



TENAFLY PUBLIC SCHOOLS

Budget Presentation 2022-2023

Ms. Shauna C. DeMarco, Superintendent of Schools

**Dr. Victor Anaya, School Business
Administrator/Board Secretary**

**Dr. Evelyn Mamman, Assistant Superintendent of
Curriculum and Instruction**

Budget Presentation Agenda

- I. SY 2022-2023 Budget Preparation Process Overview -
School Business Administrator Dr. Anaya
- II. SY 2022-2023 Budget Vision and Guiding Principles -
Superintendent DeMarco
- III. SY 2022-2023 Projected Enrollment - *Superintendent DeMarco*
- IV. SY 2022-2023 Budget: A Quantitative Description -
School Business Administrator Dr. Anaya
- V. SY 2022-2023 Budget: A Qualitative Description -
Assistant Superintendent Dr. Mamman



I. Overview of the 2022-2023 Preliminary Budget Process

Dr. Victor Anaya, School Business Administrator/Board Secretary



Budget Process

Fall 2021 - February 2022

- Calculate projected costs of SY 2022-2023 (salary, benefits, utilities, special education, etc.)
- Project 1.77% increase on tax levy
- Detail anticipated expenditures
- Incorporate requests into budget draft
- Calculate enrollment projections
- Revisit and submit budget requests to arrive at budget draft within 2% CAP that achieves desired goals for 2022-2023 SY
- Communicate budget with TBOE Finance/Alternative Revenue Committee



Budget Process

February - April 2022

- Work with TBOE Finance Committee to refine budget as needed
- February 9, 2022: TBOE Budget Retreat
- March 21, 2022: Preliminary Budget Presentation
- March 22, 2022: Submit Board-approved budget to County for review/approval
- Mid-March - Mid-April: Present budget at school HSA meetings
- March 22 - April 22: Revise budget as/if needed
- April 25, 2022: Present county-approved budget to TBOE for final approval



II. 2022-2023 Preliminary Budget Vision and Guiding Principles

Ms. Shauna C. DeMarco, Superintendent of Schools



Guiding Principles

- Audit costs and expenditures in accordance with the impact of COVID, recognizing the abnormalities in the budgets of the past two years while acknowledging the potential impact of inflation in the year ahead.
- Build upon fundamental foundations that are working well while aligning with District goals and Board goals.
- Facilities Matter. Plan in ways that support the Long Range Facility Plan (LRFP).
- Collaborate with a consistent and equitable focus on the diverse needs of students and staff.
- Support innovation, creativity and differentiation in instruction and leadership while meeting and exceeding mandatory NJDOE standards.



2022-23 Budget Vision

The SY 2022-23 Preliminary Budget is a fiscally responsible plan that allows Tenafly Public Schools to offer an equitable teaching and learning structure that promotes opportunities for students and staff to stretch and reach amidst a support of scaffolds. Along with high expectations for student and staff achievement, it fosters empathy and encourages moments of pause and press which help each student and staff member reach their individual potential at a personalized pace. The preliminary budget achieves this vision by:



- Identifying our “COVID Keepers” and planning for ways to sustain and leverage strategies and resources that maximize engagement of all stakeholders
- Promoting continued progression of the district’s priorities and goals that maximize staff and student success
- Optimizing the financial resources required to support the Board and District goals and initiatives



- Using measurable metrics to assess the success of those goals and adjust as necessary
- Implementing resources efficiently to enhance student learning and success while maintaining/exceeding dictated mandatory NJDOE standards
- Remaining mindful of lingering effects of the pandemic: What does each stakeholder need? What is the continued impact on *you* and how can we help *you* move forward?





Equality

doesn't mean

Equity



III. SY 2022-2023 Projected Enrollment

Ms. Shauna C. DeMarco, Superintendent of Schools



District Enrollment Projections SY 2022-2023

ELEMENTARY ENROLLMENT

School/Current Enrollment (As of Mar '22)	Gr. K, 1 & 2 Current Enrollment	Gr. 3, 4, & 5 Current Enrollment	Self-Contained Classes Current Enrollment	Projected Number for 2022-2023
Mackay School 354 Students	138 students	216 students	None	298 Students (difference of - 56 students)
Maugham School 380 Students	162 students	207 students	11 students (2 classes)	347 Students (difference of -22 students)
Smith School 368 Students	161 students	202 students	5 students	347 students (difference of -16 students)
Stillman School 358 students	135 students	205 students	18 students (2 classes)	337 students (difference of -21 students)
All Elementary: 1444 Students	596 students	830 students	34 students	1329 students (difference of -115 Students)



District Enrollment Projections SY 2022-2023

MIDDLE SCHOOL ENROLLMENT

(As of 3.15.22: 870 Students)

Grade 6	Grade 7	Grade 8	Additional Self Contained Classes	SY 22-23 Projection including anticipated transfers based on trend Total/21-22 Comparison
280 students	294 students	282 students	14 students	897 students +27 students

HIGH SCHOOL ENROLLMENT

(As of 3.15.22: 1231 Students)

Grade 9	Grade 10	Grade 11	Grade 12	SY 22-23 Projection including anticipated transfers based on trend Total/21-22 Comparison
315 students <i>13 of Alpine</i>	297 students <i>11 of Alpine</i>	308 students <i>8 of Alpine</i>	311 students <i>13 of Alpine</i>	1217 -14 students Total



District Enrollment Projections SY 2022-2023

STUDENTS OF STAFF (included in school totals)

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



Summary of District Enrollment Projections SY 2022-2023

Comparison Based on Enrollment as of March '22 and Enrollment Projections: Students District-wide

Elementary Schools	Tenaflly Middle School	Tenaflly High School	Out of District Placements
Total: 1329 -115 students	Total: 897 +27 students	Total: 1217 -14 students Tiger Tots: 18	Sp. Ed: 71 students +2 students Academies: 43 total 14 - gr 9 11 - gr 10 11 - gr 11 7 - gr 12

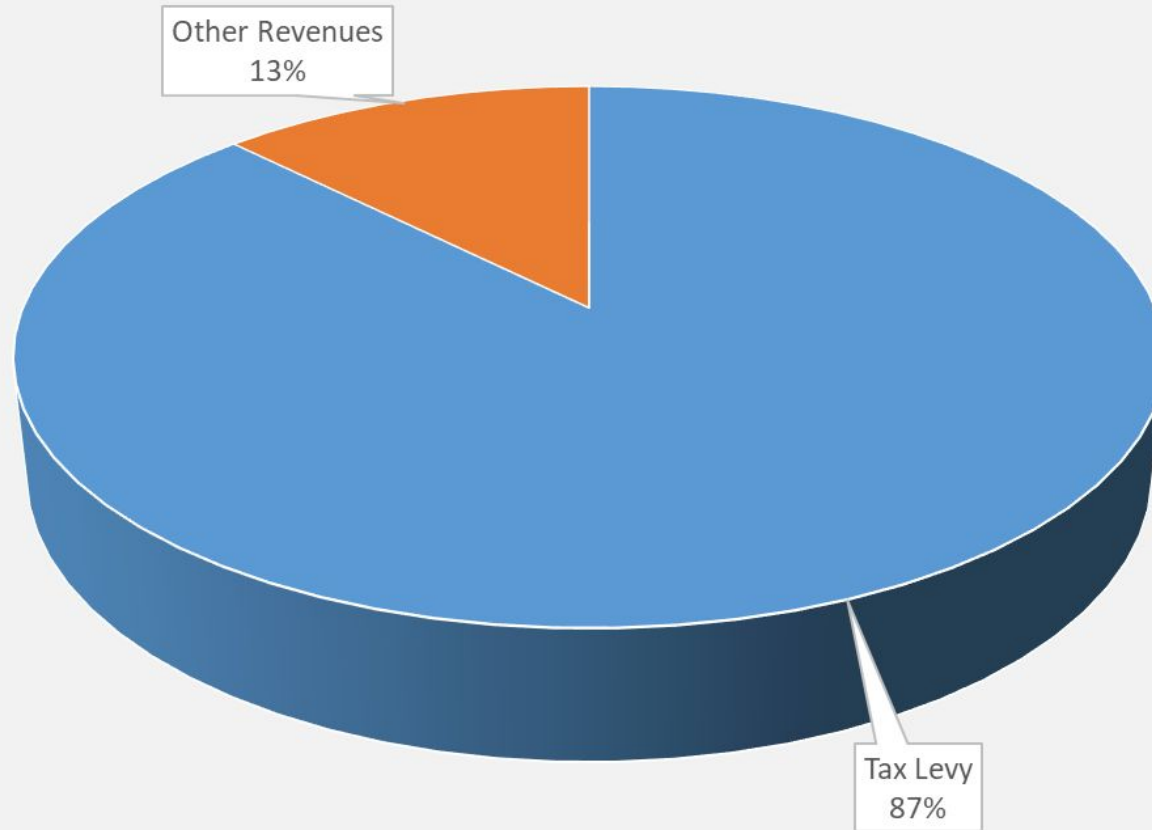


IV. 2022-2023 Preliminary Budget: A Quantitative Description

Dr. Victor Anaya, School Business Administrator/Board Secretary



Revenues - \$79,843,636



- Tax Levy - \$69,285,853
- State Aid - \$3,804,935
- Budgeted Fund Balance - \$2,747,770
- Capital Reserve Withdrawal - \$2,553,633
- Tuition from Alpine - \$817,015
- Use of Facilities/Extra-Cur/Sum School - \$310,215
- Miscellaneous Revenue - \$294,215
- Interest Income - \$30,000



State Aid

State Aid	Comparison	Increase/(Decrease)
22-23	\$3,804,935	\$606,366
21-22	\$3,198,569	\$599,423
20-21	\$2,599,146	\$434,587
19-20	\$2,461,040	\$235,433
18-19	\$2,225,607	\$622,044
17-18	\$1,603,563	\$159,718
16-17	\$1,443,845	\$115,417



Tax Levy Comparison

School Year		Increase	Percentage
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%
2016-2017	\$61,288,447		

- 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 bank cap available and used.



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 1% 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.

	<u>Enrollment</u>	<u>Incr/ (Decr)</u>	<u>Adjustment</u>
October 15, 2021	3,652	(19)	None for 2022-2023
October 15, 2020	3,671	(1)	None for 2021-2022
October 15, 2019	3,673	(17)	None for 2020-2021
October 15, 2018	3,690	74	\$579,746 for 2019-2020
October 15, 2017	3,616	49	\$305,015 for 2018-2019
October 15, 2016	3,567	(31)	None for 2017-2018



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
- 2022-2023 estimated health care costs reflect increase in rates and include additional staffing

	<u>Budget/Actual</u>	<u>Incr/ (Decr)</u>	<u>Adjustment</u>
2022-2023	\$8,386,361	4.83%	None
2021-2022	\$8,000,000	(2.57%)	None
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>
2018-2019	\$ 790,207	\$476,020	2021-2022	\$314,187
2019-2020	\$ 579,746	\$579,746	2022-2023	\$579,746
2020-2021	\$ 434,587		2023-2024	\$434,587
2021-2022	\$ 0			
2022-2023	\$ 0			



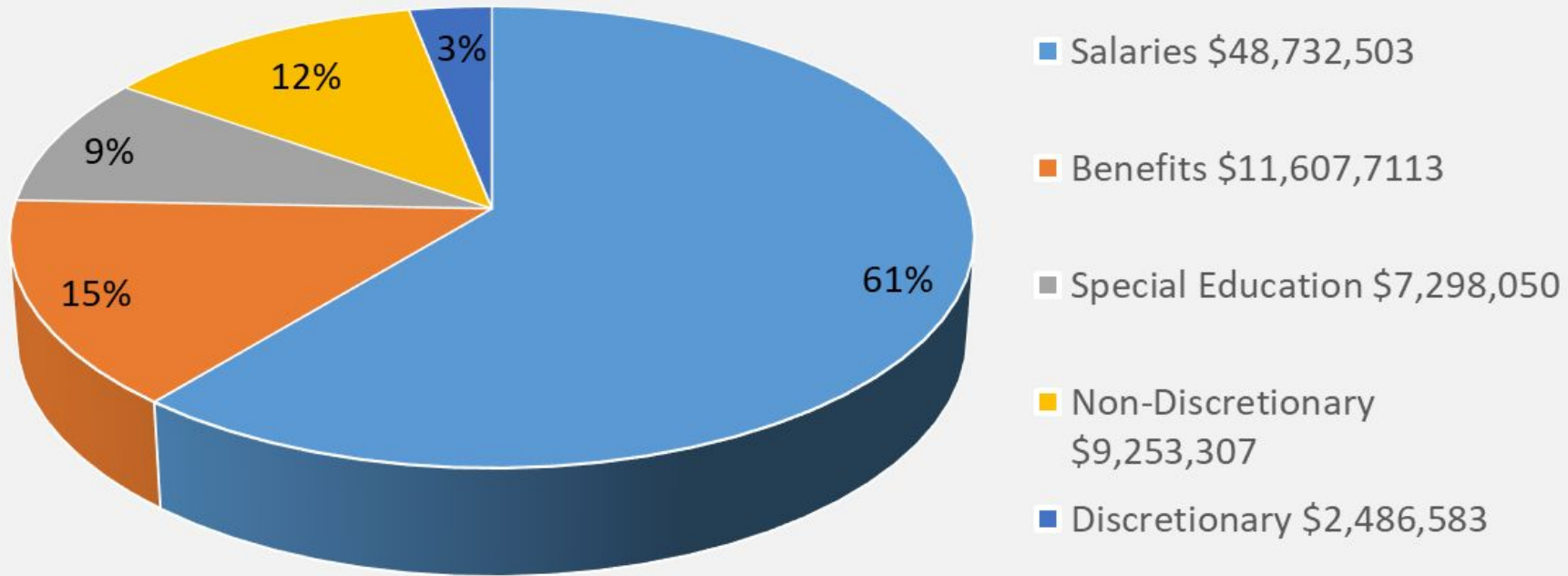
Banked Cap also allows districts to go above the 2% cap on tax levy

Budget Comparison

	2020-2021 Actual	2021-22 Current Budget	2022-23 Preliminary Budget
Salaries & Benefits	\$55,940,917	\$57,679,829	\$60,358,416
Special Education	\$ 8,316,692	\$ 7,388,512	\$ 7,250,583
Non-Discretionary	\$ 7,285,240	\$ 9,361,935	\$ 9,747,779
Discretionary	\$ 1,123,764	\$ 2,473,998	\$ 2,486,583
Total	\$72,666,613	\$76,904,274	\$ 79,843,636



2022-2023 Proposed Expenditures - \$79,843,636



Benefit Costs

- Health Insurance is through State Health Benefits Plan (SHBP)
- Average Health Benefit and Prescription plan cost*
 - Family: \$34,796 - Employee Contribution: \$8,106
 - Married \$24,208 - Employee Contribution: \$5,242
 - Parent and Child \$22,569 - Employee Contribution: \$5,773
 - Single \$12,042 - Employee Contribution: \$2,933
- 419 current staff members have health benefits
- 96 staff members opt-out. 22 are not entitled to the waiver because their spouse is also in the SHBP
- 68 are eligible for waiver incentive - cost is approximately \$266,888
- Dental Benefits cost \$1,040 per employee is paid entirely by the Board



*Average Health Benefit and Prescription plan cost based upon a 5% increase for January 2023 using 2022 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
- Computer and printer purchases



2022-2023 Tax Levy Impact

GENERAL FUND TAX LEVY	\$69,285,853
DEBT SERVICE LEVY (REPAYMENT OF BONDS)	<u>\$2,456,120</u>
TOTAL LEVY	\$71,741,973

Average Assessed Property*	School Taxes 2021	School Taxes 2022	Increase for Year 2022	Increase Per Month
\$828,691	\$14,320	\$14,750	\$431	\$35.88



- Average Assessed property estimate is based upon February 2022
- School Taxes estimated for 2022

V. 2022-2023 Preliminary Budget: A Qualitative Description

Dr. Evelyn Mamman, Assistant Superintendent of Curriculum and Instruction



Curriculum and Instruction Focus

- Digital learning, technologies, resources & instructional practices that support student learning
- Align with district and grade level strategic plans & continuous improvement goals; a guaranteed & viable curriculum
- District driven data decisions
- Equitable access to learning environments for all students



Learning Goals

- To increase student achievement by developing, implementing and evaluating a common practice of designing cognitively engaging, high-level, student-centered, multi-discipline, and interdisciplinary tasks that are equitable, measurable and aligned to the New Jersey Student Learning Standards.



Learning Goals

- To increase student achievement by developing, implementing and evaluating a common practice of purposeful differentiated instruction to assess and advance all students equitably through the learning process.
- To engage and empower a digital learning environment and culture of innovation that promotes data-informed instruction while meeting the needs of all learners



District-Wide

- Additional Personnel
- Professional Development
- Curriculum Revisions/ Alignment to New Standards
- Furniture Replacement
- Learning Resources and Materials
- Enhanced Wireless Accessibility
- Additional Technology Support, Equipment and Tools



Elementary Schools

Instruction

- Basic Skills Teacher
- Library Paraprofessionals

Program

- Professional Development
- General Classroom Supplies
- iPads for Art and Library
- Chapter Book Replacements for Book Clubs
- Table and Chair Replacements
- Outside Service for a wider scope of offerings
- Subscriptions of current Ed-tech tools



Tenafly Middle School

Instruction

- Summer Hours Stipend for TMS VP
- Special Education Teacher w/2 Paraprofessionals
- Personal Financial Literacy Teacher

Program

- Professional Development
- Textbooks
 - 7th Grade Earth Science
- Student Devices
- Subscriptions of current Ed-tech tools



Tenafly High School

Instruction

- Summer Hours Stipend for THS VP
- Personal Financial Literacy Teacher 1 FTE
- Mathematics Teacher (.2) FTE
- Social Studies Teacher (.2) FTE
- Science Teacher (.2) FTE
- Chinese Teacher (.2) FTE
- Business Teacher (.2) FTE



Tenafly High School

Program

- Library Books

- Textbooks
 - Business*
 - English
 - Social Studies*
 - Foreign Language
 - Child Development
 - Family Consumer Science
 - Mathematics
 - Science
 - English Language Learning

- Student Devices
- Subscriptions of current Ed-tech tools
- Classroom furniture
- Equipment for Technology Classes



Thank you

Ms. Shauna DeMarco, Superintendent

