



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

	2021-2022 School Year	2022-2023 School Year	\$ Increase (Decrease)	% Increase (Decrease)	Monthly Increase (Decrease)
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

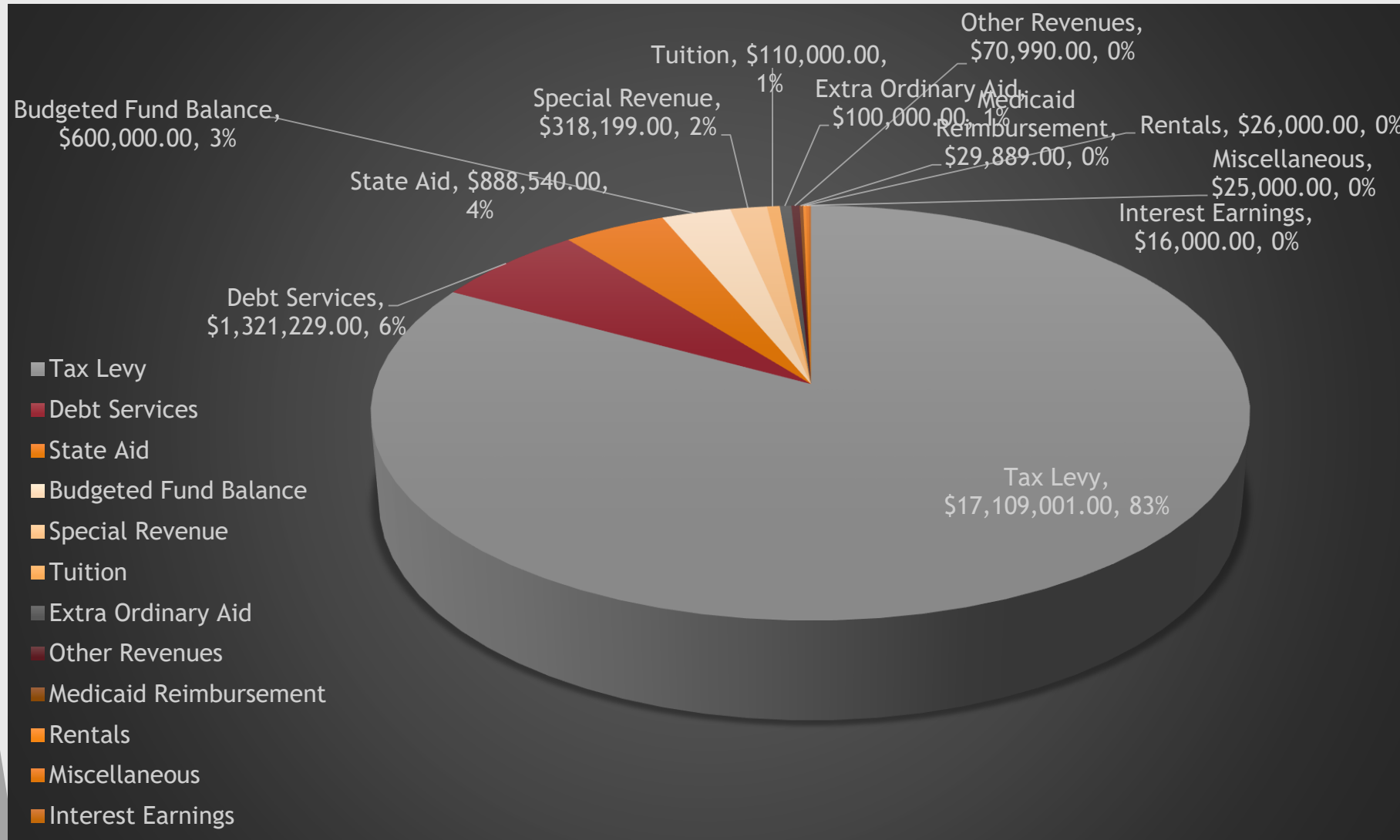
Revenues

\$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

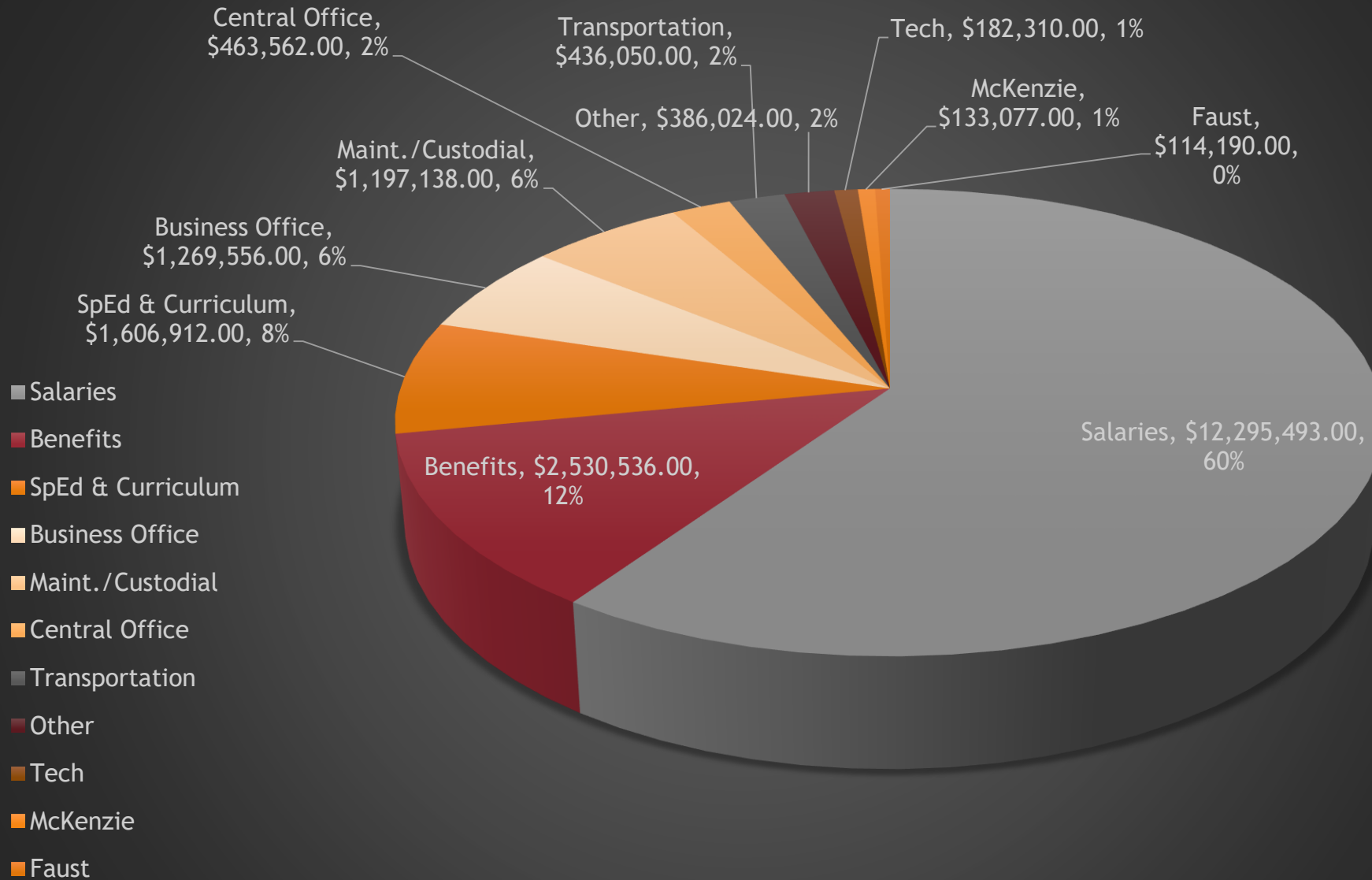
Appropriations

\$ 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

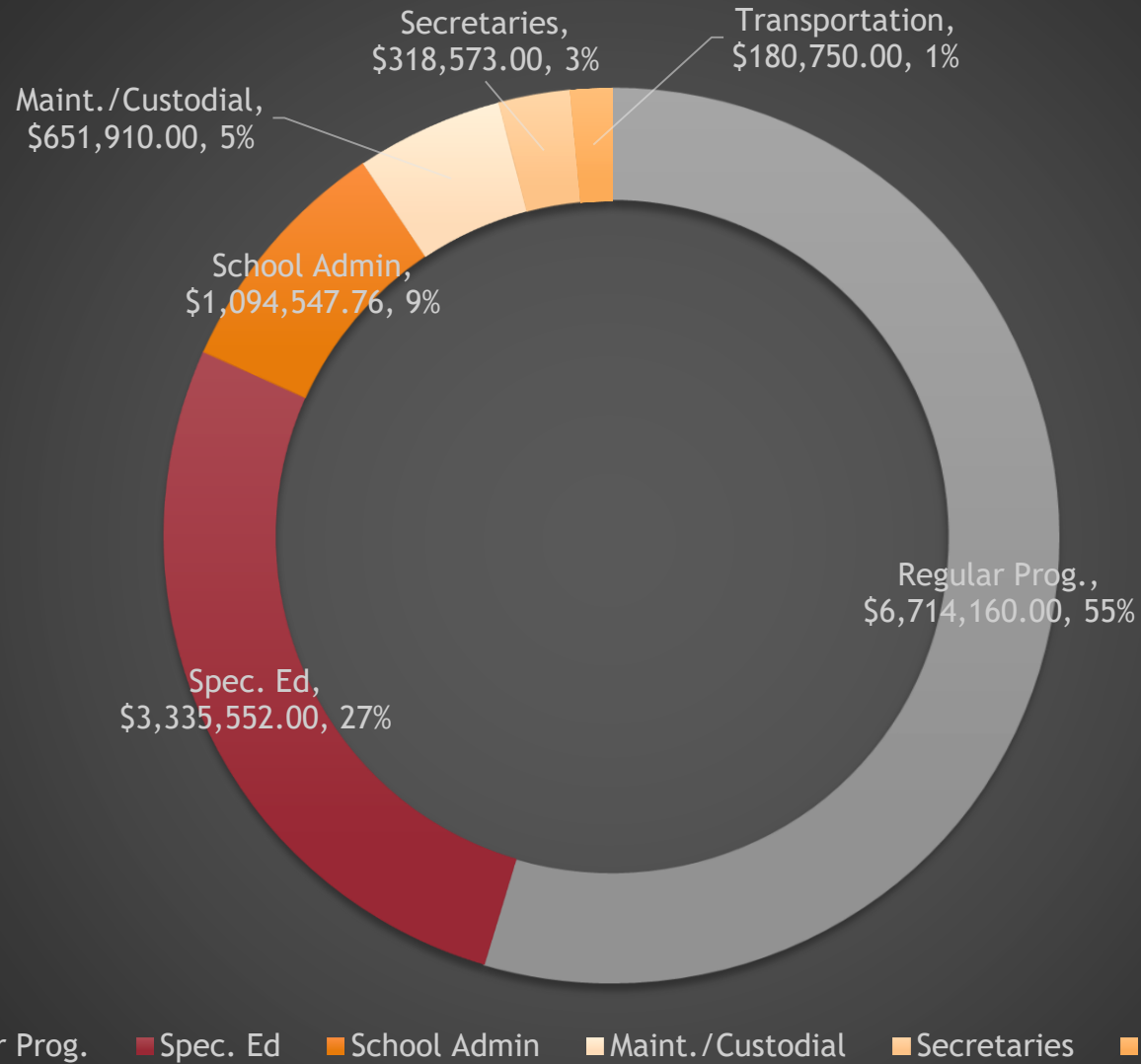
\$20,614,848



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%
	11,728,457.54	12,295,492.80	567,035.26	4.84%

Salaries: \$ 12,295,493



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