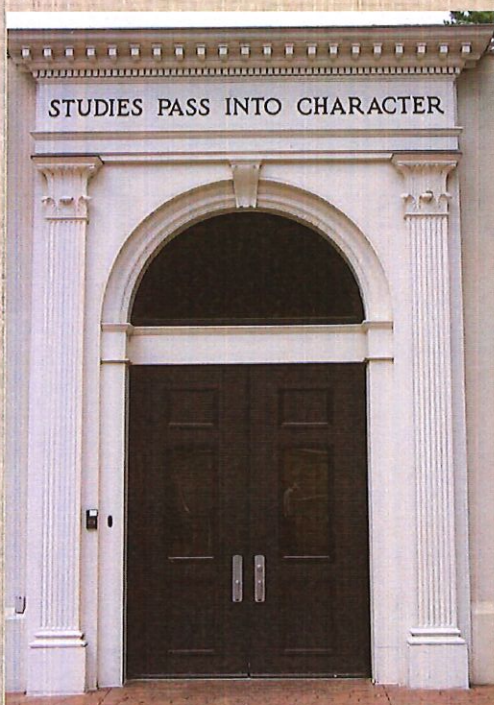


# **Essex Fells Board of Education 2024-2025 School Budget**



**PRESENTATION**  
**May 1<sup>st</sup>, 2024**





# AGENDA

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- 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.
- **April** – BOE discussion
- **May 1st**- Public Presentation & BOE Approval.



# EDUCATIONAL INITIATIVES

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- Improve the quality of Essex Fells instructional programs and outcomes as defined by both district created functional assessments and formal standardized testing
- Execute 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 in 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
- Provide Social Emotional Learning (SEL) & Character Education Programs to support positive mental health through district wide, whole group, small group, and individual sessions with full time school counseling and art therapy professionals



# Operational Initiatives

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- B&G Projects
  - Concrete and stucco repair
  - Resurface flooring and gym
  - Tree trimming
  - Continued security & safety enhancements including phone/911 system upgrades
  - Carpet replacement with asbestos abatement as needed in common areas
  - Lift installation in lower building
  - Uni-vent replacement planning
  - Funding for required general and building maintenance
  - Document scanning/records retention



# 2024-2025 REVENUES

	2022-23	2023-24	2024-25
	<u>Final</u>	<u>RB</u>	<u>Anticipated</u>
<b>General Fund</b>			
Local Tax Levy	\$5,573,001	\$5,683,904	\$5,854,132
Budgeted Fund Balance	\$200,000	\$200,000	\$200,000
Pre School Tuition	\$124,754	\$98,150	\$95,000
W/D from Capital Reserve	\$445,000	\$116,862	\$0
Misc Revenue	\$48,789	\$24,619	\$35,000
Extraordinary Aid	\$70,523	\$154,441	\$0
State Aid	\$242,996	\$271,322	\$297,378
sub-total	\$6,705,063	\$6,549,298	\$6,481,510
<b>Grants</b>	\$267,951	\$175,791	\$56,435
<b>Refendm / Debt Svc Tax</b>	\$600,000	\$65,836	\$67,407
<b>Debt Service Aid</b>	\$0	\$33,916	\$34,724
<b>TOTAL BUDGET</b>	<b>\$7,573,014</b>	<b>\$6,824,841</b>	<b>\$6,640,076</b>



2024-2025 Appropriations

<u>Account Description</u>	<u>Account Number</u>	Expenditures	Appropriation (RB)	Appropriation
		<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
<b>GENERAL FUND</b>				
Total Regular Programs	11-1XX-100-XXX	\$1,859,433	\$2,003,689	\$2,043,252
Total Special Education	11-2XX-100-XXX	\$586,813	\$636,115	\$590,360
Total Basic Skills Instruction	11-230-100-XXX	\$259,857	\$266,896	\$275,562
Total Extra-Curricular	11-401-100-XXX	\$1,200	\$1,200	\$1,200
Total Tuition	11-000-100-5XX	\$269,272	\$319,000	\$361,000
Total Attendance	11-000-211-XXX	\$29,797	\$27,232	\$26,413
Total Health Services	11-000-213-XXX	\$95,407	\$101,596	\$103,763
Total Related Services	11-000-216, 217	\$319,304	\$410,457	\$374,983
Total Student Services - CST	11-000-219-XXX	\$196,893	\$212,443	\$211,955
Total Improvement of Instr Svcs	11-000-221,223	\$27,558	\$32,904	\$37,707
Total Ed Media Svcs – School Library	11-000-222-XXX	\$9,781	\$6,628	\$7,070
Total Central Administration/Board of Education	11-000-230-XXX	\$213,742	\$205,536	\$191,759
Total School Administration	11-000-240-XXX	\$110,391	\$126,178	\$118,171
Total Business Services	11-000-25X-XXX	\$131,040	\$146,567	\$138,132
Total Operations and Maintenance of Plant Services	11-000-26X-XXX	\$513,555	\$604,550	\$600,076
Total Student Transportation Services	11-000-270-XXX	\$83,881	\$134,750	\$136,750
Total Employee Benefits	11-000-291-XXX	\$945,666	\$1,166,215	\$1,240,543
<b>TOTAL GENERAL CURRENT EXPENSE</b>		<b>5,653,590</b>	<b>6,401,956</b>	<b>6,458,696</b>



## APPROPRIATIONS CONTINUED

### CAPITAL OUTLAY

		<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
Total Equipment	12-XXX-XXX-73X	\$37,544	\$14,720	\$0
Total Construction/Improvements	12-000-400-XXX	\$0	\$110,645	\$503
<b>Total Capital Outlay</b>		<b>\$37,544</b>	<b>\$125,365</b>	<b>\$503</b>

### SPECIAL SCHOOLS (SPECIAL EDUCATION)

Total Special Schools	13-422-100-XXX	\$18,659	\$21,135	\$22,310
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### GENERAL FUND GRAND TOTAL

	<b>Fund 10</b>	<b><u>\$5,709,793</u></b>	<b><u>\$6,548,456</u></b>	<b><u>\$6,265,425</u></b>
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Total Local Projects	20-XXX-XXX-XXX	\$2,097	\$12,250	\$2,000
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Total Title II & Title IV	20-XXX-XXX-XXX	\$13,273	\$2,757	\$2,343
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Total I.D.E.A. PS & Basic & Title I	20-XXX-XXX-XXX	\$59,277	\$61,284	\$52,091
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Total CARES ACT & ESSER	20-XXX-XXX-XXX	\$193,304	\$99,500	\$0
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<b>TOTAL GRANTS</b>	<b>Fund 20</b>	<b><u>\$267,951</u></b>	<b><u>\$175,791</u></b>	<b><u>\$56,434</u></b>
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<b>TOTAL CAPITAL PROJECTS</b>	<b>Fund 30</b>	<b><u>\$1,031,829</u></b>	<b><u>0</u></b>	<b><u>\$0</u></b>
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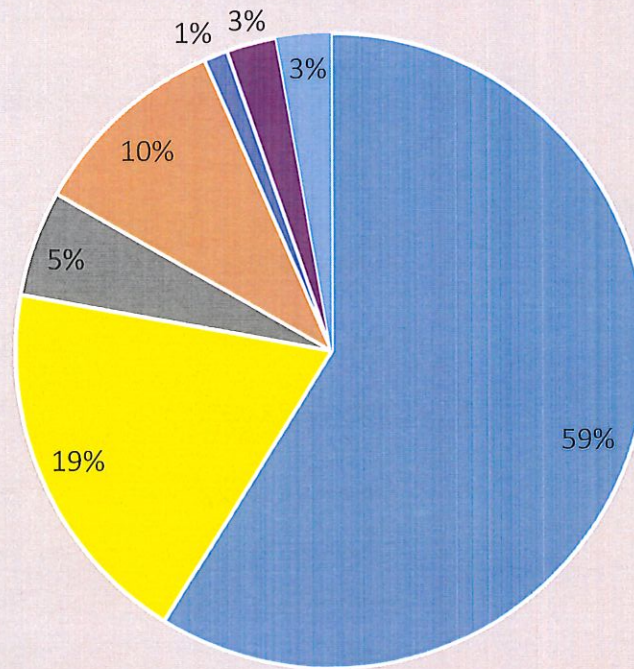
<b>TOTAL DEBT SERVICE</b>	<b>Fund 40</b>	<b><u>\$0</u></b>	<b><u>\$99,752</u></b>	<b><u>\$102,131</u></b>
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<b>TOTAL APPROPRIATIONS</b>		<b><u>\$7,000,573</u></b>	<b><u>\$6,823,999</u></b>	<b><u>\$6,640,074</u></b>
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# 2024-25 Budget Appropriations

Budget Details



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



# ENROLLMENT PROJECTION: 2024-25

Pre-School Program	28
Kindergarten	29
Grade 1	37 (or 36**)
Grade 2	26
Grade 3	32
Grade 4	39
Grade 5	29
Grade 6	30
Total Projected Enrollment (as of March 20, 2024)	250 + 3 OOD (3 or 4**total out of district)



# Staffing

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- Certified General Education Teachers in two sections at every grade level Preschool – 6 to maintain class size at an approximate average of 15.
- Certified Special Education Teachers at each applicable grade level for Inclusion programming as needed to execute individual education plans (IEP) as determined by the EFS Child Study Team.
- Student support teachers provide additional intervention and enrichment opportunities to students P-6 through Basic Skills and Enrichment Instruction as needed
- 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.
- Class III Officer oversees the safety protocols of the district as it pertains to visitors, traffic, and incident response.



# TAX IMPACT – School Year

	<u>2023-24</u>	<u>2024-25</u>
<b>TAX REVENUES REQUIRED</b>	\$5,683,904	\$5,854,132
<b>DEBT SERVICE</b>	<u>\$65,836</u>	<u>\$67,407</u>
<b>Current Exp + Debt Service Tax Levy</b>	\$5,749,740	\$5,921,539
<b>* Essex Fells Property Value</b>	\$753,783,600	\$758,060,000
* Amount provided by Tax Assessor		
<b>Tax Rate per \$100 of Assessed Value</b>	\$0.7628	\$0.7811
Information is for illustrative purposes & subject to change		



# 2024-25 School Year TAX IMPACT

	<u>Assessed Value</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Increase</u>	<u>2023 Value</u>
	\$100,000	\$762.80	\$781.10	\$18.30	
	* \$943,400	\$7,154.83	\$7,368.90	\$214.07	\$937,969
	Average home value			or \$17.84 per month	
* Amount Provided by Tax Assessor March 2024					
March 2023 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					



# 2024-25 School Year Homeowner Impact

AVERAGE ESSEX FELLS HOME  
ASSESSED AT \$943,400

ANNUAL INCREASE OF \$214.07

AT 2.99% TAX LEVY & DEBT  
SERVICE





# 2024-25 Budget Presentation

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- Questions or Comments?



