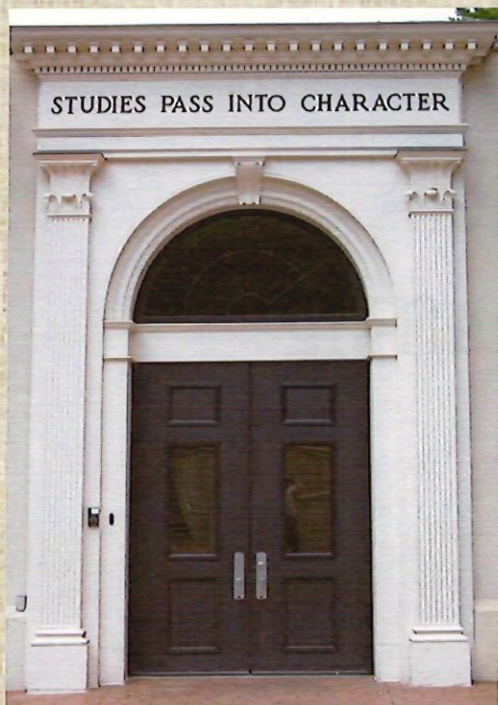


Essex Fells Board of Education 2025-2026 School Budget



PRESENTATION

May 7th, 2025

2016 NATIONAL BLUE RIBBON SCHOOL

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.
- **April** – BOE discussion
- **May 7th** - 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 curricula that aligns and exceeds the expectations of the New Jersey Student Learning Standards at each grade level, P-6.
- Provide professional development through 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.
- Expand Preschool program hours to a full day schedule to enhance kindergarten readiness skills.

Educational Initiatives cont'd

- Maintain cutting edge technology infusion, infrastructure, and device deployment across the district as well as IT support and ed tech training to staff.
- Provide comprehensive I&RS/504 student support programming in P-6 through Basic Skills, Counseling, Social Skills , Occupational Therapy, Physical Therapy, Behavioral Therapy and Language Development as needed.
- Execute Differentiated Instruction and Enrichment sessions to further address the varied levels of general education student needs across all grade levels providing MTSS.
- Provide Social Emotional Learning (SEL) & Character Education Programs to support positive mental health through district wide, whole group, small group, and individual sessions through two full time school counseling professionals.

Operational Initiatives

- B&G Projects
 - Concrete and stucco repair
 - Resurface flooring and gym
 - Tree trimming
 - Security & safety enhancements including digital filters for online student safety
 - Media Center / STEAM Lab restructuring
 - Lift installation planning in lower building
 - LED light fixture replacement planning
 - Funding for required general and building maintenance such as copper and chimney repairs
 - Document scanning/records retention

2025-2026 REVENUES

	2023-24	2024-25	2025-26
	<u>Final</u>	<u>RB</u>	<u>Anticipated</u>
General Fund			
Local Tax Levy	\$5,683,904	\$5,854,132	\$6,058,215
Budgeted Fund Balance	\$200,000	\$200,000	\$200,000
Pre School Tuition	\$96,556	\$88,400	\$128,000
W/D from Capital Reserve	\$0	\$116,862	\$0
Misc Revenue	\$41,585	\$24,619	\$34,700
Extraordinary Aid	\$154,441	\$143,336	\$100,000
State Aid	\$271,322	\$297,378	\$288,442
sub-total	\$6,447,808	\$6,724,727	\$6,809,357
Grants	\$180,048	\$64,518	\$126,463
Refendm / Debt Svc Tax	\$65,836	\$67,407	\$65,435
Debt Service Aid	\$33,916	\$34,724	\$33,709
TOTAL BUDGET	\$6,727,608	\$6,891,376	\$7,034,964

2025-2026 Appropriations

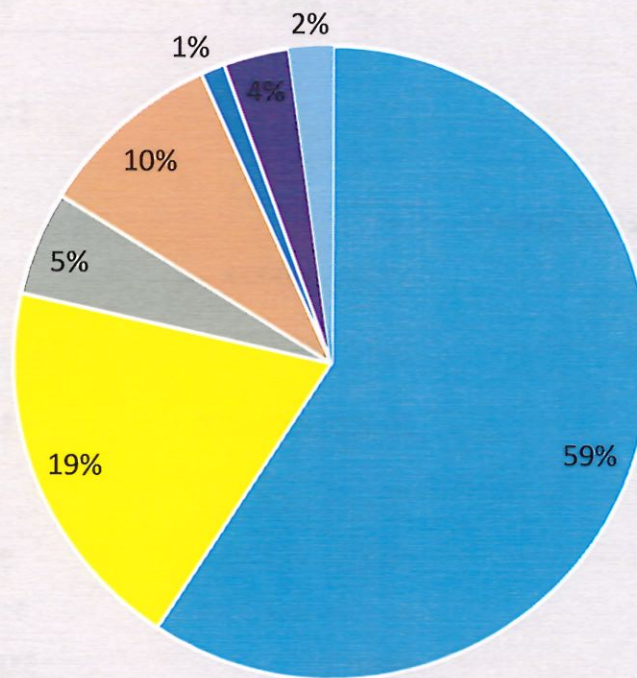
<u>Account Description</u>	<u>Account Number</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
GENERAL FUND				
Total Regular Programs	11-1XX-100-XXX	\$1,925,848	\$2,132,431	\$2,176,637
Total Special Education	11-2XX-100-XXX	\$645,284	\$605,658	\$587,212
Total Basic Skills Instruction	11-230-100-XXX	\$267,080	\$273,440	\$279,536
Total Extra-Curricular	11-401-100-XXX	\$1,700	\$1,200	\$1,200
Total Tuition	11-000-100-5XX	\$271,833	\$361,000	\$372,205
Total Attendance	11-000-211-XXX	\$28,732	\$28,612	\$24,811
Total Health Services	11-000-213-XXX	\$104,644	\$104,618	\$100,746
Total Related Services	11-000-216, 217	\$424,384	\$374,983	\$464,688
Total Student Services - CST	11-000-219-XXX	\$208,729	\$213,355	\$229,631
Total Improvement of Instr Svcs	11-000-221,223	\$13,462	\$37,706	\$40,595
Total Ed Media Svcs – School Library	11-000-222-XXX	\$6,530	\$7,070	\$6,878
Total Central Administration/Board of Education	11-000-230-XXX	\$198,274	\$208,759	\$201,347
Total School Administration	11-000-240-XXX	\$113,308	\$123,171	\$121,477
Total Business Services	11-000-25X-XXX	\$136,977	\$148,132	\$141,332
Total Operations and Maintenance of Plant Services	11-000-26X-XXX	\$555,233	\$605,379	\$623,087
Total Student Transportation Services	11-000-270-XXX	\$50,091	\$141,265	\$81,750
Total Employee Benefits	11-000-291-XXX	\$1,090,138	\$1,240,543	\$1,334,163
TOTAL GENERAL CURRENT EXPENSE		\$6,042,247	\$6,607,322	\$6,687,295

APPROPRIATIONS CONTINUED

CAPITAL OUTLAY		<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
Total Equipment	12-XXX-XXX-73X	\$22,676	\$75,880	\$0
Total Construction/Improvements	12-000-400-XXX	\$92,454	\$11,128	\$503
Total Capital Outlay		\$115,130	\$87,108	\$503
SPECIAL SCHOOLS (SPECIAL EDUCATION)				
Total Special Schools	13-422-100-XXX	\$0	\$22,310	\$21,560
GENERAL FUND GRAND TOTAL	Fund 10	<u>\$6,157,377</u>	<u>\$6,716,740</u>	<u>\$6,809,358</u>
Total Local Projects	20-XXX-XXX-XXX	\$12,250	\$1,000	\$82,000
Total Title II & Title IV	20-XXX-XXX-XXX	\$2,757	\$2,858	\$2,000
Total I.D.E.A. PS & Basic & Title I	20-XXX-XXX-XXX	\$61,284	\$60,660	\$42,462
Total CARES ACT & ESSER	20-XXX-XXX-XXX	\$103,757	\$0	\$0
TOTAL GRANTS	Fund 20	<u>\$180,048</u>	<u>\$64,518</u>	<u>\$126,463</u>
TOTAL CAPITAL PROJECTS	Fund 30	<u>\$106,766</u>	<u>0</u>	<u>\$0</u>
TOTAL DEBT SERVICE	Fund 40	<u>\$99,752</u>	<u>\$102,131</u>	<u>\$99,144</u>
TOTAL APPROPRIATIONS		<u>\$6,543,953</u>	<u>\$6,883,389</u>	<u>\$7,034,964</u>

2025-26 Budget Appropriations

Budget Details



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

Budget Concerns & Challenges

- 2% Tax Levy Cap vs. No Expenditure Cap
 - Rising Energy and Health Benefits Costs
- State Aid Funding Reduction
- Budgeting of Extraordinary Aid for the first time
- Reduction in Force (RIF) – 1 Teacher 1 Para
 - Decrease in Special Education teachers in Pre K and K
- Grants from the PTA & EFFEE to fund technology budget for needed device replacement
- No OOD Contingency
- Reduction in CST Specialized Evaluations
- Cost of Lunch Duty Coverage

ENROLLMENT PROJECTION: 2025-26

Pre-School Program	16
Kindergarten	34
Grade 1	30
Grade 2	37
Grade 3	27
Grade 4	33
Grade 5	40
Grade 6	30
Total Projected Enrollment (as of April 10 th , 2025)	247 + 3 OOD 250 Total

Staffing

- Certified General Education Teachers in two sections at every grade level Preschool – 6 to maintain class size at an approximate average of 16.
- 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>2024-25</u>	<u>2025-26</u>
TAX REVENUES REQUIRED	\$5,854,132	\$6,058,215
DEBT SERVICE	<u>\$67,407</u>	<u>\$65,435</u>
Current Exp + Debt Service Tax Levy	\$5,921,539	\$6,123,650
* Essex Fells Property Value	\$758,060,000	\$757,315,100
* Amount provided by Tax Assessor		
Tax Rate per \$100 of Assessed Value	\$0.7811	\$0.8086
Information is for illustrative purposes & subject to change		

2025-26 School Year TAX IMPACT

<u>Assessed Value</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Increase</u>	<u>2024 Value</u>
\$100,000	\$781.10	\$808.60	\$27.50	
* \$947,300 Average home value	\$7,368.90	\$7,659.87	\$290.97 or \$24.25 per month	\$943,400
* Amount Provided by Tax Assessor February 2025 March 2024 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				

2025-2026 School Year Homeowner **Impact**

**AVERAGE ESSEX FELLS HOME
ASSESSED AT \$947,300**

ANNUAL INCREASE OF \$290.97

**AT 3.49% TAX LEVY & DEBT
SERVICE**



2025-26 Budget Presentation

- Questions or Comments?