



2023-2024 Budget Presentation

Dr. Susan Ciccotelli, Superintendent of Schools
Mrs. Kathleen Marano, Interim Business Administrator

April 26, 2023

Mission Statement

The community of the Fairfield Public Schools is committed to providing an environment which cultivates individual abilities, respects differences, and nurtures responsibility and cooperation.

Overall Budget Goal

To provide the best possible educational program for the children of the Fairfield Public School District while exercising the utmost diligence in the expenditure of funds.

FAIRFIELD PUBLIC SCHOOLS

The 2023-2024 Budget Calendar Key Dates

<i>Mid January</i>	<i>Budget/Board election calendar and guidelines are set by the DOE</i>
<i>Jan/Feb</i>	<i>Account for staff and make adjustments resulting from retirees, terminations or new employees. Review contractual benefits, discuss with Principals and Administrators budget requests to meet anticipated enrollment.</i>
<i>February 28, 2023</i>	<i>Governor's Budget Address</i>
<i>March 2, 2023</i>	<i>State Aid allocations released</i>
<i>March 16, 2023</i>	<i>Board adopts the submission of preliminary budget to DOE for approval</i>
<i>April 26, 2023</i>	<i>Public Hearing and Adoption of the Budget</i>

2023-2024 Budget Provisions

- *Maintain all current academic programs*
- *Sustain small class size*
- *Preserve the health, safety, security and learning esthetics of each classroom environment*
- *Provide rigorous instructional practice and data analysis to improve curriculum and student engagement using LinkIt! data housing platform*
- *Integrate technological advances into student curriculum*
- *Support the social and emotional needs of students and staff*
- *Provide funding for out-of-district transportation and tuition*
- *Continue professional development in pertinent areas*
- *Address facility improvements (i.e., Churchill ceiling and mold remediation)*

2023-2024 Budget Drivers

- *Salary increases (contractual obligations)*
- *Health Benefit increases*
- *Special Education (in-house) instructional and transportation costs (Special Ed)*
- *Pension increases*
- *Out-of-District placement (tuition, mandated programs)*
- *Operation and maintenance (align expenses)*

Budget Impacts

- *Reduction of RN and Admin staff to part-time*
- *Elimination of lunch aides, speech teacher, custodian and OT Assistant*
- *Removal of field trips, clubs, technology, classroom supplies*
- *Abolish the Media and World Language positions**
 - * *Students will receive instruction in these areas by reconfiguring teachers' schedules*
- *No attrition (retirements)*

The Proposed 2023-2024 Budget Continues to Support:

*Curricular programs aligned to New Jersey's Student Learning Standards
in all nine content areas:*

- *Career Readiness, Life Literacies and Key Skills*
- *Comprehensive Health and Physical Education*
- *English Language Arts*
- *Mathematics*
- *Science*
- *Social Studies*
- *STEAM*
- *Visual and Performing Arts*
- *World Language*

The Proposed 2023-2024 Budget Continues to Support:

The following supplemental programs to meet student needs:

- *Preschool*
- *Mathematics and Language Arts Support*
- *English as a Second Language*
- *STEAM/HEP*
- *Intervention & Referral Services*
- *Special Education*
- *Guidance*

Enrollment and Class Size

<i>Grade</i>	<i>2022/2023 Enrollment</i>	<i>2022/2023 # of Sections per Grade Level</i>	<i>2022/2023 # of Students per Class</i>	<i>2023/2024 Enrollment</i>	<i>2023/2024 # of Sections per Grade Level</i>	<i>2023/2024 # of Students per Class</i>
<i>Kindergarten</i>	<i>98</i>	<i>5</i>	<i>19/20</i>	<i>84</i>	<i>4</i>	<i>21</i>
<i>First</i>	<i>96</i>	<i>5</i>	<i>19/20</i>	<i>98</i>	<i>5</i>	<i>19/20</i>
<i>Second</i>	<i>86</i>	<i>5</i>	<i>17/18</i>	<i>97</i>	<i>5</i>	<i>19/20</i>
<i>Third</i>	<i>108</i>	<i>5</i>	<i>21/22</i>	<i>86</i>	<i>4</i>	<i>21/22</i>
<i>Fourth</i>	<i>106</i>	<i>5</i>	<i>21/22</i>	<i>108</i>	<i>5</i>	<i>21/22</i>
<i>Fifth</i>	<i>86</i>	<i>4</i>	<i>21/22</i>	<i>106</i>	<i>5</i>	<i>21/22</i>
<i>Sixth</i>	<i>91</i>	<i>5</i>	<i>18/19</i>	<i>86</i>	<i>4</i>	<i>21/22</i>

2023-2024 Revenue Sources

<i>Local Taxes</i>	\$12,878,616 \$12,892,617	87.3%
<i>State Aid</i>	\$952,647	6.5%
<i>Fund Balance - Legal Reserve</i>	\$394,735	2.7%
<i>Fund Balance - Appropriated</i>	\$237,043	1.6%
<i>Capital Reserve Withdrawal</i>	\$218,440	1.4%
<i>Tuition Income</i>	\$60,000	.4%
<i>Rents & Royalties</i>	\$9,500	.1%
<i>Interest</i>	\$5,000	.0%
<i>Total</i>	\$14,769,982	100%

Comparison of Revenue

	2022-2023	2023-2024	Increase/Decrease	% of Increase/Decrease
Local Taxes	\$12,375,846	\$12,878,616 \$12,892,617	\$502,770 \$516,771	4.18%
State Aid	\$857,543	\$952,647	\$95,104	11.09%
Fund Balance - Legal Reserve Fund Balance - Appropriated	\$497,102 \$0	\$394,735 \$237,043 \$631,778	\$134,676	27.09%
Capital Reserve Withdrawal	\$401,178	\$218,440	<-\$182,738>	-45.55%
Tuition Income	\$80,000	\$60,000	<-\$20,000>	-25%
Rents & Royalties	\$9,500	\$9,500	\$0	0%
Interest	\$5,000	\$5,000	\$0	0%
Adjustment for Encumbrance	\$158,196	\$0	<-\$158,196>	-100%
Total	\$14,384,365	\$14,755,981 \$14,769,982	\$371,616 \$385,617	2.68%

\$12,375,846 x 2% = \$247,517

Allowable adjustments (banked cap \$71,983, health benefits \$197,271)

CAPS: has not kept up with inflation and fixed cut increases

Budget Categories

- *Revenue* - Monies received by the district such as taxes, state aid, rentals and tuition
- *Appropriations* - Monies we plan to spend
- *Expenditures* - Actual monies spent

- ❖ *General Education* - Teacher salaries and teaching supplies including textbooks and instructional technology, home instruction, substitutes, kindergarten aides, lunch aides, purchased services (i.e., technology and software)

- ❖ *Special Education* - Teacher salaries, supplies, and paraprofessionals

- ❖ *Other Instruction - School-Based* - Basic Skills and Bilingual education

- ❖ *Co-Curricular* - After-school activities

Budget Categories (continued)

❖ Non-Instructional/Undistributed

- ❖ *Tuition* - Cost of students that are sent out of the district for the instructional day
- ❖ *Instructional Support* - Health Services, Speech, OT/PT and related services; extraordinary service; Guidance; CST; Media Service, Technology, Staff Training
- ❖ *Administration* - Superintendent, BA, Principals, clerical support, Legal, Architect, Auditor, communication cost, advertising, referendum expense, Board of Ed dues, supplies and financial software
- ❖ *Operation and Maintenance of Plant Facilities* - Maintenance salaries, custodial services, police security, utilities, rental expense, cleaning and maintenance of facilities, property insurances, gas
- ❖ *Transportation* - To and from school for public, special ed transportation and aid in lieu
- ❖ *Employee Benefits* - Medical, dental, vision, workers comp premiums and employer taxes (social security, unemployment, PERS - pension liability payments, DCRP) tuition reimbursement
- ❖ *Equipment and Capital Outlay* - any purchase over \$2,000 per unit cost; construction costs; lease payment; engineering and architect services

2023-2024 Budget Appropriations

<i>General Education Instruction</i>	<i>\$4,653,287</i>	<i>40.5%</i>
<i>Special Education Instruction</i>	<i>\$1,331,369</i>	
<i>Employee Benefits</i>	<i>\$2,719,563</i>	<i>18.4%</i>
<i>Support Services</i>	<i>\$1,581,923</i>	<i>10.7%</i>
<i>Operation & Maintenance of Plant Facilities</i>	<i>\$1,408,586</i>	<i>9.5%</i>
<i>Administration Support Services</i>	<i>\$1,303,838</i>	<i>8.8%</i>
<i>Transportation</i>	<i>\$1,049,744</i>	<i>7.1%</i>
<i>Capital Outlay</i>	<i>\$430,303</i>	<i>2.9%</i>
<i>Tuition Out-of-District</i>	<i>\$261,369</i>	<i>1.8%</i>
<i>Food Services</i>	<i>\$30,000</i>	<i>.3%</i>
<i>Total</i>	<i>\$14,769,982</i>	<i>100%</i>

Comparison of Appropriations

	<i>2022-2023</i>	<i>2023-2024</i>	<i>Increase/Decrease</i>	<i>% of Increase/Decrease</i>
<i>General Education Instruction</i>	<i>\$4,918,594</i>	<i>\$4,653,287</i>	<i><-\$265,307></i>	<i>-5.39%</i>
<i>Special Education Instruction</i>	<i>\$1,227,494</i>	<i>\$1,331,369</i>	<i>\$103,875</i>	<i>8.46%</i>
<i>Employee Benefits</i>	<i>\$2,462,584</i>	<i>\$2,719,563</i>	<i>\$256,979</i>	<i>10.44%</i>
<i>Support Services</i>	<i>\$1,510,664</i>	<i>\$1,581,923</i>	<i>\$71,259</i>	<i>4.70%</i>
<i>Operation & Maintenance of Plant Facilities</i>	<i>\$1,347,327</i>	<i>\$1,408,586</i>	<i>\$61,259</i>	<i>4.50%</i>
<i>Administration Support Services</i>	<i>\$1,332,813</i>	<i>\$1,303,838</i>	<i><-\$28,975></i>	<i>-2.17%</i>
<i>Transportation</i>	<i>\$913,140</i>	<i>\$1,049,744</i>	<i>\$136,604</i>	<i>14.96%</i>
<i>Capital Outlay</i>	<i>\$501,033</i>	<i>\$430,303</i>	<i><-\$70,730></i>	<i>-14.12%</i>
<i>Tuition Out-of-District</i>	<i>\$139,900</i>	<i>\$261,369</i>	<i>\$121,469</i>	<i>86.83%</i>
<i>Food Services</i>	<i>\$30,816</i>	<i>\$30,000</i>	<i><-\$816></i>	<i>-2.65%</i>
<i>Total</i>	<i>\$14,384,365</i>	<i>\$14,769,982</i>	<i>\$385,617</i>	

2023-2024 Budget Salaries and Benefits

<i>Salaries</i>	<i>\$8,683,970</i>
<i>Benefits</i>	<i>\$2,719,563</i>
<i>Total</i>	<i>\$11,403,533 or 77%</i>

Detail of Tax Impact of 2023-2024 Budget

<u>Budget</u>	<u>2021-2022 School Year Tax Levy</u>	<u>2022-2023 School Year Tax Levy</u>	<u>2023-2024 School Year Tax Levy</u>
<i>General</i>	\$12,133,182	\$12,375,846	\$12,878,616 \$12,892,617
<i>Debt Service</i>	\$81,900	\$0	\$0
<i>TOTAL</i>	\$12,215,082	\$12,375,846	\$12,878,616 \$12,892,617

<u>2022 Calendar</u>		<u>2023 Calendar</u>	
<i>50% of 2021-2022 raised in 2022</i>	\$6,107,541	<i>50% of 2022-2023 raised in 2023</i>	\$6,187,923
<i>50% of 2022-2023 raised in 2022</i>	\$6,187,923	<i>50% of 2023-2024 raised in 2023</i>	\$6,446,308
<i>Total tax levy calendar year 2022</i>	\$12,295,464	<i>Total tax levy calendar year 2023</i>	\$12,634,231

Detail of Tax Impact of 2023-2024 Budget

(continued)

<u>Tax Levy</u>		<u>Estimated Net Taxable Valuation</u>		<u>School Tax Rate (per \$100)</u>	<u>Cost of Average Home</u>	<u>Annual Tax on Average Home</u>	<u>Increase</u>
2021 \$12,215,082	÷	\$3,205,111,977	=	.00381 or \$0.38	\$528,839	\$2,014.88	\$36.56
2022 \$12,375,846	÷	\$3,197,117,500	=	.00387 or \$0.39	\$529,263	\$2,048.74	\$33.86
2023 \$12,878,616 \$12,892,617	÷	*\$3,202,627,100	=	.00403 or \$0.40	* \$529,188	\$2,130.62	\$81.88

*Annual property tax increase of **\$6.83 per month** for an average home assessed at \$529,188*

* Information per Township of Fairfield as of April 21, 2023

** This slide is for Informational Purposes only, numbers are subject to change **

Summary of Tax Impact of 2023-2024 Budget

	<u>2021</u>	<u>2022</u>	<u>2023</u>
<i>Cost of Average Home</i>	\$528,839	\$529,263	* \$529,188
<i>Tax Levy</i>	\$12,215,082	\$12,375,846	\$12,878,616 \$12,892,617
<i>Estimated Net Taxable Valuation</i>	\$3,205,111,977	\$3,197,117,500	\$3,202,627,100
<i>School Tax Rate (per \$100)</i>	\$0.381	\$0.387	\$0.403
<i>Annual Tax on Average Home</i>	\$2,014.88	\$2,048.74	\$2,130.62
<i>Annual Property Tax Increase</i>	\$36.56	\$33.86	\$81.88

Annual property tax increase of \$6.83 per month for an average home assessed at \$529,188

* Information per Township of Fairfield as of April 21, 2023

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Proposal #1 for Additional Funds 2023-2024 Budget

PROPOSAL #1 FOR ADDITIONAL FUNDS

RESOLVED that there shall be raised an additional \$930,008 for General Funds in the 2023-2024 School Year. These taxes will be used exclusively to reduce general education class size in grade K through 6; reduce special education class size; reinstate the Media program for grades K through 6; continue the instrumental band and orchestra program for grade 4 through 6; employ two part-time district registered nurses; employ a full-time technology/network administrator; reinstate before/after school clubs in Adlai E. Stevenson School and Winston S. Churchill School; expand district-wide security; add a full-time custodian; add a full-time speech teacher. Approval of these taxes will result in a permanent increase in the district's tax levy. The proposed additional expenditures are in addition to those necessary to achieve New Jersey Student Learning Standards.

Proposal #2 for Additional Funds 2023-2024 Budget

PROPOSAL #2 FOR ADDITIONAL FUNDS

RESOLVED that there shall be raised an additional \$235,916 for General Funds in the 2023-2024 School Year. These taxes will be used exclusively to increase classroom supplies; purchase new computers and technology at Winston S. Churchill School; purchase of Digital Software; restore field trips for grade K through 6; restore seven (7) lunch aide positions; restore the Occupational Therapist Assistant position. Approval of these taxes will result in a permanent increase in the district's tax levy. The proposed additional expenditures are in addition to those necessary to achieve New Jersey Student Learning Standards.

Proposal #3 for Additional Funds 2023-2024 Budget

PROPOSAL #3 FOR ADDITIONAL FUNDS

RESOLVED that there shall be raised an additional \$540,000 for General Funds in the 2023-2024 School Year. These taxes will be used exclusively for employment and/or contracting of bus aides. Approval of these taxes will result in a permanent increase in the district's tax levy. The proposed additional expenditures are in addition to those necessary to achieve New Jersey Student Learning Standards.

Tax Impact of Additional Spending Proposals

2023-2024 Budget

<i><u>Additional Spending Proposal Number</u></i>	<i><u>Cost of Proposal</u></i>	<i><u>School Tax Rate (per \$100)</u></i>	<i><u>Annual Tax on Average Home</u></i>	<i><u>Tax Impact</u></i>	<i><u>Monthly Assessment</u></i>
<i>Question #1</i>	<i>\$930,008</i>	<i>\$0.431</i>	<i>\$2,282.00</i>	<i>\$233.26</i>	<i>\$19.44</i>
<i>Question #2</i>	<i>\$235,916</i>	<i>\$0.409</i>	<i>\$2,167.29</i>	<i>\$118.55</i>	<i>\$9.88</i>
<i>Question #3</i>	<i>\$540,000</i>	<i>\$0.419</i>	<i>\$2,217.55</i>	<i>\$168.80</i>	<i>\$14.07</i>
<i>TOTAL PER MONTH:</i>					<i>\$43.39</i>

Annual property tax increase of \$43.39 per month

* Information per Township of Fairfield as of April 6, 2023

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*Thank you for attending
the 2023-2024
Public Budget Hearing*