



**East Rutherford
Board of Education**

**2022-2023
School Budget Presentation**

Budget Process

- ▶ The Superintendent, School Business Administrator, Director of Curriculum & Instruction & Student Services, Building Principals, and Supervisor of Technology & Instruction worked together to develop the budget with considerations of the impact on instructional programs against the state mandates, along with district goals, and respect for the taxpayers.
- ▶ The Finance Committee met with The Superintendent and School Business Administrator to review the proposed budget and reviewed the recommendations of the Superintendent, prior to review by the entire board.
- ▶ BOE approval of preliminary budget on March 24, 2022. The budget provides accountability to the tax payers.
- ▶ The Executive County Superintendent approved our 2022-2023 school budget, on April 19, 2022.
- ▶ Final budget is presented for a public hearing on April 28, 2022.

Budget Highlights

- ▶ District stayed within the 2% tax levy
- ▶ No available waivers utilized
- ▶ Increase In State Aid: 4.10% (\$888,540 - \$853,521) = \$35,019
- ▶ Increase In Debt Service Aid: \$159,127 (Increase of \$126,525 from Previous Year)
- ▶ Maintenance Reserve: \$0 (No Withdrawal from Maintenance Reserve SY 22-23)
- ▶ Use of Surplus: \$600,000 (**Maintaining long-range financial stability and health of the District**)
 - ▶ Supporting the opening of the New 4/5 Building
- ▶ Continuation of Instructional Coaches in the area of Mathematics, Language Arts, Science, Social Studies and World Languages with grant and local funds
- ▶ Hiring additional District Staff to meet the districts expansion needs
- ▶ District continues to increase student capacity and rigor, while decreasing the placement of Special Education students in out of district private schools

East Rutherford School District Goals 2022-2023 School Year

District Goal #1: Curriculum, Instruction, Assessment & Standards

District Goal #2: Special Education Programs & Costs

District Goal #3: Diversity & Equity

District Goal #4: Mental Health/Social Emotional Learning

District Goal #5: Communication & Parental Involvement

Statement of Priorities

- **Maintain Our School System**
 - Budget Alignment to NJ Student Learning Standards
 - Curriculum & Assessment Revisions for September 2022 Implementation
 - Adequate Staffing for Instruction
 - Adoption of EnVision Math Series K-5 & Updating 6-8 Series
 - Adoption of Phonic Program K-2
 - Funding of Summer Enrichment Program
 - NJ Tier System of Support & Multi-Tiered System of Support & Response to Intervention
 - Professional Development
 - Expanding Technological Capabilities

Statement of Priorities

- **Raising Standards and Expanding Opportunities**
 - Addressing Academic Advancement of Different Subgroups within the District
 - ESL Students
 - Students w/Disabilities
 - Economically Disadvantaged
 - Homeless Students
 - Expanding the Utilization of Instructional Coaches
 - Development of Teacher Leaders

Statement of Priorities

- **Building Professionalism**
 - Continuation of SCIP & DEAC Committee Work
 - Continuation of Social & Emotional Initiative/Mental Health Awareness
 - Continuation of Diversity & Equity District Initiative
 - Continuation of Our Professor in Residence Program
 - Continue the Partnership with Our PTA, Mayor & Council, Police & Fire Departments, and ER Rescue

Statement of Priorities

- **Protecting Our Investment**
 - Continue to Maintain & Update Our 5-Year Security Plan & Technology Plan
 - Investing in Infrastructure (Discussion of School Referendum Renovation & Expansion Projects)
 - Update to the District's Maintenance Plan
- **Planning for the Future**
 - Continue with Construction & Renovation Projects Throughout 2022-2023 School Year
 - Formulate a New Long-Range Facilities Plan to sustain the improvements of the referendum

New Jersey Student Learning Standards Implementation

- **Mathematics**

- Adoption of EnVision Math Series K-5
- Updating Existing 6-8 EnVision Math Series
- Professional Development for Launching New Math Series
- Professional Development in Accelerated Learning (Mathematics)
- Intervention for Tier III Students (SGI, After School Academic Intervention Program & Summer Enrichment Program)
- Math Coach/Teacher Leaders
- Coherence Mapping
- Rigorous Benchmarks

New Jersey Student Learning Standards Implementation

- **Science**

- Curriculum Revisions (K-8)
 - Climate Change
- Integrating Science & Engineering Practices
- Building Phenomena: 3D Dimensional Lessons
- Mystery Science (Labs)
- Freckle (Progress Monitoring)
- Sciences Coach/Professional Development
- Revision of STEM/STEAM Curriculum
- Offering STEAM as a Cycle Course (7th & 8th Grades)
- Proposing a STEM/STEAM Club Once/Week Afterschool (5th & 6th Grades)

New Jersey Student Learning Standards Implementation

- **English Language Arts**
 - Integration of State Mandated Initiatives
 - Social Emotional Competences
 - Diversity & Equity
 - Adoption of Phonics Program (K-2)
 - Exploring Phonics First & Foundations
 - ELA Coach
 - F & P Running Record Assessments
 - Co-Teaching Model
 - Use of Diverse Literature
 - Use of Multicultural Training for ELA
 - Use of Balanced Literacy Program
 - Use of Online Platforms
 - Freckle, Star Renaissance Learning, IXL & Reading Eggs

New Jersey Student Learning Standards Implementation

- **Social Studies**

- Curriculum Revisions for September 2022 Implementation
- Development of Rigorous Benchmark Assessments
- Focus on Document-Base Questions to Encourage Writing Across Curricular Content Areas
- Integration of Statutorily Required Instruction
 - Amistad
 - Holocaust
 - Genocide
 - Asian American Pacific Islanders
 - LGBTQ+
 - Individuals with Disabilities

New Jersey Student Learning Standards Implementation

➤ Career Readiness, Life Literacies & Key Skills (Revised SY 2020)

- Curriculum Revisions Across All Content Areas to Reflect New Standards
- Continuation of a Career Education Program Grade 6-8 (Personal Finance/Standard 9.1)
- Professional Development
 - Career Readiness
 - Life Literacies
 - Key Skills

▶ Visual & Performing Arts (Revised SY 2020)

- ▶ Technology Infused into Visual Arts
- ▶ Expansion of Dance & Theatre Instruction
- ▶ Expansion of Music & Band Instrumental Instruction
- ▶ Infusion of Media Arts Into VPA Standards

New Jersey Student Learning Standards Implementation

▶ Comprehensive Health & Physical Education

- ▶ Revision of Standards K-8 for Full Implementation September 2022
- ▶ Addressing New Statutory Requirements (Covered by the 2022-2023 School Budget/Not the Standards)
 - ▶ Consent
 - ▶ Mental Health
 - ▶ New Jersey Safe Haven Infant Protection
 - ▶ Sexting
 - ▶ Sexual Abuse
 - ▶ Assault Awareness & Prevention Education

New Jersey Student Learning Standards Implementation

▶ World Languages

- ▶ Curriculum Revisions to be Implemented September 2022
- ▶ Continuation of Instructional Coach

▶ Computer Science & Design Thinking Standards (Technology)

- ▶ Revision of Computer Science & Design Thinking Standards
- ▶ Integration of Computer Science & Design Thinking Standards into STEM/STEAM Curriculum
- ▶ Addressing the Digital Divide to Ensure Equity Amongst All Sub Groups
- ▶ Expansion of Computer Science Instruction:
 - ▶ Professional Learning Initiative through William Paterson University

2022-2023 Budget by Fund

| | Budget | Local Tax Levy |
|--------------------------|---------------------|-----------------------|
| General Fund | \$18,891,918 | \$17,109,001 |
| Special Revenue Fund | 318,199 | - |
| Debt Service Fund | 1,321,229 | 1,118,375 |
| Total Base Budget | \$20,614,848 | \$18,227,376 |

Annual Tax Levy Increase

| | 2021-2022 | 2022-2023 | Difference | % Change |
|------------------|-------------------|-------------------|----------------|--------------|
| General Tax Levy | 16,773,530 | 17,109,001 | 335,471 | 2.00% |
| Debt Service | 686,991 | 1,118,375 | 463,988 | 62.79% |
| Totals | 17,427,917 | 18,227,376 | 799,459 | 4.59% |

Ten Year History of Tax Levy Increases

| Fiscal Year | Tax Levy | Difference Between Years | Increase |
|-------------|------------|--------------------------|----------|
| 2023 | 17,109,001 | 335,471 | 2.00% |
| 2022 | 16,773,530 | 328,893 | 2.00% |
| 2021 | 16,444,637 | 300,444 | 2.00% |
| 2020 | 16,122,193 | 316,121 | 2.00% |
| 2019 | 15,806,072 | 763,585 | 5.08% |
| 2018 | 15,042,487 | 954,987 | 6.78% |
| 2017 | 14,087,500 | 410,343 | 3.00% |
| 2016 | 13,677,157 | 268,180 | 2.00% |
| 2015 | 13,408,977 | 262,921 | 2.00% |
| 2014 | 13,146,056 | 257,464 | 2.00% |

Tax Impact

Average assessed home value in East Rutherford is \$426,302. Based on the average assessed home value, the increase is \$108.00 per year or \$9.03 per month.



Estimated Tax Impact

| | <u>2021-2022</u> <u>School Year</u> | <u>2022-2023</u> <u>School Year</u> | <u>\$ Increase</u> <u>(Decrease)</u> | <u>% Increase</u> <u>(Decrease)</u> | <u>Monthly</u> <u>Increase</u> <u>(Decrease)</u> |
|---|--|--|---|--|--|
| Total East Rutherford Assessments | \$ 2,376,807,910 | \$ 2,552,528,700 | | | |
| School Taxes - General Fund | \$ 16,773,530 | \$ 17,109,001 | \$ 335,471 | 2.00% | |
| School Taxes - Debt Service Fund | \$ 686,991 | \$ 1,118,375 | \$ 431,384 | 62.79% | |
| | <u>\$ 17,460,521</u> | <u>\$ 18,227,377</u> | \$ 766,855 | 4.39% | |
| Tax Rate | \$ 0.00733 | \$ 0.00714 | | | |
| Average house Assessment | \$ 400,384 | \$ 426,302 | | | |
| Total School Taxes on Average Home | <u>\$ 2,936</u> | <u>\$ 3,044</u> | \$ 108 | 3.69% | \$ 9.03 |

Revenues

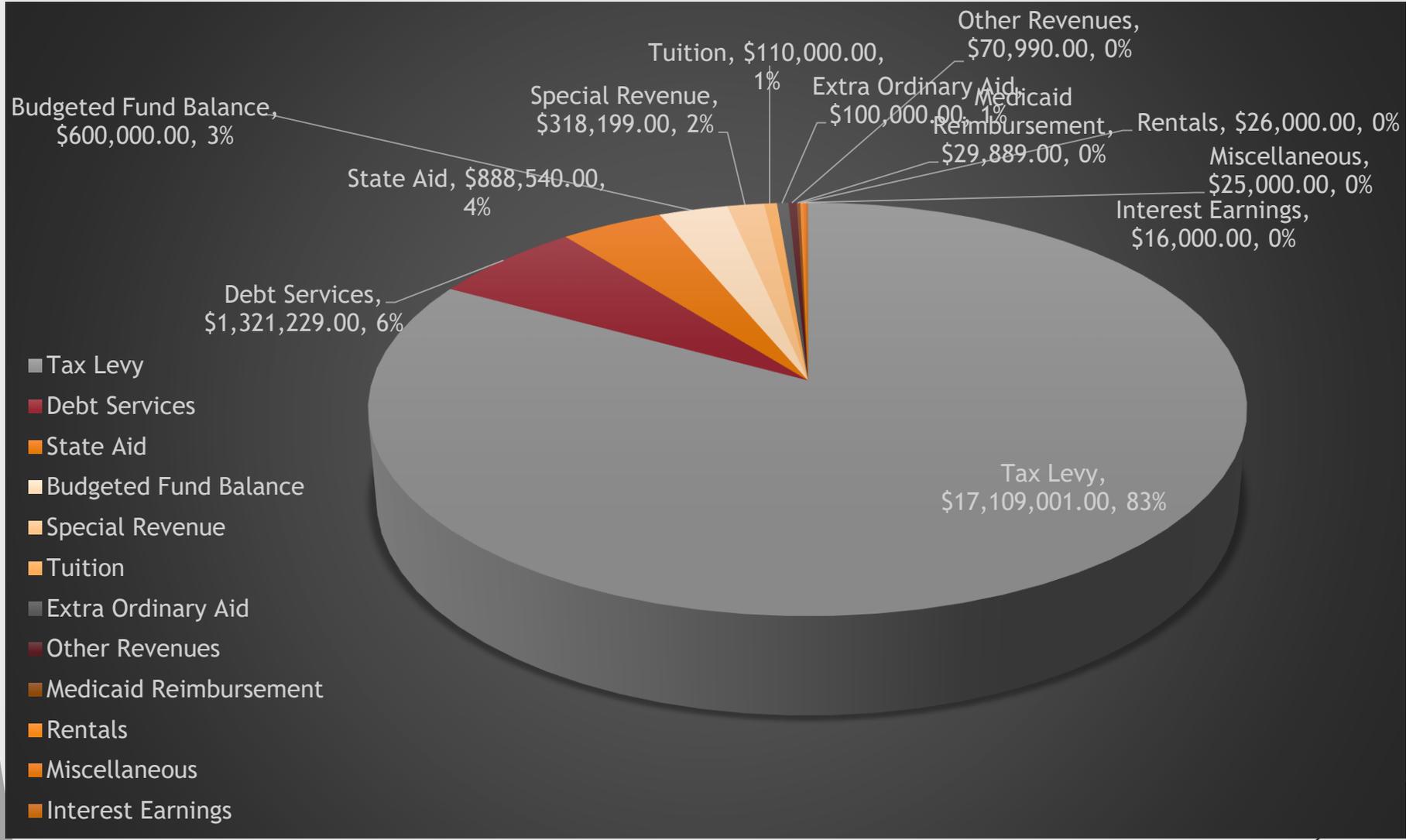
\$20,614,848

| <u>Revenues</u> | <u>2021-2022</u> | <u>2022-2023</u> | <u>\$ Change</u> | <u>% Change</u> |
|-------------------------|-------------------|-------------------|------------------|-----------------|
| Tax Levy | 16,773,530 | 17,109,001 | 335,471 | 2.00% |
| State Aid | 853,521 | 888,540 | 35,019 | 4.10% |
| Budgeted Fund Balance | 375,000 | 600,000 | 225,000 | 60.00% |
| Capital Reserve | 0 | 0 | 0 | 0.00% |
| Maintenance Reserve | 321,800 | 0 | -321,800 | -321.80% |
| Tuition | 110,000 | 110,000 | 0 | 0.00% |
| Medicaid Reimburesement | 28,806 | 29,889 | -1,083 | -3.76% |
| Rentals | 26,000 | 26,000 | 0 | 0.00% |
| Interest Earning | 16,000 | 16,000 | 0 | 0.00% |
| Misc | 25,000 | 25,000 | 0 | 0.00% |
| Other Revenues | 70,990 | 70,990 | 0 | 0.00% |
| Extra Ordinary Aid | 100,000 | 100,000 | 0 | 0.00% |
| Debt. Service | 686,991 | 1,321,199 | 431,384 | 62.79% |
| Special Revenue | 329,653 | 318,199 | -11,454 | -3.47% |
| | 19,717,291 | 20,614,848 | 897,557 | 4.55% |

Revenues

\$ 20,614,848

| | |
|------------------------|--------------|
| General Fund | \$18,975,420 |
| Special Revenue | \$318,199 |
| Debt Services | \$1,321,229 |



- Tax Levy
- Debt Services
- State Aid
- Budgeted Fund Balance
- Special Revenue
- Tuition
- Extra Ordinary Aid
- Other Revenues
- Medicaid Reimbursement
- Rentals
- Miscellaneous
- Interest Earnings

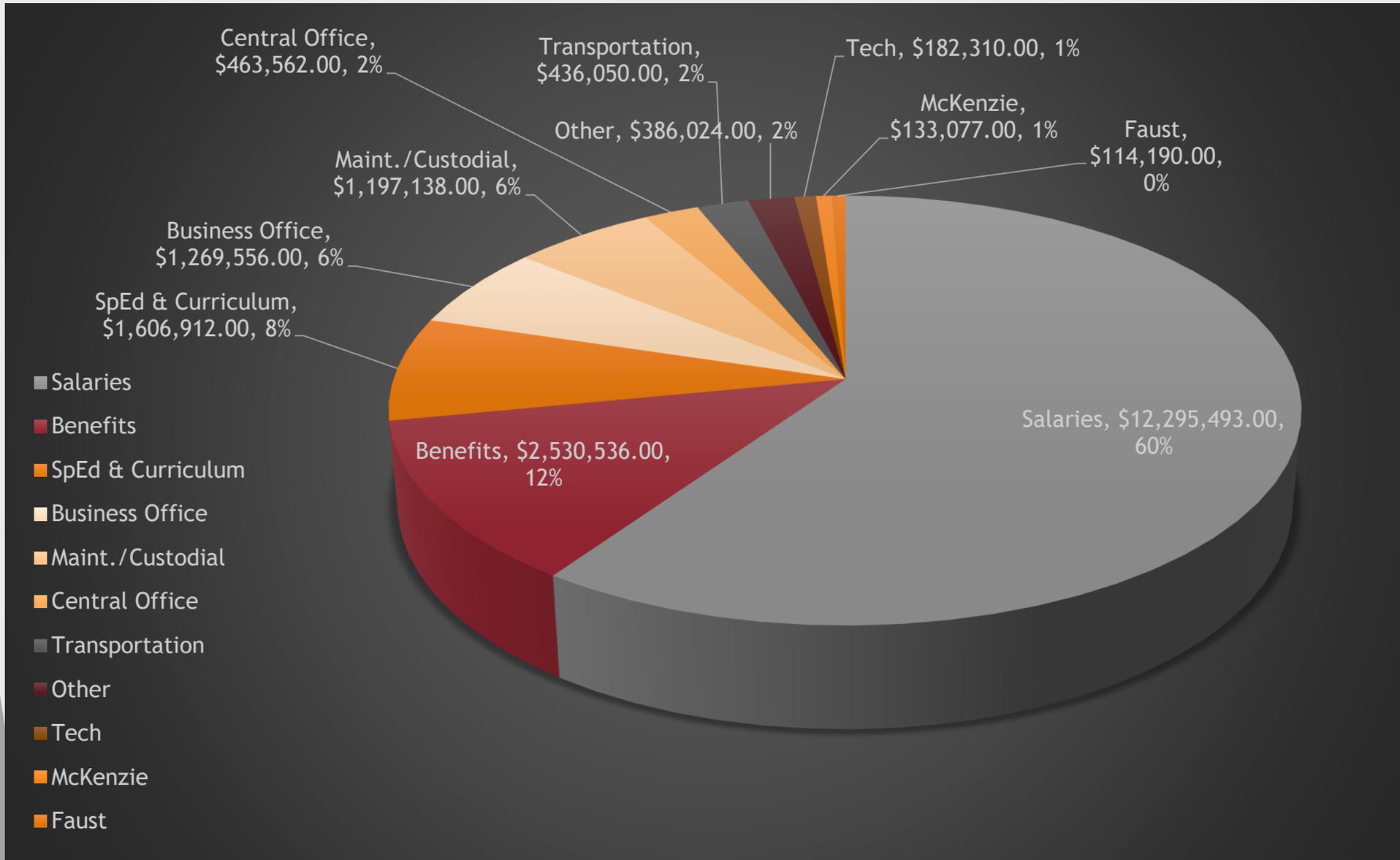
Appropriations

\$ 20,614,848

| <u>Appropriations</u> | <u>2021-2022</u> | <u>2022-2023</u> | <u>\$ Change</u> | <u>% Change</u> |
|----------------------------------|-------------------|-------------------|------------------|-----------------|
| Special Ed. & Curriculum | 1,400,503 | 1,606,912 | 206,409 | 14.74% |
| Mckenzie | 112,902 | 133,077 | 20,175 | 17.87% |
| Faust | 122,455 | 114,190 | -8,265 | -6.75% |
| Business Office | 1,711,012 | 1,269,556 | -441,456 | -25.80% |
| Maintenance/Custodial Operations | 1,035,806 | 1,197,138 | 161,332 | 15.58% |
| Central Office | 505,867 | 463,562 | 42,305 | -8.36% |
| Tech | 170,540 | 182,310 | 11,770 | 6.90% |
| Salaries | 11,728,458 | 12,295,493 | 567,035 | 4.84% |
| Benefits | 2,282,596 | 2,530,536 | 247,940 | 10.86% |
| Transportation | 317,500 | 436,050 | 118,550 | 37.34% |
| Other Expenditures | 329,653 | 386,024 | 56,371 | 17.10% |
| | 19,717,291 | 20,614,848 | 897,557 | 4.55% |

Appropriations

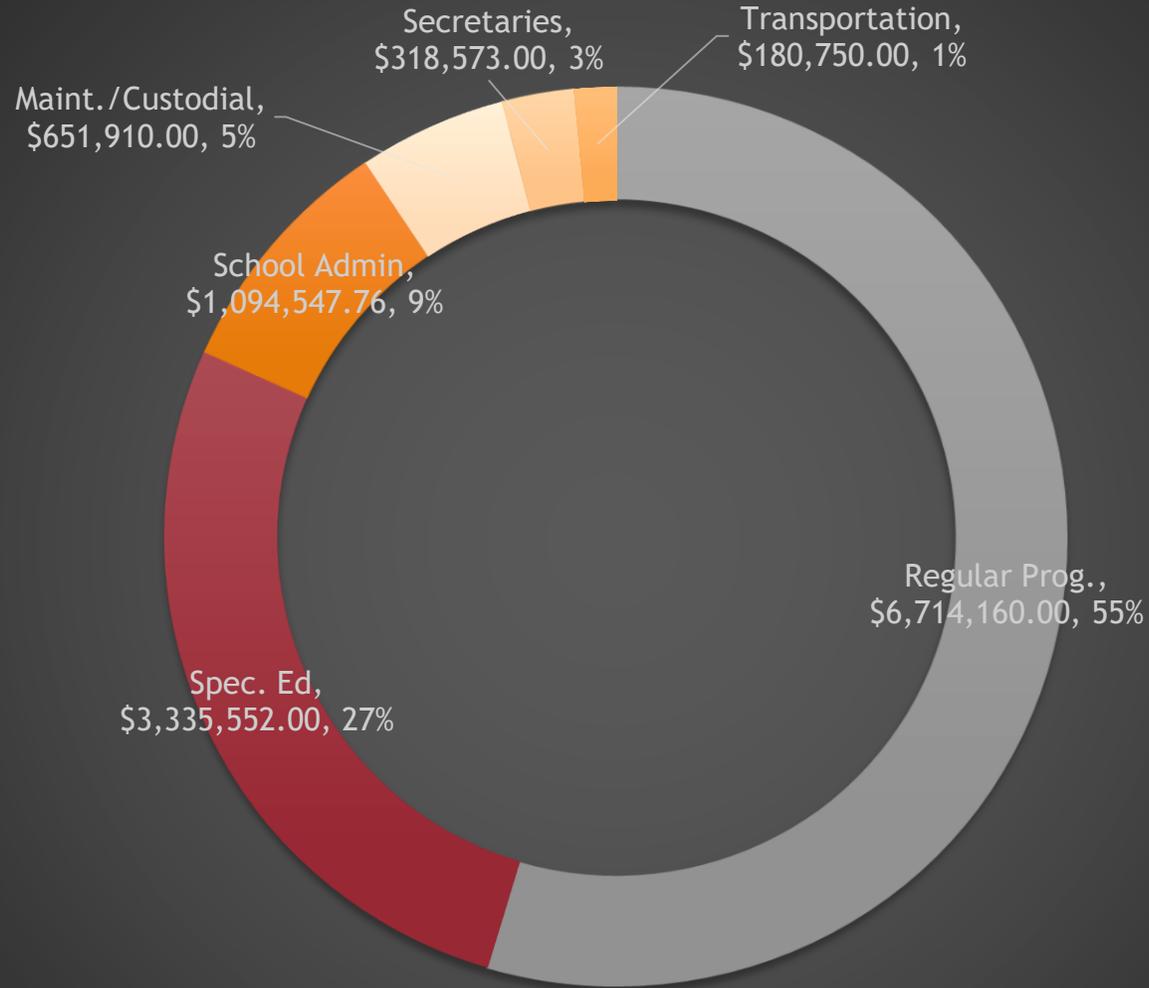
\$20,614,848



Salaries

| <u>Salaries</u> | <u>2021-2022</u> | <u>2022-2023</u> | <u>\$ Change</u> | <u>% Change</u> |
|----------------------------------|----------------------|----------------------|-------------------|-----------------|
| Regular Program | 6,518,894.10 | 6,714,160.00 | 195,265.90 | 2.99% |
| Special Ed | 3,205,471.66 | 3,335,552.00 | 130,080.34 | 4.06% |
| Maintenance/Custodial Operations | 561,566.74 | 651,910.00 | 90,343.26 | 16.09% |
| Transportation | 185,748.00 | 180,750.00 | -4,998.00 | -2.69% |
| Secretaries | 262,103.92 | 318,573.00 | 56,469.08 | 21.55% |
| School Admin | 994,673.12 | 1,094,547.76 | 99,874.64 | 10.04% |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 11,728,457.54 | 12,295,492.80 | 567,035.26 | 4.84% |

Salaries: \$ 12,295,493



■ Regular Prog. ■ Spec. Ed ■ School Admin ■ Maint./Custodial ■ Secretaries ■ Transportation

New Hires

| LOCATION | POSITION | COST |
|------------------|-----------------------------------|-------------------|
| New 4/5 Building | Principal | \$ 146,000 |
| New 4/5 Building | Secretary | \$ 41,519 |
| New 4/5 Building | Custodians (2) | \$ 88,154 (total) |
| District - Wide | Psychologist | \$ 65,126 |
| District - Wide | Gifted & Talented Teacher | \$ 65,126 |
| District - Wide | Full-Time Theatre Teacher | \$ 15,386 |
| District - Wide | Full-Time Dance Teacher | \$ 15,386 |
| District - Wide | In-District Maintenance Personnel | \$ 15,000 |
| | TOTAL COST | \$ 451,697 |

Comments/Questions