

# Future of the SACC Program

# Evaluation

- District goal for 24-25 to evaluate program
- Program serves approximately 120 students across all four buildings
- Enterprise fund, i.e. self-sustaining fund
  - Revenue must support the program expenditures
- Reviewed two options:
  - Fix current program to make it financially independent
  - Partner with an outside organization to offer the program

# Option 1: Change Current Program

- Staffing model would need to change, making it much more expensive overall
- Program has limited offerings available
  - Working families only
  - Not offered on all half-days or school holidays
- Maintaining current program would require significant rate increases
  - 90%+ across the board
  - No sibling discount
  - No discount for attending both before and after care
- Significant limits would need to continue to be placed on the program

# Option 2: Partner with Outside Organization

- Three competitive proposals received
- Program offerings would expand to all families, including on all half-days and many school holidays
- Rates for families remain flat or near flat
- Outside company would be responsible for operations, staffing, collection of funds, and would remit a small percentage to the district
- District would have limited involvement in program operations

# Recommendation

- Partner with Right at School, the best of the competitive responses received
- Right at School would operate the program starting next school year
- Motion tonight to award the contract and wind down the operations on the current SACC program
- What's Next: Information Session and further information to be distributed in the coming weeks

# Referendum Update

# Summer 2025 (subject to change)

- THS/TMS:
  - Gym floors, gym painting, bleachers, and wall mats scheduled to begin in May/June
  - THS unit ventilator project bids due this week; award at special meeting next week, with work to begin this summer
- Stillman
  - Elevator project awarded and scheduled to begin this spring
  - Hallway floors to be abated/replaced
- All buildings
  - Security vestibule project design near completion; pushing for work to begin this summer
  - Ceiling/lighting work to begin at Stillman, Mackay, and Smith

# Other Projects in Development

- Fieldhouse, additions projects in development; likely bids towards end of 2025
- TMS and THS locker room project designs near completion; bids later this year
- Elementary and TMS unit ventilator and window projects near completion; bids later this year for work to begin Summer 2026

# 2025-2026 Budget Presentation

# Budget Highlights

**\$89,055,087**  
**Operating Budget**

General fund tax levy increase 2.0% (\$1,484,865), plus allowable health benefits adjustment (\$1,317,477)  
Tax rate increase 3.96% (approx. \$747 per household)  
\$2 million is related to a withdrawal from capital reserve



**No major program or  
educational cuts**

No change to class sizes related to the budget  
All academic, co/extra curricular and athletic programs remain in place



**Increases in facilities,  
health benefits, technology,  
special services**

**Offset by salaries remaining virtually flat**  
In general, the cost of services and supplies across the budget have increased, and almost every budget area is up vs. 2024-2025

# How We Got Here



May 2024: Administration first discusses the budget with the Finance committee



June 2024-March 2025: Discussion of budget continues at Finance meetings



February 2025: Budget managers receive allocations and submit budgets



January-March 2025: Administration prepares tentative budget

# Budget Presentation & Approval



March 17, 2025: Presentation and approval of Tentative Budget

Board approves the budget for submission to the Executive County Superintendent



March 19, 2025: Submission to County

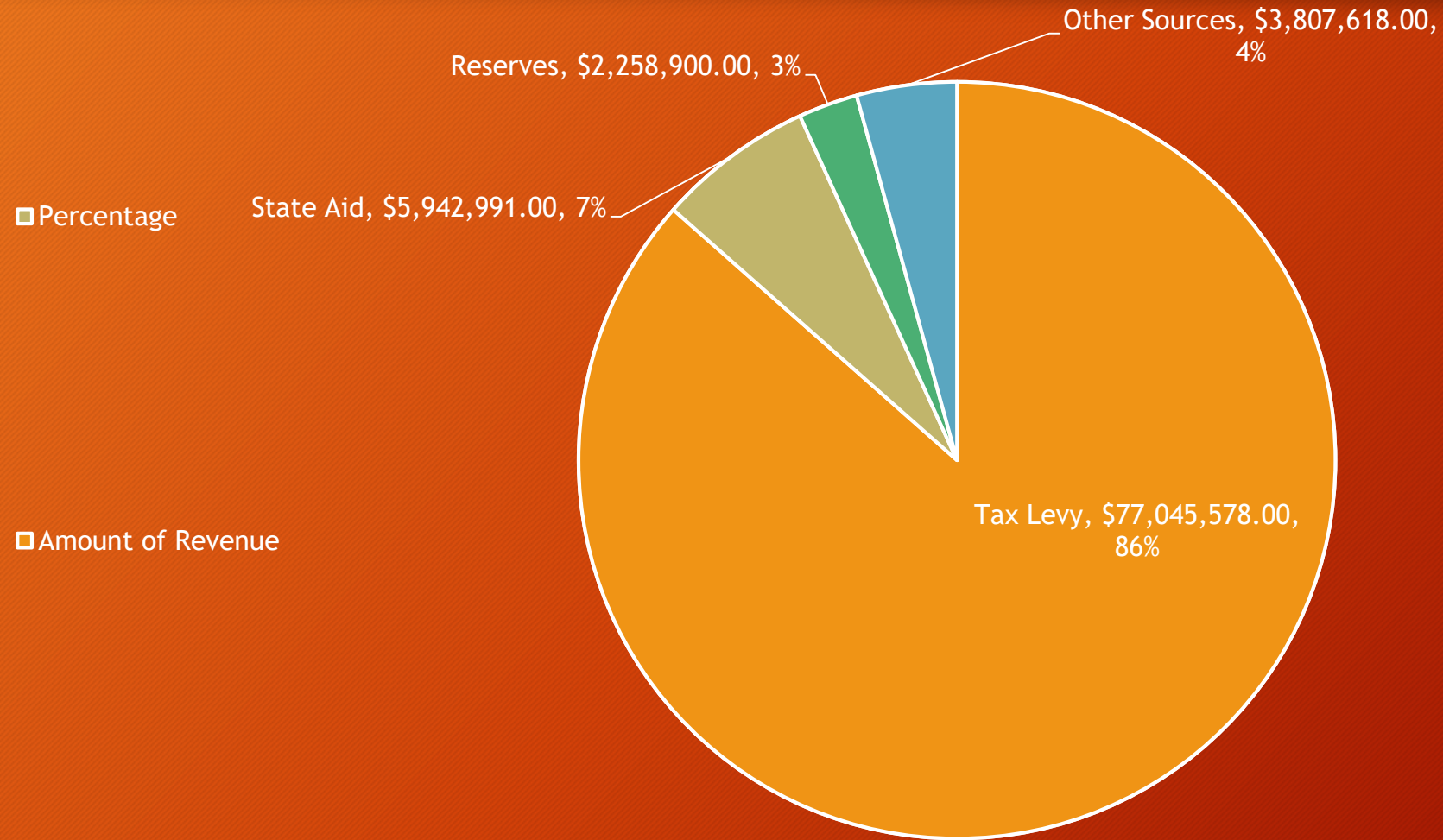
Business Office submits budget documents to the County for review. Upon approval, budget is advertised



April 28, 2025: Final review by full Board of Education and public budget hearing

Approve and adopt the 2025-2026 Final Budget

# Revenue Overview



# Revenue Overview

| Source                        | 2024-2025           | 2025-2026           | Difference         | % Change     |
|-------------------------------|---------------------|---------------------|--------------------|--------------|
| Local Tax Levy                | \$74,243,236        | \$77,045,578        | \$2,802,342        | 3.77%        |
| Capital Reserve               | \$0                 | \$2,000,000         | \$2,000,000        | 100%         |
| State Sources                 | \$6,234,979         | \$5,942,991         | -\$291,988         | -4.68%       |
| Other Operating Sources       | \$3,911,583         | \$4,066,518         | \$154,935          | 3.96%        |
| <b>Total Operating Budget</b> | <b>\$84,389,798</b> | <b>\$89,055,087</b> | <b>\$4,665,289</b> | <b>5.53%</b> |
| Special Revenue Fund          | \$1,964,829         | \$1,405,866         | -\$558,963         | -28.45%      |
| Debt Service (Local)          | \$2,343,456         | \$4,575,102         | \$2,231,646        | 95.23%       |
| Debt Service (State)          | \$399,665           | \$1,026,573         | \$626,908          | 156.86%      |
| <b>Total Revenue</b>          | <b>\$89,097,748</b> | <b>\$96,062,628</b> | <b>\$6,964,880</b> | <b>7.82%</b> |

## The result:

- 3.96% property tax increase due to increased ratables/average assessed value
- 6.71% overall tax levy increase

# Special Revenue and Debt Service

## Fund 20: Special Revenue Fund

- Budgeted allocation is a percentage of the 2024-2025 allocation; actual allocation to be provided by NJ DOE in the late spring
- ESEA: Title I, Title II, Title III
- IDEA: Basic and Preschool
- Non-public allocations

## Fund 40: Debt Service

- Payment for district's principal and interest for past referendums

# Expenditure Overview

| Expense Type<br>(\$ millions rounded) | 2025-2026<br>Budget | % of 2025-<br>2026<br>Budget |
|---------------------------------------|---------------------|------------------------------|
| Buildings & Departments               | \$2.88              | 3.23%                        |
| District                              | \$18.43             | 20.70%                       |
| Facilities                            | \$3.86              | 4.33%                        |
| Payroll                               | \$52.31             | 58.74%                       |
| Special Services                      | \$6.84              | 7.70%                        |
| Technology                            | \$2.27              | 2.54%                        |
| Transportation                        | \$2.46              | 2.76%                        |
| Total                                 | \$89.05             | 100%                         |

# Buildings and Departments



Expenditures of each building and academic department



Communications, nursing, security, testing, curriculum, and athletics



Building and Department budgets

Educational technology subscriptions

Professional Development

Supplies

Department-specific expenditures (e.g. officials are budgeted in athletics; website hosting is budgeted in communications)

# District

**TOTAL: \$18,427,881**

- Benefits/Employer Responsibilities: \$16,378,940
- District Memberships/Mandatory Payments: \$183,582
- ESIP Lease Payment: \$487,087
- Professional Fees: \$270,000
- Property/Casualty Insurance: \$1,031,822
- Software: \$76,500

# Facilities

- Capital reserve withdrawal of \$2 million
  - Funds cannot be used to support general fund expenditures
- Planned Capital Projects
  - Additional window replacement
  - Flooring replacements
  - HVAC upgrades

# Payroll

Payroll and benefits account for nearly 80% of the district's annual budget



Costs extend beyond salary

Health benefits (sometimes exceeding salary)

Taxes/insurance

Retirement contributions



Year-to-year change was minimal in payroll (0.30%)

2025-2026: \$52,305,619

2024-2025: \$52,150,172

# Special Services



CONTINUED FOCUS ON  
DEVELOPING DISTRICT PROGRAMS  
TO SUPPORT ALL STUDENTS



INTRODUCTION OF NEW PROGRAM  
HAS HELPED MANAGE EXPENSES-  
INTEGRATED PRE-K (FULL DAY)



OUT OF DISTRICT ENROLLMENT  
HAS DECREASED WHICH MEANS THE  
DISTRICT HAS BEEN ABLE TO MEET  
STUDENT NEEDS IN-HOUSE



THE **DISTRICT** CONTINUES TO  
SUPPORT MENTAL HEALTH RESOURCES

# Technology and Transportation

## Hardware and Infrastructure

- Student and staff laptops
- Phone System
- District internet
- Improvements to PA system, card access
- Copy machines

## Software

- Districtwide subscriptions (e.g. Google, Adobe)
- Student information system
- Network programs (e.g. content filters, firewalls)
- Instructional software often included outside this budget in building or department budgets

## Transportation

- Special Education routes
- Limited General Education routes
- Non-Public Routes

# 2025-2026 Tax Levy Impact

**\$77,045,578 - General Fund Tax Levy (Including Health Adjustment)**

**\$ 4,575,035 - Debt Service Levy (Repayment of Bonds)**

**\$81,620,613    Total Tax Levy**

| Average Assessed Home* | Increase for 2025-2026 | Increase Per Month |
|------------------------|------------------------|--------------------|
| \$845,902              | \$747                  | \$62.25            |



