



# Madison Public Schools

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2022-23 Public Budget Hearing  
April 26, 2022

*The Madison School District will inspire and challenge all students to be lifelong learners, empowered with the knowledge, skills, and character to shape their future, realize their dreams and contribute positively to the world.*



# Presentation Objectives

- Propose a balanced tentative budget for the 2022-23 school year
- Detail current program improvements & proposed enhancements for FY23
- Review the impact of P.L. 2020, C.44 & pending tax levy adjustments
- Explain revenue changes and cost drivers
- Provide overview of budget impact





## 2022-23 Budget Process & Dates

- Developed from analysis of historic and current actual spending and revenues
- Designed to sustain our recent program expansions with continued improvements
- Tentative budget will set the maximum revenues and expenditures for the upcoming fiscal year
- Public Hearing & Final Adoption on April 26, 2022



# 2021-22 Goals Drive 2022-23 Budget

## **Goal 1: Promote High Levels of Student Achievement for All**

We will engage all students in a personalized learning experience that will:

- Provide access to authentic learning experiences by, building connections to prior and future learning across disciplines
- Foster student agency by providing choice and opportunities for reflection, self-assessment, and self-monitoring.
- Develop supports for student success by using formative assessment to gather data regarding student mastery

## **Goal 2: Empower Every Child**

We will ensure that every student thrives by:

- Creating a safe space where all are empowered to develop their authentic selves
- Getting to know their evolving stories, strengths, ambitions, and needs
- Providing programs that foster student wellness and resilience
- Ensuring dignity and kindness for all, in every situation Building bridges across race, culture and identity to create a community where all are valued

## **Goal 3: Model Operational Responsibility**

We will build community confidence by ensuring that:

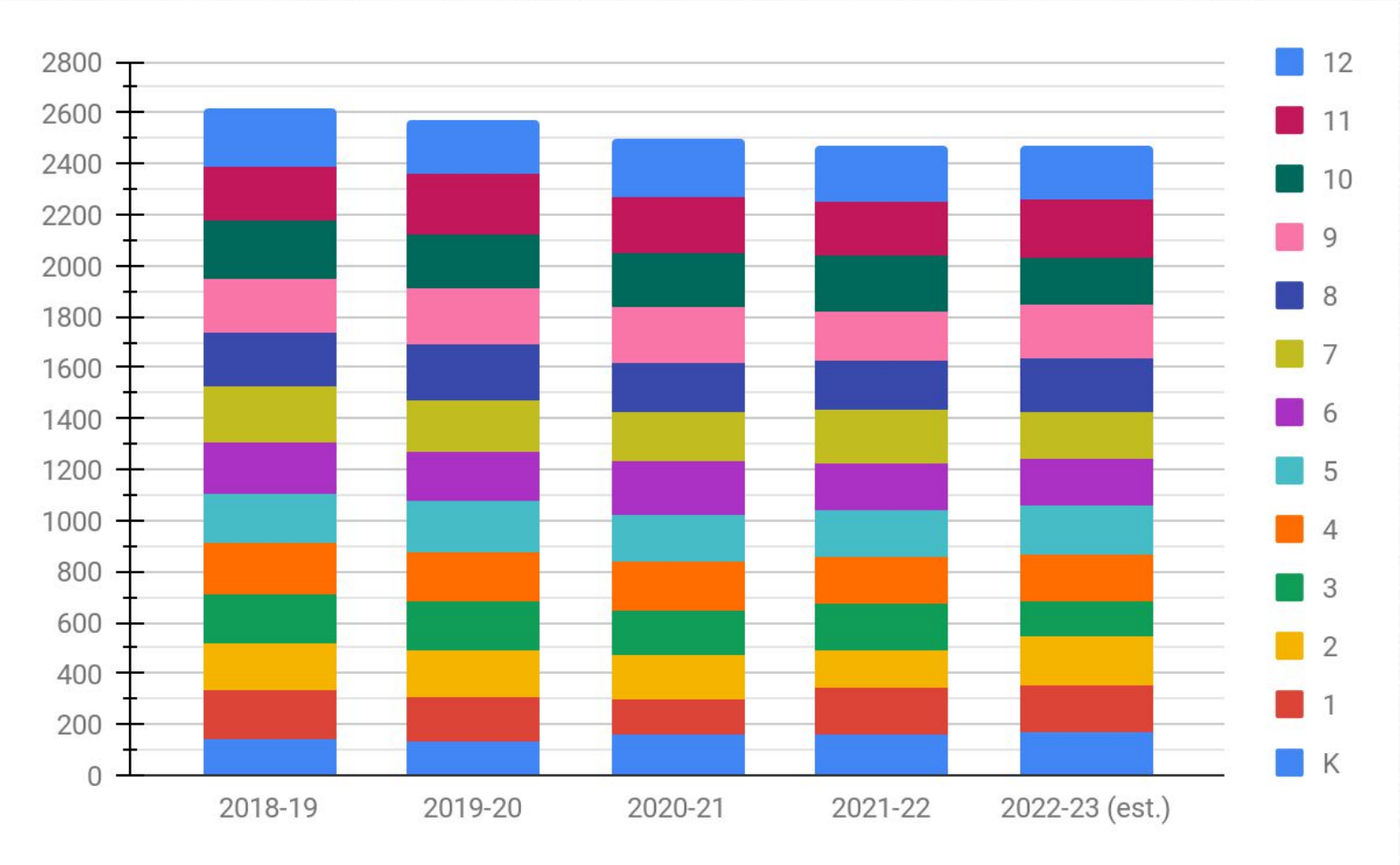
- Budgets are developed through collaboration and transparency to provide sustainable solutions that meet educational needs
- District resources are equitably allocated and evaluated for maximum return on investment, relative to educational needs
- Facilities are designed and maintained to enhance student learning
- Bylaws, Policies, and Regulations are continuously reviewed and developed to guide the effective operation of our schools





# Districtwide Enrollment Trends

Total Enrollment	
Year	Total
2018-19	2613
2019-20	2571
2020-21	2502
2021-22	2471
2022-23 (est.)	2471





# Curriculum & Instruction Objectives

## 2021-22 SY

- Curriculum writing for a variety of courses
- Staff development trainings for new initiatives like the Madison Literacy Framework and the Madison Tiered System of Supports
- Continued support for core programs (Schoolwide Fundamentals, Foundations, Math in Focus, Big Ideas, TCI, Newsela, ST Math, Star/Freckle)
- Examination of differentiation supports

## 2022-23 SY

- Curriculum writing for a variety of courses and 2022 NJSLS implementations
- Software updates and renewals
- Continued support for core programs (Schoolwide Fundamentals, Foundations, Math in Focus, Big Ideas, TCI, Newsela, ST Math, Star/Freckle)
- Differentiation supports (Exemplars, decodable texts, LEXIA, CogAT)
- Textbook purchases in WL
- MJSAO Coordinator





# Special Services Objectives

## 2021-22 SY

- Expansion of Elementary Special Class ERI Program
- Creation of a Special Class ERI Program at MJS
- Expansion of ABA-Based Special Class Preschool Disabilities Program
- Addition of a part-time Care Plus clinician at MHS
- Enhanced Vocational Training Programs at MHS as well through partnership with SEU

## 2022-23 SY

- Expansion of Special Class Language-Based Learning Disabilities Program at MJS
- Increased Behavior Consultation Services districtwide
- Continued expansion of the district's vocational and 18-21 year old programming
- Enhancement of district's multisensory reading interventions for students



# Facilities & Transportation Objectives

## 2021-22 SY

- MHS ventilation project
- Districtwide Preventative Maintenance on all HVAC units
- Purchase of 2 replacement buses
- Paving for driveways & sidewalks
- Abatement and replacement of stairs and tiles
- Varsity baseball infield renovation at MHS
- Tennis court LED light replacement

## 2022-23 SY

- Central Avenue School partial roof replacement (*funded through Capital Reserve*)
- Asbestos abatement at CAS & MJS (*funded through Maintenance Reserve*)
- Chairlift Replacement at MHS
- Transportation support staff
- 2 full time bus drivers
- Additional custodian
- 2 part time bus driver positions
- Gym Floor sanding & refinishing at MHS (aux), MJS & CAS





# ESSER Grant Funds Review

Grant	Subgrant	Allocation	Description of Fund Allocation
<b>ESSER II</b> (through 9/2023)	ESSER II	\$198,415	Interventionist (FY 22 & FY23)
	Learning Acceleration	\$25,000	MTSS initiatives
	Mental Health	\$45,000	One part-time CarePlus clinician at MHS
<b>ESSER III</b> (through 9/2024)	ESSER III	\$445,538	Interventionist (FY22-24), tech infrastructure switches, behavior consultation services
	Summer Enrichment	\$40,000	Salaries and supplies for summer programs
	After School	\$40,000	Salaries and supplies for after school programs
	Mental Health	\$45,000	General clinical services provided by CarePlus



# Additional Budget Considerations

- Federal funding currently offsets certain intervention staff, behavioral supports, occupational therapy, and counseling services. Once these funds expire, the district must consider supporting these costs through the operating budget. Other staffing requests will also be considered in future budgets based on need.
- The district will manage the MJSAO this coming year in a pay-to-play structure, but will look to fully supported an MJS athletics program in the future.
- Facilities upgrades outlined in the Long Range Facility Plan comprise \$80 million in deferred maintenance\* needed for mechanical, engineer, plumbing, and infrastructure projects.

\*Deferred maintenance is when a building asset far exceeds its recommended useful life further increasing breakdowns/reactive maintenance leading to increasing operating costs to maintain and/or replace.





# Tax Levy, Ch. 44, & Banked Cap

- Tax levy is comprised of the general fund (up to 2%) and debt service (prior debt the district has bonded).
- Ch. 44 is a healthcare contributions law that requires districts to reduce the **general** portion of the tax levy if it achieves healthcare savings. This provision will be in place for the next 7 years.
- MPS was originally found to have a savings of \$445,000 through Ch. 44, but appealed successfully by showing that the savings were due to other factors.
- The \$445,000 (~1% of the **general fund** portion of the tax levy), will be put towards Banked Cap, which is a deferral that allows the district to raise taxes above 2% for specific purposes (healthcare, capital projects) for up to 3 years.
- Use of Banked Cap must be approved by the NJDOE



# Major Revenue Changes

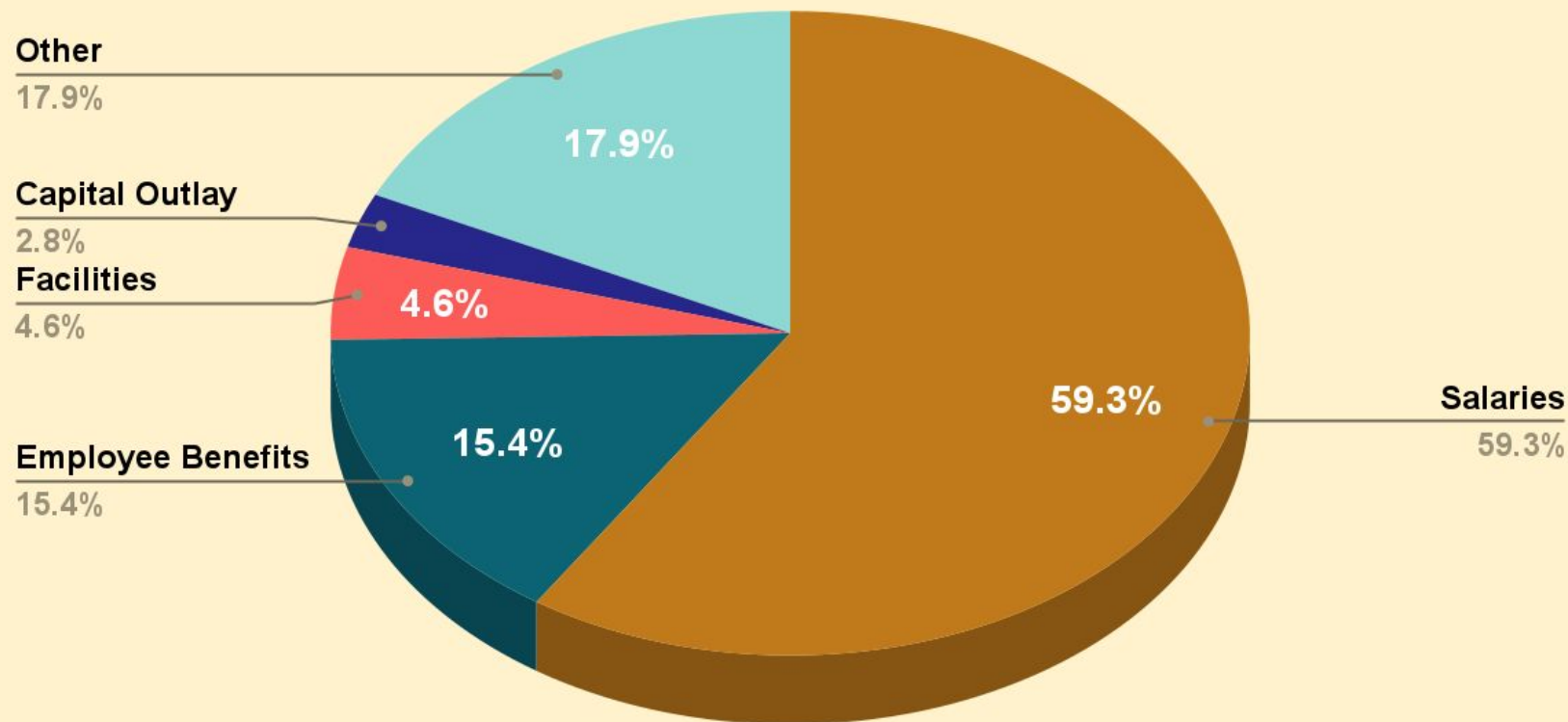
Major Revenues	Approved Budget 2021-22	Projected Revenue 2022-23	\$ Change	% Change
Tax Levy	\$44,041,638	\$44,476,745	\$435,107	1%
State Aid	2,237,316	\$2,654,689	\$417,373	19%
Other State Aid	150,000	\$250,000	\$100,000	67%
PILOT Payments (GVR)	\$215,000	\$215,000	\$0	0%
Federal Aid- SEMI	\$36,416	\$33,849	(\$2,567)	(7%)
Fund Balance	\$500,000	\$796,325	\$296,325	59%
Tuition/Misc Revenue	\$2,073,193	\$2,381,786	\$308,593	15%
Withdrawal from Reserves	\$2,717,585	*\$0	(\$2,717,585)	(100%)
<b>Total</b>	<b>\$51,971,148</b>	<b>\$50,808,394</b>	<b>(\$1,162,754)</b>	<b>(2.24%)</b>

\* Capital Projects are being completed outside of the budget process to expedite services.





# Primary Expense Drivers



*Note:*

**Other** expenses includes Related/support services, various professional services and administrative and technology costs.



# Breakdown of Budget Expenditures

Budget Category	21-22 Approved	22-23 Proposed	\$ Change	% Change
<b>Instruction</b> (Regular Programs, Substitute Staffing, Special Education, Basic Skills, Bilingual Ed, School Sponsored Co/Extra Curricular Activities and Athletics)	\$21,557,216	\$22,777,268	\$1,220,052	5.66%
<b>Student Support Service</b> (Health Services, Speech, OT/PT Related Services, CST, Guidance, Media/Library Services, Staff, PD)	\$6,485,503	\$6,496,627	\$11,124	0.17%
<b>Tuition Out of District</b> (General, Special Education, Private and County Vocational Schools)	\$2,978,168	\$2,803,273	(\$174,895)	(5.87%)
<b>School &amp; Central Administration</b> (Central Services, Legal, Architecture, Administrative Information Technology)	\$4,083,720	\$4,423,565	\$339,845	8.32%
<b>Operation &amp; Maintenance of Plant Services</b>	\$4,276,958	\$4,299,251	\$22,293	0.52%
<b>Student Transportation Services</b>	\$1,607,384	\$2,131,383	\$523,999	32.60%
<b>Personnel Services - Employee Benefits</b> (Health, FICA, PERS Pension, Workers Compensation, Tuition Reimbursement)	\$8,180,587	\$7,807,027	(\$373,560)	(4.57%)
<b>Total General Fund Current Expense</b>	\$49,169,536	\$50,738,394	\$1,568,858	3.19%





# Breakdown of Budget Expenditures

Budget Category	21-22 Approved	22-23 Proposed	\$ Change	% Change
Total General Fund Current Expense	\$49,169,536	\$50,738,394	\$1,568,858	3.19%
Total Capital Outlay - Equipment, Facility Acquisition, Construction Services, Interest	\$2,801,612	\$70,000	(\$2,740,201)	(97.81%)
General Fund Grand Total	\$51,971,148	\$50,808,394	(\$1,162,754)	(2.24%)



# Reserve Acct. & Capital Project Information

Roofing, Chairlift, & Abatement Project Funding Sources	SY 21-22 Reserve Balances	Reserve Withdrawal	SY 22-23 Projected Reserve Balances
Capital Reserve	\$1,300,887	(\$1,150,000)	\$150,887
Maintenance Reserve	\$1,152,497	(\$200,000)	\$952,497
<b>Total Funds Used</b>	<b>\$2,453,384</b>	<b>(\$1,350,000)</b>	<b>\$1,103,384</b>

*Note:* Any unused funds from the prior year automatically get refunded back to the reserve at the close of the fiscal year (6/30/2022)





# 2022-23 School Tax Impact

## Calendar Year (Jan-Dec 2022)

- Average Assessed Residential home for 2022 is **\$690,702**
- Tax Rate per \$100 of average assessed value is **1.28**
- Overall tax increase: **1.64%**
- Est. Avg. Annual tax increase: **\$127**
- Est. Avg. Monthly tax increase: **\$10.58**

## School Year (July-June 2023)

- Average Assessed Residential home for 2022 is **\$690,702**
- Tax Rate per \$100 of average assessed value is **1.29**
- Overall tax increase: **1.16%**
- Est. Avg. Annual tax increase: **\$86**
- Est. Avg. Monthly tax increase: **\$7.16**



# Final Notes

- Continued innovation of cost savings solutions in the areas of staffing and transportation will be a top priority.
- Health and safety remains a primary focus of this budget proposal.
- Continuing to expand our curricular goals in the areas of course offerings and data practices.
- Tax Impact: The 2022-23 school budget requires an estimated 1.16% tax increase.
  - Estimated Average home value of **\$690,702**
  - Estimated annual increase of **\$86** per average home



# Questions?

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# Appendix Slides

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- Slide 22 - Additional Revenue History
- Slide 23, 24 - Additional Expense History
- Slide 25, 26 - Additional Tax Impact Information





## Appendix

# Primary Revenue Drivers

Major Revenues	20-21 Actual	21-22 Approved	21-22 Revised	22-23 Proposed	% Change of Revised
Tax Levy	\$43,178,077	\$44,041,638	\$44,041,638	\$44,476,745	1%
State/Federal Aid	\$2,526,047	\$2,423,732	\$2,423,732	\$2,938,538	21.24%
PILOT Payments (GVR)	\$208,048	\$215,000	\$215,000	\$215,000	0%
Fund Balance	\$288,615	\$500,000	\$500,000	\$796,325	59.27%
Tuition/Misc Revenue	\$2,454,046	\$2,073,193	\$2,073,193	\$2,381,786	14.88%
<b>Total General Operating Fund</b>	<b>\$45,550,022</b>	<b>\$49,253,563</b>	<b>\$49,684,540</b>	<b>\$50,808,394</b>	<b>2.26%</b>
Transfer from Capital /Maintenance Reserve Funds	\$0	\$2,717,585	\$2,717,585	\$0	(100.00%)
<b>Total General Revenue Funds</b>	<b>\$45,550,022</b>	<b>\$51,971,148</b>	<b>\$52,402,125</b>	<b>\$50,808,394</b>	<b>(3.04%)</b>



## Appendix

# Breakdown of Budget Expenditures

Budget Category	20-21 Actual	21-22 Approved	21-22 Revised	22-23 Proposed	% Change of Revised
<b>Instruction</b> (Regular Programs, Substitute Staffing, Special Education, Basic Skills, Bilingual Ed, School Sponsored Co/Extra Curricular Activities and Athletics)	20,463,525	21,557,216	21,679,857	22,777,268	5.06%
<b>Student Support Service</b> (Health Services, Speech, OT/PT Related Services, CST, Guidance, Media/Library Services, Staff, PD)	5,955,206	6,485,503	6,605,750	6,496,627	(1.65%)
<b>Tuition Out of District</b> (General, Special Education, Private and County Vocational Schools)	2,079,392	2,978,168	2,820,651	2,803,273	(0.62%)
<b>School &amp; Central Administration</b> (Central Services, Legal, Architecture, Administrative Information Technology)	3,654,017	4,083,720	4,408,703	4,423,565	0.34%
<b>Operation &amp; Maintenance of Plant Services</b>	3,787,580	4,276,958	4,276,934	4,299,251	0.52%
<b>Student Transportation Services</b>	1,617,035	1,607,384	1,612,810	2,131,383	32.15%
<b>Personnel Services - Employee Benefits</b> (Health, FICA, PERS Pension, Workers Compensation, Tuition Reimbursement)	7,712,388	8,180,587	8,186,841	7,807,027	(4.64%)
<b>Total General Fund Current Expense</b>	<b>45,269,143</b>	<b>49,169,536</b>	<b>49,591,546</b>	<b>50,738,394</b>	<b>2.31%</b>





## Appendix

# *Breakdown of Budget Expenditures*

Budget Category	20-21 Actual	21-22 Approved	21-22 Revised	22-23 Proposed	% Change of Revised
Total General Fund Current Expense	45,269,143	49,169,536	49,591,546	50,738,394	2.31%
Total Capital Outlay- Equipment, Facility Acquisition, Construction Services, Interest	280,879	2,801,612	2,810,579	70,000	(97.51%)
<b>General Fund Grand Total</b>	<b>45,550,022</b>	<b>51,971,148</b>	<b>52,402,125</b>	<b>50,808,394</b>	<b>(3.04%)</b>



## Appendix

# 2022 Tax Levy Impact Calendar Year

	Ratables	Tax Levy	Tax Rate Per \$100 (Tax Levy/Ratables)	Avg. Assessed Property	Estimated School Tax
2021 General Fund	\$3,592,413,200	\$43,609,857	1.21	\$687,320	\$8,343.67
2021 Debt Service		\$1,983,546	0.06		\$379.50
<b>Total 2021</b>	<b>\$3,592,413,200</b>	<b>\$45,593,403</b>	<b>1.27</b>	<b>\$687,320</b>	<b>\$8,723.17</b>
2022 General Fund	\$3,599,147,600	\$44,259,192	1.23	\$690,702	\$8,493.65
2022 Debt Service		\$2,082,336	0.06		\$399.62
<b>Total 2022</b>	<b>\$3,599,147,600</b>	<b>\$46,341,528</b>	<b>1.29</b>	<b>\$690,702</b>	<b>\$8,893.27</b>
<b>Difference</b>	<b>\$6,734,400</b>	<b>\$748,125</b>	<b>0.02</b>	<b>\$3,382</b>	<b>\$170.10</b>
<b>Overall Tax Levy Increase [<i>Difference/Total 2021</i>]</b>					<b>1.64%</b>

\*The Calendar Year represents January through December 2022





## Appendix

# 2022-23 Tax Levy Impact School Year

	Ratables	Tax Levy	Tax Rate Per \$100 (Tax Levy/Ratables)	Avg. Assessed Property	Estimated School Tax
2021-22 General Fund	\$3,592,413,200	\$44,041,638	1.23	\$687,320	\$8,426.29
2021-22 Debt Service		\$1,983,546	0.06		\$379.50
<b>Total 2021-22</b>	<b>\$3,592,413,200</b>	<b>\$46,025,184</b>	<b>1.29</b>	<b>\$687,320</b>	<b>\$8,805.79</b>
2022-23 General Fund	\$3,599,147,600	\$44,476,745	1.24	\$690,702	\$8,535.40
2022-23 Debt Service		\$2,082,336	0.06		\$399.62
<b>Total 2022-23</b>	<b>\$3,599,147,600</b>	<b>\$46,559,081</b>	<b>1.30</b>	<b>\$690,702</b>	<b>\$8,935.02</b>
<b>Difference</b>	<b>\$6,734,400</b>	<b>\$533,897</b>	<b>0.01</b>	<b>N/A</b>	<b>\$129.23</b>
<b>Overall Tax Levy Increase [<i>Difference/Total 2021-22</i>]</b>					<b>1.16%</b>

\*The School Year represents July 1, 2022 through June 30, 2023