

NORWOOD PUBLIC SCHOOL

2023-2024 Budget Presentation

May 02, 2023

6:00 PM



BOARD OF EDUCATION

- **President:** Mrs. Heather Garcia
- **Vice President:** Mrs. Kelly Wilson
- **Board Members:**
 - Mr. Michael Sprague
 - Mrs. Jennifer Mendoza
 - Mr. Sam Park
 - Mrs. Juliana Lee
 - Mrs. Jennifer Eisberg
- **Superintendent:** Mr. Kevin Ulmer
- **Business Administrator:** Mr. James Tevis

The Budget Process



- ✓ **Employed Zero Based Budgeting**
- ✓ **Administration (Dec/Jan/Feb):**
 - ✓ Reviewed prior and current year needs
 - ✓ Considered future needs and mandated requirements
 - ✓ Collaborated and suggested new Initiatives
- ✓ **Teachers & Staff (March-April)** – Supplied needs for 2023-2024
- ✓ **Finance Committee (Jan/Feb/Mar)** – Critically reviewed proposed expenses, initiatives, and anticipated revenues.
 - ✓ BOE Members: Heather Garcia, Jennifer Mendoza
- ✓ **Board (March 14th)** – Reviews and Votes on passage of the preliminary budget
- ✓ **County (April 17th)** – Reviews and Approves the preliminary budget

School Budget Planning Considerations

- Class Size/Enrollment
- Staffing
- Curriculum & Instruction
- Special Education
- Student Achievement
- Program Offerings
- Professional Development
- State & Federal Grants
- Staff Salaries
- Employee Benefits
- Supplies & Equipment
- Technology
- Facilities & Maintenance
- Professional Services
- Safety & Security
- Transportation
- Risk Management
- Utilities & Other Fixed Costs
- Capital Improvements

The 2023-2024 Budget Will...

Provide Safety and Security

- ☐ Continued Partnership with Norwood Police Department for Onsite Security

Increase Classroom Availability

- ☐ Reduction in the Number of Rooms Leased to the TIP Program

Increase and Improve Staffing

- ☐ Additional Special Education Teacher
- ☐ Additional World Language Teacher

Enhance Technology

- ☐ New Classroom Computers
- ☐ Chromebook Replacements
- ☐ SMARTboard Replacements
- ☐ New 3D Printers for STEM Lab

The 2023-2024 Budget will...

Provide Continued Professional Development for Staff

- ☐ Reading & Writing Workshop, Big Ideas Math, Phonics First
- ☐ Enhance ELA Units of Study in Grades 5-8

Enhance Curriculum Resources

- ☐ Upgrade Classroom Libraries to Include Decodable Texts

Extend Social Emotional Learning and Mental Health Support

- ☐ Enhanced After School Activities
- ☐ Provide Continued Access to Direct Mental Health Counseling
- ☐ Support Our Therapy Dog Program

PERSONNEL / PROGRAM ENHANCEMENTS

- Additional World Language Teacher \$ 108,143
- Additional Special Education Teacher \$ 108,143
- Professional Development ELA/Math (ESSER III) \$ 75,000
- ELA Materials - Decodable Readers (ESSER III) \$ 25,000
- After School Programs (ESSER III) \$ 5,000

EQUIPMENT

• Band Room Carpet	\$ 9,750
• APR Wall Padding	\$ 23,000
• Hallway Cove Base	\$ 2,100
• Office Window Shades	\$ 4,500
• SmartBoard Replacements	\$ 8,206
• Classroom Computer Replacements	\$ 24,752
• Chromebook Replacements	\$ 31,388
• 3D Printer Replacements	\$ 6,204
• Classroom Projector Replacements	\$ 2,290
• HDMI Conversion Cables	\$ 3,526
• Access Control Computer Replacement	\$ 2,216
• Lightning System Computer Replacement	\$ 2,216

CAPITAL IMPROVEMENTS

- Select Partial Bathroom Upgrades
- Theatrical Lighting Replacements



\$ 248,155

\$ 160,500

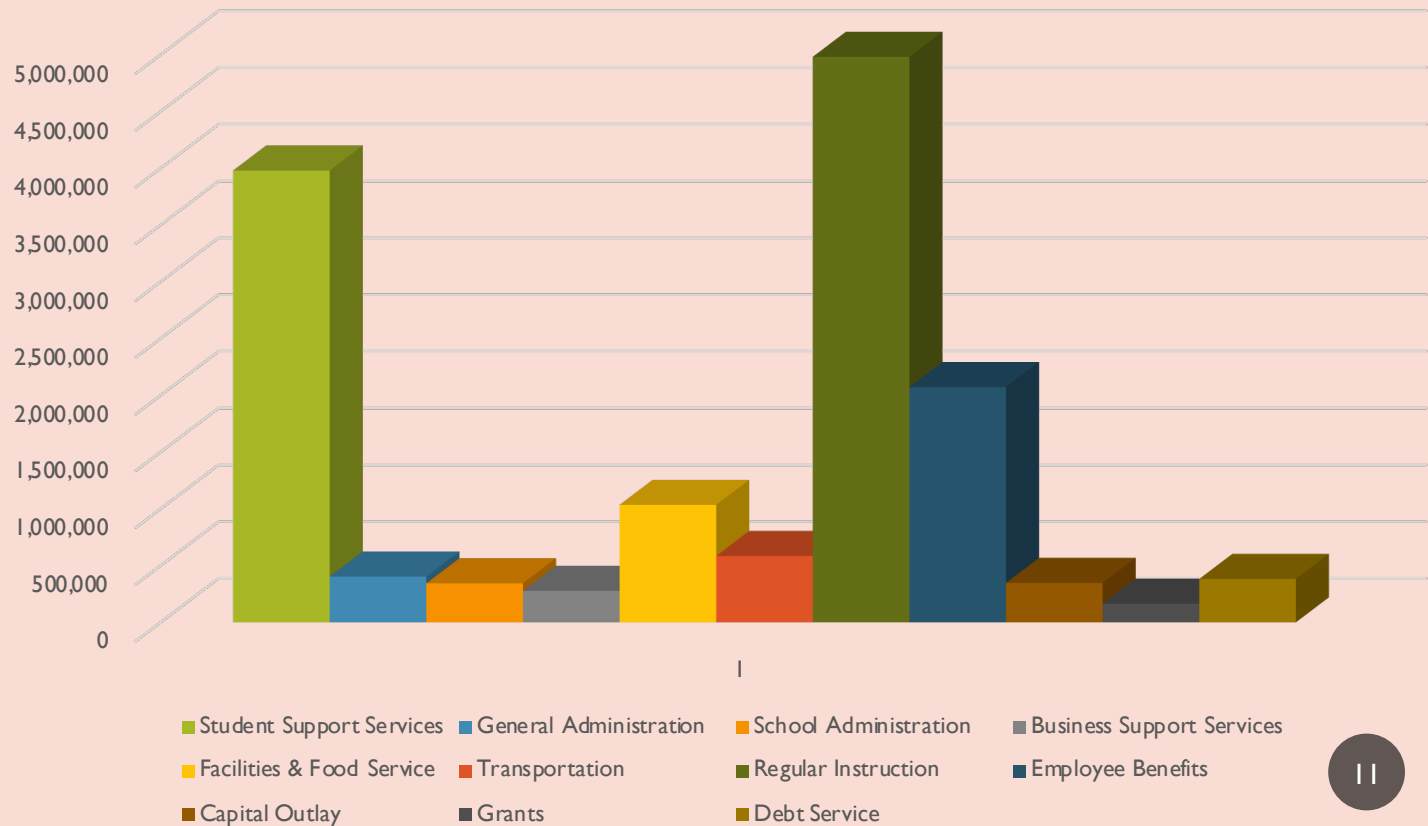
- ROD Grant Applications submitted for the following Projects:
 - Full Bathroom Renovations
 - Federal Electrical Panel Replacements

Historical Special Education Costs

	Special_Ed: 76	Special_Ed: 80	Special_Ed: 101	Special_Ed: 106	Special_Ed: 101	Special_Ed: 104	Special_Ed: 107
	(19) OOD	(25) OOD	(34) OOD	(33) OOD	(31) OOD	(25) OOD	(23) OOD
	(9) Valley	(15) Valley	(19) Valley	(21) Valley	(21) Valley	(18) Valley	(18) Valley

Expense Source	Amount	Percent
Student Support Services	3,979,439	27.32%
General Administration	402,803	2.76%
School Administration	343,681	2.36%
Business Support Services	277,213	1.90%
Facilities & Food Service	1,034,117	7.10%
Transportation	584,355	4.01%
Regular Instruction	4,980,863	34.19%
Employee Benefits	2,072,305	14.22%
Capital Outlay	347,148	2.38%
Grants	164,189	1.13%
Debt Service	381,950	2.62%
	14,568,063	100.00%

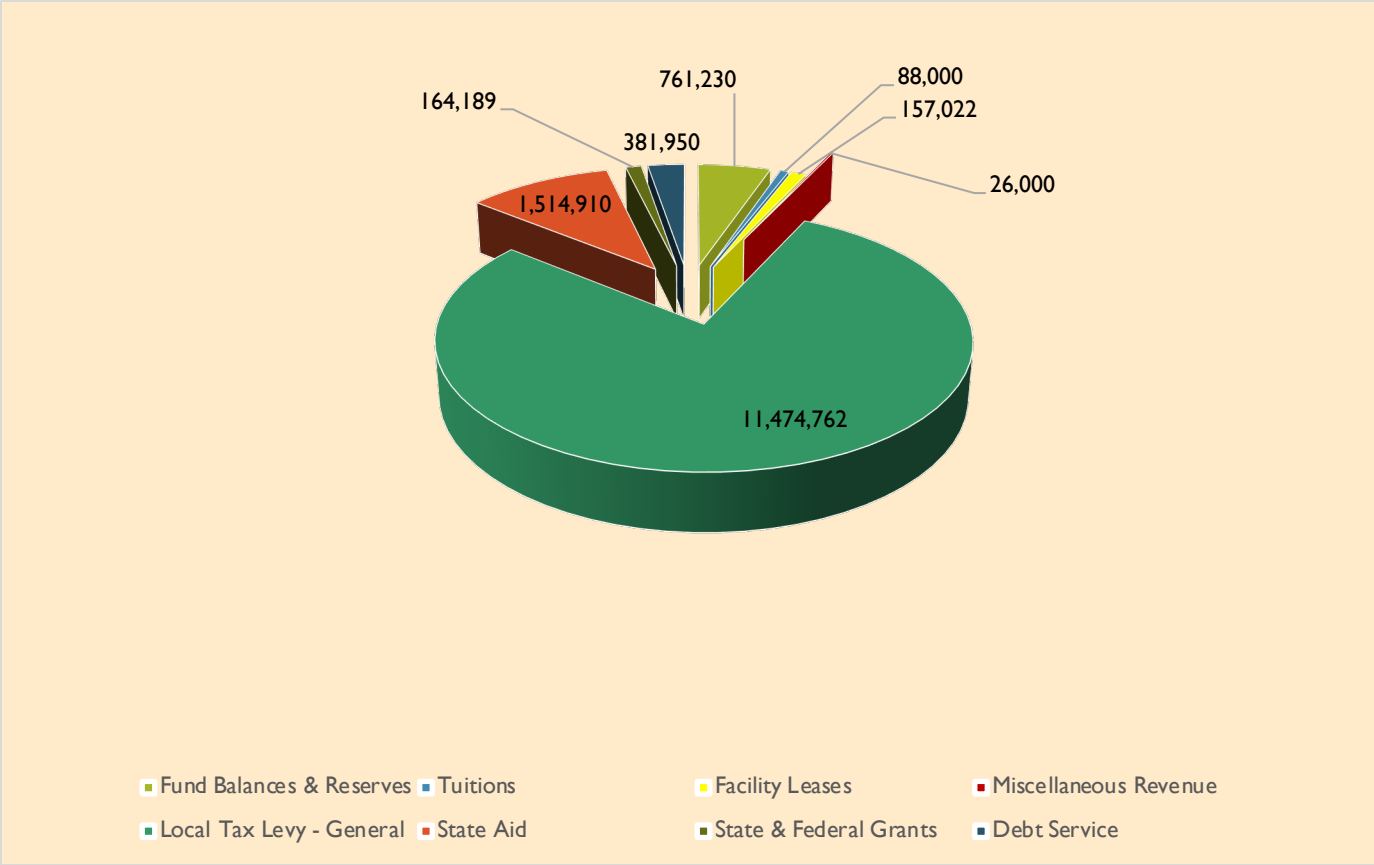
Advertised Expenditure Summary



	Actual	Adjusted	Proposed			2023-2024
GENERAL FUND	2021-2022	2022-2023	2023-2024	\$ Diff	% Diff	%Total
Instruction						
Regular Programs	\$3,180,367	\$3,647,899	\$3,536,574	(\$111,325.00)	-3.1%	24.3%
Special Education	\$1,070,840	\$1,050,577	\$1,181,232	\$130,655.00	12.4%	8.1%
Basic Skills/Remedial	\$100,740	\$143,088	\$151,477	\$8,389.00	5.9%	1.0%
Bilingual Education	\$58,088	\$63,100	\$65,000	\$1,900.00	3.0%	0.4%
Cocurricular Activities	\$33,445	\$45,150	\$24,203	(\$20,947.00)	-46.4%	0.2%
Athletics		\$23,099	\$22,377	(\$722.00)	-3.1%	0.2%
Student Support Services						
Tuition	\$1,888,307	\$2,281,809	\$2,223,971	(\$57,838.00)	-2.5%	15.3%
Attendance			\$49,440	\$49,440.00	100.0%	0.3%
Health	\$135,890	\$130,174	\$96,449	(\$33,725.00)	-25.9%	0.7%
Speech/Other	\$323,170	\$325,020	\$406,681	\$81,661.00	25.1%	2.8%
Extraordinary Services	\$63,023	\$197,500	\$261,170	\$63,670.00	32.2%	1.8%
Guidance	\$155,170	\$166,993	\$173,752	\$6,759.00	4.0%	1.2%
Child Study Team	\$436,774	\$491,403	\$505,028	\$13,625.00	2.8%	3.5%
Curriculum Improvement	\$141,488	\$32,500	\$32,771	\$271.00	0.8%	0.2%
Media Center	\$196,350	\$206,924	\$204,727	(\$2,197.00)	-1.1%	1.4%
Staff Development	\$28,777	\$35,150	\$25,450	(\$9,700.00)	-27.6%	0.2%
Administration						
Central Office/B.O.E.	\$382,019	\$414,399	\$402,803	(\$11,596.00)	-2.8%	2.8%
School Administration	\$257,806	\$399,661	\$343,681	(\$55,980.00)	-14.0%	2.4%
Business/Technology	\$267,997	\$279,021	\$277,213	(\$1,808.00)	-0.6%	1.9%
Non-Instructional Overhead						
Maintenance/Custodial	\$899,814	\$984,279	\$1,017,117	\$32,838.00	3.3%	7.0%
Transportation	\$220,108	\$502,800	\$584,355	\$81,555.00	16.2%	4.0%
Employee Benefits	\$1,557,752	\$1,809,156	\$2,072,305	\$263,149.00	14.5%	14.2%
Food Service		\$20,000	\$17,000	(\$3,000.00)	-15.0%	0.1%
Capital Outlay						
Equipment	\$11,302	\$20,320	\$41,842	\$21,522.00	105.9%	0.3%
Facilities Acquisition & Construction	\$475,967	\$473,911	\$296,806	(\$177,105.00)	-37.4%	2.0%
Capital/Maintenance Resrv Transfers		\$300,000		(\$300,000.00)		
Capital/Maintenance Reserve Interest		\$8,500	\$8,500			0.1%
Summer School						
Charter Schools						
	\$11,885,194	\$14,052,433	\$14,021,924	(\$30,509.00)	-0.2%	96.3%

SPECIAL REVENUE FUND	2021-2022	2022-2023	2023-2024	\$ Diff	% Diff	%Total	
Local Support							
Donations		\$24,000					
Student Activity Fund	\$60,000	\$60,000					
Scholarship Fund							
State Support							
Nonpublic Schools							
Other Special Projects							
Federal Support							
Title I	\$26,831	\$25,204	\$21,423	(3,781.00)	-15.0%	0.1%	
Other Titles							
I.D.E.A.	\$165,635	\$167,960	\$142,766	(25,194.00)	-15.0%	1.0%	
ESSER	\$221,770	\$634,095					
	\$474,236	\$911,259	\$164,189	(747,070.00)	-82.0%	1.1%	
DEBT SERVICE FUND	2021-2022	2022-2023	2023-2024	\$ Diff	% Diff	%Total	
Debt Service Local	\$402,800	\$387,300	\$381,950	(5,350.00)	-1.4%	2.6%	
TOTAL EXPENDITURES	\$12,762,230	\$15,350,992	\$14,568,063	(782,929.00)	-5.1%	100.0%	

Revenue Source	Amount	Percent
GENERAL FUND		
Fund Balances & Reserves	761,230	5.23%
Tuitions	88,000	0.60%
Facility Leases	157,022	1.08%
Miscellaneous Revenue	26,000	0.18%
Local Tax Levy - General	11,474,762	78.77%
State Aid	1,514,910	10.40%
OTHER FUNDS		
State & Federal Grants	164,189	1.13%
Debt Service	381,950	2.62%
TOTAL 2023-2024 REVENUE:		
	14,568,063	100.00%



State Aid Comparison



	2021-2022	2022-2023	2023-2024	Change	%
Special Education Aid	499,399	594,104	685,522	91,418	15.39%
Equalization Aid					
Security Aid	41,806	41,806	51,914	10,108	24.18%
Transportation Aid	52,474	52,474	52,474		
Other Regular State Aid					
Extraordinary Aid	87,299	300,000	725,000	425,000	141.67%
Restricted Revenue - (Semi)					
Other Program Aid					
SUB-TOTAL General Fund State Aid:	\$680,978	\$988,384	\$1,514,910	\$526,526	53.27%
Capital Reserve Interest	9,711	8,500	8,500		
Debt Service Aid					
Debt Service Assessment (Sda Funding)					
TOTAL STATE AID:	\$690,689	\$996,884	\$1,523,410	\$ 526,526	52.82%

FINANCIAL HIGHLIGHTS

- **Local Tax Levy Increase of 3.6%**
- **Additional \$101,526 of Regular State Aid**
- **Utilizes Fund Balance for one-time Purchases**
- **Estimated Extraordinary Aid of \$725,000**
- **Utilizing \$311,230 of Capital & Maintenance Reserve Funds**
- **New Educational, Facility and Technology Initiatives**



Shared Services & Savings

- Curriculum Services – (Region III NVCC)
- Professional Development - (Region III Consortium)
- Transportation Services - (Region III Consortium)
- Phone & Internet Services - (Region III Consortium)
- Ed Data Purchasing Cooperative – Supplies, Equipment, Maintenance Services
- NJESC Purchasing Cooperative – Supplies, Equipment, Maintenance Services
- Onsite Security Officer - (Norwood Borough)
- DPW Snow Plowing Services - (Norwood Borough)
- Alliance for Competitive Energy Services - (ACES)
- Insurance Fund for Property and Liability - (NESBIG)
- Insurance Fund for Worker's Compensation - (NESBIG)



2023-2024 Budget Summary/Tax Impact

- General Fund Budget of: \$14,021,924
- Tax Rate Increase of: 2.15%
- Tax Cost Increase of: \$79 per
\$553,184 of Assessed Valuations (Norwood Average)

