

Califon Public School Budget Presentation 2025-2026



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Board of Education

- Mr. Christopher Keiser - **President**
- Mr. Michael Reaves - **Vice-President**
- Dr. Rebecca Kipp-Newbold
- Ms. Rita Lemley
- Mr. Netz Sacro

Our Values

The Califon Public School celebrates all children through our whole child approach to learning with an emphasis on thinking creativity, practicing good citizenship and developing oneself. Our students are highly motivated through many opportunities in learning. Technology is integrated into the learning process, including communication with outside experts to create a connection with a global community beyond the physical school. An emphasis is placed on problem solving and preparation for living and working in a 21st century world. Exposure to world languages is important throughout the grade levels. An emphasis on STEM (Science, Technology, Engineering, and Math) serves to motivate students to achieve “beyond the core.” Art, music, health /physical education, extra- curricular activities, great literature, and knowledge of world cultures are all critical components that serve to address the whole child.

Presentation

- **Definitions**
 - **Budget Calendar**
 - **Budget Summary**
 - **Baseline district financial information**
 - **District Overview**
 - **Enrollment Projections**
 - **District Goals**
 - **Budget Frameworks:**
 - **Goals/Priorities 2025 – 2026**
 - **The Financial plan**
 - **Financials**
-

What is a budget?

- **A budget is a description of a financial plan.**
- **It is an estimation of financial revenues and expenditures over a specific future period of time.**
- **It is a plan for allocating resources: a plan specifying how resources, especially time or money, will be allocated or spent during a period.**
- **It identifies the money for a particular purpose: the total amount of money allocated or needed for a particular purpose or period.**

The budget is our district's financial plan to deliver and maintain the district's facilities and the mandated/non-mandated programs for the students we serve.

Definition of Terms

- **Special Education Code: 6A:14**
- **Long Range Facilities Plan (LRFP)**
- **Request for Proposals (RFP)**
- ***Comprehensive Annual Financial Report (CAFR)***
- **Tax Levy** – The maximum amount of money a school district can request from taxpayers - 2%
***there are allowable adjustments such health care, enrollment and the use of banked Cap**

Budget Development Calendar

| | |
|-----------------------|--|
| December 2024 | CSA Budget & Personnel Projections |
| January 2025 | Administrative meetings to review budgets |
| January 2025 | Mid-year Budget Review with County |
| March 2025 | State budget download |
| March 2025 | Governor's Budget Address |
| March 2025 | Release of State Aid Information <u>(Real numbers)</u> |
| March 2025 | Finance Committee Meeting (BOE) |
| March 2025 | BOE approval of preliminary 2024-2025 Budget |
| March 2025 | Submission of tentative budget due to County Dept. of Education |
| April 2025 | Finance Committee Meeting |
| April 30, 2025 | Public Hearing/Final Adoption of 2025-2026 Budget |

Baseline Financial Information: 25-26 Budget

- **The largest budgeted expenditure is personnel benefits and salaries;**
- **The second largest expenditure and significant Increases are in mandated special education services;**
- **Shared services** are utilized in tech, special education, instructional positions & limited teaching positions when needed
- **Paraprofessionals are only employed when required by an IEP;**
- **Competitive proposals** are periodically solicited for professional services and contracts are awarded based on quality of service and competitive pricing offered;
- **Textbook purchases** are made in accordance with a textbook replacement plan;
- **Instructional Subscriptions** for math, science, social studies and ELA were purchased in advance for a 5-year period **utilizing grants.**

Challenges to the 25-26 Budget

- **Increase in Special Ed costs-(\$500K budgeted)**
- **Reduction in State Aid = \$ 9,000.00**
- **14% Increase to Health Benefits**
- **20% Increase in Electric Service**
- **Increased costs in educational technology, student services and operational areas.**

Current District Overview (24-25)

Enrollment

- **93 PreK-8**
 - 12 Pre-K
 - 1 Choice In
 - 18 Choice Out
 - 6 Tuition (K-8)
 - 3 OOD
- 12 Graduating Grade 8
(Class of 2025)
- Classification Rate: **12%**

District Employees

- Certified Staff 20
- Administration 2
 - Chief School Administrator
 - Business Administrator
- Instructional Aides 2
- HCESC Aides 2
- Secretary 1
- Technology Vendor 1(Shared)
- Maintenance 1.5
 - 1 FTE
 - 1 PT

Califon School

2025-2026 Projected Enrollment

(Based on 24-25 Enrollment Numbers & current PK & K registration)

| Grade | Total |
|-------|-------|
| PreK | 14 |
| K | 2 |
| 1 | 11 |
| 2 | 7 |
| 3 | 5 |
| 4 | 7 |

| Grade | Total |
|--------------|-----------|
| 5 | 11 |
| 6 | 12 |
| 7 | 10 |
| 8 | 6 |
| Total | 85 |

| | |
|----------------------|---------------|
| Choice | 18 Out |
| Tuition (K-8) | 6 |

25-26 Budget Priorities-Programs

Instructional Strategies

- SAMR Technology Infusion
- Personalized Learning
- Data Driven Student Learning Plans
- Instructional Improvements through Professional Development
 - Rutger's
 - Morris County Consortium
 - Articulation with NHVHS
 - Use of Math/ELA Coaches NHVHS
- Monitor and refine implementation of NJSLs and Next Generation Science Standards (NGSS)
 - Genius Hour/Innovation Lab
 - Schoolwide Enrichment

Technology to amplify learning

- Chromebook Maintenance
- No replacements needed
- Technology Equipment to enhance instruction
- Infused technology

Special Education

- OOD (IEP driven)
- Inclusion
- Resource room
- Intensive Reading Instruction
- PreK program
- OT, PT & Speech Services
- ESY Services

25-26 Budget Priorities

Curriculum Resources

- Classroom Libraries K-3
- ELA materials 4-8
- Science & Math Materials
- STEM Enhancements
- PK-8 Gardening
- Student Support
 - RTI
 - Basic Skills
 - Guidance Counselor
 - HMC Counselor

Student Wellness - Emotional

- Social Emotional Learning (SEL)

Assessments

- Formative Assessment/Data Bank - LinkIt!
- K – Screening – Dial 4

Interest Based Activities

- Sports
- Intramurals
- Socialization (Dances)
- Clubs

Programs

- School wide Enrichment
- Service Learning
- Genius Hour/Innovation Lab/Maker Space
- Full day Pre-K
- Special Education

Professional Development

- PLCs
- PD Days

25-26 Budget Priorities- Facilities & Finance

Special Programs

- Tuition-based Programs
 - PreSchool
 - K-8

Security

- Maintain updated systems

Maintenance & Repairs

- 3-Phase hot water heater replacement
- Library & RR Carpet replacement

Facility/Finance

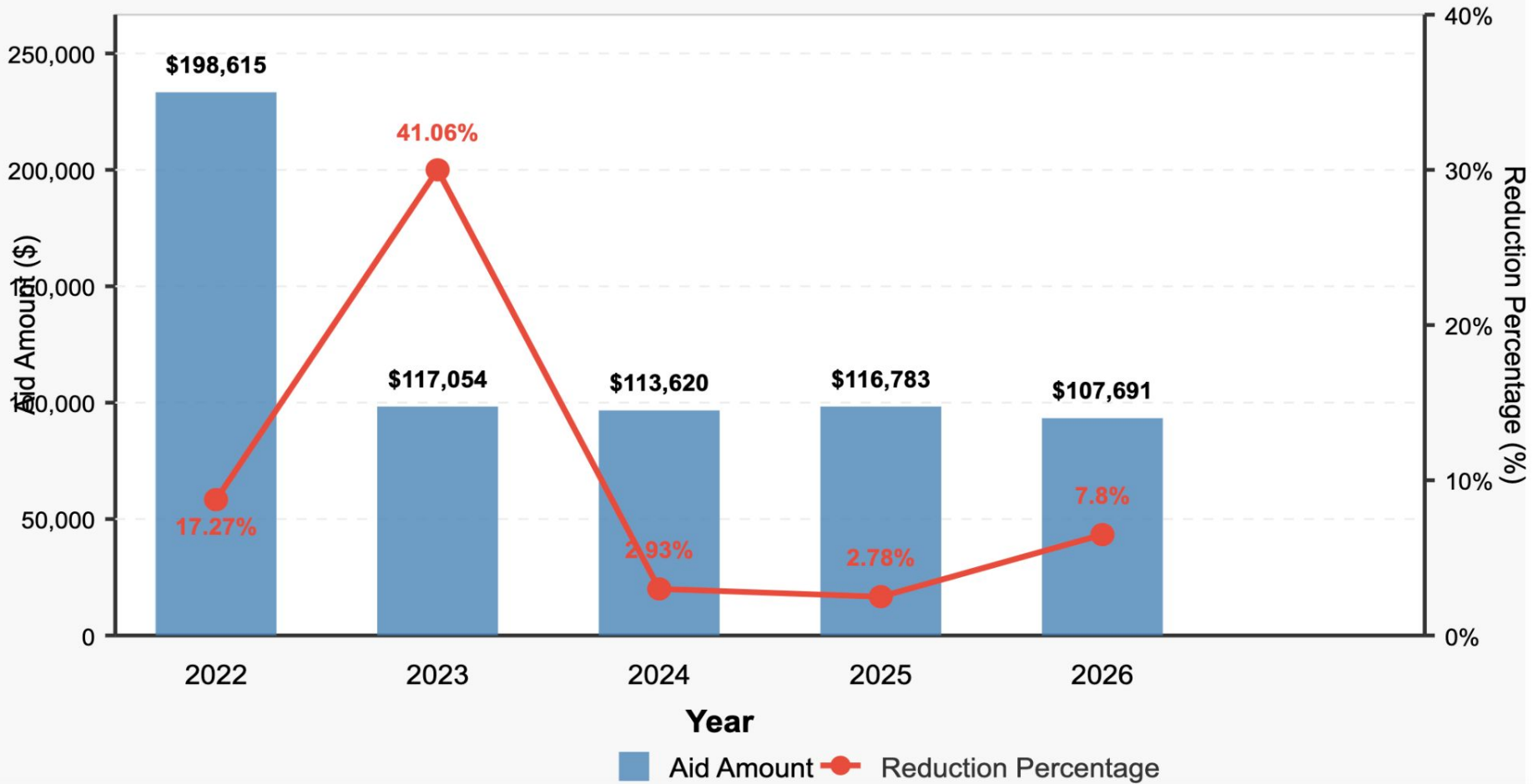
- LRFP
- Capital Reserve Account
- Emergency Reserve Account

Shared Services Agreements

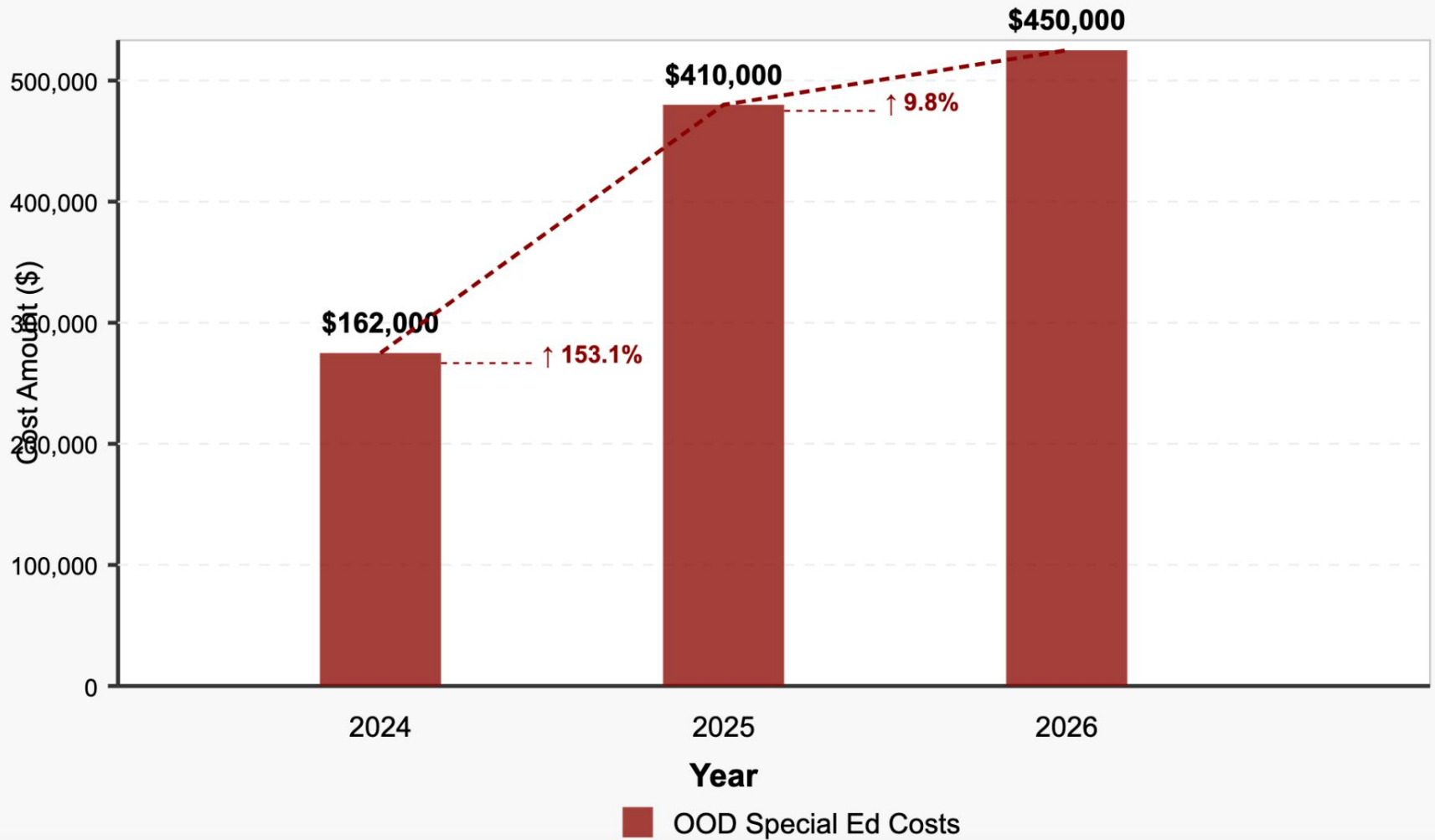
- **Special Education Agreement - Tewksbury Township**
 - Full Team Service
 - Individual Educational Plans
 - Speech, OT & PT Services
 - Testing
- **Shared Staff Agreements- Special Areas**
 - Spanish Position
 - Music Position
- **Hunterdon County ESC**
 - Technology Support Personnel
 - Instructional Aides

State Aid, Budget Increases & Overall Impacts

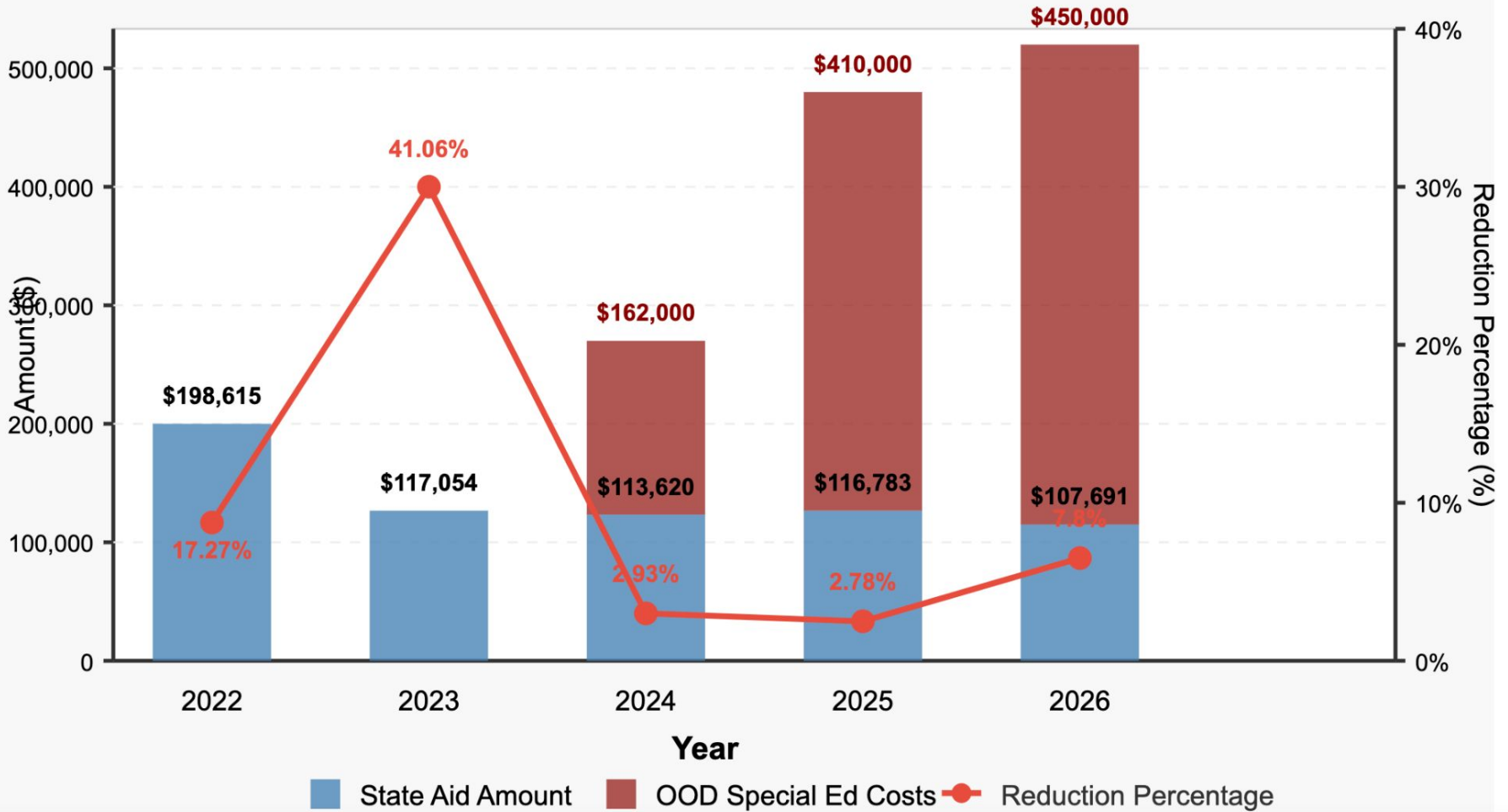
State Aid Reduction (2022-2026)



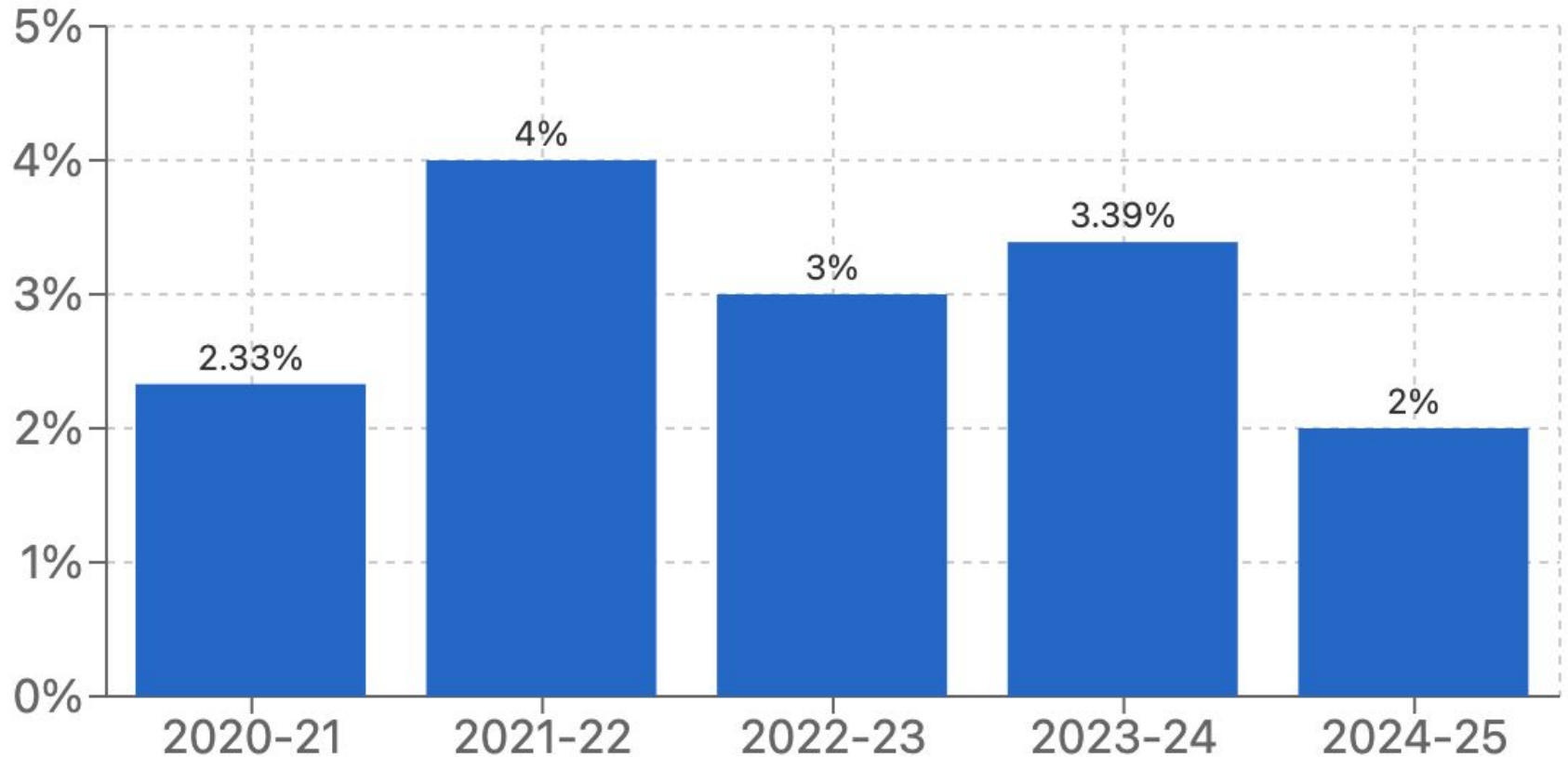
Out-of-District (OOD) Special Education Costs (2024-2026)



State Aid Reduction and OOD Special Ed Costs (2022-2026)

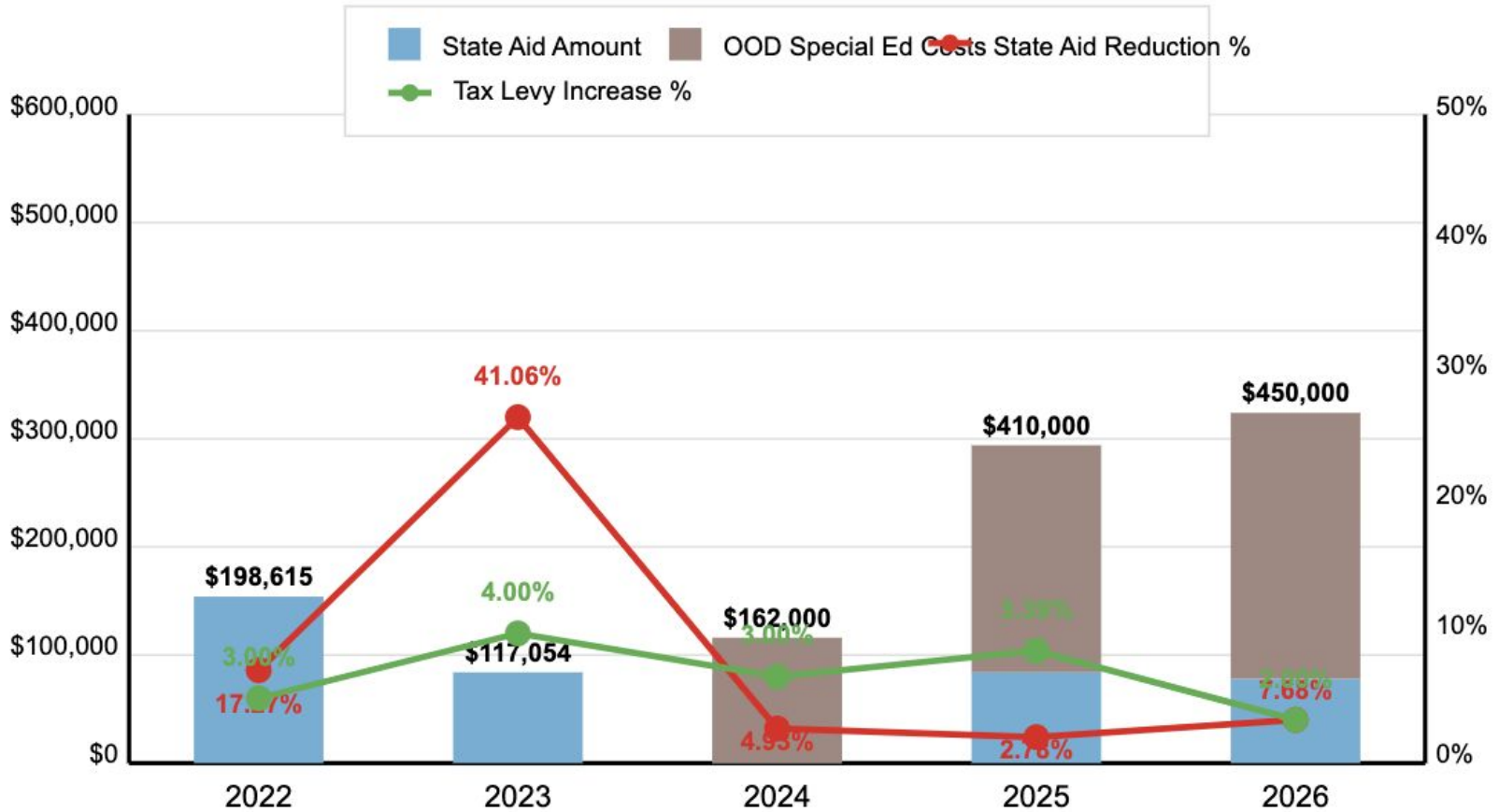


Tax Levy Increases (2020-2025)



The highest increase occurred in 2021-22 at 4.00%
The lowest increase is projected for 2024-25 at 2.00%

State Aid Reduction, Special Ed Costs, and Tax Levy (2022-2026)



Impacts of Reduction of State Aid and Rising Costs

- Reduction in Staffing Costs
- Reduction in Stipend Costs
- Reduction in Supply Costs
- Reduction in Program Costs
- Reduction in Technology Costs
- Reduction in Facility Costs

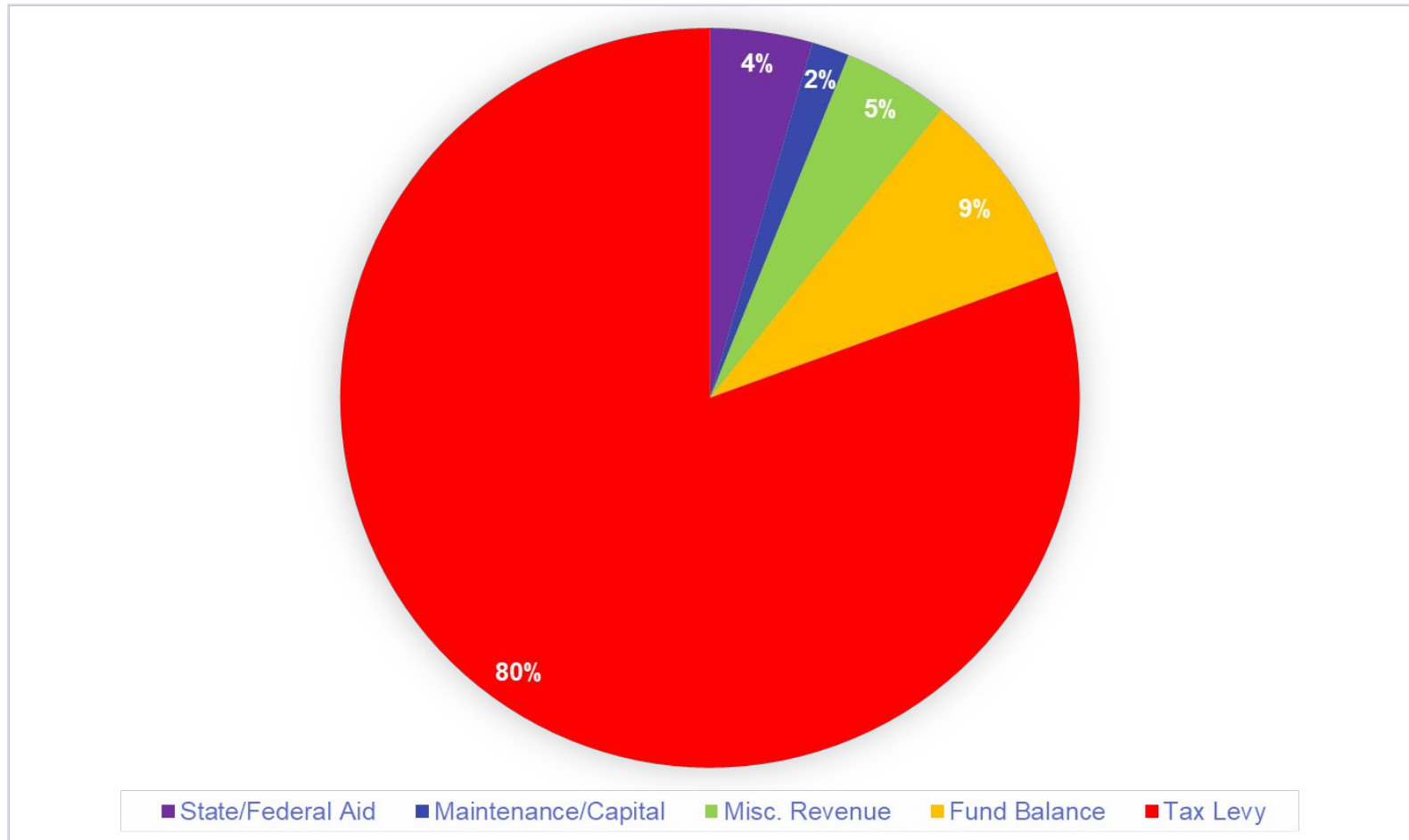
Budget Expenditures & Revenues

| Expenditures | | Revenues | |
|--------------------------|---------------------|---|---------------------|
| General Fund Expense | \$3,291,753. | Fund 10 Budget Fund Balance | \$289,264. |
| | | Local Tax Levy (2% + eligible adjustments) | \$2,684,821. |
| Capital Outlay | \$ 0. | Maintenance Reserve Withdrawal | \$40,000. |
| | | Misc. Revenue (Tuition/Interest) | \$155,177. |
| Repayment of Debt | \$ 0. | Capital Reserve Withdrawal | \$14,800 |
| Fund 20 | \$41,544. | State Aid | \$107,691. |
| | | Fund 20 (IDEA, REAP, NCLB Title IIA) | \$41,544. |
| | | Fund 40 (Debt Service) | |
| | | Local Tax Levy | \$0.00 |
| | | Debt Service Aid | \$0.00 |
| Total Expenditure | \$3,333,297. | Total Revenue | \$3,333,297. |

2025 - 2026 State Aid Funding

| Revenue Source | 2024-2025 | 2025-2026 | Difference +/- |
|---------------------|--------------|--------------|-------------------|
| School Choice | \$15,188.00 | \$0 | - \$15,188.00 |
| Transportation | \$13,884.00 | \$10,544.00 | - \$3,340.00 |
| Special Education | \$83,292.00 | \$89,167.00 | + \$5,875.00 |
| Equalization | \$0 | \$0 | 0.00 |
| Security | \$4,419.00 | \$7,980.00 | + \$3,561.00 |
| Total State Revenue | \$116,783.00 | \$107,691.00 | - \$9,092.00 |

2025-2026 Budget Revenue Sources



- State /Federal Aid = 149,235
- State Aid Decrease of \$9,092

Expenditures: General Operating Budget

Salaries include all PK-8 teachers, media specialists, nurses, guidance counselors, secretaries and administration.

38.60%

Benefits include medical, dental, prescription, workers comp, pension, social security, tuition reimbursement and additional employee benefits.

16.48%

Instructional Support includes all instructional supplies, professional services, development and technology.

8.94%

Special Education includes all salaries of staff involved with in-district students, plus tuition for out-of-district placements.

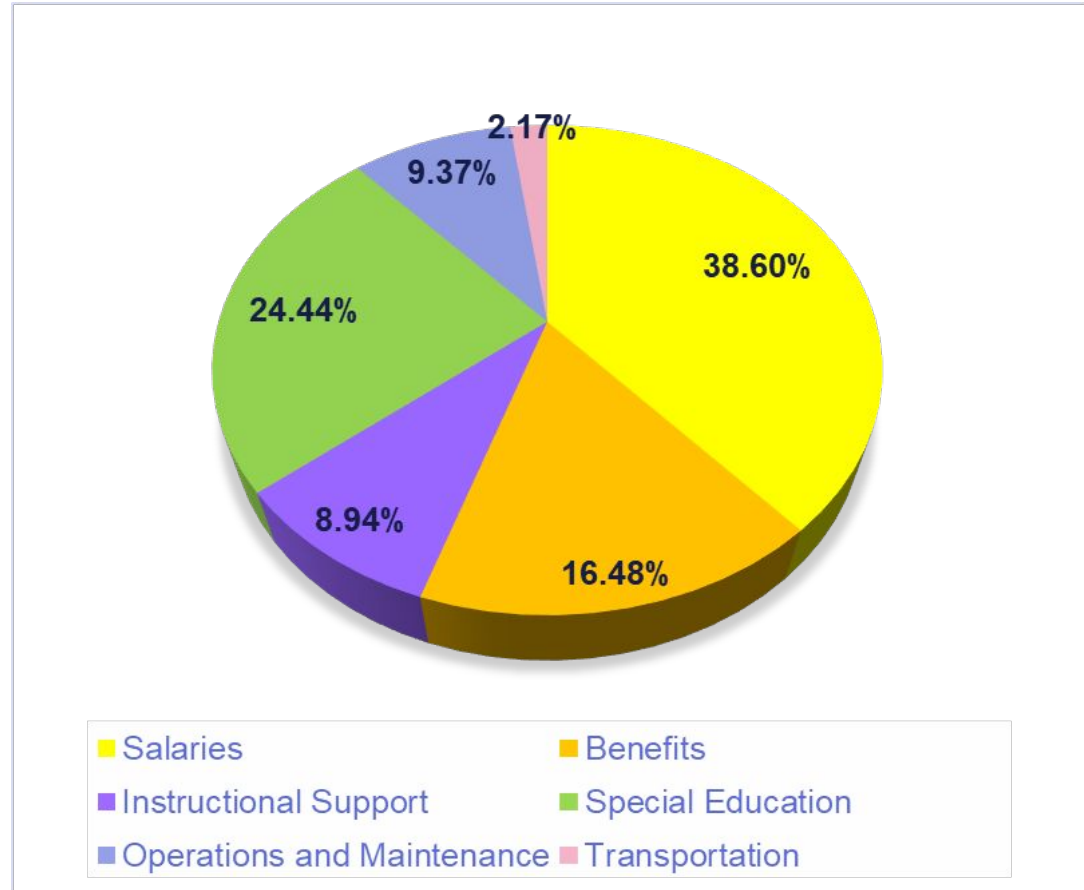
24.44%

Operations and Maintenance includes salaries for maintenance personnel, contracted services for custodians, utilities, property insurance, general building supplies and maintenance and repair.

9.37%

Transportation includes regular/special education to/from school, athletics and non-public student aid in lieu.

2.17%



Tax Levy Impact:

3.50% Tax Levy Increase

Per \$100,000 of assessed value:

\$4.83 per month (per \$100,000 of assessed value)

Comments/Questions?

Visit:

<https://www.califonschool.org/>

or

**Contact the Califon Business Office
908-832-2828 (Ext. 213)**