

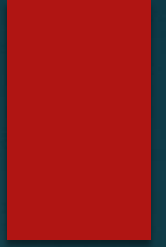


Bradley Beach Board of Education

2025-2026 BUDGET PRESENTATION

TUESDAY MAY 6, 2025

Bradley Beach Board of Education 2025-2026 Budget Timeline



- ▶ March 18: Preliminary Budget Adoption
- ▶ March 19: Submission of Preliminary Budget
- ▶ April 16: Executive County Superintendent Approval
- ▶ April 30: Budget is advertised
- ▶ May 6: Public Hearing and Adoption of Final Budget

Legislation Impacting 2025-2026 Budget

The Tax Levy Cap Law

- ▶ Limits the increase in the tax levy to 2%
- ▶ Automatic tax levy waivers are available to districts to increase their tax levy above 2% for such things as increase in enrollment, health benefits, and utilization of bank cap

New Jersey Department of Education State Aid Modifications Impacting 2025-2026 Budget

- ▶ **State School Aid for the 2025-2026 School Year**
 - ▶ **Total K-12 State aid will not decrease by an amount greater than three percent (3%) and will not increase greater than six percent (6%)**
 - ▶ **These limits apply to the four primary aid categories**
 - ▶ **Equalization Aid**
 - ▶ **Special Education Aid**
 - ▶ **Security Aid**
 - ▶ **Transportation Aid**
 - ▶ **Changes to other aid categories are determined through factors such as annual participation or enrollment and are not impacted by the 3% and 6% limits**

Major Factors Impacting the School Budget

- ▶ **Tax Levy**
- ▶ **Preschool Enrollment (decrease in preschool aid of \$187,369)**
- ▶ **Inflationary times affect on Fixed Costs**
 - ▶ Salary Increases
 - ▶ Tuition (HS) Increase
 - ▶ Benefits (Health Insurance/Property/Workers Compensation)
 - ▶ Increase in electric and natural gas
 - ▶ Supplies / Materials / Subscriptions
- ▶ **Staffing is large part of the budget**
 - ▶ Continue to “Right-Size” the staff for current enrollment (22-23 FTE = 62.6 ---- 25-26 FTE 55.1)
 - ▶ Impact on Budget from salary, benefits, etc.
 - ▶ Eliminate one Instructional teaching position and one instructional aide position
 - ▶ Strategic Staffing
 - ▶ Dual Language Pre-K, Autism, Correct and Multiple Certifications

Bradley Beach Board of Education 2025-2026 Budget Development

- ▶ NJDOE Requirements
- ▶ 5 Year Strategic Plan
 - ▶ Yearly District Goals
 - ▶ Anticipated District Goals for 25-26
- ▶ Statement of Priorities

Bradley Beach Board of Education 2025-2026 Budget Statement of Priorities

- ▶ Maintaining High-Quality Teaching and Learning
- ▶ Strategic Planning Alignment
- ▶ Infrastructure and Technology Investments
- ▶ Curriculum and Instructional Improvements
- ▶ Comprehensive Support for Student Wellness and Engagement

Maintaining High-Quality Teaching and Learning

- ▶ Comprehensive educational programs aligned with NJ Student Learning Standards.
- ▶ Continued emphasis on high school readiness and academic rigor through programs like AVID, now in its third year and under consideration for expansion to all middle school grades.
- ▶ Ongoing implementation of the Really Great Reading (RGR) phonics program in grades K–2, with professional development and monitoring in year two.
- ▶ Alignment of ELA and Math curriculum with the revised New Jersey Student Learning Standards (NJSLS), with over 50% of other subjects also updated.
- ▶ Structured academic support through a robust MTSS framework, including diagnostic tools such as i-Ready and DRA2.
- ▶ Continued use of the Workshop Model and targeted interventions for students in need, including additional support groups, including Two Full-Time Reading Specialists.
- ▶ Investment in academic safety nets such as WIN periods and a mandated summer program for students requiring support.
- ▶ Professional development and PLC time for educators in evolving standards-based curriculum.
- ▶ Support for implementing new standards in English Language Arts and Mathematics.
- ▶ Adequate staffing and resources for Multi-Lingual Learners and Special Education.
- ▶ Maintenance of full-day preschool classes with PEA funding.

Strategic Planning Alignment

- ▶ Strategic priorities are guided by the district's 2022–2027 Strategic Plan, currently in Year 3 of implementation.
- ▶ Goals and investments are aligned to support key areas identified by the plan:
 - ▶ Student Experience through programs such as AVID, dual language preschool, and specialized autism services.
 - ▶ Security, Facilities, and Finance through capital improvements, technology upgrades, and staffing efficiency.
 - ▶ Parent and Community Engagement through bilingual communication, parent liaison support, and Coffee Talk workshops.
 - ▶ Communication through consistent messaging platforms and timely outreach.
 - ▶ Student and Staff Wellness through SEL programming, professional development, and expanded wellness initiatives.
- ▶ The district continues to implement and refine Standards-Based Report Cards and maintains a strong focus on curriculum alignment with NJSL updates.
- ▶ Professional development remains a priority, including PLC time, participation in cross-district collaborations, and targeted support in science through the OpenSciEd pilot.
- ▶ Arts, music, and athletic programs are maintained to promote a well-rounded student experience.
- ▶ Funding is also dedicated to co-curricular activities and educational field trips that enhance engagement and learning beyond the classroom.

Infrastructure and Technology Investments

- ▶ Ongoing investments in physical and digital infrastructure support both instruction and operations.
- ▶ The district continues to maintain its 1:1 student-device ratio and has completed its Five-Year Technology Plan.
- ▶ Planned upgrades include replacement of outdated Chromebooks, continued maintenance of classroom technology such as interactive whiteboards and document cameras, and enhancements to the school's network infrastructure.
- ▶ Capital and maintenance projects for the 2025–2026 school year include:
 - ▶ Final phase of hallway refurbishment, including painting and new VCT tile installation.
 - ▶ Restoration of hardwood floors in multiple classrooms.
 - ▶ Installation of an additional access control system at the east-facing entrance to enhance building security.
- ▶ Technology and facilities enhancements are designed to ensure a safe, modern, and efficient learning environment.
- ▶ Classroom integration of digital tools continues, with sustained support for hands-on STEAM learning and digital platforms used across content areas.

Curriculum and Instructional Improvements

- ▶ The district continues to invest in high-quality, standards-aligned curriculum across all grade levels and subject areas.
- ▶ ELA and Math curricula were revised and aligned with the 2023 New Jersey Student Learning Standards (NJSLS), with Board approval in September 2024. Updates to additional subject areas are ongoing, with nearly 50% of revisions completed to date.
- ▶ Key curriculum priorities include:
 - ▶ Launch of the OpenSciEd pilot program supporting inquiry-based science instruction.
 - ▶ Continued implementation of the Really Great Reading (RGR) phonics program in K–2, with structured professional development and collaborative PLC sessions.
 - ▶ Use of data-driven instruction and benchmark assessments to guide instructional decisions in ELA and Math.
 - ▶ Ongoing refinement of instructional materials in Social Studies, with consideration of the DBQ Project to enhance analytical thinking and document-based writing.
 - ▶ Emphasis on standards-based report card implementation and NJSLA aligned assessment development across content areas.
- ▶ The district supports interdisciplinary learning through investments in STEAM education and enrichment programs, including art, music, and gifted & talented instruction.
- ▶ Curriculum development is guided by feedback from teachers and aligned with strategic planning goals, ensuring that all students receive instruction that is rigorous, relevant, and responsive to their needs.

Comprehensive Support for Student Wellness and Engagement

- ▶ Support for student and staff wellness programs.
- ▶ Full-time School Counselor and part-time Home-School Liaison.
- ▶ Access to NJ4S COMPASS services and other wellness training.
- ▶ Revised Morning Meetings aligned to updated SEL standards.
- ▶ Continued implementation of the SOLE framework for student behavior.
- ▶ Professional development on emotional regulation and staff wellness.
- ▶ Ongoing use of PLCs to support SEL and academic interventions.
- ▶ Athletics and sports programs to encourage physical wellness.
- ▶ Maintenance of before- and after-school extracurricular activities.

Prior Year General Fund State Aid Reduction

| Year | Amount | Source |
|-----------|---------------|---|
| 2017-2018 | \$21,429 | Non S2 |
| 2018-2019 | 28,159 | S2 (The district was initially receiving an additional \$43,541. Non S2 cut of \$43,541 and an S2 cut of \$28,159. Amount over uncapped aid multiplied by 5%) |
| 2019-2020 | 62,531 | S2 (Amount of over uncapped aid multiplied by 13%) |
| 2020-2021 | 100,107 | S2 (Amount of over uncapped aid multiplied by 23%) |
| 2021-2022 | 131,850 | S2 (Amount of over uncapped aid multiplied by 37%) |
| 2022-2023 | 146,232 | S2 (Amount of over uncapped aid multiplied by 55%) |
| 2023-2024 | 120,042 | S2 (Amount of over uncapped aid multiplied by 76%) |
| 2024-2025 | <u>51,707</u> | S2 (Amount of over uncapped aid multiplied by 100%) |
| Total | \$662,057 | |

General Fund State Aid Reduction

| Year | Amount |
|-------------------------------------|-----------------|
| Total S2 Reduction | \$640,628 |
| Total Non S2 Reduction | \$21,429 |
| | |
| General Fund State Aid in 2016-2017 | \$1,071,447 |
| S2 Reduction | (640,628) |
| Non S2 reduction | <u>(21,429)</u> |
| 2024-2025 General Fund State Aid | \$409,390 |

General Fund Revenues

| | 2024-2025 Revised Revenues (as of 2/1/25) | 2025-2026 Proposed Revenues |
|--|---|-----------------------------|
| State Aid | \$409,390 | \$428,812 |
| Stabilized School Budget Aid | 23,268 | 0 |
| Fund Balance | 393,731 | 335,341 |
| Withdrawal Maintenance Reserve. | 35,000 | 35,000 |
| Withdrawal Capital Reserve | 0 | 0 |
| Unrestricted Miscellaneous Revenue | 23,900 | 23,900 |
| Tuition From Individuals | 6,100 | 6,100 |
| Adjustment for Prior Year Encumbrances | 0 | n/a |
| Tax Levy | <u>6,997,098</u> | <u>7,191,693</u> |
| Total General Fund | \$7,888,487 | \$8,020,846 |

Tax Levy Calculation

| | Tax Levy Cap |
|---|-----------------|
| 2024-2025 Tax Levy | \$6,997,098 |
| 2.00% Tax Levy Increase | 139,942 |
| Tax Levy Cap Adjustment (Health Benefit Adjustment) | <u>107,714</u> |
| Maximum Tax Levy Available 3.54% Maximum Tax Levy percent increase available | \$7,244,754 |
| Less Tax Levy Cap Adjustment (Health Benefit Adjustment) not using | <u>(53,061)</u> |
| 2025-2026 Tax Levy Tax Levy Cap percent taken = 2.78% | \$7,191,693 |
| | |
| Tax Levy Cap Adjustment(Health Benefit Adjustment) Using in 2025-2026 | \$54,653 |
| Health Benefit Adjustment converting to Bank Cap | \$53,061 |

Banked Cap

- ▶ Allows a district to increase its's tax levy more than 2%
- ▶ Districts that have not increased their tax levy in prior years to the maximum allowed can save (bank) the difference between the maximum and the amount that the district did raise
- ▶ Bank Cap is available for three years after being created

General Fund Balance

- ▶ In essence the Board's Savings Account
- ▶ Limited by law to the greater of \$250,000 plus allowable adjustments or 2% of the general fund budget plus allowable adjustments
- ▶ Fluctuates from year to year

General Fund Appropriations

| | 2024-2025 Revised Appropriations (as of 2/1/25) | 2025-2026 Proposed Appropriations |
|-----------------------|---|--------------------------------------|
| Total Current Expense | \$7,865,825 | \$7,998,184 |
| Total Capital Outlay | <u>22,662</u> | <u>22,662</u> |
| Total General Fund | \$7,888,487 | \$8,020,846 |

Advertised Appropriations

| Description/Activity | 2025-2026 Appropriations |
|--------------------------------------|--------------------------|
| Regular & Special Education Program | \$2,291,953 |
| Bilingual Education | \$114,996 |
| Co/Extra-Curricular Activities | \$39,216 |
| School Sponsored Athletic Activities | \$50,955 |
| Before/After School Program/ESY | \$24,001 |

Advertised Appropriations

| Description/Activity | 2025-2026 Appropriations |
|--|--------------------------|
| Tuition – Grades 9-12 and Special Education | \$1,822,130 |
| Attendance and Social Work Services | \$70,458 |
| Health Services | \$82,822 |
| Student Speech, Related, Extraordinary, & Guidance | \$280,582 |
| Child Study Team | \$152,654 |
| Improvement of Instructional Services | \$219,217 |
| Education Media Services/Library | \$83,400 |
| Instructional Staff Training Service | \$3,000 |

Advertised Appropriations

| Description/Activity | 2025-2026 Appropriations |
|---|--------------------------|
| General & School Administration | \$263,715 |
| Central Service & Admin Info Technology | \$197,503 |
| Operation & Maintenance | \$620,192 |
| Transportation | \$250,045 |
| Employee Benefits/Interest on Maintenance & Emergency | \$1,431,345 |

Advertised Capital Outlay Appropriations

| Description/Activity | 2025-2026 Appropriations |
|--|--------------------------|
| Facilities Acquisition and Construction Services | \$21,662 |
| Interest on Capital Reserve | \$1,000 |

Budget Summary Comparison 2024-2025 vs 2025-2026

| | 2024-2025 | 2025-2026 | \$ Diff. |
|---|-----------------|-----------------|---------------|
| General Fund Tax Levy | \$6,997,098 | \$7,191,693 | \$194,595 |
| Assessed Valuation | \$2,262,025,000 | \$2,438,225,500 | \$176,200,500 |
| General Fund Tax Rate per \$100 of Assessed Value | \$0.3093 | \$0.2950 | \$(0.0143) |

Tax Impact 2025-2026 Budget



| Annual Tax on a Home with the following: | 2024-2025 | 2025-2026 | Difference |
|---|-------------|-------------|------------|
| Average Residential Assessment | \$1,046,893 | \$1,132,412 | \$85,519 |
| Annual General Fund Tax | \$3,238.04 | \$3,340.62 | \$102.58 |

Budget Accomplishments

- ▶ Ensures fiscal responsibility, while addressing the needs of all students
- ▶ Supports updated curriculum aligned with revised NJSLS.
- ▶ Supports a strong technology program to enhance teaching and learning initiatives including a 1:1 student to device ratio for Grades K-8 and full-time IT Coordinator
- ▶ Provides resources and materials to enhance teaching and learning
- ▶ Provides for High School, College, and Career Readiness Program for Middle School Students
- ▶ Continues implementation of Really Great Reading phonics program in Grades K-2.
- ▶ Provides rich professional development experiences for staff
- ▶ Funding of third year priorities in the Strategic Plan

Budget Accomplishments

- ▶ Continues the district managed Extended School Year Program for special education students (ESY)
- ▶ Supports opportunities to support student social-emotional health
- ▶ “Right Sizes” Staff for current enrollment and Instructional Program
- ▶ Supports the full-time Guidance Counselor and part-time Parent Liaison positions.
- ▶ Maintains arts, music, athletics, and co-curricular programming.
- ▶ Continues the process of necessary facility upgrades for a safe learning environment.
- ▶ Sustains Professional Learning Communities
- ▶ Invests in capital improvements for safety and infrastructure upgrades.