

Califon Public School Budget Presentation 2026-2027



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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 2026 – 2027**
 - **The Financial plan**
 - **Financials**
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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 26-27

December 2025 – CSA Budget, Enrollment & Personnel Projections

December 2025 – Mid-year Budget Review with County

January 2026 – Administrative meetings to review budgets

February 2026 – Anticipated Governor’s Budget Address

February 2026 – Anticipated Release of State Aid Information & Finance Committee Meeting

March 2026 – Finance Committee Report (BOE)

March 2026 - BOE approval of preliminary 2026-2027 Budget

March 2026 – Submission of tentative budget due to County Dept. of Education

April 2026 – Finance Committee Meeting

April/May 2026 – Finance Committee Report, Advertise for Public Hearing, and Public Hearing/Final Adoption of 2026 - 2027 budget

April/May 2026 – Budget Presentation to staff

Current District Overview (25-26)

Current Enrollment = 87

- 14 Pre-K
- 18 Choice Out
- 6 Tuition (K-8)
- 3 OOD
- 5 Graduating Grade 8
(Class of 2026)
- Special Education Classification
Rate: **16%**

District Employees

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

2026-2027 Projected Enrollment=96

Grade	Total
PreK	14
K	13
1	6
2	11
3	8
4	5

Grade	Total
5	6
6	11
7	12
8	10
Total	96

Choice	14 Out
	11 Tewks/3 Leb
Tuition (K-8)	7

26-27 Maintaining High Quality 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

26-27 Maintaining High Quality Programs

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

26-27 Maintaining Facilities

Computer Networking

- Maintain updated systems & install new access points

Technology

- Update access points and service

Maintenance & Repairs

- Nurse and office area carpet replacement w/ luxury vinyl tile

Facility/Finance

- LRFPA
- Capital Reserve Account
- Emergency Reserve Account

Budget Considerations, State Aid & Budget Resources

Considerations in the 26-27 Budget

- **Increase in Special Ed costs-(\$500K budgeted)**
- **Rising Healthcare costs:
18% Increase to Health Benefits = \$90,000.00**
- **Rising electrical costs**
- **With the rising costs, the district faces a \$320,000.00 gap in the budget**

Resources

26-27 Total State Aid = \$114,152.00

(An increase of \$6461.00 from 25-26)

REAP Grant = \$30,357.00

Increasing Income

Special Income Producing Programs

- Tuition-based Programs
 - PreSchool Disabled Program
 - K-8

Utilizing our resources and building the current program.

Cost Reduction Measures Within the District

Staffing: Savings on salaries and benefit cost through attrition, retirements, and reassignments

Shared Services: Savings on sharing teaching roles and services such as technology support and special education services.(IEP Services, Paraprofessionals)

Supply and Materials Savings: Utilizing grant funded textbook agreements and responsible spending on classroom supplies.

Technology: Utilizing less expensive vendors to support infrastructure and long term costs. E-Rate savings \$100/month on internet as well as equipment savings.

Facilities: Utilizing maintenance reserves and maintenance grant for improvements to nursing and office area carpet replacement. Competitive proposal process utilized.

Grounds Improvements: Utilizing grants to fund playground improvements to outfit the PK/K playground area up to \$50,000.00

Historical Tax Increases in Califon School

2014-2015	2.48%
2015-2016	2.00%
2016-2017	2.00%
2017-2018	2.00%
2018-2019	0.00%
2019-2020	0.70%
2020-2021	2.33%
2021-2022	3.65%
2022-2023	3.00%
2023-2024	3.39%
2024-2025	2.00%
2025-2026	3.50%
Average	2.25%

What does a tax levy increase yield?

2% = \$53,696.00

2.5% = \$67,121.00

3.00% = \$80,545.00

3.5%= \$93,969.00

4.00%=\$107,393.00

4.5% = \$120,817.00

5% = \$134,241.00

What is included on my tax bill under school taxes?



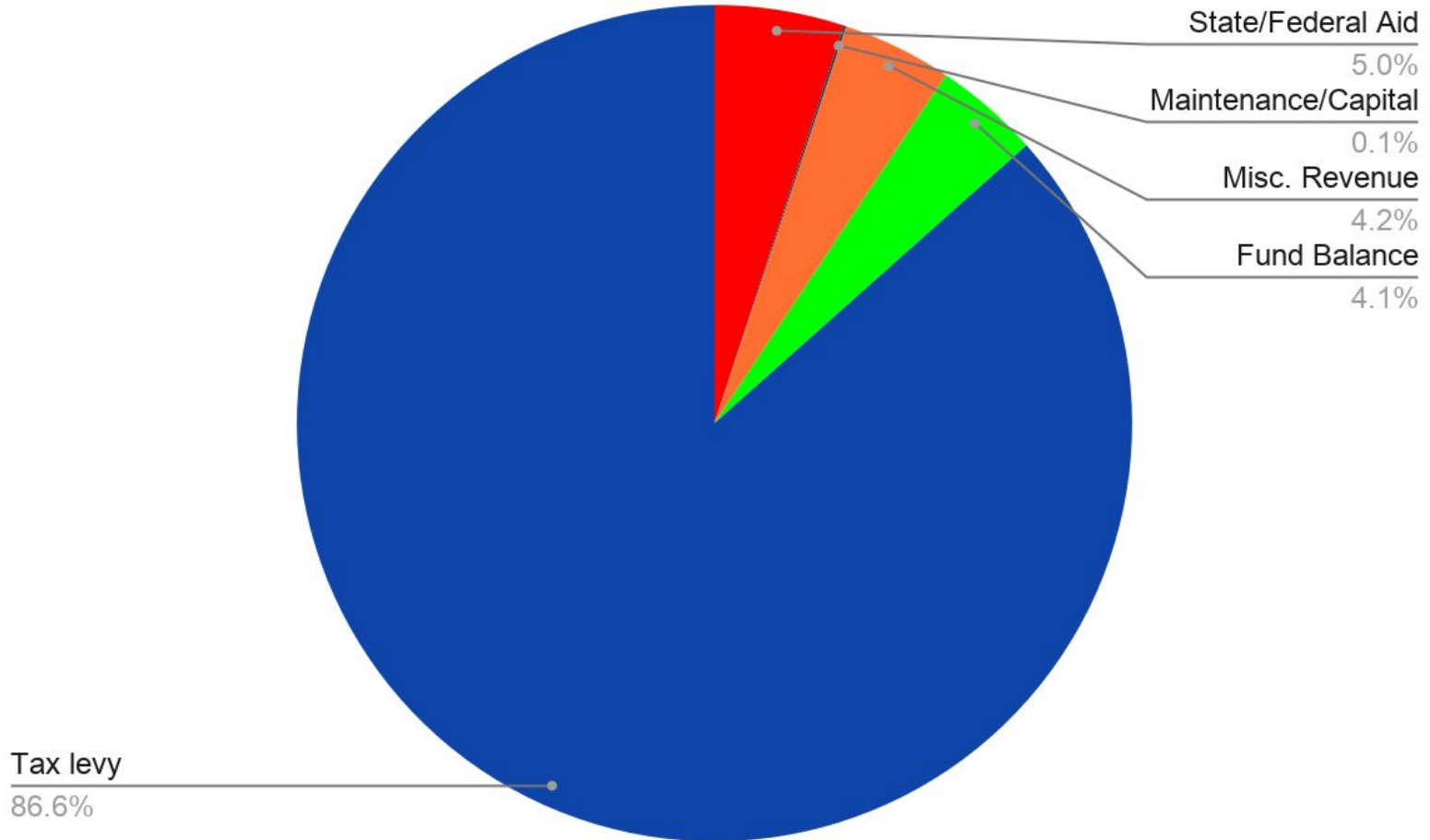
Budget Expenditures & Revenues

Expenditures		Revenues	
General Fund Expense	\$3,176,051.	Fund 10 Budget Fund Balance	\$131,226.
		Local Tax Levy (2% + eligible adjustments)	\$2,785,502.
Capital Outlay	\$ 0.	Maintenance Reserve Withdrawal	\$0.
		Misc. Revenue (Tuition/Interest)	\$136,571.
Repayment of Debt	\$ 0.	Capital Reserve Withdrawal	\$3,000
Fund 20	\$41,544.	State Aid/Revenue	\$119,752.
		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	\$3,217,595.	Total Revenue	\$3,217,595.

2026 - 2027 State Aid Funding

Revenue Source	2025-2026	2026-2027	Difference +/-
School Choice	\$0.00	\$0.00	\$0.00
Transportation	\$10,544.00	\$12,638.00	+ \$2,094.00
Special Education	\$89,167.00	\$93,301.00	+ \$4,134.00
Equalization	\$0.00	\$0.00	\$0.00
Security	\$7,980.00	\$8,213.00	+ \$233.00
Total State Revenue	\$107,691.00	\$119,752.00	+ \$6,461.00

2026-2027 Budget Revenue Sources



- State /Federal Aid = 161,296
- State Aid Increase of \$6,461

Expenditures: General Operating Budget

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

36.4%

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

18.3%

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

8.2%

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

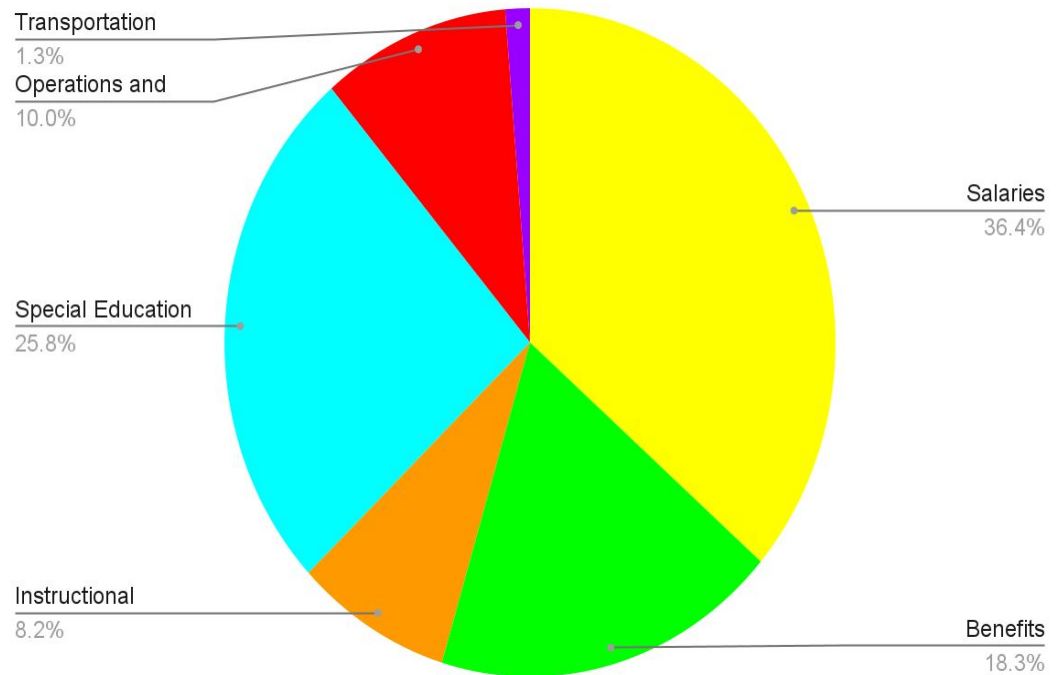
25.8%

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

10.0%

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

1.3%



Tax Levy Impact:

3.75% Tax Levy Increase

Per \$100,000 of assessed value:

\$5.92 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)**