

# Mount Olive Township School District



*"Children are Our First Priority"*

## Preliminary Budget Presentation

— 2026-2027 —

📅 **March 23, 2026**

👤 Presented by: Mrs. Nicole Schoening, Business Administrator

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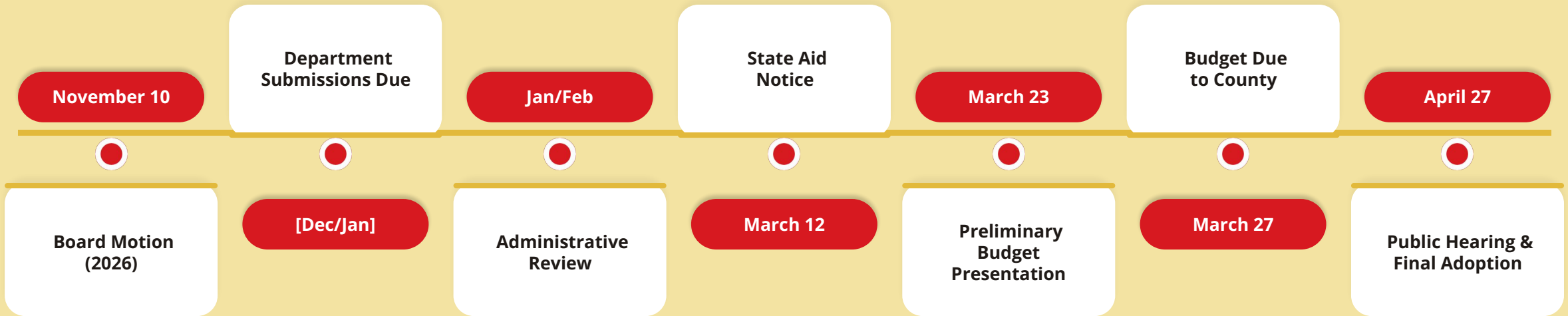
*\* Note: Detailed Expenditures section not included in this preliminary draft*



# Budget Development Calendar

2026-2027 Timeline

Fiscal Year 2026-27



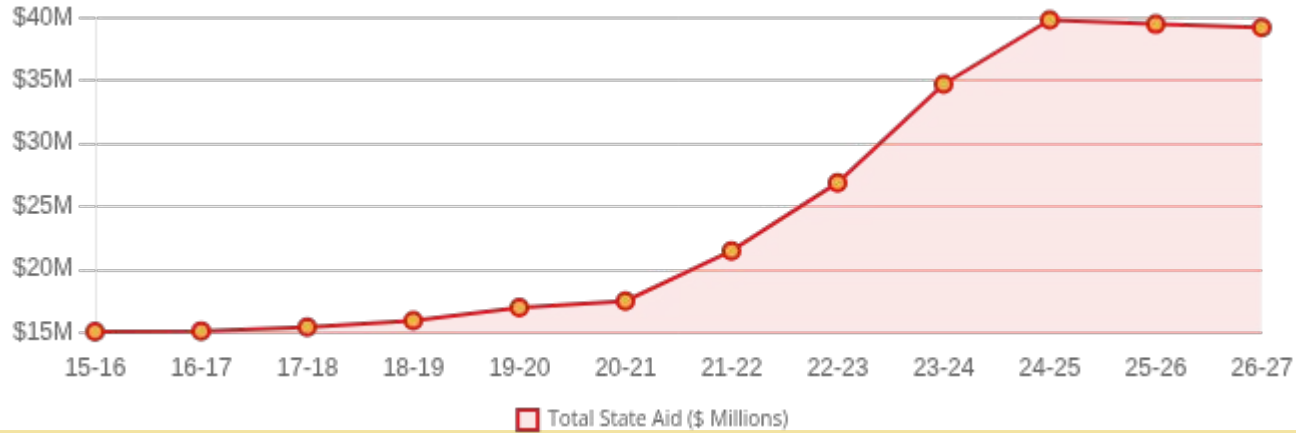
*\* Additional dates to be confirmed based on NJDOE election calendar*





### State Aid History (2015-2027)

\*Figures in Millions



Total State Aid

**\$39,187,919**

↓ 0.70% vs Prior Yr

Diff. from Prior Year

**(\$274,676)**

Decrease

### Key Components

#### Equalization Aid:

\$28,303,906 (Largest Component)

#### Special Education Aid:

\$6,865,290

#### Transportation Aid:

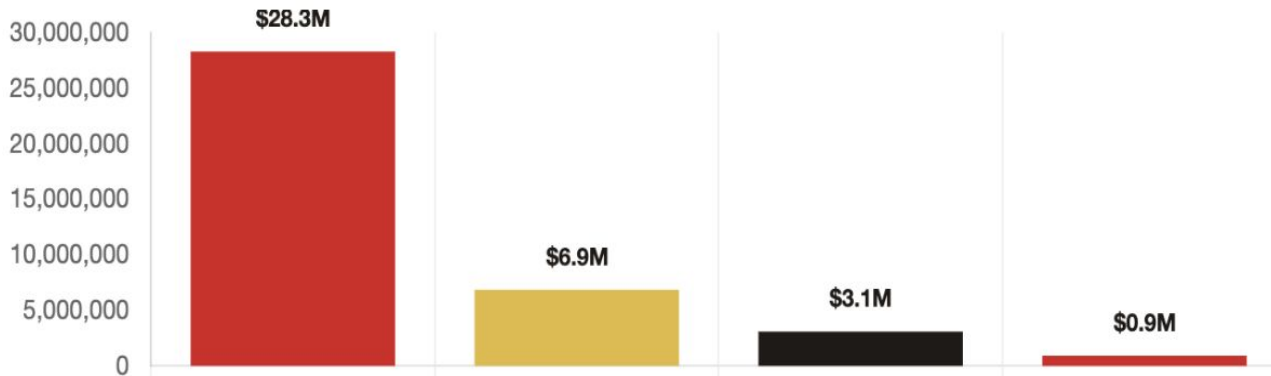
\$3,097,777

#### Security Aid:

\$920,946

### 2026-27 Aid Components Breakdown

Total: \$39,187,919





# What's Impacting the Budget?

Challenges, Pressures & Investments

2026-2027

## Statutory 2% Tax Levy Cap

P.L. 2010, c.44 (N.J.S.A. 18A:7F-38)

*"A school district shall not adopt a budget with a tax levy that exceeds the tax levy of the prior year by more than 2%..."*

**HOWEVER: "NOTHING increases by only 2%"**

## Major Expenditure Increases

Health Care

+20%

Property/Auto Ins.

+10%

Regular & Special Ed Tuition

+5%

Transportation

+3.58%

Employment Contracts

+3.5%

## What's in the Budget?



### Personnel

Staffing, contracts & benefits



### Student Well-being & Special Ed

Support services & programs



### Technology

Infrastructure & devices



### Curriculum

Resources & instruction



### Capital Projects

Facilities & maintenance



### Financial Overview

Revenues, expenditures & tax impact





## Personnel

**MOMS 7th Grade Team:** New team established to mirror the addition of a 4th team in grade 6

**MOHS Multilingual Teacher:** New position to support growing Multilingual Learner (ML) population at the high school.

**Elementary G&T Teacher:** New Gifted & Talented teacher to enhance enrichment opportunities at elementary level.

## Student Well-being & Special Ed

**InSite Health Services:** Introduction of comprehensive wrap-around support services to support the whole child.

**New ASD Section:** Establishing a new Autism Spectrum Disorder (ASD) teacher and classroom at SS to better support diverse learners.

**Occupational Therapy:** New Occupational Therapist position specifically dedicated to the new classroom at SS.

Estimated Impact  
Total Investment

[See Financials]





## Infrastructure

**Technology Plan Year 4:** Continuing implementation of the 2023-2026 strategic technology roadmap.

**Network & Security:** Critical upgrades to cybersecurity defenses and network infrastructure.

**Classroom Tech:** Targeted enhancements to instructional technology hardware in learning spaces.

## Devices & Software

**Device Refresh:** Replacement of end-of-life (EOL) Chromebooks, laptops, and desktop computers.

**Interactive Displays:** Purchase of new Promethean interactive boards for enhanced classroom engagement.

**Support & Maintenance:** Ensuring proper maintenance, repair, and technical support for all district devices.

Estimated Impact  
Total Investment

[See Financials]





## Curriculum Resources

**K-5 ELA Instructional Resources:** Targeted investment in resources to support multimodal, hands-on phonics instruction and the expansion of decodable texts aligned with Benchmark Advance

**Math Instructional Resources:** Investment in hands-on and technology resources to support the CPA approach, deepen conceptual understanding, and align with updated curriculum and instructional practices.

**Standards Alignment:** Ongoing alignment of all new resources with New Jersey Student Learning Standards (NJSLS).



## Instructional Programs & PD

**Conquer Math Training:** Continuation of district-wide Conquer Math professional development to strengthen math instruction.

**Multilingual Learner Instructional Support:** Investment in Sheltered Instruction Observation Protocol (SIOP) training to build staff capacity in delivering instruction that supports both language development and access to grade-level content.

**Targeted PD:** Department-specific professional development focused on content expertise and instructional strategies.

**Instructional Excellence:** Commitment to continuous improvement through sustained staff training and resource implementation.

Estimated Impact  
Total Investment

[See Financials]





LOCATION	PROJECT DESCRIPTION	COST (\$)	FUNDING SOURCE	STATUS
CMS	Roof Top Unit (RTU)	\$27,200	Capital Reserve	Planned
Mountain View	Roof Top Unit (RTU)	\$338,000	Capital Reserve	Planned
Mountain View	Roof Replacement (Sections F-K)	\$1,643,000	Capital Reserve	Planned
Mountain View	Replace Flooring	\$55,000	Capital Reserve	Planned
Mt Olive HS	Gym Lockers	\$80,000	Capital Reserve	Planned
Mt Olive HS	Gym Fire Door Replacement	\$85,000	Capital Reserve	Planned
Mt Olive HS	Roof Top Unit (RTU)	\$455,400	Capital Reserve	Planned
Mt Olive HS	Elevator	\$108,000	Capital Reserve	Planned
Mt Olive MS	Partial Roof Replacement (section G)	\$575,000	Capital Reserve	Planned
Mt Olive MS	Aux Gym Floor Replacement	\$120,955	Capital Reserve	Planned
<b>TOTAL CAPITAL REQUESTS:</b>		<b>\$3,487,555</b>	<b>* Funded via Capital Reserve Withdrawal</b>	

Total Capital Requests

**\$3,487,555**

Funding Source

**Capital Reserve Withdrawal**

Rec. for 2026-2027

**\$3,487,555**

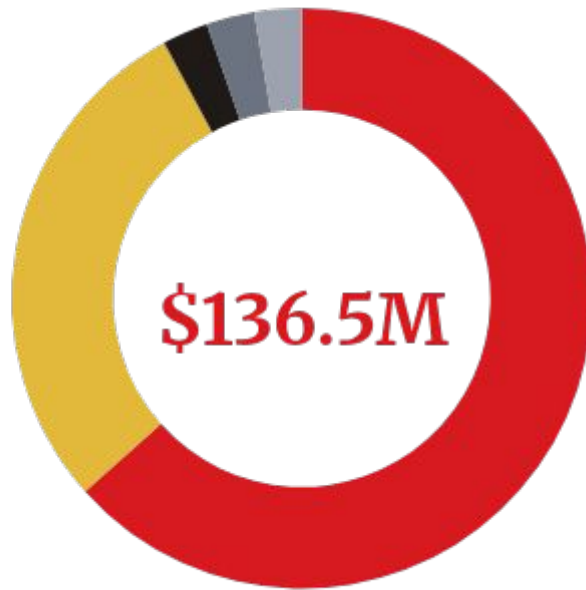


Projects prioritized based on safety, compliance, and instructional needs.

\* Estimates subject to final bid results



## Revenue Distribution by Source



Total: 100%

● Local Tax Levy: 63.42%

● State Aid: 28.71%

● Capital Reserve: 2.56%

● Fund Bal. / Other: 5.31%

### Total Revenues

# \$136,497,967

✓ Balanced Budget Proposal

### Local Tax Levy

# \$86,570,609

🏛️ Represents 63.42% of Total Funding

### Key Revenue Components

**State Aid:** \$39,187,919 (28.71%)

**Capital Reserve:** \$3,487,555 Withdrawal

**Fund Balance:** \$3,677,392 Applied

**Other Revenues:** \$3,574,492 (Tuition/Misc)



### Local Tax Levy

# \$ 86,570,609

Primary funding source for district operations

**63.42%**

of Total Revenue

### State Aid

# \$ 39,187,919

State equalization and categorical aid

**28.71%**

of Total Revenue

### Reserves & Fund Balances

Capital Reserve Withdrawal	\$ 3,487,555	2.56%
Budgeted Fund Bal: 25-26	\$ 2,500,000	1.83%
Budgeted Fund Bal: AUDIT	\$ 1,177,392	0.86%
Maintenance Reserve	\$ 500,000	0.37%
Capital Reserve Interest	\$ 7,500	0.01%

### Tuition & Grants

Extraordinary Aid	\$ 1,000,000	0.73%
Tuition from Other LEA	\$ 750,000	0.55%
Tuition (Individuals)	\$ 120,000	0.09%
SEMI-Medicare	\$ 76,992	0.06%

### Operations & Misc

Miscellaneous Income	\$ 600,000	0.44%
Air Dome Rental	\$ 300,000	0.22%
Use of Facilities	\$ 100,000	0.07%
Afterschool Program	\$ 80,000	0.06%
Parking Permit Fees	\$ 30,000	0.02%
Unrestricted Misc	\$ 10,000	0.01%





Projected Estimated Revenues	Amount (\$)	% of Total
<b>Tax Levy</b>	<b>\$ 86,570,609</b>	<b>63.42%</b>
<b>State Aid</b>	<b>\$ 39,187,919</b>	<b>28.71%</b>
Extraordinary Aid	\$ 1,000,000	0.73%
SEMI-Medicare	\$ 76,992	0.06%
Tuition from Individuals-other	\$ 120,000	0.09%
Tuition from other LEA	\$ 750,000	0.55%
Unrestricted Misc Revenues	\$ 10,000	0.01%
Air Dome Rental	\$ 300,000	0.22%
Parking permit fees	\$ 30,000	0.02%
Use of facilities	\$ 100,000	0.07%
Afterschool program	\$ 80,000	0.06%
<b>Capital Reserve withdrawal</b>	<b>\$ 3,487,555</b>	<b>2.56%</b>
Capital Reserve Interest	\$ 7,500	0.01%
Maintenance Reserve account	\$ 500,000	0.37%
Miscellaneous income	\$ 600,000	0.44%
Budgeted fund balance: AUDIT	\$ 1,177,392	0.86%
Budgeted fund balance: 25-26 budget	\$ 2,500,000	1.83%



### Balanced Budget

Revenues match Expenditures

Total Estimated Revenues

**\$ 136,497,967**

Total Estimated Expenditures

**\$ 136,497,967**





### Tax Levy Cap Calculation

Prior Year Tax Levy (25-26)

**\$81,300,000**

Base for calculation



Inflate by 2%

**\$82,926,000**

Minimum Tax Levy (1.02 multiplier)



Health Care Adjustment

**+\$3,644,609**

Allowable cap adjustment



Maximum Tax Levy (26-27)

**\$86,570,609**

Proposed for 2026-2027 Budget

### Historical Tax Levy Trend

FISCAL YEAR	TAX LEVY AMOUNT	INCREASE
2022-23	\$72,245,153	1.21%
2023-24	\$76,531,231	5.93%
2024-25	\$78,266,086	2.27%
2025-26	\$81,300,000	3.88%
<b>2026-27</b>	<b>\$86,570,609</b>	<b>6.48%</b>

#### Key Takeaway:

The proposed levy represents a **6.48% increase** over the prior year, incorporating the allowable 2% cap inflation plus a significant health care cost adjustment.





# Tax Impact Analysis

Estimated Effect on Property Owners

FY 2026-2027

## District-Wide Analysis

Net Valuations Change

**+\$8.5M** +0.24%

Tax Levy Increase

**+\$4.15M** +5.20%

Prior Year Tax Rate (25-26)

**2.260%**

Proposed Tax Rate (26-27)

**2.372%**

Rate Increase

**+0.112 points (+4.95%)**

Avg. Home Impact (\$325,000)

**+\$363.71**

**Approx. \$30.31 per month**

## Impact Scenarios by Assessed Value

Assessed Value	Est. Annual Increase	Est. Monthly Increase
\$100,000	<b>+\$111.91</b>	\$9.33
\$200,000	<b>+\$223.82</b>	\$18.65
<b>\$325,000 (Avg.)</b>	<b>+\$363.71</b>	<b>\$30.31</b>
\$400,000	<b>+\$447.64</b>	\$37.30
\$500,000	<b>+\$559.56</b>	\$46.63

### **i Tax Levy Deferral & Valuation Context**

Tax levy includes a deferral structure (50% raised in 2026, 50% deferred to 2027). Net taxable valuations increased by \$8.5M (+0.24%) year-over-year.

\* Estimates based on certified tax levy of \$86,570,609. Final rates determined by County Board of Taxation.

# Questions?

Thank You for Attending

District Business Administrator

**Mrs. Nicole Schoening**

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📍 Mount Olive Township School District, Flanders, NJ 07836

📅 **Budgets due to the county office by March 27, 2026**

🌐 [www.motsd.org](http://www.motsd.org)