

# 2023-2024 BUDGET

---



**James Earle**  
Superintendent of Schools

**Joanne Sung**  
Assistant Superintendent Teaching & Learning

**Jayne S. Howard**  
School Business Administrator/Board Secretary

*“Children Come First, Niños Son Primeros.”*



# MISSION STATEMENT

---

**ALL STUDENTS WILL  
GRADUATE WITH A VISION FOR  
THEIR FUTURE, MOTIVATED TO  
LEARN CONTINUALLY AND  
PREPARED TO SUCCEED IN  
THEIR CHOICE OF COLLEGE OR  
CAREER.**

# DISTRICT PRIORITIES

---



- Student Achievement
- Parent/Community/Partnership Engagement
- Developing the Whole Child
- Staff Development and Well-being
- Facilities/Infrastructure



# FACT SHEET

# FACT SHEET

Category	Type II	% of Total Enrollment (On Roll)	Total Enrollment	% of Total Enrollment
Servicing	Pre-K – 12th	-	-	-
District Factoring Group	A	-	-	-
Total Enrollment (on roll)	12,624	-	17,974	-
Regular Education	5,867	46.47%	5,867	32.64%
Adult Students	92	0.73%	92	0.51%
Bilingual/ESL Education	4,850	38.42%	4,850	26.98%
Special Education	1,815	14.38%	1,815	10.10%
Out of District (Special Education) (not included in enrollment)	497	-	497	2.77%
Out of District (Regular) (not included in enrollment)	52	-	52	0.29%
Charter (not included in total enrollment)	3,156	-	3,156	17.56%
Out of District (Preschool) (not included in total enrollment)	1,645	-	1,645	9.15%



# FY24 CURRICULAR INVESTMENTS

# TEACHING & LEARNING FUTURE PLANS

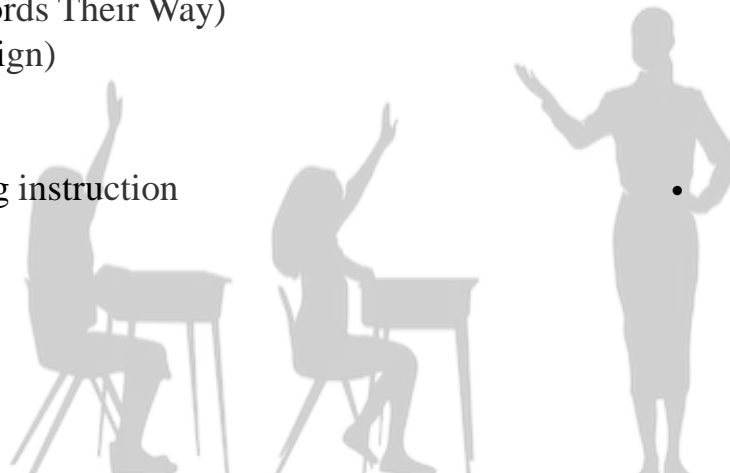
---

## Teaching & Learning Needs:

- Continue to prioritize NJSLS driven instruction
  - Curriculum
  - Resources
  - Delivery
  - Reflection
- Standardize PLC protocols & expectations
- Leader in Me & 4DX
- Data-driven instruction & discussions (teachers & admins)
- Begin researching phonics/word study for 3-6 (Words Their Way)
- PBL & curriculum writing (Understanding by Design)
- ELA:
  - Workshop model instructional framework
  - Writing calibration & mentor text use during instruction
  - Independent reading & classroom library
  - Knowledge & understanding of rubric

## Teaching & Learning Needs:

- Math:
  - Workshop model instructional framework
  - Intervention via EnVision & ReVeal (RTI)
  - Small group instruction (strategy grouping)
- Social Studies:
  - Inquiry Design Model (IDM)
  - PBL
- Science:
  - Phenomena driven instruction
  - Collection of secondary performance data
  - Implementation of new core
  - Interdisciplinary work (PBL)
- Bilingual/ESL
  - Screener/registration
  - DLI expansion & bilingual programming revision
  - ESL instructional support & creation of guidelines
  - Access for ELLs data review



# TEACHING & LEARNING FUTURE PLANS

## Moving Forward

---

### K-3 Needs:

- Phonics program launch (anticipated in December 2023)
- Teacher training on standardized expectation of lesson delivery
- Interactive read aloud
- Intervention (high & low)
- Teaching Strategies Gold & report card alignment
- Classroom structure, environment & procedure
- Behavioral management
- LiM implementation & coaching
- Modeling & student-centered instruction

### 4-6 Needs:

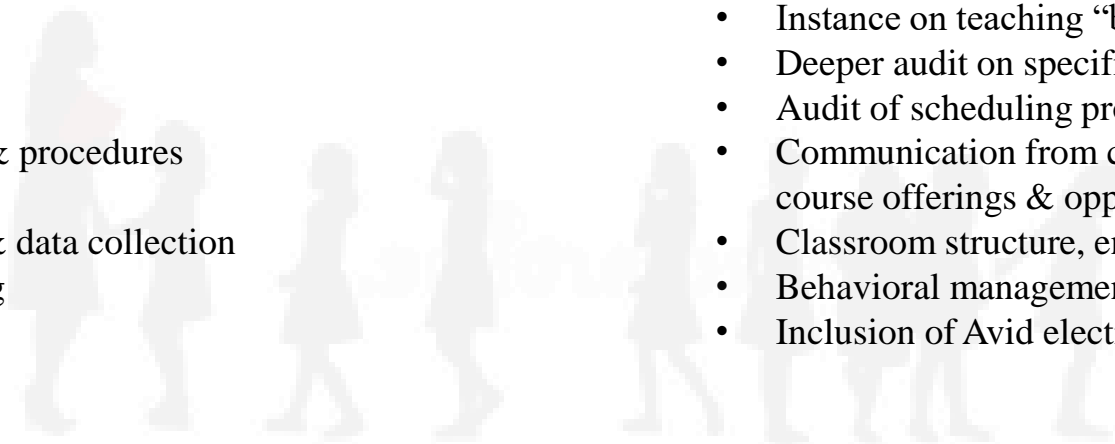
- Interactive read aloud
- Intervention (high & low)
- Classroom structure, environment & procedures
- Behavioral management
- Trauma informed implementation & data collection
- Student-led discussions & modeling

### 7-8 Needs:

- Workshop model delivery: gradual release
- Differentiation & intervention (high & low)
- Accelerated course offerings & set up
- Classroom structure, environment & procedures
- Behavioral management
- Trauma informed implementation/self-regulation & data collection
- Student-led discussions & modeling
- Inclusion of Avid electives (Grade 8)

### 9-12 Needs:

- Instance on teaching “bell to bell”
- Deeper audit on specific projects/use of instructional time
- Audit of scheduling process & protocols that have been observed
- Communication from counseling department to students about course offerings & opportunities
- Classroom structure, environment & procedures
- Behavioral management
- Inclusion of Avid electives (Grade 9)





---

# **FY24 BUDGET PROCESS**

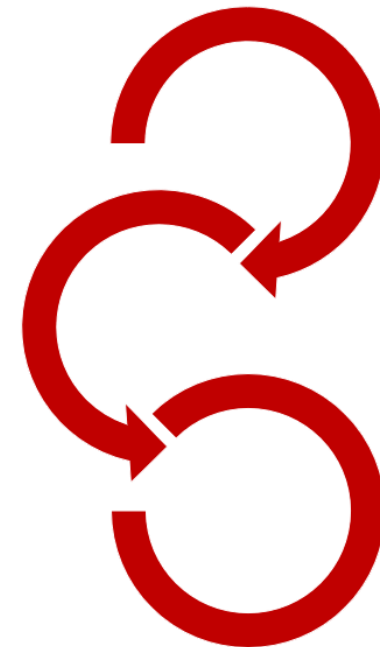
# THE BUDGET PROCESS – A BALANCING ACT

---

Collaboration between all parties helps to provide a balance between curricular, co-curricular and athletic needs; the maintenance of program and the efficiency of spending.

## Targeted areas of review:

- - Classroom Instruction
- - Curriculum and Staff Development
- - Access to Technology & Quality Programs
- - Guidance, Counseling & Support
- - Facilities Management, Maintenance & Energy
- - Athletics & Clubs (Co-Curricular)



# BUDGET GOALS

---

- Focus on ensuring every possible dollar is invested in our student diverse needs
- Empower staff members to grow through focused Professional Development
- Thoughtful realignment and reallocation of resources
- Continued focus on security/building infrastructure
- Continue identifying efficiency improvements



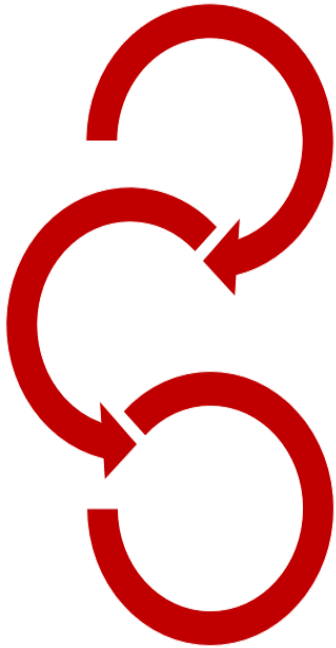
# The Budget Process

## The Focus

Aligning student needs with available resources focused on District Priorities.

## The Purpose

Provides district leaders with an opportunity to meet those needs through planned expenditures of resources from a combination of local, state and federal funds.



## BUDGET CALENDAR

BUDGET	TIMELINES
Fall	Operations Committee Preliminary Discussions
Fall/Winter	Ongoing Conversations with Superintendent & Leadership
January	Budgets guidance was reviewed with Principals
February	Principals finalized budgets with School Leadership Team
March 16 <sup>th</sup>	Small Group Meetings with Board Members on Budget
March 17 <sup>th</sup>	Board Approve Submission of FY24 Budget to County Office
March 20 <sup>th</sup>	Budget Submitted to County Superintendent for Approval
April 12 <sup>th</sup>	County Executive Business Administrator Approve FY24 Budget
April 24 <sup>th</sup>	Public Hearing

- Starts when the Budget Calendar is released.
- Ends with the Superintendent's submission of a detailed budget for the coming fiscal year, which begins on July 1.

**From start to finish it involves collaboration, fiscal review, account and program analysis and investment decisions.**



# FY24 REVENUE

# SUMMARY OF ADEQUACY BUDGET AMOUNTS PER PUPIL

	<b>Elementary</b>	<b>Middle</b>	<b>High</b>
Regular Ed	\$13,181	\$13,708	\$ 15,158
At-Risk	0.57000	0.57000	0.57000
LEP	0.50	0.50	0.50
At-Risk/LEP	(0.57000+0.125)	(0.57000+0.125)	(0.57000+0.125)
Spec. Ed.	+\$20,668	+ \$20,668	+\$20,668
Speech	+\$ 1,344	\$ 1,344	\$ 1,344

# STATE AID TWO-YEAR COMPARISON

Revenue	2022-23	2023-24	Difference	% Difference
Equalization Aid	\$264,978,818	\$290,937,593	\$ 25,958,775	9.80%
Special Education Aid	13,190,389	13,190,389	-	-
Extraordinary Aid	3,577,935	3,910,606	332,671	9.30%
Transportation Aid	4,524,728	4,524,728	-	-
Security Aid	7,239,256	7,239,256	-	-
Adjustment Aid	20,438,575	20,438,575	-	-
Total State Aid	\$313,949,701	\$340,241,147	\$26,291,446	8.37%

# GENERAL REVENUE TWO -YEAR COMPARISON

Revenue Source	2022-23	2023-24	Difference	% Difference
Excess Fund Balance	\$17,637,121	\$4,304,333	(13,332,788)	(75.60%)
Adjustment for Prior Year Encumbrances	8,360,147		(8,360,147)	(100.00%)
Local Tax Levy	24,255,258	24,740,363	485,105	2.00%
Rentals	10,000	10,000	-	0.00%
Medicaid Reimbursement	647,509	625,315	(22,194)	(3.43%)
Miscellaneous Revenues	650,000	740,000	90,000	13.85%
State Aid	313,949,701	340,241,147	26,291,446	8.37%
Total Operating Budget	365,509,736	370,661,158	5,151,422	1.41%
Grants	130,054,586	53,547,763	(76,506,823)	(58.83%)
Total	\$495,564,322	\$424,208,921	(71,355,401)	(14.40%)





# FY24 GRANTS

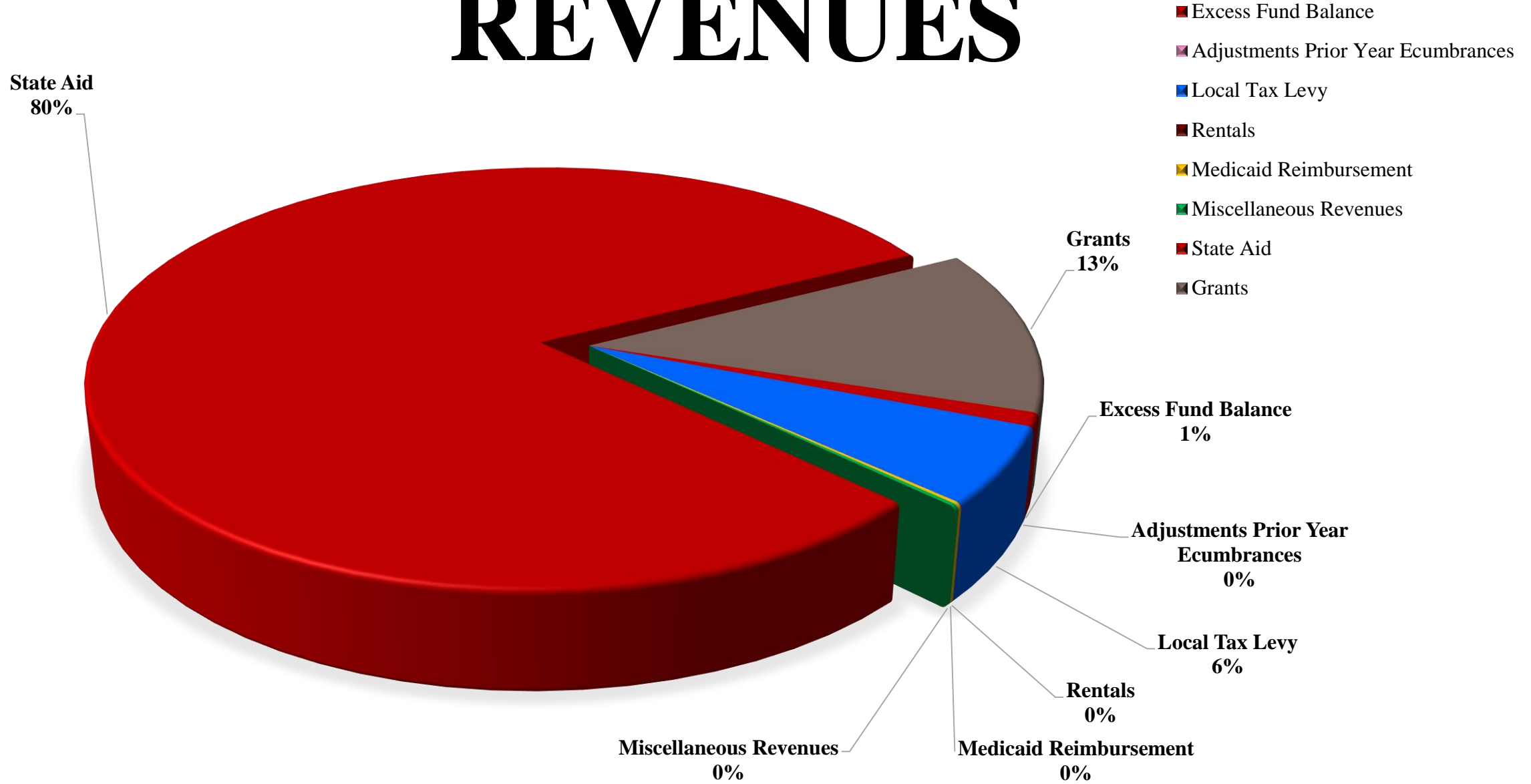
# GRANT REVENUE TWO - YEAR COMPARISON

Revenue Source	2022-23	2023-24	Difference	% Difference
Preschool Education Aid	34,527,537	36,686,026	2,158,489	5.89%
Transfer from Special Education to Preschool Inclusion	481,810	481,810	-	0.00%
Title I	13,216,499	8,692,756	(4,523,743)	(34.23%)
Title II	1,876,537	730,186	(1,146,351)	(61.09%)
Title III	2,631,299	1,057,374	(1,573,925)	(59.82%)
Title IV	1,577,706	585,632	(992,074)	(62.88%)
ARP- IDEA Preschool	62,254	-	(62,254)	(100.00%)
ARP – IDEA Basic	734,533	-	(734,533)	(100.00%)
I.D.E.A	8,158,944	4,452,892	(3,706,052)	(45.42%)
ARP ESSER Subgrant – Accelerated Learning Coaching & Educator Support Grant	1,652,395	-	(1,652,395)	(100.00%)
ARP ESSER Subgrant – Evidence-Based Summer Learning and Enrichment Activities	112,658	-	(112,658)	(100.00%)
ARP ESSER Subgrant – Evidence-Based Comprehensive Beyond the School Day Activities	112,658	-	(112,658)	(100.00%)
ARP ESSER Subgrant – NJ Tiered System of Supports (NJTSS) Mental Health Support	88,501	-	(88,501)	(100.00%)
Carl Perkins (Vocational)	206,804	203,511	(3,293)	(1.59%)
ARP - ESSER	40,570,675	-	(40,570,675)	(100.00%)
Local Grants	492,809	120,837	(371,972)	(75.48%)
Restricted Entitlements	661,228	536,739	(124,489)	(18.83%)

# GRANT REVENUE TWO - YEAR COMPARISON

Revenue Source	2022-23	2023-24	Difference	% Difference
CARES Act Education Stabilization Fund	2,043,738	-	(2,043,738)	(100.00%)
CARES – Digital Divide Grant	4,319	-	(4,319)	(100.00%)
SDA Emergency Needs and Capital Maintenance	2,042,110	-	(2,042,110)	(100.00%)
ARP Homeless Children and Youth II Grant	263,609	-	(263,609)	(100.00%)
Coronavirus Relief Fund (CRF)	364	-	(364)	(100.00%)
CRRSA Act – ESSER II	17,348,790	-	(17,348,790)	(100.00%)
CRRSA Act – Learning Acceleration Grant	1,119,605	-	(1,119,605)	(100.00%)
CRRSA Act – Mental Health Grant	67,204	-	(67,204)	(100.00%)
Total	130,054,586	53,547,763	(76,506,823)	(58.83%)

# REVENUES



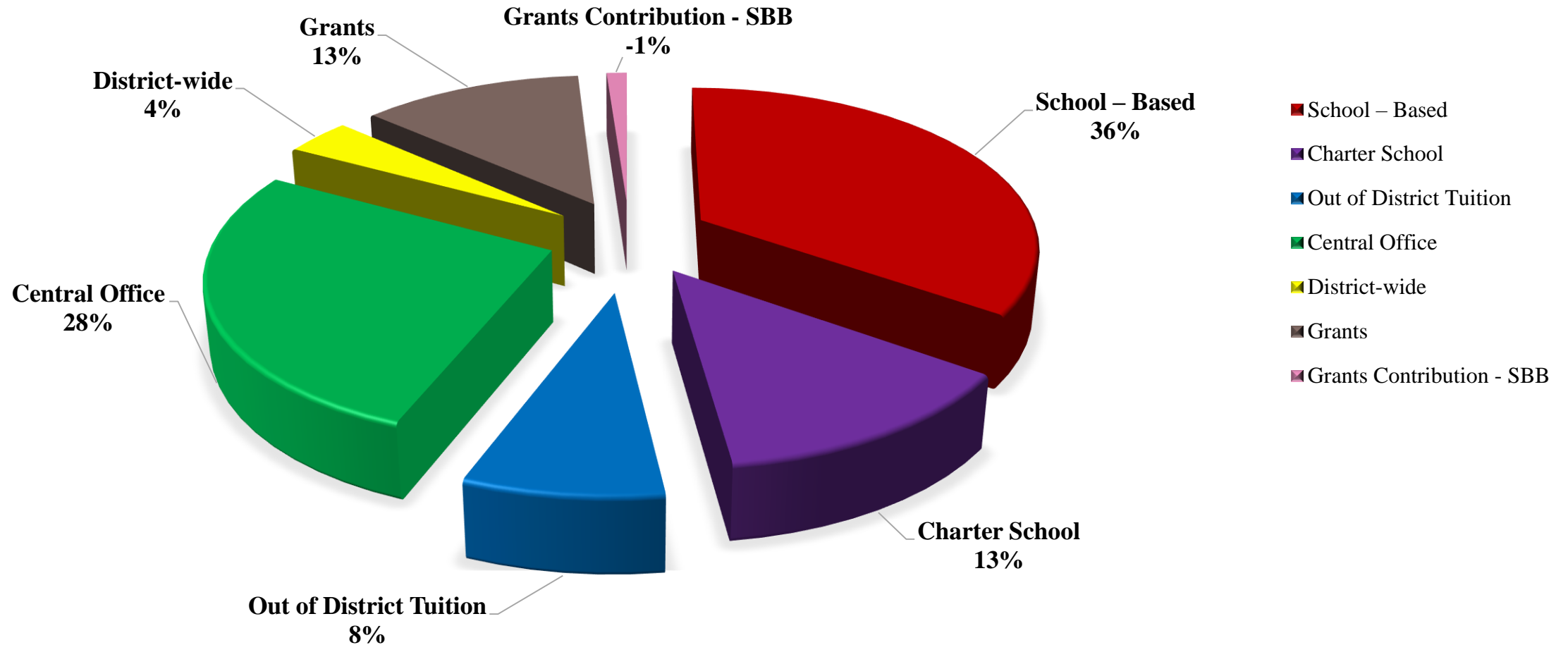


# FY24 EXPENDITURES

# EXPENDITURES TWO-YEAR COMPARISON

Expenditures	2022-23	2023-24	Difference	% Difference
School – Based	139,885,847	150,931,790	11,045,943	7.90%
Charter School	47,936,742	57,078,762	9,142,000	19.07%
Out of District Tuition	35,600,000	34,476,441	(1,123,559)	(3.16%)
Adult Program	100,000	100,000	-	0.00%
Central Office	132,401,454	117,082,458	(15,318,996)	(11.57%)
District-wide	14,492,540	15,898,554	1,406,014	9.70%
Grants	130,054,586	53,547,763	(76,506,823)	(58.83%)
Grants – Contribution to SBB	(4,906,847)	(4,906,847)	-	0.00%
Total Expenses	495,564,322	424,208,921	(71,355,401)	(14.40%)

# EXPENDITURES



Central Office includes Athletics, Medical, B&G, Transportation, Bilingual and Special Services, which 100% supports schools, which will bring Central Office to 12% and School Base to 52%.

# Expense Breakdown

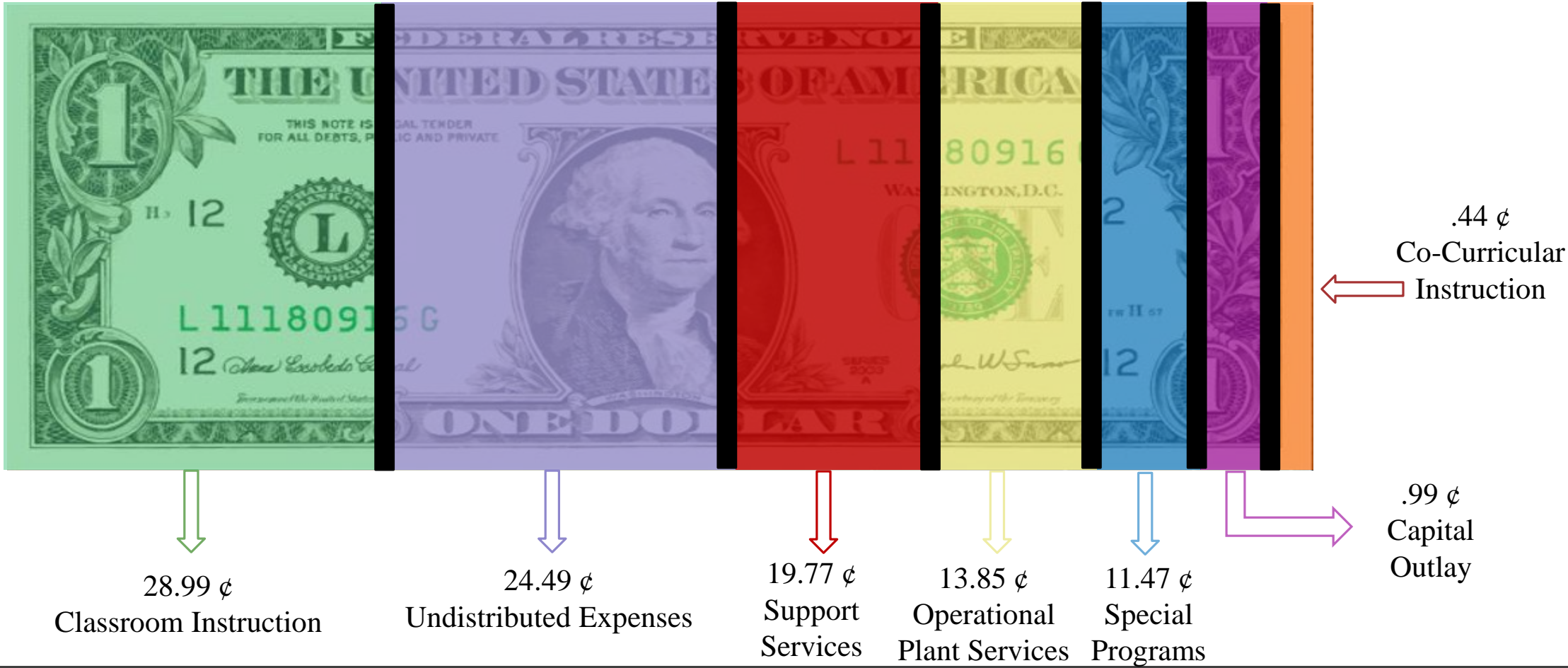
---



*A quick look at where each dollar goes*



# FY24 CURRENT EXPENSE BY CATEGORY



# General Current Expense Breakdown 2023-24



Classroom Instruction			Support Services		
Regular Programs	69,887,948		Support Services General Admin	3,490,525	
Special Education	21,918,931		Support Services School Admin	12,007,931	
Bilingual	19,018,140		School Support/Parent Liaisons	1,762,170	
Adult H.S./Post Grad Instruction	100,000		Central Office	3,394,151	
Home Instruction	299,000		Admin Info Technology	1,900,493	
Improvement of Instruction	5,753,821		Health Benefits	29,782,776	
General Instructdional Supplies	900,000		All other Benefits	13,567,554	
Substitute Agency	5,100,000		Other	17,956,839	
<b>Subtotal</b>	<b>122,977,840</b>	<b>28.99%</b>	<b>Subtotal</b>	<b>83,862,439</b>	<b>19.77%</b>
Co-Curricular Instruction			Operational Plan Services		
Co/Extra Curricular	351,378		Operation & Maint. Of Plant	18,990,551	
Athletics	884,727		Custodial Services	19,153,019	
Before/After School Programs	459,569		Grounds	267,971	
Summer School	188,378		Security	7,864,885	
<b>Subtotal</b>	<b>1,884,052</b>	<b>0.44%</b>	Transportation	12,495,448	
Undistributed Expenses			<b>Subtotal</b>	<b>58,771,874</b>	<b>13.85%</b>
Out of District Tuition	34,476,441		Captial Outlay - Fund 12		
Charter Schools	57,078,762		Captial Outlay	4,195,000	
Speech/OT/PT	4,710,582		<b>Subtotal</b>	<b>4,195,000</b>	<b>0.99%</b>
1:1 Aids	7,350,000		Special Programs		
Field Trips/Transportation	261,015		Grants	53,547,763	
<b>Subtotal</b>	<b>103,876,800</b>	<b>24.49%</b>	Blended	-4,906,847	
			<b>Subtotal</b>	<b>48,640,916</b>	<b>11.47%</b>

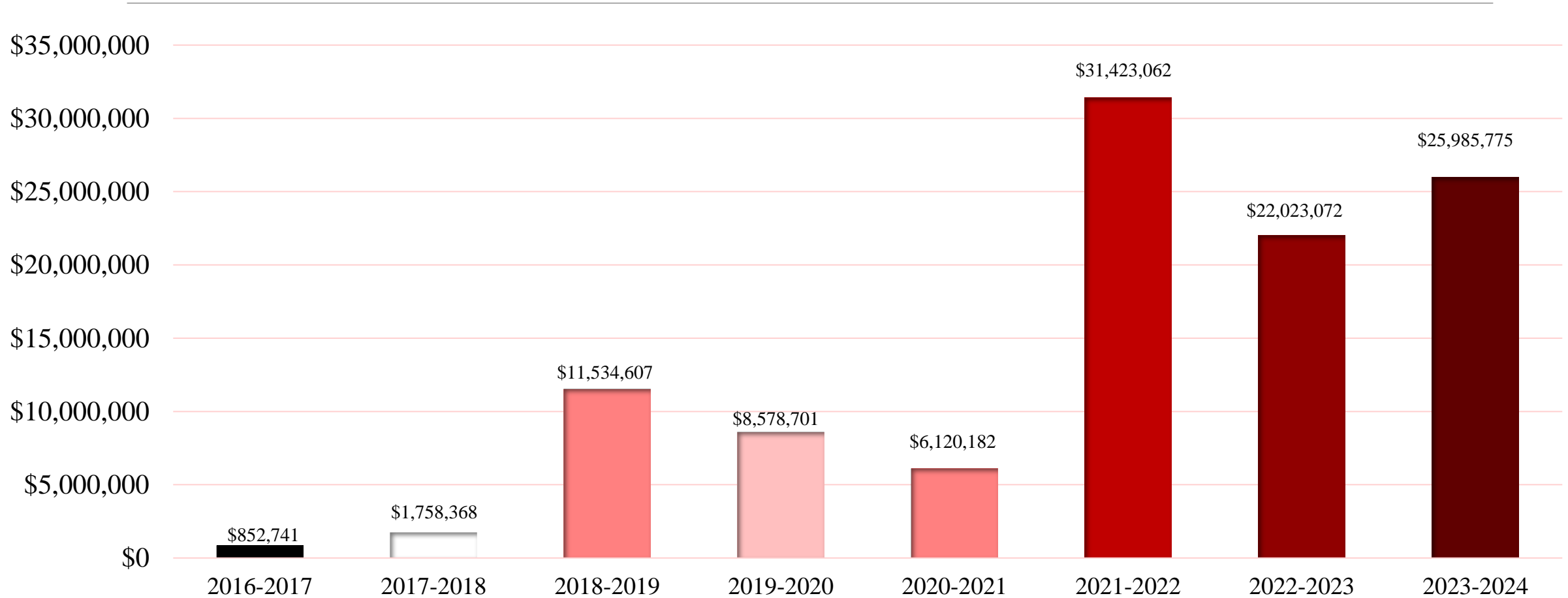


# FY24 HISTORICAL DATA

# HISTORY OF PER PUPIL ALLOCATION 2015-2024

Fiscal Year	Per Pupil	Ranking
2015	\$17,623	96/101
2016	\$16,472	87/101
2017	\$15,442	63/98
2018	\$15,299	48/97
2019	\$15,456	41/97
2020	\$15,482	39/92
2021	\$13,914	4/92
2022	\$17,865	48/92
2023	\$21,073	
2024	\$21,822	

# HISTORY OF STATE AID FY2017-2024



# HISTORY OF TAX LEVY

## 2015-2024

Fiscal Year	School's Tax Levy	Increase Year Over Year	% Increase
2015	\$21,115,662	\$0	0.0%
2016	\$21,115,662	\$0	0.0%
2017	\$21,537,975	\$422,313	2.0%
2018	\$21,968,735	\$430,760	2.0%
2019	\$22,408,109	\$439,374	2.0%
2020	\$22,856,272	\$448,163	2.0%
2021	\$23,313,397	\$457,125	2.0%
2022	\$23,779,665	\$466,268	2.0%
2023	\$24,255,258	\$475,593	2.0%
2024	\$24,740,363	\$485,105	2.0%

Average annual increase = 2.0%



# BUILDINGS & GROUNDS

# SCHOOL FACILITIES

2023-2024	PROPOSED PROJECTS
<b>(9th Grade Academy)</b>	Science Labs (2) Media Center/Teacher Workspace Classrooms (2) – Summer 23
<b>HW/Robeson, Washington, Cadwalader</b>	Complete upgrade of electrical system - Summer 23 HVAC System Upgrades - Summer 24
<b>Hill, Grant, Mott</b>	New Roofing Systems Installations
<b>Franklin, Harrison</b>	Full Window Installations - Summer 23 New HVAC Systems Installations - Summer 24
<b>Robbins, Rivera</b>	New Flooring Installations
<b>Districtwide Hill, Grant, Mott</b>	LED Lighting Upgrades



# CONCLUSION

In review, highlights of the FY24 Budget include:

---

1. **Increased Funding** – The District received aid of \$25.9M.
2. **Academic Investments** - We are investing \$11M directly to schools which will help us better support our students.
3. **Technology and Facility Upgrades** - We have allocated funding for technology upgrades that will aid student learning, as well as repairs & maintenance of facilities.
4. **Managing Financial Risks** – We will continue to identify efficiencies and cost savings opportunities to keep TPS in a stable financial position.



**Questions?**

