

Essex Fells Board of Education 2026-2027 School Budget



PRESENTATION
May 6TH, 2026



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.
- **March** – State Aid Figures, Presentation of proposed budget for BOE review and submission to County BA & County Supt. Office.
- **April** – BOE discussion
- **May 6th** - Public Presentation & BOE Approval.

EDUCATIONAL INITIATIVES

- Maintain 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.
- Commitment to small class sizes and low student / staff ratios.
- Offer Inclusion model approach to Special Education Programming in P-6 as needed, based on Sp. Ed. Enrollment.
- Continue Full Day Preschool program hours to enhance kindergarten readiness skills.

Educational Initiatives cont'd

- Provide 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 Academic Support, 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
 - Score Board Installation
 - LED light fixture replacement planning
 - Funding for required general and building maintenance
 - Document scanning/records retention

2026-2027 REVENUES

	2024-25	2025-26	2026-27
	<u>Final</u>	<u>RB</u>	<u>Anticipated</u>
General Fund			
Local Tax Levy	\$5,854,132	\$6,058,215	\$6,390,937
Budgeted Fund Balance	\$200,000	\$200,000	\$163,090
Pre School Tuition	\$80,600	\$128,000	\$108,000
W/D from Capital Reserve	\$23,111	\$0	\$0
Misc Revenue	\$81,383	\$68,799	\$49,700
Extraordinary Aid	\$143,336	\$184,242	\$125,000
State Aid	\$297,881	\$288,442	\$305,779
sub-total	\$6,680,443	\$6,927,698	\$7,142,506
Grants	\$64,518	\$171,398	\$111,372
Refendm / Debt Svc Tax	\$67,407	\$65,435	\$63,463
Debt Service Aid	\$34,724	\$33,709	\$32,694
TOTAL BUDGET	\$6,847,092	\$7,198,240	\$7,350,035

2026-2027 Appropriations

Expenditures	Appropriation (RB)	Appropriation
<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>

<u>Account Description</u>	<u>Account Number</u>
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GENERAL FUND

Total Regular Programs	11-1XX-100-XXX	\$2,088,112	\$2,184,054	\$1,988,191
Total Special Education	11-2XX-100-XXX	\$601,667	\$548,121	\$650,432
Total Basic Skills Instruction	11-230-100-XXX	\$273,436	\$279,237	\$284,876
Total Extra-Curricular	11-401-100-XXX	\$1,200	\$1,200	\$1,200
Total Tuition	11-000-100-5XX	\$332,958	\$453,589	\$616,092
Total Attendance	11-000-211-XXX	\$26,353	\$27,623	\$25,483
Total Health Services	11-000-213-XXX	\$105,622	\$102,587	\$102,157
Total Related Services	11-000-216, 217	\$509,041	\$461,876	\$502,745
Total Student Services - CST	11-000-219-XXX	\$200,740	\$229,631	\$211,451
Total Improvement of Instr Svcs	11-000-221,223	\$44,899	\$45,622	\$40,889
Total Ed Media Svcs – School Library	11-000-222-XXX	\$7,035	\$6,878	\$4,490
Total Central Administration/Board of Education	11-000-230-XXX	\$190,083	\$219,347	\$199,440
Total School Administration	11-000-240-XXX	\$116,638	\$125,477	\$124,554
Total Business Services	11-000-25X-XXX	\$144,643	\$150,332	\$146,532
Total Operations and Maintenance of Plant Services	11-000-26X-XXX	\$578,226	\$623,086	\$623,354
Total Student Transportation Services	11-000-270-XXX	\$51,941	\$81,750	\$171,908
Total Employee Benefits	11-000-291-XXX	\$1,170,259	\$1,332,322	\$1,427,570
TOTAL GENERAL CURRENT EXPENSE		\$6,442,853	\$6,872,732	\$7,121,364

APPROPRIATIONS CONTINUED

CAPITAL OUTLAY

		<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
Total Equipment	12-XXX-XXX-73X	\$90,245	\$31,294	\$0
Total Construction/Improvements	12-000-400-XXX	\$10,725	\$503	\$503
Total Capital Outlay		\$100,970	\$31,797	\$503

SPECIAL SCHOOLS (SPECIAL EDUCATION)

Total Special Schools	13-422-100-XXX	\$17,597	\$21,560	\$20,640
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GENERAL FUND GRAND TOTAL

Fund 10

\$6,561,420 \$6,926,089 \$7,142,507

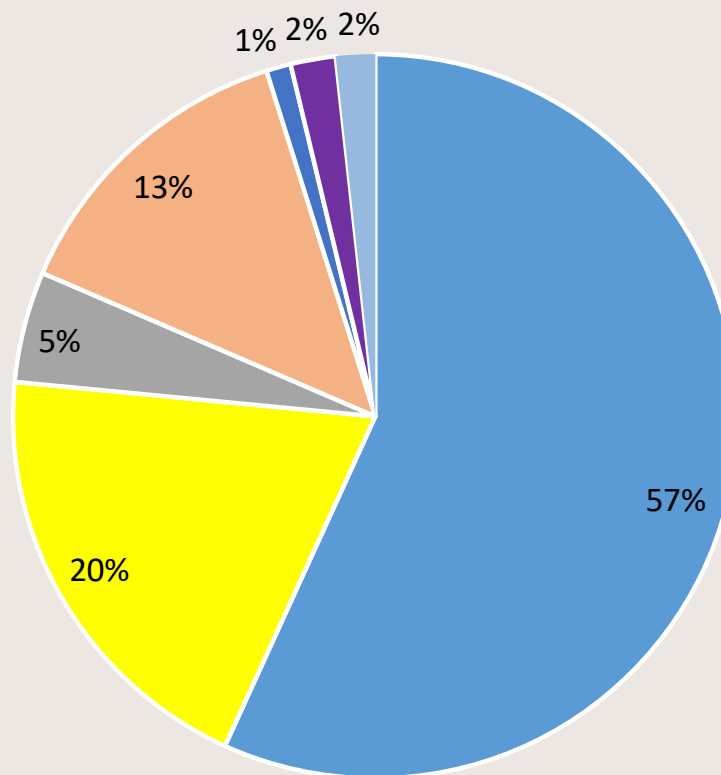
Total Local Projects	20-XXX-XXX-XXX	\$1,000	\$108,010	\$67,000
Total Title II & Title IV	20-XXX-XXX-XXX	\$2,858	\$3,152	\$2,206
Total I.D.E.A. PS & Basic & Title I	20-XXX-XXX-XXX	\$60,660	\$60,236	\$42,165
Total CARES ACT & ESSER	20-XXX-XXX-XXX	\$0	\$0	\$0
TOTAL GRANTS	Fund 20	<u>\$64,518</u>	<u>\$171,398</u>	<u>\$111,372</u>
TOTAL CAPITAL PROJECTS	Fund 30	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL DEBT SERVICE	Fund 40	<u>\$102,131</u>	<u>\$99,144</u>	<u>\$96,157</u>

TOTAL APPROPRIATIONS

\$6,728,069 **\$7,196,631** **\$7,350,035**

2026-27 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 Special Education and Health Benefits Costs
- Reduced most budget lines or flat funding
- Budgeting of Extraordinary Aid for the second year
- Reduction in Force (RIF) –1 Para
 - No Special Education teachers in K
- Grants from the PTA & EFFEE to supplement technology budget, fund TREP\$ & Author Visit
- No OOD Contingency
- Reduction in CST Specialized Evaluations & Related Services
- Reduced Lunch Duty Coverage
- Reduction of Supplementary Technology Platforms

ENROLLMENT PROJECTION: 2026-27

Pre-School Program	17
Kindergarten	35
Grade 1	36
Grade 2	34
Grade 3	42
Grade 4	30
Grade 5	35
Grade 6	38
Total Projected Enrollment (as of March 12, 2026)	267 + 5 OOD 272 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 Academic Support 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.
- Paraprofessionals will provide support to specific students as determined by the Child Study Team through Individual Education Plans only.
- 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>2025-26</u>	<u>2026-27</u>
TAX REVENUES REQUIRED	\$6,058,215	\$6,390,937
DEBT SERVICE	<u>\$65,435</u>	<u>\$64,463</u>
Current Exp + Debt Service Tax Levy	\$6,123,650	\$6,455,400
* Essex Fells Property Value	\$757,315,100	\$761,397,100
* Amount provided by Tax Assessor		
Tax Rate per \$100 of Assessed Value	\$0.8086	\$0.8478
Information is for illustrative purposes & subject to change		

2026-27 School Year TAX IMPACT

<u>Assessed Value</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Increase</u>	<u>2025 Value</u>
\$100,000	\$808.60	\$847.80	\$39.20	
*952,600	\$7,659.87	\$8,076.14	\$416.28	\$947,300
Average home value			or \$34.69 per month	
* Amount Provided by Tax Assessor March 2026				
March 2025 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				

2026-2027 School Year Homeowner Impact

**AVERAGE ESSEX FELLS HOME
ASSESSED AT \$952,600**

ANNUAL INCREASE OF \$416.28

**AT 5.49% TAX LEVY & DEBT
SERVICE**



2026-27 Budget Presentation

- Questions or Comments?