

# Califon Public School District

*“Making Their Lives Extraordinary”*

**Budget**  
2020 - 2021

April 29, 2020

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Johanna S. Ruberto, Ed.D.  
*Interim Superintendent*

Cheryl Zarra  
*Business Administrator/Board Secretary*

# Board of Education

- Mr. Christopher Keiser - **President**
- Mr. Michael Reaves - **Vice-President**
- Ms. Rebecca Kipp-Newbold
- Ms. Rita Lemley
- Open Seat – To be filled on May 13, 2020

# Our Values....

The Califon Public School is comprised of engaged and motivated students who are provided with opportunities to think creatively and practice good citizenship. 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
- Baseline district financial information
- District Overview
- Budget Calendar
- District Goals
- Budget Frameworks:
  - Goals/Priorities 2020 – 2021
  - The financial plan
  - Financial Framework



# What is a budget

A budget is a description of a financial plan. It is a list of estimates of revenues to and expenditures by an agent for a stated period. Normally a budget describes a period in the future not the past. 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

- **Quality Single Accountability Continuum (QSAC)**  
Full QSAC Review 2020 school year
- **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%



# Budget Development Calendar

- Summer District Audit
- October Budget Preparation Documents (Enrollment)
- October Posting/announcement of Budget Calendar
- November Annual School Elections
- November *Comprehensive Annual Financial Report (CAFR)*
- December 17 Mid-year Budget Review ECS
- January State budget download (new software)
- February 4 Meetings to review budget requests
- February 25 Governor's Budget Address
- February 27 Release of State Aid Information
- March Finance Committee Report (BOE)
- March 18 BOE Approval-Preliminary 2019-2020 budget
- March 20 Submission of tentative budget due to County Dept. of Education - Approved

**April 29**

**Public Hearing/Final Adoption of the  
of 2020-2021 budget (Faculty/Staff)**



# Baseline district financial information

- 78% of the District's budget is dedicated to the cost of personnel/benefits;
- Custodial is provided at a cost less than that required to provide one person for every of building space. Overtime pay is less than ten percent of regular wages for the functions reviewed;
- There is no excessive administrative or non-instructional costs that have been identified for inclusion in the District's subsequent budget;
- Teacher Assistants are only employed when required by an IEP or when supported by evidence as the most effective way of meeting a particular student need;
- Competitive proposals are periodically solicited for professional services and contracts are awarded based on quality of service and competitive pricing offered (*Reorganization*);
- The district secures telecommunications services;
- Textbook purchases are made in accordance with a textbook replacement plan;
- Quality Single Accountability Continuum (QSAC) March 2020
- Negotiations - 2020





# District overview - Enrollment/Staffing

## ➤ Enrollment

- 63 K-8
- 15 Pre-K
- Students - Out-of-District
  - Special Education – 2
  - Grade 3 (2020-2021) – 2
  - Choice - 19

➤ Attendance Rate (*students*):  
Approx. 95%

➤ Classification Rate: 14%

## ➤ District employees

- Certified Staff – 19 (One day counselor)
- Administrators – 2020 (2)
  - Reduction of 1 position
    - CSA
    - BA
- Teacher Assistants – 2
- 1 Secretary  
District/School/CSA
- Technology Vendor
- 1.5 Maintenance



# CALIFON SCHOOL - 2020 - 2021 Projected Enrollment (4/20)

Grade	Total	Grade	Total
Pre-K	15	5	6
Kindergarten	9	6	7
1	6	7	5
2	6	8	15
3	-	<b>Total</b>	<b>78</b>
4	9	Out of District	19 – Choice 2 – Out of District

# Goals/Priorities for the 2020-2021 Budget

- Values of the district/community
- Health/wellness of our students
- Safety/Security review
- Professional Development/Learning
- Student Support Services
- Maintain/repair facilities
- Respectful of the 2% tax levy cap and banked cap
- Maintain extra-curricular/athletic activities
- Curriculum Revision/Development
- Compliance
  - New Jersey Student Learning Standards
  - Observation/evaluation model (*ACHIEVENJ*)
  - Mandated Professional Learning “Safe Schools”
  - Mandated Curriculum Development
  - Special Education (6A)

## Variables:

- State aid
- Health Benefits
- Expenses
  - Communication
  - Utilities



# Califon Public School District - Specifics

- **Student Wellness - Emotional**
  - Social Emotional Learning (SEL)
- **Security**
  - Additional Cameras
- **Facility**
  - LRFP
  - Capital Reserve Account
  - Painting
  - Storage unit - Removal
- **Curriculum Resources**
  - Classroom Libraries K-3
  - Additional ELA materials 4-8
  - Social Studies K-8
  - Student Support
    - RTI
    - Student Counselor
- **Special Education**
  - Co-teaching Model
  - Compliance
- **Programs**
  - Three levels of enrichment
  - Sustain full day Pre-K
- **Assessments**
  - Formative Assessment/Data Bank - LinkIt!
  - K – Screening – Dial 4
  - Genesis
- **Professional Development**
  - Refine PLCs
  - ISP
  - TECHSPO



# Califon Public School District

- **Instructional Strategies**

- Continue to improve instruction with continued professional development/ learning/ coaching Rutgers
  - Morris County Consortium
  - TECHSPO
- Monitor and refine implementation of NJSL and Next Generation Science Standards (NGSS)
  - Genius Hour/Innovation Lab
- Individualized Student Plans (ISP)
- Technology to amplify learning
  - Chromebook Replacement
  - Headphones

- **Interest Based Activities**

- \$18,800.
- Sports
- Intramurals
- Socialization
- Clubs

- **Administration and Special Projects**

- Tuition-based Program
- SEL
- Continue to utilize data for decision-making and focus



# Shared Services Agreements

- Special Education Agreement  
**Lebanon Township**
- Current Grade Two tuition  
**\$30,000.**  
**(2 students) 2020-2021 Grade 3**
- Educational Service Commission  
**Speech**
- Out of district Placement as per IEP  
**\$49,000.**

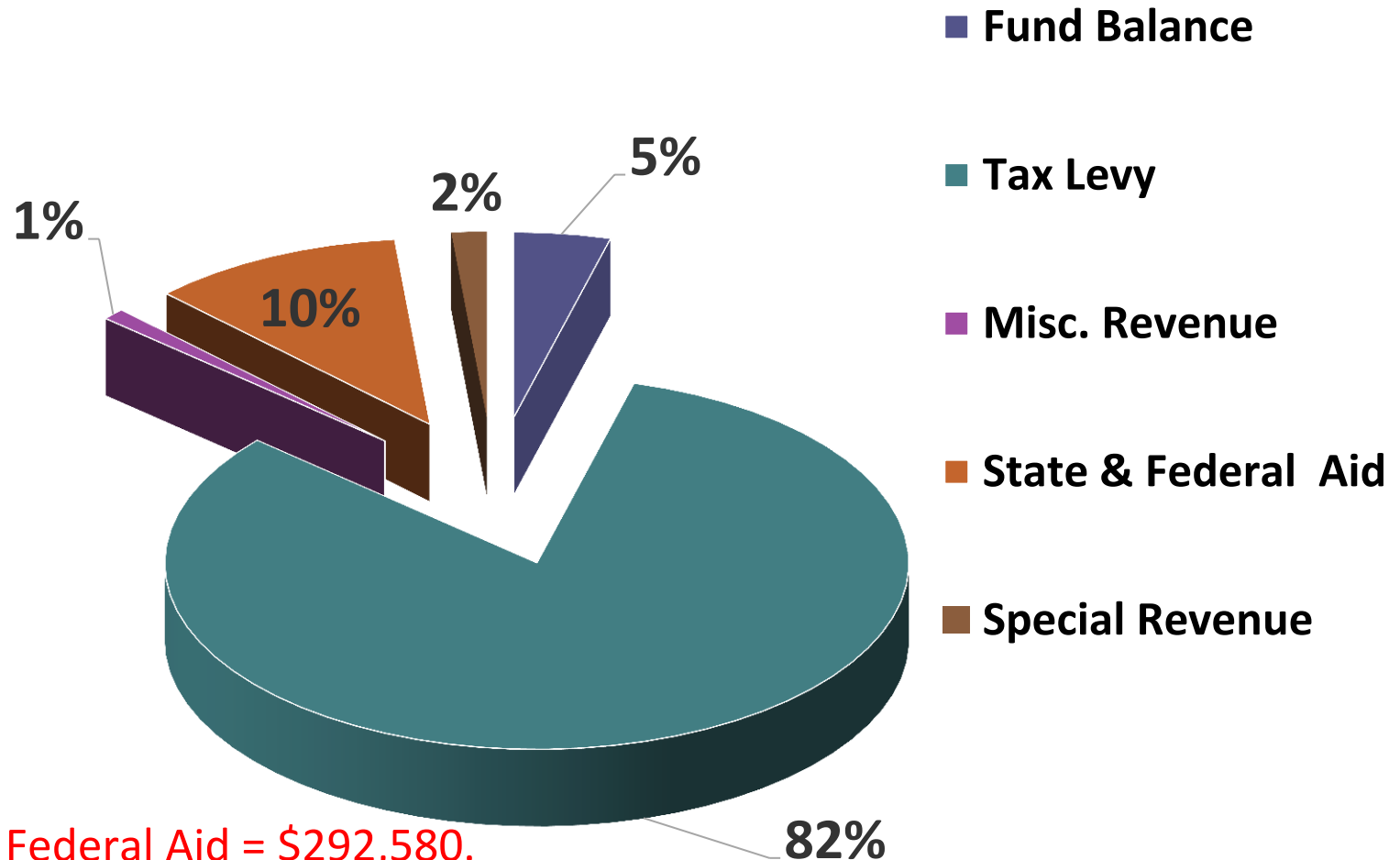


# Budget Expenditures & Revenues

Expenditures		Revenues	
<b>General Fund Expense</b>	<b>\$2,744,585.</b>	<b>Fund 10</b> Budget Fund Balance	<b>\$151,157.</b>
		Local Tax Levy (Bank Cap)	<b>\$2,303,951</b>
<b>Capital Outlay</b>	<b>\$ 0.</b>	<b>Misc. Revenue</b>	
		Pre-K, Interest	<b>\$42,400.</b>
<b>Repayment of Debt</b>		<b>State Aid</b>	<b>\$247,077.(-)</b>
(Facility Upgrade)	<b>\$175,567.</b>	<b>Fund 20</b> (IDEA-ESSA) (Sp.Ed.)	<b>\$45,503.</b>
<b>Fund 20</b>	<b>\$45,503.</b>	<b>Fund 40 (Debt Service)</b>	
		Local Tax Levy	<b>\$130,569.</b>
		Debt Service Aid	<b>\$44,998.</b>
<b>Total Expenditure</b>	<b>\$2,965,655.</b>	<b>Total Debt Service</b>	<b>\$175,567.</b>
		<b>Total Revenue</b>	<b>\$2,965,655</b>

# 2020-2021 Budget Revenues

## Revenue Sources



State & Federal Aid = \$292,580.  
State Aid Reduction of \$28,115.



# Expenditures: General Operating Budget

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

**41% \$1,127,149.**

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

**20% \$536,547.**

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

**7% \$185,587.**

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

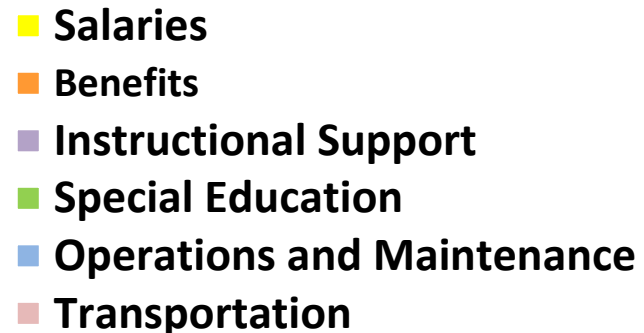
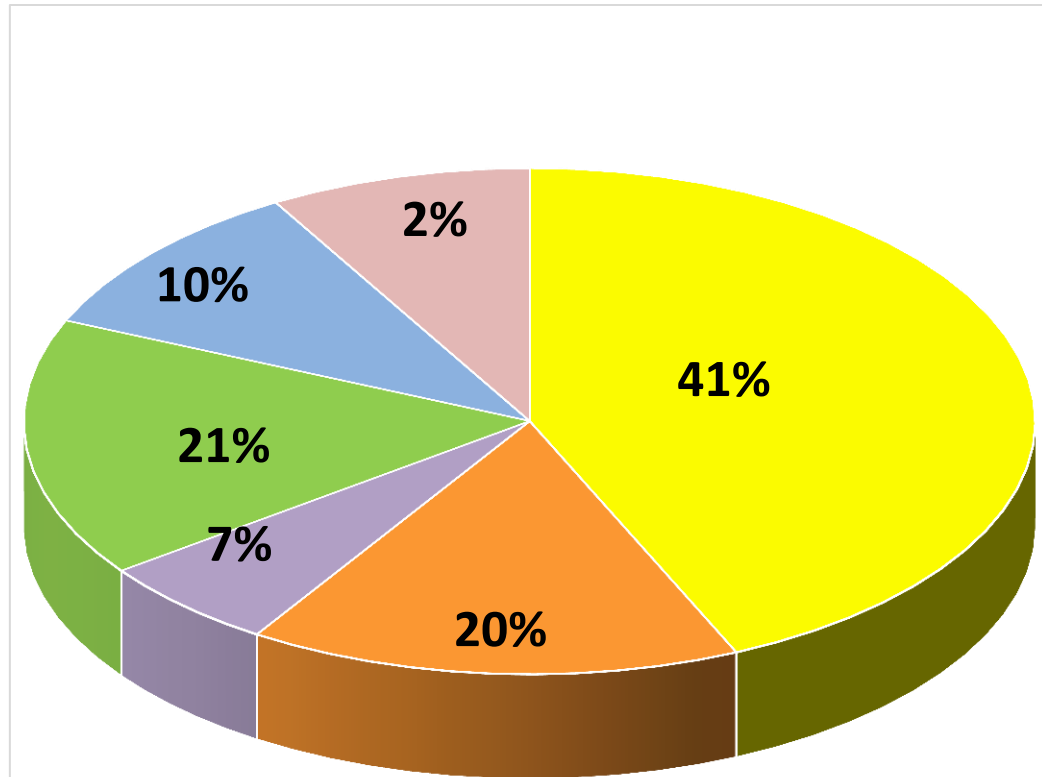
**21% \$564,566.**

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

**10% \$271,212.**

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

**2% \$59,524.**



# 2020 - 2021 Budget Totals

	Revised 19-20 Appropriations	Proposed 20-21 Appropriations	Difference +/-
<b>General Fund</b>	<b>\$2,676,784.</b>	<b>\$2,744,585.</b>	<b>+ \$67,801.</b>
<b>Special Revenue Fund</b>	<b>\$44,095.</b>	<b>\$45,503.</b>	<b>+ \$1,408.</b>
<b>Total Debt Service Fund</b>	<b>\$172,047.</b>	<b>\$175,567.</b>	<b>+ \$3,520.</b>
<b>TOTAL BUDGET</b>	<b>\$2,892,926.</b>	<b>\$2,965,655.</b>	<b>+\$72,729.</b>



# Tax Levy

**Per \$100,000 of assessed value**

**+ \$29.60 (per \$100,000 of assessed value)**

**(\$ 2.47 per month) ■**



# Comments/Questions?

**Visit:**

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

**or**

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

