



*Equity and Excellence: FY26 Board of Education
Budget Retreat*



March 15, 2025

Format of Budget Retreat

Board member questions and clarification opportunities “as you go”

Opportunities to understand connectivity to goals and intended outcomes

Budget framed to reflect our expectations across all District areas

Equity and Excellence: Navigating the Balance

Fiscal
Responsibility



Educational
Enhancement

The mission of the Somerset Hills Board of Education is to provide an authentic and balanced learning experience for each student by harnessing the power of innovation and an engaged community to create thoughtful and impactful global citizens.

Goal #1 Student Achievement

Devise grade appropriate K-12 opportunities to explore career choices, including access to experiences beyond the walls of the classroom. Solidify current academic pathways, considering summer programming, complementary professional development, and tiered systems of support.



Goal #2 Culture, Climate, and SEL

Solidify the District's K-12 vision for Social-Emotional Learning, identifying additional growth opportunities for co-curricular outreach and opportunities among groups and buildings.



Goal #3 Facilities

Develop a budget plan to support the replacement of the track.



Goal #4

Community Engagement

Devise a strategic communication process to solidify the District's favorable public image.



Equity and Excellence: A Board Retreat

Areas of Discussion

FY26 budget priorities and allocations

- Curriculum
- Student Services
- Personnel
- Operations
- Fiscal Projection
- Healthcare Adjustment Defined
- Capital Reserve
- Maintenance Reserve
- *Taxpayer Guide to Education Spending*



FY26 Budget Priorities

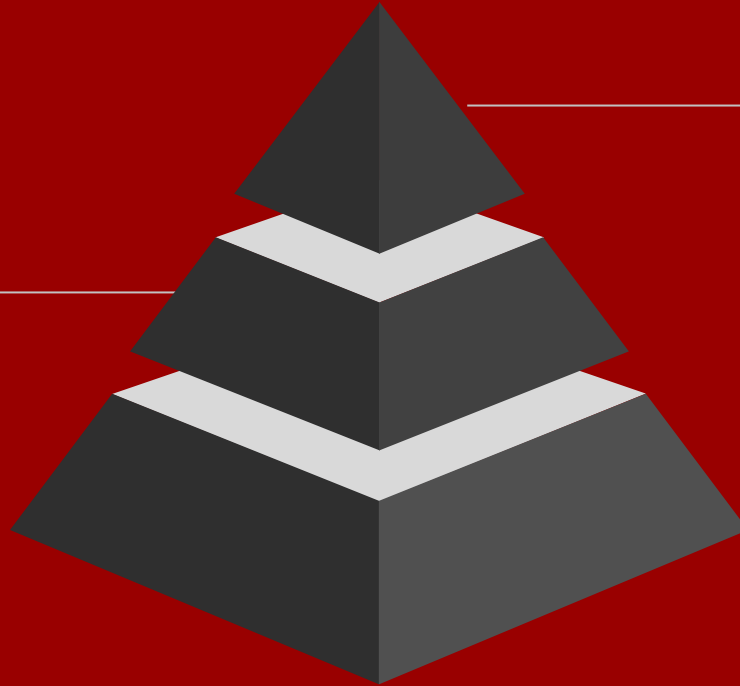
- Taxpayer impact: Minimize taxpayer impact while maintaining balance
- Support teaching and learning by implementing NJ Student Learning Standards (“NJSLS”) required by the NJ State Board of Education (“NJSBOE”)
- Maintain class sizes, curricular and extracurricular programs
- Enhance Special Education and Multilingual Learner programming
- Maintain available transportation services to include hazardous routes to the greatest extent possible
- Continue investment in, and maintenance of, our facilities

FY26 Budget Priorities

Enhancing Programming

New academic opportunities, new courses, enhancing curriculum, supporting professional development.

2



Increasing Opportunities for Students

1 Maintaining the integrity of our current academic and extracurricular programming, Increasing services for specialized populations, maintaining class sizes, expanding Bilingual programming.

1

3

Infrastructure and Operations Foundation

Continuing to transport hazardous routes, developing and supporting a long-range facility plan.

Profile of our Stakeholders:

Who are we serving?

Our SHSD Communities

	Bernardsville	Far Hills	Peapack-Gladstone
Population	7,888	1,047	2,561
White	6,736	880	2,026
Black	63	10	109
Asian	208	28	109
Hispanic	746	113	258

Citation: American Community Survey, United States Census

SHSD Projected Enrollment

SY	K	1	2	3	4	5	6	7	8	9	10	11	12
24-25	86	77	89	81	78	106	95	98	121	191	189	191	195
25-26	94	93	79	89	83	77	106	96	101	186	193	183	189

SY	BES	BMS	BHS	Total	Pre-K	Total
24-25	411	420	766	1597	31	1628
25-26	438	380	751	1569	32	1601

Our SHSD Projected Enrollment

School Year	Multilingual Learners	Special Education	504
24-25	135	300	139
25-26	130	287	129

Special Education projections are as of the October 15, 2024 snapshot.

We annually classify 30-40 additional students.

We anticipate 31 will graduate from BHS and 30-40 additional students district-wide will be classified for Special Education Services.

Projected Bedwell Class Sizes (FY26)

Grade	Teachers	Students	Average
Pre-K	2	24	12
Kindergarten	5	90	18
Kindergarten Bilingual	1	8	8
First	5 (+1)	92	18
First Bilingual (New Position)	1	8	8
Second	4 (-1)	72	18
Third	5	88	17
Fourth	4	80	20

FY26 also adds an In-Class Resource (Special Education Teacher)

Enrollment Projections

2026-2027 through 2028-2029

Year	Bedwell	BMS	BHS
2026-2027	453	365	712
2027-2028	463	360	677
2028-2029	483	333	656

Student Achievement:

**NJSLA, Advanced Placement, American
College Testing, and Matriculation**

District and NJ Spring 2022, 2023, and 2024 NJSLA Proficiency Comparison

SUBJECT	NJSLA 2022 SHSD [State]	NJSLA 2023 SHSD [State]	NJSLA 2024 SHSD [State]
ELA	71.8% [48.9]	72.8% [51.3]	71.9% [52.2]
MATHEMATICS	54.2% [35.4]	56.9% [37.5]	59.9% [39.5]
SCIENCE	44.1% [23.2]	43.1% [24.9]	40.5% [24.0]


Note: NJSLA Geometry and Algebra 2 results do not include grade 10, grade 11 and grade 12 students.

Trends and Comparison of District Subgroups Spring 2017-2019, 2022, 2023, and 2024: ELA 3-9

Subgroup	Levels 4&5 2017 SHSD	Levels 4&5 2018 SHSD	Levels 4&5 2019 SHSD	Levels 4&5 2022 SHSD [State]	Levels 4&5 2023 SHSD [State]	Levels 4&5 2024 SHSD
Student Demographics						
<i>White</i>	73%	73%	76%	78% [58.5]	79.2% [61.0]	77.9%
<i>Hispanic</i>	34%	39%	40%	48% [34.8]	49.2% [37.1]	47.8%
<i>Asian</i>	80%	90%	96%	91% [78.8]	87.2% [80.6]	91.4%
<i>Two or more races</i>	-	-	-	-	-	83.7%
Other Subgroups						
<i>Students with Disabilities</i>	35%	38%	35%	40% [16.3]	34.0% [18.0]	37.1%
<i>Economically Disadvantaged</i>	27%	31%	33%	33% [30.6]	32.1% [33.1]	36.6%
<i>Multilingual Learners</i>	-	-	-	3% [21.7]	11.1% [23.6]	10.4%

Trends and Comparison of District Performance Data 2015-2024: ELA 3-9 (The percentage of students who achieved a Level 4 or 5)

Grade	Levels 4&5 2015 SHSD	Levels 4&5 2016 SHSD	Levels 4&5 2017 SHSD	Levels 4&5 2018 SHSD	Levels 4&5 2019 SHSD	Levels 4&5 2022 SHSD	Levels 4&5 2023 SHSD	Levels 4&5 2024 SHSD
3	57.8%	66.6%	66.7%	62.1%	56.8%	58.4%	65.7%	61.8%
4	70.6%	62.9%	68.3%	75.5%	64.8%	72.3%	67.8%	66.3%
5	67.5%	77.3%	78.3%	74.4%	68.5%	70.2%	64%	68.8%
6	46.0%	72.4%	78.3%	79.4%	72.7%	69.2%	75.9%	71.1%
7	67.8%	58.7%	68.9%	73.4%	83%	73.5%	73.8%	68.7%
8	80.2%	70.5%	55.2%	71.2%	75.2%	86.2%	79.5%	75.8%
9	61.8%	63.6%	68.4%	64.2%	66.1%	70.6%	77.3%	81.3%
<i>District Passing Rate</i>			68.8%	71.2%	69.8%	71.5%	72.8%	71.9%

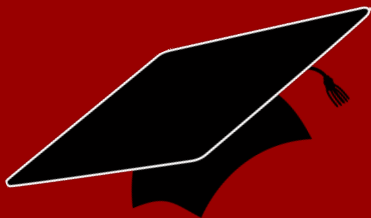


Trends and Comparison of District Subgroups Spring 2017-2019, 2022, 2023, and 2024: Math

Subgroup	Levels 4&5 2017 SHSD	Levels 4&5 2018 SHSD	Levels 4&5 2019 SHSD	Levels 4&5 2022 SHSD [State]	Levels 4&5 2023 SHSD [*State]	Levels 4&5 2024 SHSD
<i>Student Demographics</i>						
<i>White</i>	57%	60%	63%	61% [46.0]	63.7% [48.6]	66.9%
<i>Hispanic</i>	24%	24%	28%	30% [19.1]	31.4% [21.3]	35.7%
<i>Asian</i>	80%	75%	78%	79% [71.7]	79.2% [73.7]	85.7%
<i>Two or more races</i>	-	-	-	-	-	72.1%
<i>Other Subgroups</i>						
<i>Students with Disabilities</i>	30%	27%	30%	27% [13.0]	28.6% [14.2]	26.5%
<i>Economically Disadvantaged</i>	17%	21%	21%	19% [16.6]	19.7% [18.7]	30.4%
<i>Multilingual Learners</i>	-	-	-	5% [15.2]	7.0% [17.2]	9.2%

Trends and Comparison of District Performance Data 2015-2024: Math (The percentage of students who achieved a Level 4 or 5)

Grade	Levels 4&5 2015 SHSD	Levels 4&5 2016 SHSD	Levels 4&5 2017 SHSD	Levels 4&5 2018 SHSD	Levels 4&5 2019 SHSD	Levels 4&5 2022 SHSD	Levels 4&5 2023 SHSD	Levels 4&5 2024 SHSD
3	59.6%	65.3%	70.2%	69.2%	68.1%	59.6%	56.0%	62.8%
4	54.9%	57.5%	60.7%	66.0%	68.8%	59.8%	62.6%	59.0%
5	47.0%	59.8%	59.9%	67.2%	58.9%	51.7%	58.7%	59.6%
6	31.7%	56.0%	53.8%	61.3%	59.8%	49.6%	59.3%	64.9%
7**	53.8%	38.9%	52.5%	63.1%	62.3%	57.4%	57.1%	60.6%
8**	44.6%	27.8%	7.2%	13.8%	14.6%	17.3%	26.7%	33.3%
<i>Algebra 1</i>	58.7%	46.4%	42%	50.5%	53.0%	49.7%	52.2%	59.2%
<i>Geometry*</i>	50.0%	62.7%	61.7%	43.7%	44.6%	75.0%	74.4%	76.3%
<i>Algebra 2*</i>	33.3%	34.2%	45%	38.1%	45.7%	-	-	-
<i>District Passing Rate</i>			52.7%	55.3%	56.0%	53.7%	56.9%	59.9%



College Preparation

Matriculation

Class of 2024 [2023]

Post Secondary: 92% [93.9%]

Four Year College: 83% [79.3%]

Two Year College: 9% [14.6%]

Employment/Other: 8% [6.1%]

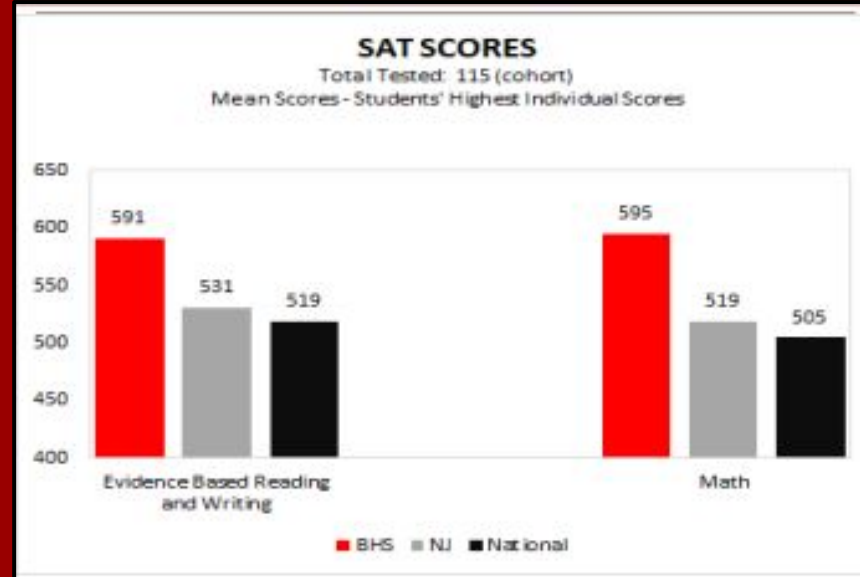
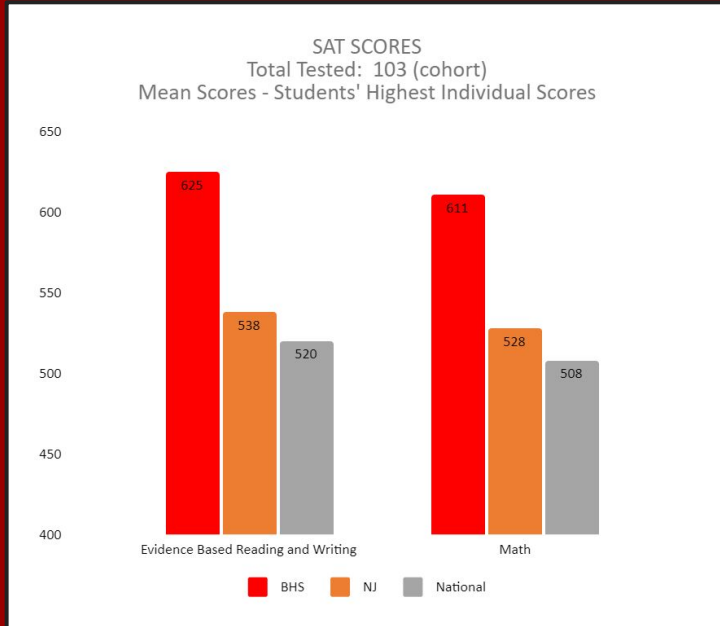
College Preparation

National Merit Program	Recognition
Class of 2023	9 Commended Students, 1 Finalist
Class of 2024	6 Commended Students, 1 Finalist, 1 Winner

College Preparation

AP	<i>2023 Test Administration</i>	<i>2024 Test Administration</i>
AP Scholars with Distinction	37	61
AP Scholars with Honor	24	25
AP Scholars	37	48

College Preparation



College Acceptances

American University, Auburn, Bard College, Clemson, College of Charleston, Cornell, Drexel University, Elon University, Fairfield University, Fairleigh Dickinson, Franklin & Marshall, Hobart & William Smith, Hofstra University, Indiana University, Ithaca College, James Madison University, Loyola University-Maryland, Marist University, Michigan State University, Montclair State University, NJIT, Northeastern, Northwestern, Penn State University, Providence College, Purdue University, RPI, RIT, Rowan University, Rutgers, Sacred Heart, San Diego State University, Seton Hall, St. John's University, Susquehanna University, Temple University, The College of New Jersey, Tulane, University of Colorado (Boulder), University of Delaware, University of Maryland, University of Georgia, University of Massachusetts, University of Pittsburgh, University of Rhode Island, University of Vermont, Virginia Tech...

Climate,

Culture,

and

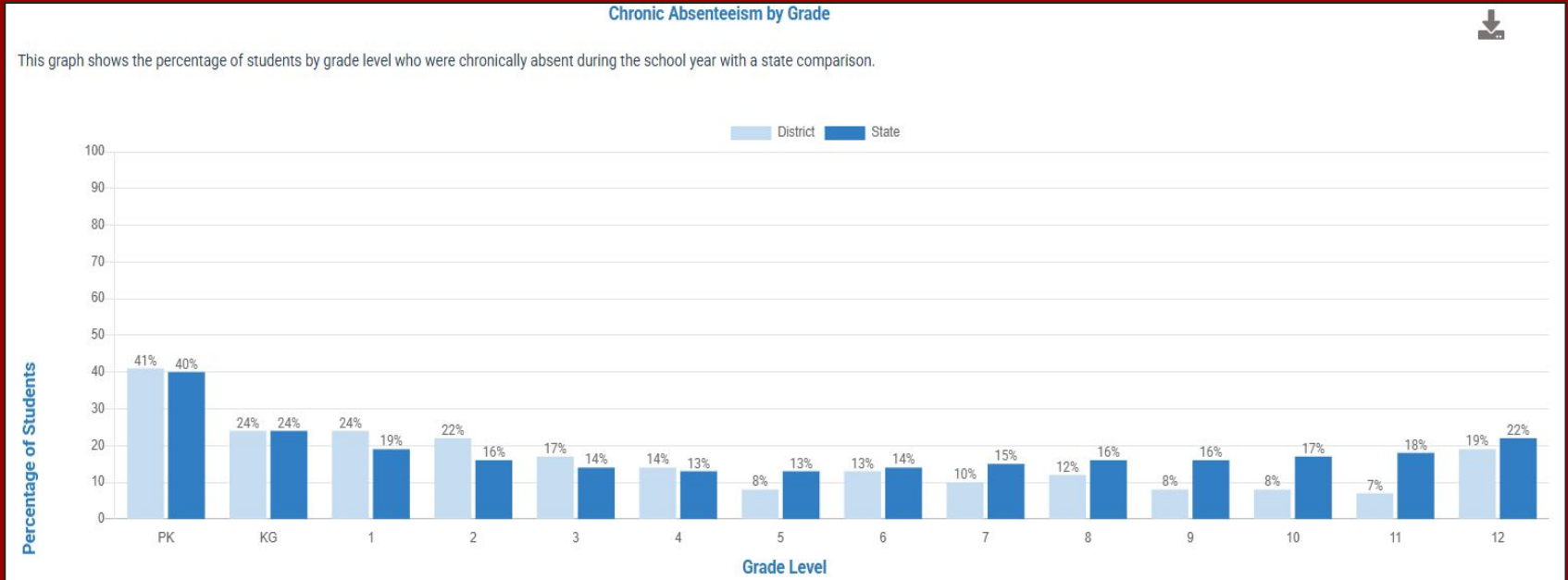
Student Experience...

Student Attendance

School	2023-2024 Average Daily Attendance
Bedwell	93.5%
BMS	94.91%
BHS	94.73%

Student Attendance

Students in Grade 5 through Grade 12 come to school significantly more often than their peers around the state.



Student Conduct

During the current school year, a total of 3 students earned out-of-school suspensions and 38 students earned in-school suspensions, for code of conduct matters.

Opened HIB investigations have increased this year by 19 investigations (49% increase). Fifty-eight Harassment, Intimidation and Bullying cases have been referred and investigated thus far. Thirty-eight have been Unfounded or Inconclusive (66%), which is a higher rate than one year ago today by 2%. Eighteen have been Founded (30%), which is lower than the trend rate a year ago today by 6%.

There are more cases being opened in comparison to 2023-2024, but fewer are Founded.

During the same time frame in 2022-2023, 58% of the cases were Unfounded or Inconclusive and 43% were Founded.

More investigations - Less Findings

Extracurricular Activity Opportunities

- 66% of Grade 5 through 12 students participate in 29 interscholastic teams
- 122 Bedwell students participate in clubs and activities
- There are over 180 faculty stipends for extracurricular activities designed for student leadership, experiences, and outcomes
- Students produce a newspaper, a yearbook, and an art & literary magazine
- Students compete in academic competitions in science, mathematics, world languages, and debate (BMS Earth Science teams compete against high school students)
- We have high-quality auditioned vocal and instrumental programs
- Students compete in art and photography competitions
- Climate and Culture Teams add value to BMS
- After-school community service at BMS is growing and contributing to local organizations

The Trending Student Experience

Conduct Incidents



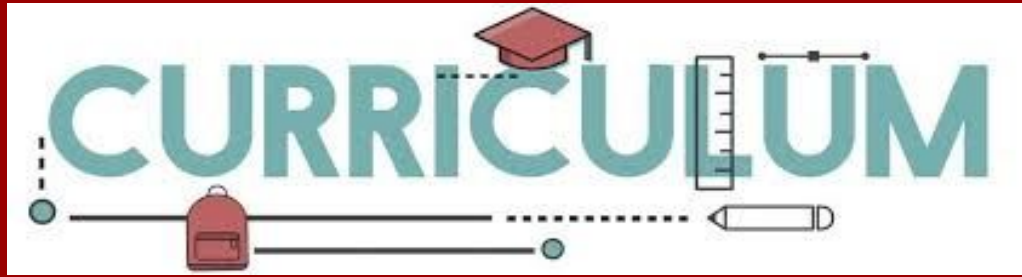
Student Attendance



Achievement Trending



Curriculum, Instruction, and Professional Development



This We Believe...

Prioritize high-quality curriculum
and instructional materials
for students.

Provide faculty members with
targeted and sustained
professional development.

Strategic Plan Goals Supported by Curriculum Budget

Goal #1 Student Achievement

- Devise grade appropriate K-12 opportunities to explore career choices
- Solidify current academic pathways
- Complementary professional development
- Tiered systems of support informed by data

Goal #2 Culture, Climate, and SEL

- Solidify the District's K-12 vision for Social-Emotional Learning



Five-Year Curriculum Planning & Evaluation

Why is it important?

- Guides decision-making & PD
- Impacts federal funding allocation process
- Ensures balance

New Jersey Department of Education mandates for curriculum initiatives always supersede district-level decision-making for implementation timelines.

- Course revisions require summer 2025 curriculum writing for September 2025 implementation

SHSD pressing needs:

- Current materials
- Curriculum that meets State mandates
- Professional development supporting NJSBOE standards
- Enhanced assessment systems



Mathematics and Science



New Math Standards 2023

SUMMARY OF REVISIONS:

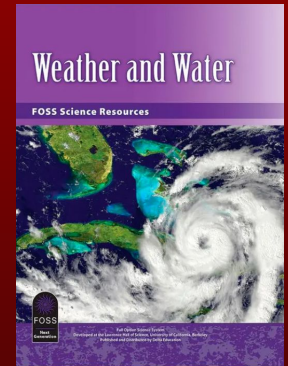
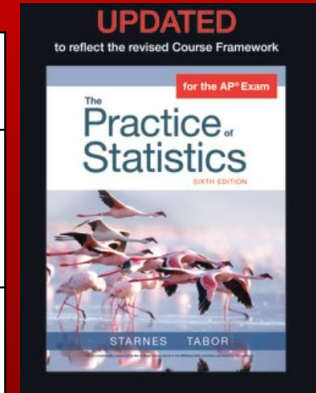
- K-5 Indicator Revisions
- Elementary Standards involving Money
- Data Literacy Standards (NEW)
- Fractions and Visual Fraction Models
- Perspectives on Accuracy and Efficiency
- Revised Progressions: Grade 8 to High School
- High School Plus Standards

- New NJSLA Mathematics standards were adopted by the State Board of Education on October 4, 2023 and were implemented in 2024-2025.
- Professional learning priorities: new standards, pedagogy, and assessments
- AP course revisions to reflect current developments in each discipline and to ensure alignment with introductory college courses:
 - AP Computer Science A and AP Biology will be revised for 2025-2026
 - AP Statistics will be revised for 2026-2027



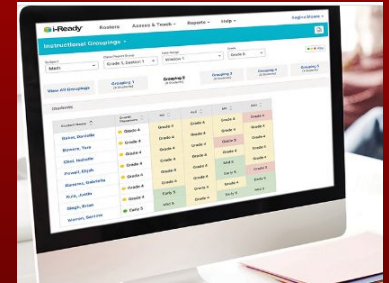
Mathematics and Science

Content Area	Description	Cost
K-4 Science	Elementary Science readers	\$5,000
5-8 Science	FOSS Program, new NGSS edition - updated materials and resources	\$10,000
BHS Sciences	AP Biology, Honors Biology, and AP Chemistry - updated materials and online resources / e-books	\$26,000
BHS Mathematics	AP Statistics, Statistics and Probability, and Geometry - updated materials and online resources / e-books	\$35,000



Mathematics and Science

	Description	Cost
Teacher Training Contracted Services	K-12 Math iReady, Inspired Instruction Professional Development	\$12,000
Curriculum Program Development	6-8 Math i-Ready Diagnostic Assessment and MyPath Personalized Instruction	\$15,000
Professional Development (out-of-district)	K-12 Math and Science - RVCC Next Gen Science Standards, Conquer Math, and others	\$20,000



Bedwell Bilingual Program

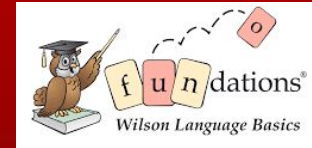
Supporting Bilingual Kindergarten and implementing First Grade Bilingual



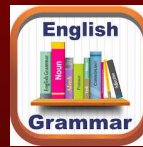
Bilingual Program	Description	Cost
Bilingual Program Teacher Training	Bilingual Program Training	\$7,000
Summer Curriculum	Writing for a New Course	\$6,000
ELA Program	Benchmark Grade 1 - Adelante	\$7,500
Classroom Libraries	Booksource - authentic Spanish and bilingual collections	\$10,000
ELA Program	Renewal of Benchmark Kindergarten program	\$1,500

English Language Arts

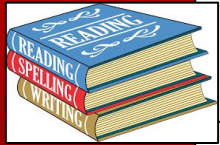
Support shifts in foundational reading instruction by updating outdated Units of Study, K-2, and increase classroom and decodable texts.



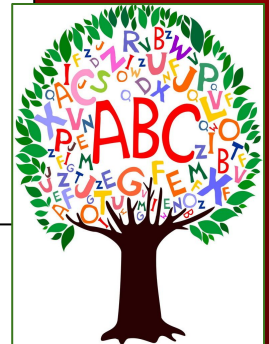
The District's continued partnership with Teachers College Advancing Literacy offers PD opportunities to support new standards, programs, and District initiatives.



English Language Arts

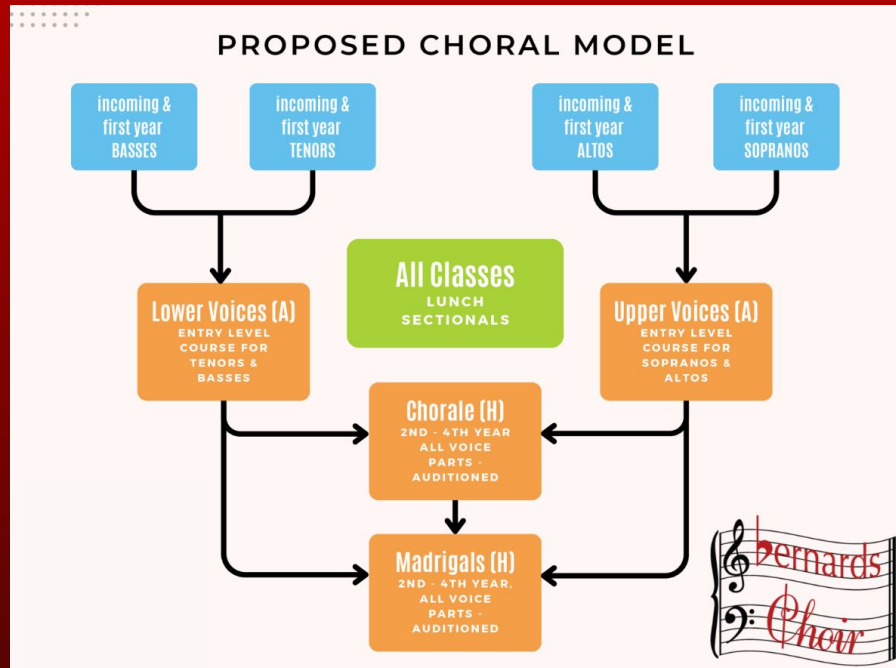


	Description	Cost
Curriculum Program Development	K-2 Updated Units of Study	\$25,000
Curriculum Program Development	Decodable and Classroom Texts	\$20,000
Curriculum Program Development	i-Ready Reading Diagnostic Assessment	\$5,000
Teacher Training Contracted Services	Advancing Literacy	\$20,000



Visual & Performing Arts

A restructured Chorus program at BHS streamlines the current Vocal music offerings and allows for focused instruction at each course level.



Social Studies



The Social Studies Department updated high school texts in 2024-2025 and is focusing on elementary in 2025-2026. Bedwell will increase their collection of trade books with a Social Studies focus.

Program	Description	Cost
Social Studies	Elementary Social Studies readers	\$6,000



Curriculum Writing Salaries

Content Area	Description	Cost
ELA	Standard Revision	\$1,260
Technology	Standard Revision	\$4,900
ESL	WIDA Standard Revision	\$7,800
New Courses	Course Development	\$6,000
Bedwell Related Arts	Linking to Strategic Plan	\$1,500
All	Internal Replacement and Miscellaneous Course Revisions	\$10,540
Total Cost		\$32,000

Curriculum Program Development

Content Area	Description	Cost
Math	i-Ready Classroom Math Diagnostic Assessments & MyPath online instruction 6-8	\$15,000
ELA	K-2 Reading & Writing Units of Study	\$25,000
ELA	Decodable and Classroom Texts	\$20,000
ELA	i-Ready Reading Diagnostic Assessment	\$10,000
Social Studies	Elementary History Readers	\$5,000
Science	6-8 Science (FOSS)	\$10,000
Science	Elementary Science Readers	\$5,000
Total Cost		\$90,000

Teacher Training Contracted Services

Content Area	Description	Cost
ELA	Advancing Literacy	\$26,000
Math	i-Ready Math	\$12,000
Bilingual	Bilingual Program Training	\$7,000
District	CPR	\$4,000
Bedwell	Disciplinary Literacies	\$5,000
Total Cost		\$56,000



Textbook Replacement/Adoption

Content Area	Description	Cost
Science	AP Biology, Honors Biology, and AP Chemistry (updated course materials)	\$26,000
Math	AP Statistics, Statistics and Probability, and Geometry (updated course materials)	\$35,000
Bilingual	Bedwell Bilingual 1 and Benchmark Renewal (new course)	\$25,000
English	Journalism (updated course materials)	\$5,000
Social Studies	Entrepreneurship (new course)	\$1,500
Total Cost		\$92,500

FY26: Curriculum Budget

	<u>2024-2025</u>	<u>2025-2026</u>	<u>Change</u>
Curriculum Writing Salaries	\$80,550	\$32,000	-\$48,550
Curriculum Program Development	\$85,000	\$90,000	\$5,000
Professional Development-Curriculum	\$21,000	\$26,000	\$5,000
Teacher Training Contracted Services	\$66,000	\$56,000	-\$10,000
Teacher Training Program Development	\$15,000	\$26,000	\$11,000
Textbook Replacement/Adoption	\$119,000	\$92,500	-\$26,500
Total	\$386,550	\$322,500	-\$64,050

FY26 Curriculum Budget



- ✓ Supports the Somerset Hills School District's Strategic Plan
- ✓ Prioritizes up-to-date curriculum and instructional materials for students
- ✓ Provides faculty members with targeted and sustained professional development
- ✓ Allows for curriculum that is dynamic and in compliance with State mandates
- ✓ Produces curriculum and professional support for our expanded Bilingual & In-Class Resource classes

Department of Student Services

FY26 Goals

Educate students in-district to the greatest extent possible.

Create programs to support all students.

Increase efficiency to maximize opportunities for students.



Student Services: Eligibility Categories Defined

Autism: Students have a pervasive developmental disability that may impact their ability to interact socially and communicate, both verbally and nonverbally

Communication Impaired: Students with impairments in language

Emotional Regulation Impairment: Students whose educational performance is adversely affected by an inability to exhibit appropriate behaviors or feelings

Multiply Disabled: Presence of 2 or more disabling conditions

Other Health Impaired: Medical assessment is required, students have a chronic or acute health deficit

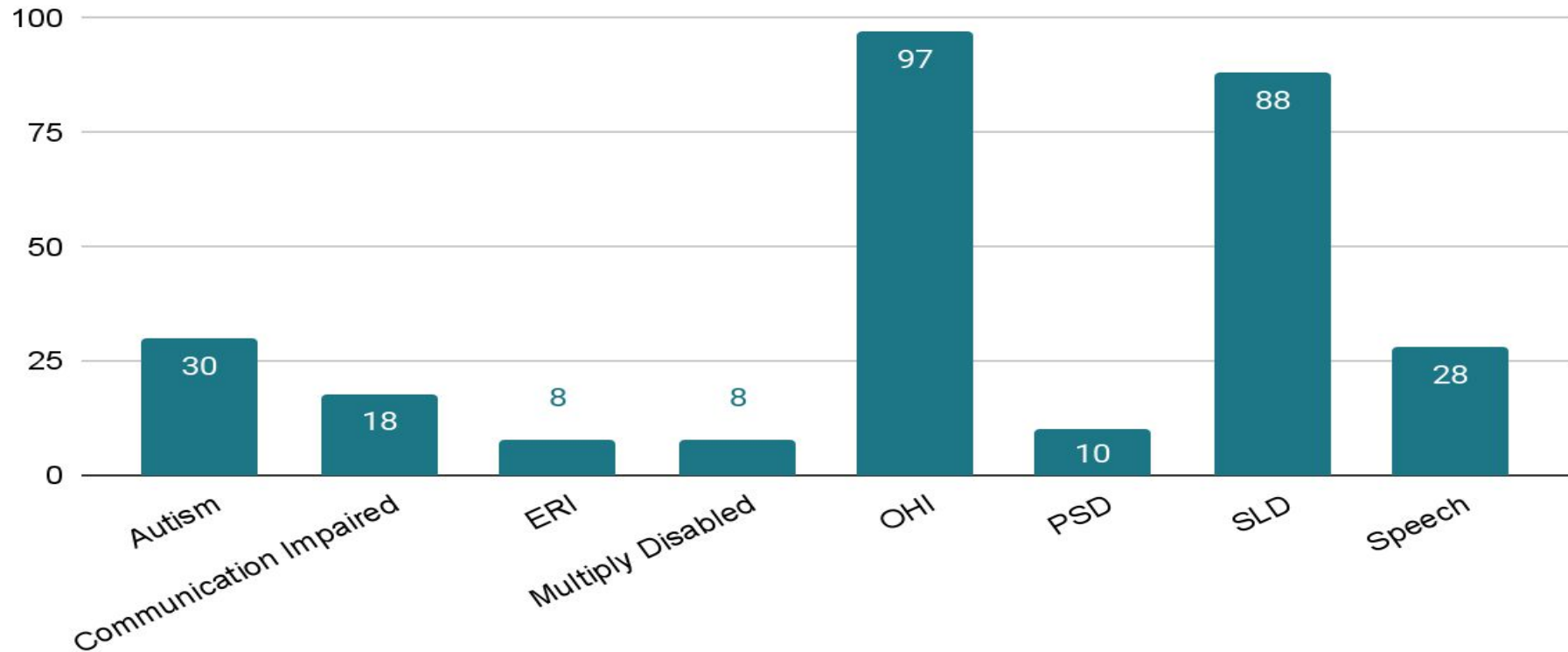
Preschool Child with a Disability: A child between the ages of 3 and 5 with a developmental delay

Specific Learning Disability: A severe discrepancy between current achievement and intellectual ability

Eligible for Speech-Language Services: A speech disorder in articulation, phonology, fluency, or voice

Student Services: Current Enrollment by Category

Classification Data October 15, 2024



Special Education Programs and Services

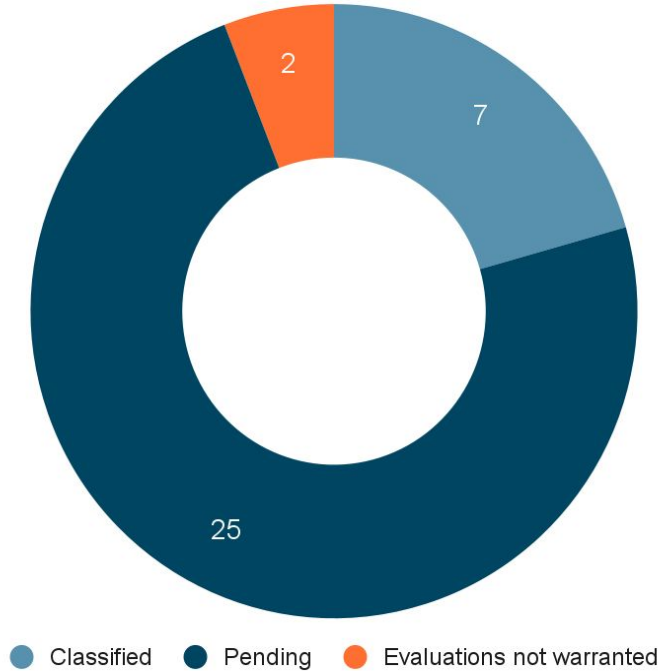
Current Services

- Full day Preschool
- In-Class Resource
- Resource Replacement
- Special Class Programs (LLD, MD)
- Paraprofessional and Nursing Support
- Related Services (Behavioral, Counseling, OT, PT, Speech, Assistive Technology)

Multiyear Expansions

- Increase Preschool
- Increase In-Class Resource
 - Bedwell: Language Arts and Math - Grades 2-4
 - BMS: Science and Social Studies Grades 5-8
 - BHS: Academic and Accelerated courses
- Increase Special Class Programs: LLD
- 4 Additional Teaching Staff

New Referrals 2024-2025 (7/1/24 through 2/1/25)



New Referrals

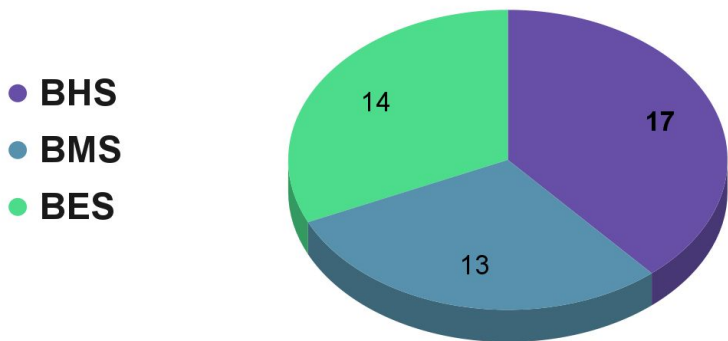
- ☐ 34 total
 - ☐ 7 Classified
 - ☐ 25 Pending

Re-evaluations to date

- ☐ 38 total

Student Services: Mental Health

Crisis Assessments 2024-2025



2 Mental Health Counselors

1 Student Assistance Counselor

7 School Counselors

3 School Psychologists

2 School Social Workers

Lifelines

care/solace
Calming the Chaos of Mental Health Care.

Continued Services in Student Services

- IDEA grant to assist with OOD tuition funds
- Extended School Year (ESY) program for students who would otherwise regress
- Mental Health Initiatives: Lifelines and Care Solace
- CPR and First Aid Certification
- Assistive Technology
- Home Instruction
- In-class Resource Expansion
- Translation Services and Bilingual Evaluations
- Medical Evaluations
- 1:1 Nursing Services
- Safety Care Training



FY26: Student Services at a Glance

Item	2023-2024	2024-2025	2025-2026
Salaries	\$3,451,256	\$3,835,743	\$4,105,656
All Tuitions	\$2,095,507	\$1,654,317	\$2,162,464
Transportation	\$1,349,844	\$1,481,760	\$1,107,852
Extended School Year	\$130,000	\$140,000	\$140,000
Other - Supplies, Services, Misc.	\$668,513	\$765,653	\$771,653
Total Budget	\$7,695,120	\$7,877,473	\$8,287,625

Department of Personnel

Maintain Current Personnel

In an effort to ensure the integrity of our current programming, the position control roster will be maintained in the FY26 budget.

The District is working closely with its demographer to follow projection trends in comparison with approved new housing in the District. As our enrollment is projected to decline over time, the size of our staff at all District schools may, as well, if warranted.

Connecting with our Community: Operation Responding for Excellence

Three community sessions informed
our FY26 budget development.

Personnel and Program Enhancements

Bedwell

Bilingual Teacher (Grade 1)

Teacher: Salary and Benefits (\$97,190)

Special Education (In-class Resource)

Teacher: Salary and Benefits (\$97,190)

Total: \$194,380

Personnel and Program Enhancements

District

Child Study Team Case Manager

School Psychologist or Social Worker

Salary and Benefits (\$97,190)

Behaviorist

Salary and Benefits (\$107,246)

Total: \$204,436

FY26 Financial Overview

Facilities and Operations

Facilities and Operations

Bernards High School

Performing Arts Center Audio Upgrades (\$225,000)

Performing Arts Center Curtain (\$50,000)

Retaining Wall (\$10,000)

LED Lighting Installation - Olcott Field (\$1,000,000)

Funding Source: Capital Reserve

\$1,285,000

Facilities and Operations

District

Door Access Upgrades of Wiring and Hardware (\$150,000)

Funding Source: Capital Reserve

\$150,000

Facilities and Operations

District

Phase I Tennis Courts @ Polo Grounds

Funding Source: Maintenance Reserve

\$600,000

Facilities and Operations

Tennis Courts at the Polo Grounds

The Tennis Courts at the Polo Grounds were formally at Bernards High School prior to the expansion of BHS. The courts are currently located at the Polo Grounds through a Shared Services Agreement with the Borough of Bernardsville.

The FY26 and FY27 budgets will prepare for the replacement of 6 existing courts and fencing at the Polo Grounds following the Spring 2026 tennis season.

The FY26 budget allocates \$600,000 for Phase I; the balance will be appropriated in FY27.

Reserve Balances

Capital Reserve

FY26 Withdrawal: \$1,435,000

Balance after Withdrawal: \$2,335,827

Maintenance Reserve

June 30, 2024 Balance: \$1,167,402

Balance after Withdrawal: \$567,402

Healthcare Adjustment Waiver FY26

NJDOE permits a healthcare adjustment for districts that have costs going above projections.

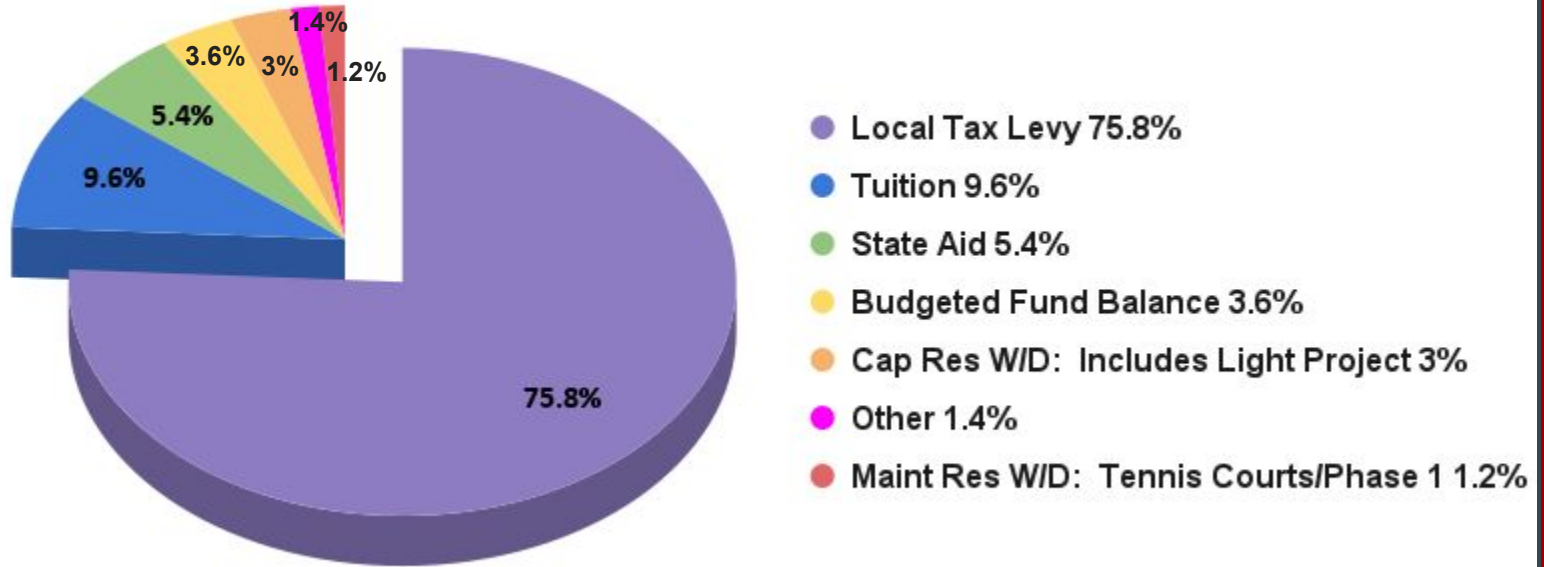
FY26 includes a healthcare adjustment of \$397,108 that is being added to the tax levy

Using the healthcare adjustment of \$397,108 in FY26 will not result in an addition of 2% on that figure in our budget for FY27, the way banked cap would.

Budget Summary Revenues

<u>REVENUES</u>	<u>Original Budget 2024-25</u>	<u>Proposed Budget 2025-26</u>	<u>\$ Increase (Decrease)</u>	<u>Percent Change</u>
<u>General Fund:</u>				
Budgeted Fund Balance	\$ 1,687,403	\$ 1,723,081	\$ 35,678	2.11%
Cap Res Withdrawal	\$ 1,720,600	\$ 1,435,000	\$ (285,600)	-16.60%
Maint Res W/D: Tennis Courts	\$ -	\$ 600,000	\$ 600,000	100%
Local Tax Levy	\$ 35,484,310	\$ 36,559,827	\$ 1,075,517	3.03%
Tuition	\$ 4,935,800	\$ 4,642,000	\$ (293,800)	-5.95%
Other	\$ 587,220	\$ 655,695	\$ 68,475	11.66%
Total Local Funds	\$ 44,415,333	\$ 45,615,603	\$ 1,200,270	2.70%
State Aid	\$ 2,442,478	\$ 2,589,027	\$ 146,549	6.00%
Total General Fund	\$ 46,857,811	\$ 48,204,630	\$ 1,346,819	2.87%
Total Restricted Grants/Entitlements	\$ 1,087,597	\$ 848,217	\$ (239,380)	-22.01%
<u>Debt Service Fund:</u>				
Budgeted Fund Balance	\$ 114,058	\$ -	\$ (114,058)	-100.00%
Local Tax Levy	\$ 2,679,932	\$ 3,083,516	\$ 403,584	15.06%
State Aid	\$ 172,880	\$ 173,254	\$ 374	0.22%
Total Debt Service Fund	\$ 2,966,870	\$ 3,256,770	\$ 289,900	9.77%
Total Revenue Budget	\$ 50,912,278	\$ 52,309,617	\$ 1,397,339	2.74%

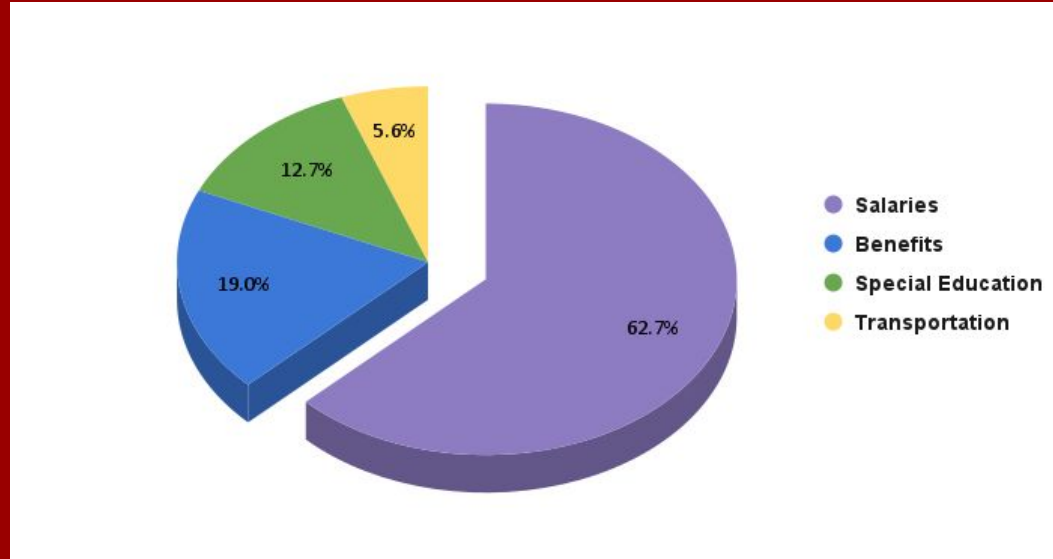
General Fund Revenues



Budget Summary Expenses

EXPENSES	Original Budget 2024-25	Proposed Budget 2025-26	\$ Increase (Decrease)	Percent Change
Current Expense	\$ 44,963,992	\$ 46,649,784	\$ 1,685,792	3.75%
Capital Outlay	\$ 1,893,819	\$ 1,554,846	\$ (338,973)	-17.90%
Total General Fund	\$ 46,857,811	\$ 48,204,630	\$ 1,346,819	2.87%
Total Restricted Grants/Entitlements	\$ 1,087,597	\$ 848,217	\$ (239,380)	-22.01%
Debt Service Fund	\$ 2,966,870	\$ 3,256,770	\$ 289,900	9.77%
Total Expense Budget	\$ 50,912,278	\$ 52,309,617	\$ 1,397,339	2.74%

General Fund Expenses



Salaries (62.7%) and Benefits (19%) equal \$38.1 million and represent 81.7% of the General Fund Budget.

Tax Impact

	Original Budget 2024-25	Proposed Budget 2025-26	\$ Increase (Decrease)	Percent Change
<u>TAXES</u>				
General Fund Tax Levy	\$ 35,484,310	\$ 36,559,827	\$ 1,075,517	3.03%
Debt Service Fund Tax Levy	\$ 2,679,932	\$ 3,083,516	\$ 403,584	15.06%
Total Tax Levy	<u>\$ 38,164,242</u>	<u>\$ 39,643,343</u>	<u>\$ 1,479,101</u>	<u>3.88%</u>

NJDOE Taxpayer Guide to Education Spending (23-24)

Schools are grouped based on student enrollment and educational spending is assessed within a cohort.

SHSD Cohort: “K-12 Districts with between 0 and 1,800 students”

Cohort includes some of the following Districts: Bogota, Cresskill, Midland Park, Waldwick, Florence, Audubon, Haddon Heights, Wildwood, Glen Ridge, Weehawken, South Hunterdon, Dunellen, Spotswood, Manasquan, Mountain Lakes, Point Pleasant Beach, Manville, and Kenilworth

NJDOE Taxpayer Guide to Education Spending (23-24)

Budgetary Cost Per Pupil: 39 of 50

11 spend more and 38 spend less

SHSD: \$21,331

Cohort Average: \$20,031

NJDOE Taxpayer Guide to Education Spending (23-24)

Total Classroom Instruction: 35 of 50

SHSD: 55.4%

Cohort Average: 58.1%

NJDOE Taxpayer Guide to Education Spending (23-24)

Total Support Services: 34 of 50

SHSD: 16.7%

Cohort Average: 17.3%

NJDOE Taxpayer Guide to Education Spending (23-24)

Total Administration: 24 of 50

SHSD: 9.9%

Cohort Average: 9.7%

NJDOE Taxpayer Guide to Education Spending (23-24)

Total Operations: 38 of 50

SHSD: 12.7%

Cohort Average: 12.5%

NJDOE Taxpayer Guide to Education Spending (23-24)

Total Extracurricular: 44 of 50

SHSD: 4.6%

Cohort Average: 1.9%

NJDOE Taxpayer Guide to Education Spending (23-24)

Ratio of Students to Teachers and Median Classroom Salary: 42 of 50

SHSD: \$91,135

Cohort: \$83,208

NJDOE Taxpayer Guide to Education Spending (23-24)

Ratio of Faculty to Administrative Personnel: 38 of 50

SHSD: 11.5

Cohort: 14.5

Priorities Delivered in FY26

- ✓ Maintenance of class sizes
- ✓ Special Education: In-class Resource expansion at Bedwell
- ✓ Multilingual Learners: Bilingual class in First Grade
- ✓ Curriculum and Instruction/Professional Development: Delivering support and curricula
- ✓ School Security: Door access upgrades, including wiring enhancements
- ✓ Transportation: Maintaining hazardous routes
- ✓ All necessary capital projects funded and plans for future projects (tennis)
- ✓ Balancing equity and excellence/acknowledging needs of taxpayer
- ✓ District website platform

District Goals: Our Compass and Report Card

- ✓ Devise grade appropriate K-12 opportunities to explore career choices, including access to experiences beyond the walls of the classroom. Solidify current academic pathways, considering summer programming, complementary professional development and tiered systems of support.
- ✓ Solidify the District's K-12 vision for Social-Emotional Learning, identifying additional growth opportunities for co-curricular outreach and opportunities among groups and buildings.
- ✓ Develop a budget plan to support the installation of LED lights.
- ✓ Support a strategic communication process to solidify the District's favorable public image through the implementation of a new website.

A Look Ahead to FY27 and Beyond...

Monitoring the fiscal cliff

Instruction, and achievement processes

Continued K-12 Student Services programming

Examining enrollment projections and impacts

Security enhancements

Replacing expiring debt

Balancing equity and excellence/acknowledging needs of taxpayer

FY26 Budget: Board Action Cycle

March 15, 2025:

Tentative FY26 Budget Submission Approval Motion

April 30, 2025:

FY26 Budget Hearing