extraordinary Aid - \$353,073
- Use of Facilities/Extra-Cur/Sum School - \$310,000
- Miscellaneous Revenue - \$284,616
- Interest Income - \$30,000



State Aid

<u>State Aid</u>	<u>Comparison</u>	<u>Increase/ (Decrease)</u>
2023-2024	\$4,327,847	\$522,912
2022-2023	\$3,804,935	\$606,366
2021-2022	\$3,198,569	\$599,423
2020-2021	\$2,599,146	\$434,587
2019-2020	\$2,461,040	\$235,433
2018-2019	\$2,225,607	\$622,044
2017-2018	\$1,603,563	\$159,718



Tax Levy Comparison

School Year		Increase	Percentage
2023-2024	\$72,362,863	\$3,077,010	4.44%
2022-2023	\$69,285,853	\$1,203,553	1.77%
2021-2022	\$68,082,300	\$1,801,633	2.72%
2020-2021	\$66,280,667	\$ 873,555	1.34%
2019-2020	\$65,407,112	\$1,282,492	2.00%
2018-2019	\$64,124,620	\$1,610,404	2.58%
2017-2018	\$62,514,769	\$1,225,769	2.00%

- Tax levy cap of no more than 2% for school budget growth pursuant to NJ Legislation passed in 2010.
- Districts allowed to go above 2% if banked cap available, weighted avg. enrollment and health care adj. is used.



2023-2024 Tax Levy Increment

Tax Levy 2023-2024 **4.44%**:

Increase of:

0.1% equals \$69,285 in tax levy

0.25% equals \$173,215 in tax levy

2.0% equals \$1,385,717 in tax levy

4.44% equals \$3,077,010 in tax levy; (2% tax levy plus bank cap of \$592,680 and health benefit adjustment estimate at \$1,098,600)

Tax Levy 2023-2024: \$72,362,863



Anticipated Revenues

	<u>2022-2023</u>	<u>2023-2024</u>	<u>Differences</u>
Budgeted Fund Balance	\$2,747,770	\$2,500,000	(\$247,770)
Capital Reserve Withdrawal	\$2,553,633	0	(\$2,553,633)
Maintenance Reserve Withdrawal	0	0	0
Tax Levy – 4.44 % Increase	\$69,285,853	\$72,362,863	\$3,077,010
Alpine Tuition (45 students @ 18,013)	\$817,015	\$810,585	(\$6,430)
Borough of Tenaflly – IT Support	\$117,115	\$121,888	\$4,773
Use of Facilities	\$75,000	\$75,000	0
Other Misc.	\$82,827	\$77,311	(\$5,516)
Summer School	\$100,000	\$100,000	0
Extra-Curricular Activities	\$135,000	\$135,000	0
Gate Receipts	\$4,000	\$4,000	0
Demand Response	\$1,800	\$1,800	0
E-rate	\$18,000	\$18,000	0
Alpine Maintenance	\$6,000	\$6,000	0
Interest (Capital Reserve; Maint; Emergency)	<u>\$30,000</u>	<u>\$30,000</u>	<u>0</u>
	<u>\$569,742</u>	<u>\$568,999</u>	<u>(\$743)</u>
Other State Aid	\$26,622	\$25,940	(\$682)
SEMI (Special Education Medicaid Initiative)	<u>\$38,066</u>	<u>\$29,676</u>	<u>(\$8,390)</u>
	<u>\$64,688</u>	<u>\$55,616</u>	<u>(\$9,072)</u>
Extraordinary Aid	0	\$353,073	\$353,073
State Aid (100% - 2023-2024)	\$3,804,935	\$4,327,847	\$522,912
Total	\$79,843,636	\$ 80,978,984	\$1,135,348



Allowable Adjustments

Adjustments allow districts to go above the 2% cap on tax levy

Enrollment Adjustment

- NJDOE projects a weighted enrollment for each school district and is pre-loaded in the state budget program. If the weighted projection is greater than a 2.5% increase, the school district qualifies for an adjustment to its tax levy.
- Rationale is that an increase in enrollment equals increase in supplies.
- Districts have the option of using the full amount, a portion or none of the adjustment. Any unused funds go into Banked Cap.



Allowable Adjustments (con't)

Health Care Adjustment

- Health Care Adjustment can offset costs due to increase in net health insurance cost (insurance premium less employee contribution) >2% and capped at a particular percentage (cap varies from year-to-year)
- Rationale is that health insurance increase are “always” above 2%
- Districts have option of using full amount, portion or none of adjustment
- Any unused funds go into Banked Cap
- 2023-2024 estimated health care costs reflect increase in rates and include additional staffing

	<u>Budget/Actual</u>	<u>Incr/ (Decr)</u>	<u>Adjustment</u>
2023-2024	\$10,072,457	11.7%	\$1,060,382
2022-2023	\$ 9,012,075	23.9%	None
2021-2022*	\$ 7,273,393	(11.4%)	(\$824,086) Premium Holiday
2020-2021*	\$ 8,210,748	(2.94%)	None
2019-2020*	\$ 8,459,633	(2.6%)	None
2018-2019*	\$ 8,685,888	4.2%	\$845,312

*Reflect actual amounts



Banked Cap

<u>Generated</u>	<u>Amount</u>	<u>Used</u>	<u>Expires</u>	<u>Expiring</u>
2020-2021	\$ 434,587		2023-2024	\$434,587
2021-2022	\$ 158,093		2025-2026	\$158,093
2022-2023	\$ 0		N/A	
2023-2024	\$ 0	\$592,680	N/A	

Banked Cap also allows districts to go above the 2% cap on tax levy

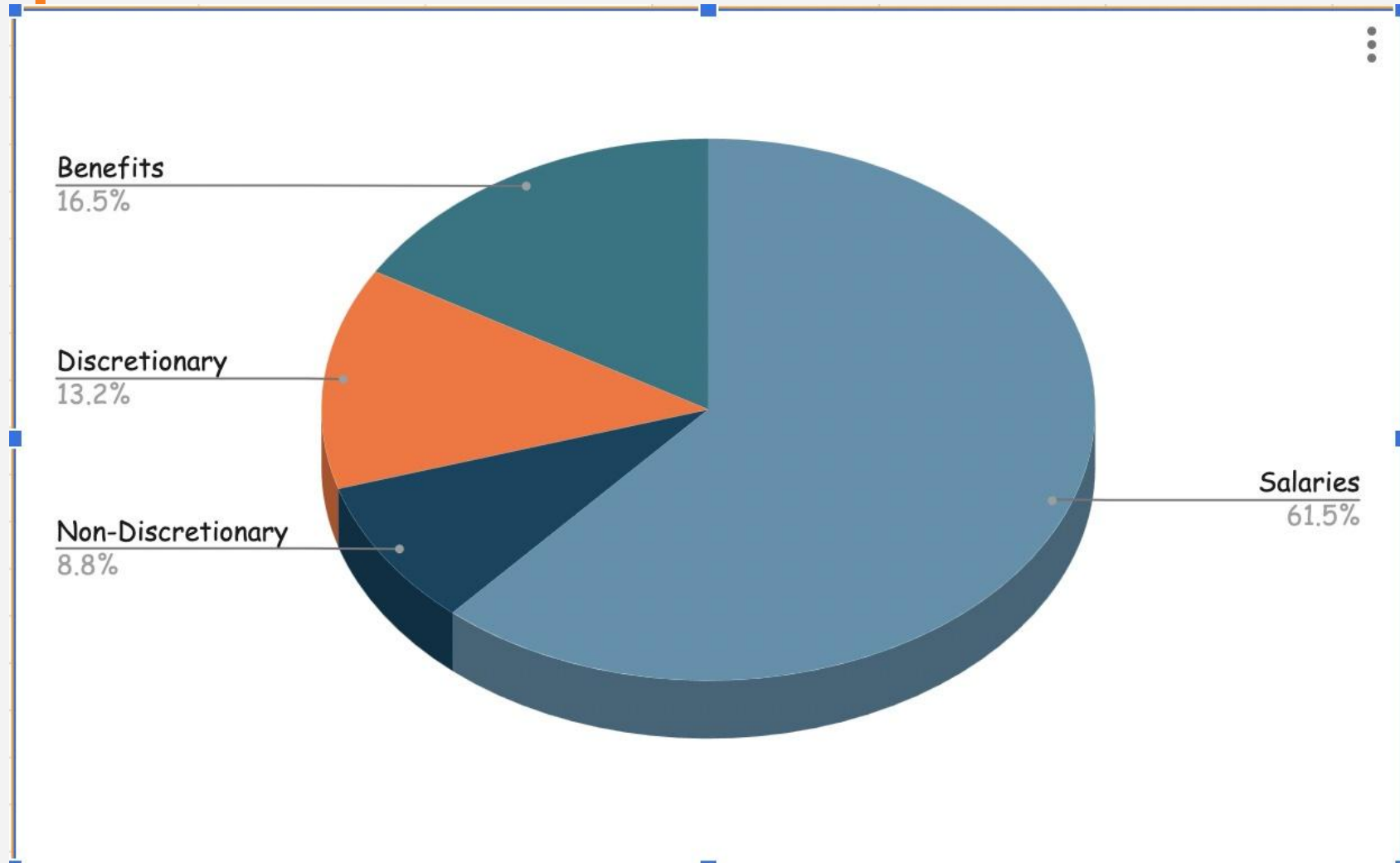


Budget Comparison

	2021-2022 Actual	2022-23 Current Budget	2023-24 Preliminary Budget
Salaries & Benefits	\$56,948,471	\$60,150,841	\$63,157,970
Non-Discretionary	\$8,734,353	\$10,159,768	\$7,111,868
Discretionary	\$9,924,142	\$9,533,027	\$10,709,146
Total	\$75,606,966	\$79,843,636	\$80,978,984

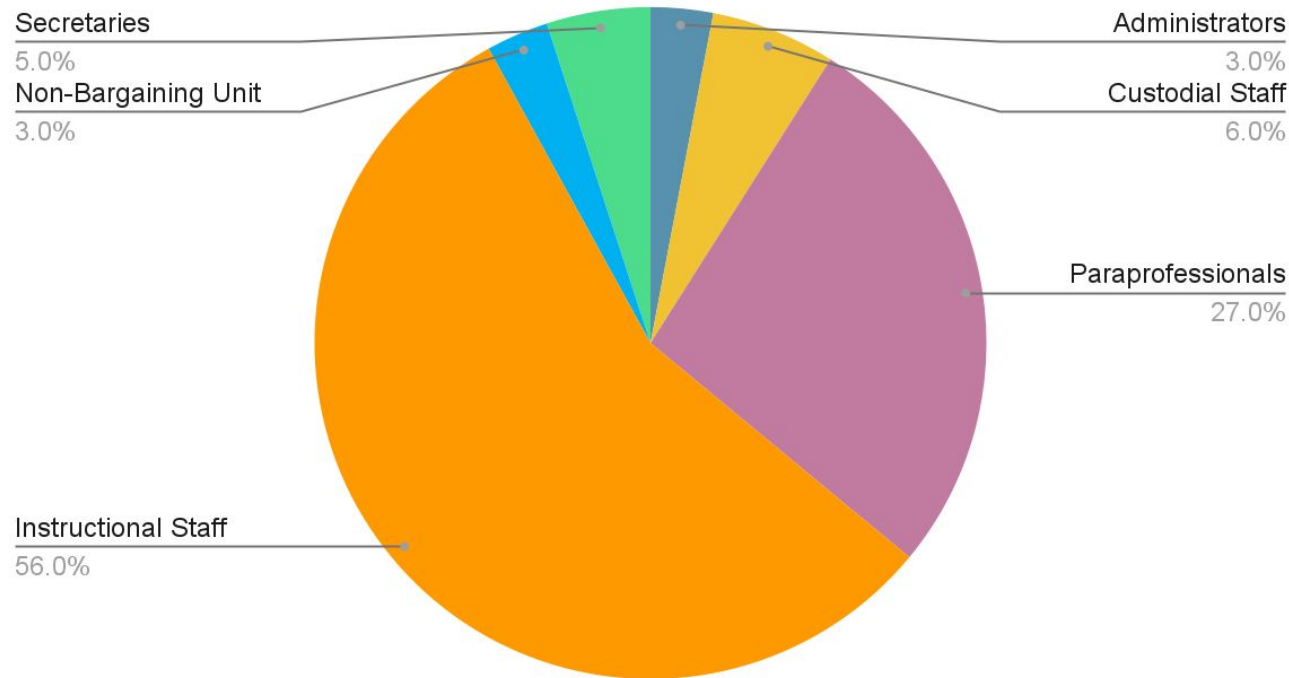


2023-2024 Proposed Expenditures - \$80,978,984



Tenaflly Personnel Categories

Tenaflly Personnel Categories



Instructional Staff **56%**

- Inclusive of Classroom Teachers and Child Study Team Members

Paraprofessionals **27%**

- Inclusive of Healthcare Paraprofessionals, FT & PT Instructional Paraprofessionals and Lunch Paraprofessionals

Custodial Staff **6%**

- Inclusive of the Supervisor and Assistant Supervisor of Buildings and Grounds, and Custodial and Maintenance Staff

Secretaries **5%**

- Inclusive of secretarial staff

Administrators **3%**

- Inclusive of Central Office Administration and Building Administration (Principals, VPs, Directors & Supervisors)

Non-Bargaining Unit **3%**

- Inclusive of Business Office, Technology & Executive Secretarial Staff
- Door Safety Monitors
 - These are new positions included in the budget to start in the 2023-2024 school year.
 - SRO-THS



Benefit Costs

- Health Insurance is through State Health Benefits Plan (SHBP)
- Average Health Benefit and Prescription plan cost*
 - Family: \$38,292 - Employee Contribution: \$8,227
 - Married \$26,939 - Employee Contribution: \$5,697
 - Parent and Child \$24,637 - Employee Contribution: \$4,699
 - Single \$13,218 - Employee Contribution: \$3,195
- 433 current staff members have health benefits
- 94 staff members opt-out. 22 are not entitled to the waiver because their spouse is also in the SHBP
- 72 are eligible for waiver incentive - cost is approximately \$263,226
- Dental Benefits cost \$1,040 per employee is paid entirely by the Board

* Average Health Benefit and Prescription plan cost based upon average of all plans using 2023 rates



Non-Discretionary & Discretionary Spending

Non-discretionary

- Staff in-Service and Professional Development
- Testing
- Legal and Auditing fees
- Liability Insurance
- Buildings and Grounds
- Copier and Technology Leases
- Postage
- Phones and Internet Service
- Office supplies
- Facility Improvements

Discretionary

- Classroom supplies
- Health supplies
- Guidance supplies
- Library and audio-visual supplies
- Athletic and co-curricular
- Educational services, placements
- Computer and printer purchases
- Computer and software for school building entry safety monitoring



2023-2024 Tax Levy Impact

GENERAL FUND TAX LEVY	\$72,362,863
DEBT SERVICE LEVY (REPAYMENT OF BONDS)	<u>2,358,154</u>
TOTAL LEVY	\$74,721,017

Average Assessed Property*	School Taxes 2022	School Taxes 2023	Increase for Year 2023	Increase Per Month
\$831,030	\$14,771	\$15,302	\$532	\$44.30



- Average Assessed property estimate is based upon February 2023
- School Taxes estimated for 2023

Curriculum & Instruction

- ❖ Mathematics
- ❖ Science
- ❖ English Language Arts
- ❖ Social Studies
- ❖ World Languages, ELL
- ❖ Physical Education & Health
- ❖ Visual & Performing Arts
- ❖ Comprehensive Special Education
- ❖ Gifted & Talented, Honors, AP
- ❖ Technology, Professional Development, Athletics, Clubs, Experiential learning, Mental Health, Diversity, Equity & Inclusion and so much more...



Curriculum & Instruction Priorities for 2023-2024



- Rich child-centered curriculum and instructional practices in all areas
- Curriculum that is consistent across all schools and grades
- Curriculum resources that are high quality in every classroom
- Best instructional practices focused on curriculum content areas
- High quality summative and formative assessments
- Ongoing data collection, analysis and follow-up
- Differentiated professional learning opportunities for all staff
- Strong instructional leadership, supervision, and evaluation
- Ongoing participation in regional and national professional networks



Tenaflly Technologies

NearPod, MathGems, Padlet, Formative, Codelicious, NoRedInk, Classwize, Linkit, Screencastify, EdPuzzle, Extempore, BrainPop, WorldBook, ImagineLearning, Epic, WeVideo, MysteryScience, RazKids, WordlyWise, Quia, Socrative-Pro, ConnectED-Math/Science, Achieve 3000, IXL, Learning A-Z, NewsELA-Pro, MobyMax, SeeSaw, Explode-the-Code, Rouxbe, Gizmos, eNvisions Math, PASCO Capstone, Logger-Pro, Sparkvue/PASCO, Frontline, Board-Docs, Midas, Gmail, Google, ClearTouch, FinalSite, Adobe-CreativeSuite, Connect Ed Science 6th grade support ...



Curriculum Consistency and Budget Support 2023-2024

Everyday Mathematics – K-5 / eNvisions Math support for Kindergarten students

Big Ideas – Phase II roll out of Algebra text for TMS students

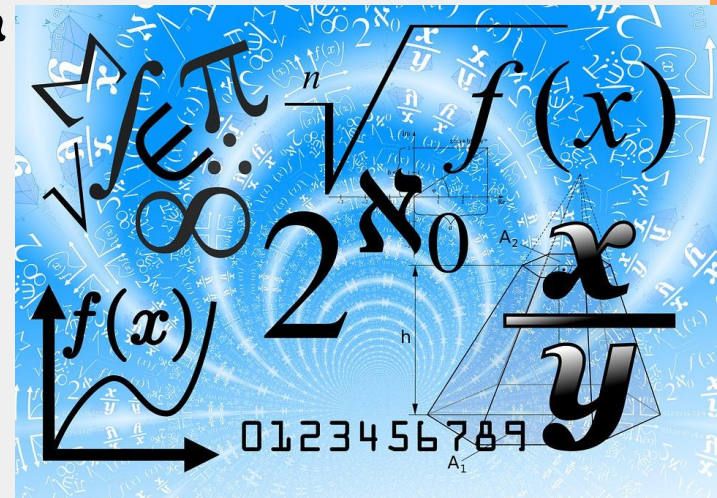
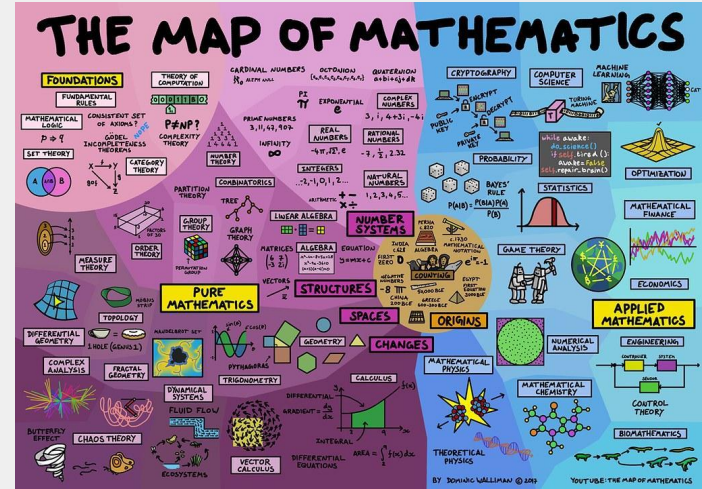
Supporting 10 levels of mathematics for our scholars

Math Exemplars, Math Gems, IXL, Exemplar Math supports,

Inspire Science – K-5 inquiry based hands on learning kits and curriculum

New Organic Chemistry course at THS - Science Research 3 year course

Up to date Biology text for College Prep course



Curriculum Consistency and Budget Support 2023-2024

Schoolwide Fundamentals – primary ELA resource for our K-5 schools

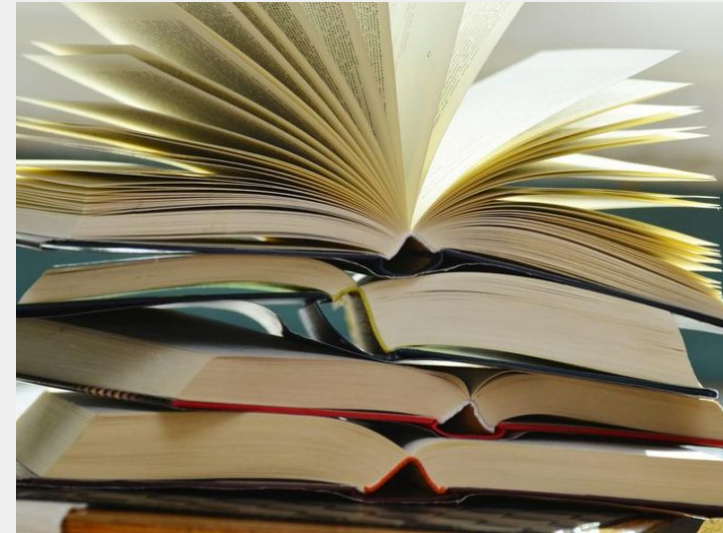
Leveled diverse mirror books and libraries to meet the needs of all students

Supporting 4 world languages in our schools – Spanish, Mandarin, Italian & French

New ELL and French texts to support student outcomes and state standards

New Anthropology, College Prep and AP US History text at THS

Materials and supplies to support experiential learning such as mock election and other competitions



Curriculum Consistency and Budget Support 2023-2024

Supporting STEM and Robotics programs, clubs and activities

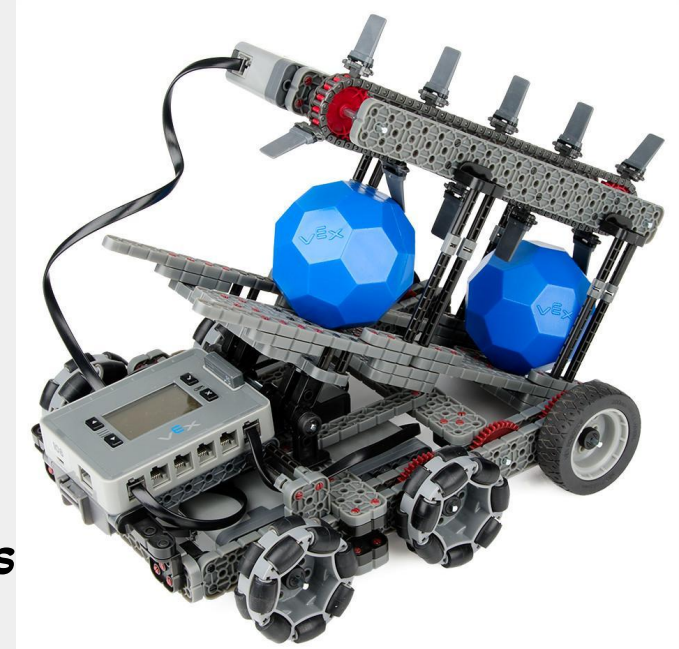
Performing & visual arts supports such as Smart Music and ProCreate – Support for Studio production and graphic arts courses

Library & Media research data bases for students

Summer curriculum writing to maintain standards and a relevant curriculum via Atlas Rubicon

New curriculum resources to support k-5 health standards and physical education mandates

Gifted & Talented resources, material, supplies, entrance criteria assessments



Professional Learning Highlights

Budget Support 2023-2024

- ❑ Professional learning supporting new ELA and revised Mathematics standards and teaching practices
- ❑ Professional learning differentiated model to meet the needs of adult learners inclusive of New Train the trainer model
- ❑ Modified model to support and align staff learning as it relates to school and district goals
- ❑ Continued support on Mental Wellness, Social & Emotional Learning, and Diversity, Equity & Inclusion materials
- ❑ Keeping up to date on the implementation of instructional technology that blend into curriculum
- ❑ Advance Placement (AP) professional learning and supports
- ❑ Professional development on safety and security best practices



- [illegible]

Special Services Budget Supports:

Special Education Programming

- ❑ Elementary
 - ❑ Preschool Disabled Classes
 - ❑ In-class Resource, Resource Center, MD & LLD Classes
- ❑ Middle School
 - ❑ In-class Resource, Resource Center, MD & LLD Classes
- ❑ High School
 - ❑ In-class Resource, Resource Center

****New for 23-24****

- ❑ K-2 LLD @ Mackay Elementary
- ❑ 8th Grade MD Class @ TMS
- ❑ Tuition Special Education Students
 - ❑ Supported by policy
 - ❑ Revenue stream





Tiger Athletics



- 31 V Athletic Offerings
- 5 MS Athletic Offerings



Fall Sports Offerings

- Football
- Boys Soccer
- Girls Soccer
- Girls Tennis
- Boys & Girls Cross Country
- Cheerleading
- Girls Volleyball
- Gymnastics

Winter Sports Offerings

- Wrestling
- Ice Hockey
- Boys Basketball
- Girls Basketball
- Cheerleading
- Alpine Ski
- Boys & Girls Indoor Track
- Boys & Girls Swimming
- Boys & Girls Bowling

Spring Sports Offerings

- Baseball
- Softball
- Boys Tennis
- Boys Lacrosse
- Girls Lacrosse
- Boys Track & Field
- Girls Track & Field
- Boys & Girls Golf



Tiger Athletics since 2019



Conference Championships

- Football – 2020
- Boys Soccer – 2020
- Girls Tennis – 2019 & 21
- Boys Tennis – 2019 & 21
- Boys Lacrosse – 2019
- Boys Basketball – 2021
- Girls Volleyball – 2020 & 2022
- Ice Hockey - 2022
- Boys Swimming – 2021, 22 & 23
- Boys Golf - 2021 & 2022



State Champions

- Girls Volleyball – 2020 & 2022
- Boys Swimming – 2020, 21 & 22
- Girls Tennis 2020 & 21
- Boys Tennis 2019, 21 & 22
- Alpine Ski 2021 & 22

Colleges Attended

- Northwestern University
- Wake Forest University
- Columbia University
- United States Naval Academy
- Rensselaer Polytechnic Institute
- University of Massachusetts – Lowell
- Tufts University
- Lafayette College
- Franklin & Marshall University
- Kalamazoo College
- Ithaca College



Athletics: Key Budget Items

- Transportation – Tiger Athletics averages 450-500 away events per year
- Supplies – Seasonal equipment and uniform replacement
- Dues & Fees – All entry fees for NJSIAA, Big North Conference, State Tournaments and independent competitions
- Referees – Officials for all V & Underclassman games.
- Site Supervision – School based security for all Varsity events (police when needed) as well as scoreboard operation for athletics.
- Athletic Reconditioning– accounts for all refurbishment of athletic equipment as well as replacement of broken equipment inclusive of fitness center and Athletic training equipment.



Clubs & Co-Curricular

A robust number of clubs and extra-curricular activities are available to the students in Tenaflly

- Quiz Bowl
- Drama Club
- Debate Club
- Gay / Straight Alliance
- Math Counts Club
- Philosophy Club
- Science Olympiad
- STEM Club
- E-Sports Club
- Global Citizen's Club
- Key Club
- Musical Director
- Musical Choral Director

- Art Club
- Chamber Music Club
- Chemistry
- Debate Club
- Global Care Unlimited
- DECA
- History Competition Club
- Key Club
- Math Club Advisor
- Model UN
- Photography
- Physics
- Science Olympiad
- Science Research
- Ski Club

- Spanish Club
- Telecommunications and Multimedia Club
- Theater Club
- Tutoring Club
- Ultimate Frisbee Club
- Video Game Club
- Yearbook Advisor
- Tigertails
- Limelight



Highlights from our Schools MacKay, Maugham, Smith & Stillman



MacKay School Reader's Theater Lunch and Learn. Led by the school guidance counselor, this K-2 readers theater group performed a play called "Nia and the New, Free Library."



This 5th graders at Maugham Elementary School made 1,000 cranes together after reading Sadako and the Thousand Paper Cranes - a story about the extraordinary courage a young woman had



Stillman - Each year we purchase new books for different grade levels to engage students in authentic reading experiences. This picture is a 4th grade class during book clubs.



Tenafly nature center field trips at Smith and the TNC



Highlights from Tenaflly Middle School

The TMS School Musical is now funded by the general budget that include stipends for director, choral director and pianist. Ticket proceeds help pay for next year's scenery, costumes, and licensing. The TMS HSA creates the Playbill and collects advertising revenue which offsets the cost for next year's playbill and other incidentals.



Highlights from Tenaflly High School



The Tenaflly High School Olympics brings the school community together and promotes school pride and spirit. It is one of the most anticipated events that provides inclusive activities for all students.



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