



2026-2027 Tentative Budget Adoption

Presented by:

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March 16, 2026



Ramapo Indian Hills RHSD Vision Statement

To ensure that our students graduate with the skills, knowledge, and behaviors necessary for success in a global society and with the personal and social attributes to maximize their opportunity for a meaningful life.



The Budget is a roadmap that reflects the educational plan for the district



- Execute the district's vision
- Provide a thorough and efficient education (T&E)
- Maintain & improve facilities to meet changing instructional needs
- Provide a safe and healthy environment
- Align curriculum and instructional priorities to meet student needs with a balanced budget
- Align with the New Jersey Student Learning Standards
- Consider the impact of the costs to the community
- Meet the community's student achievement expectations



ZERO BASED BUDGETING OVERVIEW

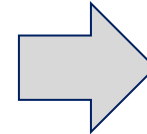
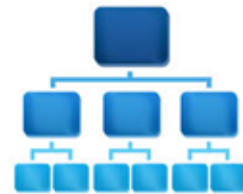
- Zero-based budgeting (ZBB) is a continuous process that we have implemented to rigorously review every dollar in the annual budget and build a culture of cost management among all stakeholders. The ZBB process is based on developing deep visibility into cost drivers and using this knowledge to help maintain an environment of accountability and sustainable growth in taxes. The full intent is to start from zero, each year, and build from there.



Budget Flow Process

District Chain of Command input

Teachers
Principals
Supervisors & Directors
Superintendent
Board



Board: Tentative Approval



Ensures budget supports Student achievement and standards

Executive
County
Superintendent

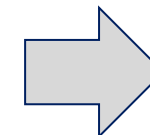


Reviews and approves budget

Community



- Keep the public informed
- Consider community input



Budget Adoption



- Roll call vote majority of full Board



Engagement with Curriculum & Instruction Team and Administrators

Widespread participation in the budget process

Supervisors and Administration input is a **MUST**
to ensure student/staff needs are included



Priorities and expenditures are linked to data



Looking Ahead: How does “what we are doing
now” help us plan for the future?



26-27 Budget Calendar



November - District Budget planning (Central Office)

November- Budget manual shared with Budget Managers who were required to enter their ZBB details into System3000 directly by December 21st

January-February - Central Office Analysis

March 10th - Governor Sherrill's Budget (Delayed due to Transition)

March 12th - State Aid Numbers released (48 hours after Budget Address)

March 16th - Tentative Budget Adoption (TONIGHT)

March 27th - Budgets submitted to County (State- Delayed due to Transition)

April 27th - Public Budget Hearing and Final Budget Adoption



Overview of District-wide Academic Achievements 25-26

- Rotating block schedule to enhance instructional depth and flexibility
- Later Student Start Time and Unit Lunch
- Curriculum Organization, Monitoring & Alignment
- Homegrown Professional Development



Overview of District-wide Academic Initiatives

- Data-Driven Instruction & Analysis which will help focus on improving standardized assessment performance and readiness
- Reducing Chronic Absenteeism
- Targeted support for at-risk students as evidenced by data
- Exploring and expanding Program Pathways
- Real-world experiences & engagement



Special Education: Continuity of Programming and Services

- Transition Program (9-12)
- DELTA Program (9-12)-Adding 2nd Class for 26-27
- Replacement Programming (9-12)
- In Class Resource (9-12)
- New Horizon Programming (ages 18-21) Future plans underway
- THRIVE Mental Health Programming
- Out of District Placements to meet student needs
- Related Services

...And always ensuring student needs are met.



Operating vs. Capital Budget

Operating Budget (General Fund)

- Covers “day-to-day”, recurring expenses such as salaries and benefits (~70%), classroom supplies, utilities, out of district tuitions and contractual services.
- Funded mostly through local taxes, subject to tax levy cap (2%) with select waivers allowed for health care and enrollment increases (if applicable).

Capital Budget (Capital Fund)

- Funds longer term structural improvements and maintenance of infrastructure and capital equipment maintenance and replacements.
- Funded through capital reserve, which is excess surplus deposited over time and permanently dedicated for capital improvements. Once deposited **can-not** be moved back to Operating budget.
- Can be funded through debt. District currently has 5 years of debt-service (Principal and interest) remaining on debt through fiscal year June 20, 2031 of about \$1.6 MM annually.



Facilities Improvements



Bathroom Renovations completed w mostly district staff at ~ 70%+ cost savings



Facilities Improvements



New Front Doors at RHS



Facilities Improvements



**IHHS
HVAC
Installation
-parity
btwn HS's**

**Older, heat
only, unit
to be
removed**





Facilities Team Accolades

- Skilled group encompassing Carpentry, Electrical, HVAC, Plumbing, Masonry, Groundskeeping and general cleaning expertise
- Willingness to take on significant "in-house" projects with a strong sense of pride
- Excellent work with two huge snow storms and some emergencies caused by bitter cold
- Facilities Director's management as well as "hands on" attitude is greatly appreciated
- Summer 2026 projects



Long Term Facilities Planning-LTFP

- Created, with help of professionals; working LTFP
- Focuses on 10-20 year time frame, prioritizing capital projects in order of necessity and their direct effect on students – emphasis on fiscal efficiency and responsible stewardship of our Facilities
- Summer 2026 projects include Replacing 10 “end of life” rooftop units and corresponding Building Management System (“BMS” or “controls) work.
- Replacement of failing roof over RHS aux. gym, including masonry work, which has led to significant active leaks



Capital Projects Included in the Proposed 26-27 Budget – Work in Process

- Focus on Parity Between Both High Schools
- Continued Focus On HVAC Replacements
- Delta Program (Sp. Ed.) Renovations (mostly "in-house" work)
- Family & Consumer Science (FCS) Renovations (on 3/16 Agenda)
- Roof Prioritization Needs
- Other projects being discussed: RHS Wrestling, Life Skills Project (18-21 y/o Sp. Ed.), Hardscape at IHHS front entrance and Auditorium
Sound system upgrades



Operating Budget “Drivers”

- Health Insurance renewals approaching 20%; Medical 16.62% and Rx 20-25% compared to “State Plan” of 37.2 increase
- Technology spending, laptop refresh and infrastructure
- Tax Levy increased proposed 2.72 %, covering about half of Med/Rx increase. If Debt Service included; 2.65% y/y inc.
- Other half from reduction in salaries/benefits through attrition and operational efficiency and an increase in State Aid

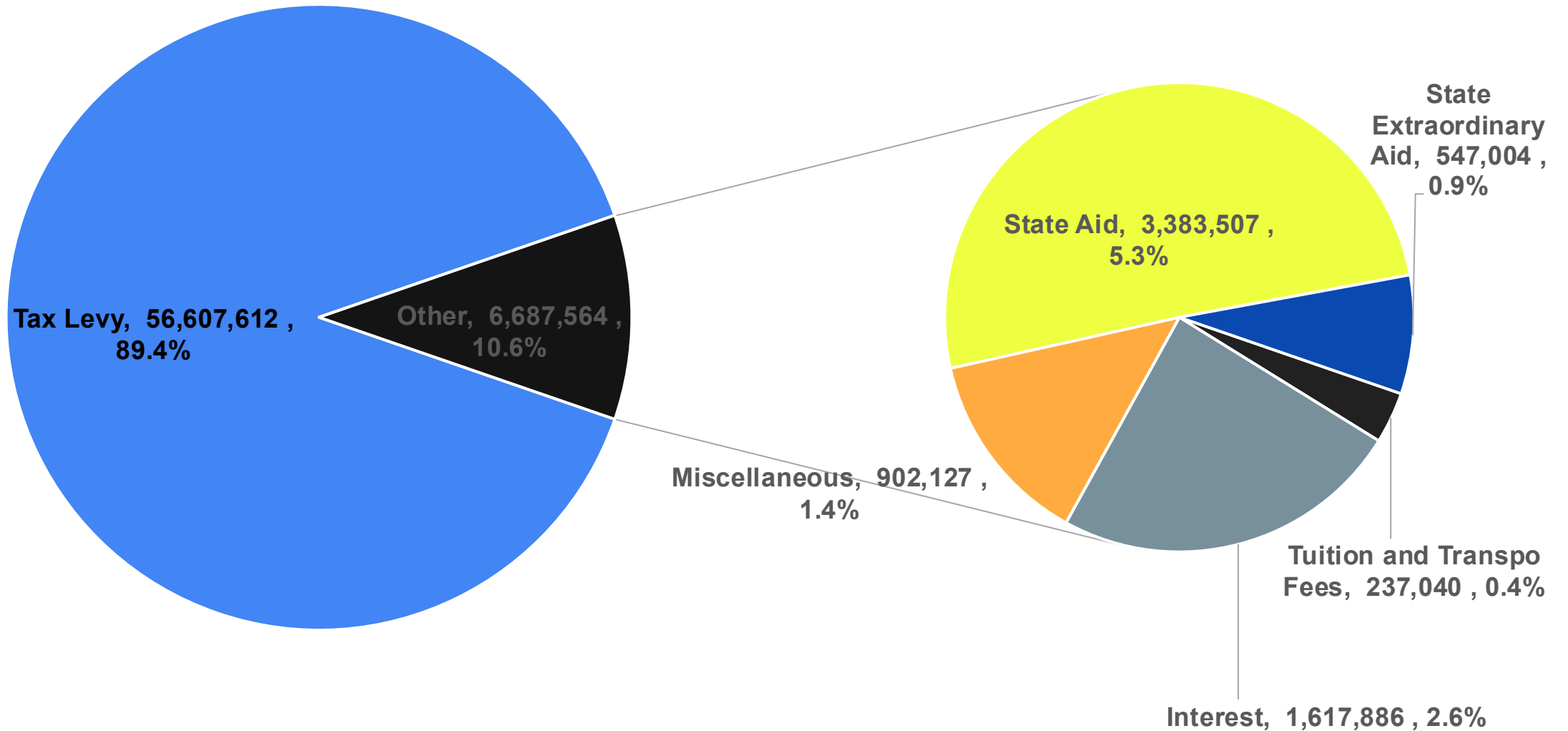


Revenue Analysis-General Fund

		<u>Tent. Bud.</u>			<u>Chnge \$</u>	<u>Chnge %</u>	
		<u>26-27</u>	<u>Est. 25-26</u>	<u>Act. 24-25</u>	<u>25 to 26</u>	<u>25 to 26</u>	<u>Act. 23-24</u>
REVENUES							
Local	Tax Levy	59,308,497	57,739,764	56,607,612	1,132,152	2.00%	55,497,659
Local	Tuition and Transpo Fees	163,616	240,000	237,040	2,960	1.25%	409,873
Local	Interest	814,658	1,350,000	1,617,886	(267,886)	-16.56%	1,121,363
Local	Miscellaneous	625,000	875,000	902,127	(27,127)	-3.01%	1,837,988
State	State Aid	3,666,635	3,459,090	3,383,507	75,583	2.23%	3,288,865
State	State Extraordinary Aid	750,000	750,000	547,004	202,996	37.11%	583,399
Local	Budgeted Fund Balance	2,394,549					
Local	Capital Reserve	3,000,000					
Local	Maintenance Reserve	824,500					
		71,547,455	64,413,854	63,295,176	1,118,678	1.77%	62,739,147
Tax Levy Growth year over yr		2.72%	2.00%	2.00%			3.30%
Sal/Bene Grwth y/y		9.50%	5.09%	3.91%			0.62%
% Tax Levy w full HC Wvr		3.84%					



24-25 Actual Revenues





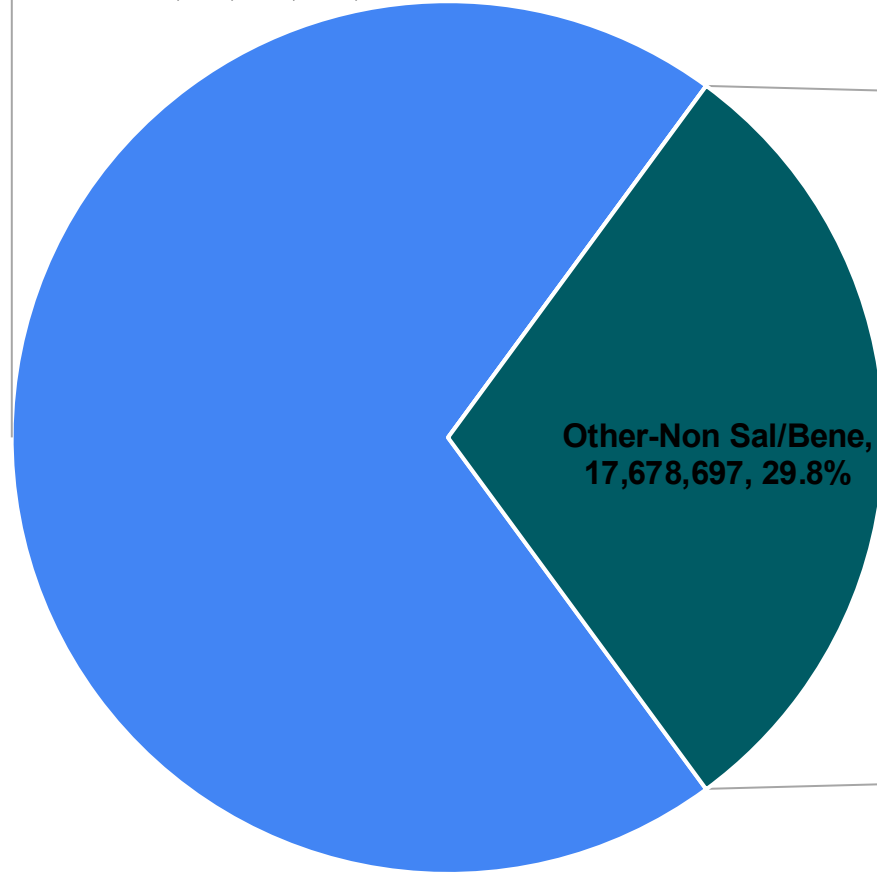
Appropriation Analysis-General Fund

		<u>Tent. Bud.</u> <u>26-27</u>	<u>Est. 25-26</u>	<u>Act. 24-25</u>	<u>Chnge \$</u> <u>25 to 26</u>	<u>Chnge %</u> <u>25 to 26</u>	<u>Act. 23-24</u>
EXPENDITURES							
Salaries	All	35,750,000	33,900,000	32,726,533	1,173,467	3.59%	31,611,140
Benefits	All	12,075,500	9,776,048	8,834,322	941,726	10.66%	8,386,618
	Salaries and Benefits	47,825,500	43,676,048	41,560,855	2,115,193	5.09%	39,997,758
Non Salaries	Administrative	474,120	469,426	589,835	-120,409	-20.41%	857,520
Non Salaries	School Supp., Nursing, Guidance	845,000	767,732	818,534	-50,802	-6.21%	793,589
Non Salaries	Sp Ed Services and Tuitions	7,212,349	6,250,000	5,776,369	473,631	8.20%	5,321,503
Non Salaries	Athletics and Co-Curriculars	762,079	754,534	755,284	-750	-0.10%	750,889
Non Salaries	Facilities, Maint. and Security	5,319,376	5,266,709	4,840,791	425,918	8.80%	4,118,874
Non Salaries	Technology	1,689,529	1,139,529	1,170,265	-30,736	-2.63%	1,061,165
Non Salaries	Curr. And Instr.	309,007	305,948	292,680	13,268	4.53%	351,813
Non Salaries	Transportation	3,628,905	3,557,749	3,434,938	122,811	3.58%	3,386,288
Non Salaries	Capital Outlay	3,481,590					
		23,721,955	18,511,627	17,678,697	832,930	4.71%	16,641,640
	Total Expenses	71,547,455	62,187,675	59,239,552	2,948,122	4.98%	56,639,398



24-25 Actual Expenditures

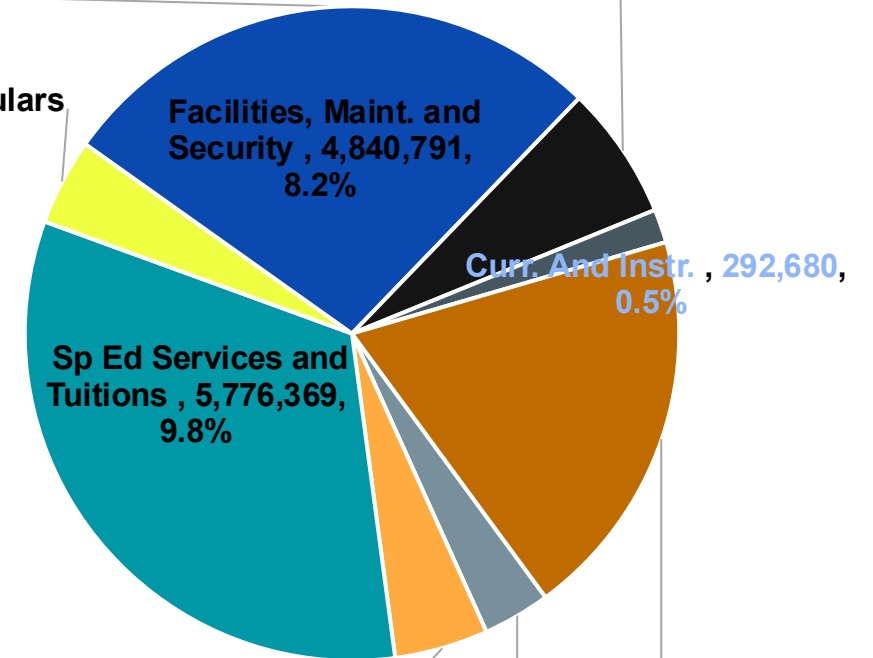
Salaries and Benefits, 41,560,855, 70.2%



Other-Non Sal/Bene,
17,678,697, 29.8%

Athletics and Co-Curriculars
, 755,284, 1.3%

Technology , 1,170,265, 2.0%



Facilities, Maint. and
Security , 4,840,791,
8.2%

Sp Ed Services and
Tuitions , 5,776,369,
9.8%

Curr. And Instr. , 292,680,
0.5%

Administrative , 589,835,
1.0%

School Supp., Nursing,
Guidance, Home Instr. ,
818,534, 1.4%

Transportation , 3,434,938,
5.8%



Benefits Analysis

	26-27 Y/Y % Inc.	Prelim. Bud FYE 2027	Est. Act. FYE 2026	Budgeted FYE 2026	Actual FYE 2025	Actual FYE 2024	Actual FYE 2023	Actual FYE 2022	Actual FYE 2021
FICA-OTHER		810,000	753,686	810,000	729,179	735,109	729,201	755,950	701,773
PERS LIABILITY**	8.00%	925,000	793,768	925,000	818,345	856,461	789,562	721,125	680,948
DCRP EMPLOYER 3% CONTRIB		20,000	11,500	32,000	8,379	19,702	22,043	24,579	23,562
UNEMPLOYMENT COMP		0	0	0	0	0	0	0	0
WORKMENS COMP		257,500	182,251	232,772	181,100	179,959	153,834	163,830	206,639
DENTAL INSURANCE		215,000	191,492	275,000	219,270	206,775	199,831	193,780	169,513
MEDICAL INSURANCE***	16.62%	7,309,214	6,267,548	6,510,000	5,437,684	5,039,882	4,657,478	4,282,512	4,591,085
PRESCRIPTION INSURANCE	20-25%*	1,223,728	994,901	1,050,000	786,950	741,856	729,944	607,436	605,401
INSURANCE WAIVERS		345,000	341,403	425,000	368,484	350,705	357,179	429,457	423,472
HEALTH INS FUND		75,000	70,000	68,000	68,261	65,010	62,812	60,570	60,570
SUPV-CHPT 78 PMNT		30,000	28,000	0	27,583	0	0	0	0
BENEFITS-OTHER		1,500	1,500	10,000	1,400	1,229	1,145	5,468	1,417
UNUSED SICK DAYS		58,500	140,000	50,030	135,121	133,993	196,842	139,882	78,761
Budgeted Surplus		805,058							
		\$ 12,075,500	\$ 9,776,048	\$ 10,387,802	\$ 8,781,754	\$ 8,330,682	\$ 7,899,870	\$ 7,384,589	\$ 7,543,141
Total Benefits		23.52%	11.32%		5.41%	5.45%	6.98%	-2.10%	
Med/Rx/Den/Wvrs tie to BoardSec		\$ 9,197,942	\$ 7,893,343	\$ 8,328,000	\$ 6,908,231	\$ 6,405,458	\$ 6,008,388	\$ 5,579,224	\$ 5,851,459
Actual % Increase		10.45%	14.26%		7.85%	6.61%	7.69%	-4.65%	
AJG Plan rate increase (Med/Rx)		17.00%	12.70%		9.30%	8.00%	6.50%	-4.80%	0.00%
Medical/Rx		\$ 8,532,942	\$ 7,262,448	\$ 7,560,000	\$ 6,224,633	\$ 5,781,738	\$ 5,387,422	\$ 4,889,948	\$ 5,196,487
Act. y/y % inc. Med/Rx		17.49%	16.67%		7.66%	7.32%	10.17%	-5.90%	
\$ Inc. y/y Med/Rx		1,270,494	1,037,815		442,895	394,316	497,474	-306,539	
* Pending with Benecard									
** PERS is pension system for all EE's who work 32 hours a week and are not certificated; billing 2 year lag. State pays all TPAF for every BOE in State.									
*** Preliminary, unlikely to change significantly									



How Are Tax Levies Allocated to Each Municipality?

District does not control this

2026-27 SFRA ALLOCATION OF EQUALIZED VALUATION 3/12/26

		A	B	C	D=B/(B+C)	E=D x A	F=A-E	
DIST NUM	MUNICIPALITY	EQUAL VAL. OF MUNICIPALITY	ELEMENTARY ENROLLMENT 10-15-25	REGIONAL ENROLLMENT 10-15-25	ELEMENTARY PERCENT	ELEMENTARY EQUALIZED VALUATION	REGIONAL EQUALIZED VALUATION	2026-27 PERCENT SHARE
1580	FRANKLIN LAKES	6,304,729,235	1,138.00	486.00	70.07	4,417,723,775	1,887,005,460	38.7409941
3760	OAKLAND	3,888,578,669	1,279.00	575.50	68.97	2,681,952,708	1,206,625,961	24.7725246
5920	WYCKOFF TWP	6,469,574,525	2,046.00	775.00	72.53	4,692,382,403	1,777,192,122	36.4864813
	RAMAPO-INDIAN HILL REG	16,662,882,429	4,463.00	1,836.50		11,792,058,886	4,870,823,543	100.0000000

COUNTY=03-BERGEN DISTRICT=4300-RAMAPO-INDIAN HILL REG

after each town, percentage is
backed into.... FL % is
1.887/4.871=38.74%

Equalized Valuation is done by State of NJ



Regional Share of Tax Levy

Municipality	Percentage Share	GF	General Fund	DS	Debt Service	General Fund + Debt Service Fund
FRANKLIN LAKES	38.7409941%	59,308,497	\$ 22,976,701	1,611,675	\$ 624,379	\$ 23,601,080
OAKLAND	24.7725246%	59,308,497	\$ 14,692,212	1,611,675	\$ 399,253	\$ 15,091,465
WYCKOFF TWP	36.4864813%	59,308,497	\$ 21,639,584	1,611,675	\$ 588,043	\$ 22,227,627
Total	100%		\$ 59,308,497		\$ 1,611,675	\$ 60,920,172



What is the Tax Impact on an Average Home?

	<u>Calendar</u> <u>2025 Assess. Val.</u>	<u>Calendar</u> <u>2026 Assess. Val.</u>	<u>Actual</u> <u>Tax Rate</u> <u>Calendar</u> <u>2025</u>	<u>Estimated</u> <u>Tax Rate</u> <u>Calendar</u> <u>2026</u>	<u>Ave. Assess.</u> <u>Val. of Home</u> <u>2025</u>	<u>Ave. Assess.</u> <u>Val. of Home</u> <u>2026</u>
Oakland	\$ 3,452,669,000	\$ 3,720,097,700	0.401	0.386	\$ 678,047	\$ 678,047
Y/Y Inc./(Dec.) in ratables		7.75%			\$ 2,719	\$ 2,617
		2-27-2026	per \$100 Assess. Val.			
Estimated Annual Inc./(Dec.) Regional School Taxes						\$ (102)
Franklin Lakes	\$ 4,584,799,100	\$ 4,606,990,000	0.522	0.525	\$ 1,093,863	\$ 1,093,863
Y/Y Inc./(Dec.) in ratables		0.48%			\$ 5,710	\$ 5,743
		2-2-2026	per \$100 Assess. Val.			
Estimated Annual Inc./(Dec.) Regional School Taxes						\$ 33
Wyckoff	\$ 4,865,767,000	\$ 4,869,296,400	0.432	0.444	\$ 811,935	\$ 811,935
Y/Y Inc./(Dec.) in ratables		0.07%			\$ 3,508	\$ 3,605
			per \$100 Assess. Val.			
Estimated Annual Inc./(Dec.) Regional School Taxes						\$ 97



27