WALL TOWNSHIP PUBLIC SCHOOLS
One Vision • All Students • Wall Together

Public Budget Hearing

2026-2027 School Budget

April 28, 2026





Budget Timeline

District Preparation of the School Budget
October 2025-April 2026

Finance & Facilities Committee Meetings
November 2025-April 2026

Public Budget Workshop Meeting
March 10, 2026

NJDOE Releases State School Aid
March 12, 2026

Board Approval of 2026-2027 Tentative School Budget
March 17, 2026

NJDOE Approval of 2026-2027 Tentative School Budget
April 21, 2026

Public Hearing for the 2026-2027 School Budget
April 28, 2026



Budget Goals

Sustain and enhance instructional and student support systems through targeted investments in curriculum, wellness programming, and supplemental services.

Strategically manage resources and costs by aligning program needs, professional services, and out-of-district expenditures with district priorities.

Maintain and upgrade technology infrastructure to ensure secure, reliable access to devices, software, and network systems district-wide.

Preserve and improve our facilities with building maintenance and capital improvements to ensure safe, efficient, and high-quality environments.

Personnel



Personnel

- Strategic staffing allocations to ensure appropriate class sizes and program support across the district
- Use of attrition, transfers, and restructuring to generate savings while maintaining programs
- Targeted addition of new positions aligned to student needs and district priorities
- Careful management of staffing costs and FTE to support a balanced and sustainable budget



Curriculum & Instruction







Curriculum & Instruction

- New/Revised Curricula
- Instructional resources, both print and digital, to support curricular programming
- Professional development for all staff
- Supplemental Programs - Elementary Summer Knights Academy

Special Services







Special Services

- Expansion of in-district programs and support services
- Assistive technology and related services to enhance access and engagement
- Growth of the Unified Sports, including both extracurricular & academic opportunities
- Extended School Year (ESY) services to support continued progress

Wellness







Student Wellness

- Comprehensive wellness programming focused on belonging, voice, and agency for all students
- Universal supports, including wellness initiatives, counseling services, and family engagement
- Targeted interventions and behavioral supports to address academic, social, and emotional needs
- Health services and nursing supports to ensure student safety and care

Technology







Technology

- Devices and technology access for students and staff to support teaching and learning
- System management tools and software platforms to ensure efficiency, operations, and communication
- Cybersecurity, data protection, and network infrastructure to maintain a secure digital environment
- Physical security systems and emergency communication tools to support school safety

Operations, Security & Transportation



Maintenance, Grounds, Security, and Student Transportation

(200 Acres of Property & 500,000 Square Feet of Building)

- **Required Maintenance** - demonstrates that a school district is investing in the maintenance of its facilities.

- **Grounds & Custodial Services** - ensure the district's facilities are safe and clean for school and community use.

- **School Security** - in each of our schools monitors and manages school access, deter threats, and respond to emergencies.

- **Student Transportation** - is responsible for the safe transport of more than 3,000 students to and from school and events on a daily basis.

2026-2027 Budget



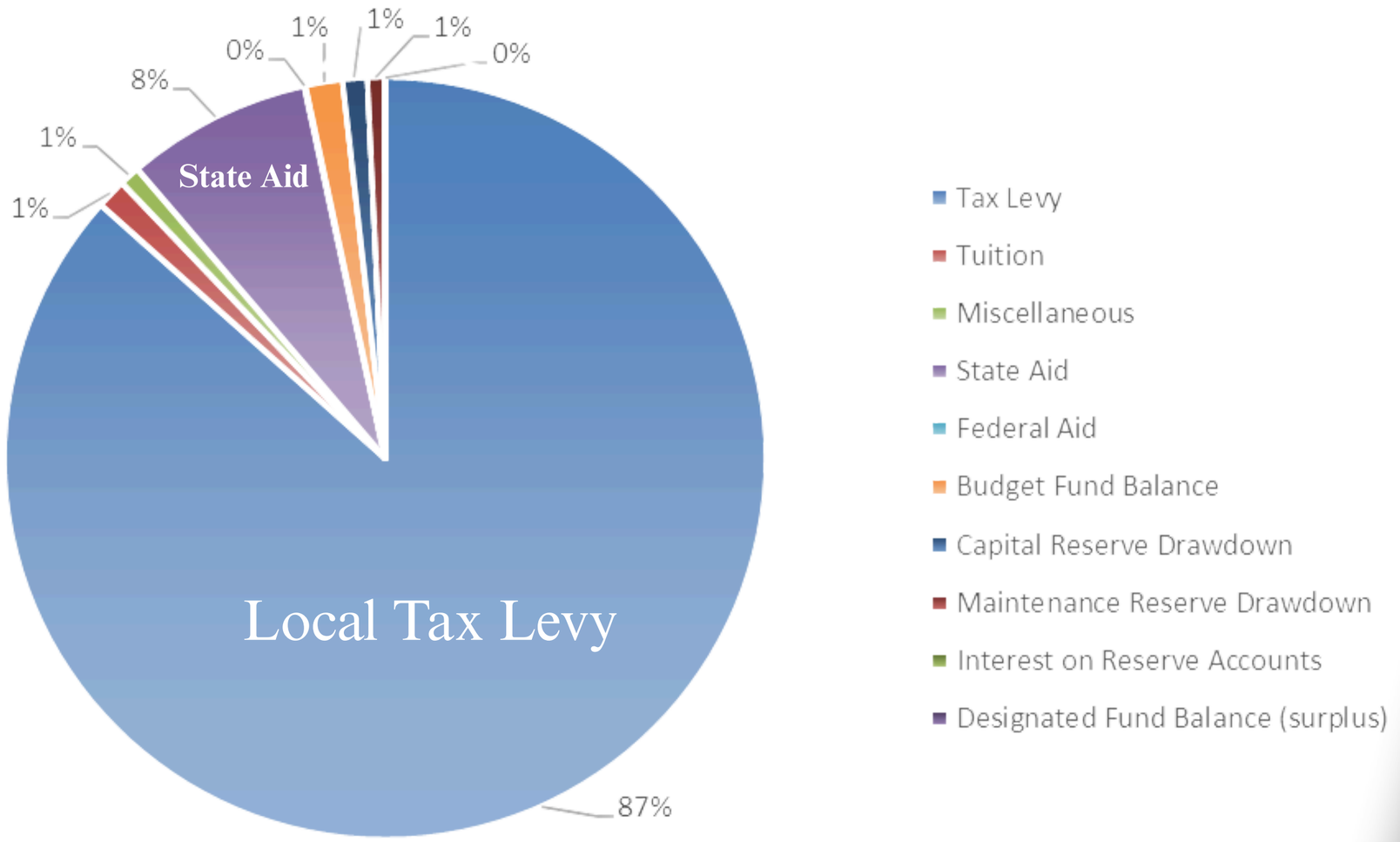
2026-2027 School Budget

2026-27 Budget	General Fund	Special Revenue	Debt Service	Total
2026-27 Total Expenditures	$ 95,600,000	$ 1,163,000	$ 4,292,650	$ 101,055,650
Less: Anticipated Revenues	$ 12,819,834	$ 1,163,000	$ 1,292,748	$ 15,275,582
Taxes to be Raised	$ 82,780,166	$ -	$ 2,999,902	$ 85,780,068

Budget Revenue



2026-2027 Budget Revenues



2026-2027 Budget Revenues

Revenue Source	2025-26	2026-27	% of Budget	$ Change	% Change
Tax Levy (Includes Health Benefits Adj.)	$ 78,818,888	$ 82,780,166	87 %	$ 3,961,278	5.0%
Tuition	$ 1,367,400	$ 1,212,392	1 %	$ (155,008)	-11.3%
Miscellaneous	$ 655,162	$ 830,245	1 %	$ 175,083	26.7%
State Aid	$ 7,074,361	$ 7,518,858	8 %	$ 444,497	6.3%
Federal Aid	$ 6,653	$ 48,235	<1 %	$ 41,582	625.0%
Budget Fund Balance	$ 1,513,536	$ 1,496,104	2 %	$ (17,432)	-1.2%
Capital Reserve Drawdown	$1,000,000	$ 1,000,000	1 %	$ -	0.0%
Maintenance Reserve Drawdown	$ 700,000	$ 700,000	1 %	$ -	0.0%
Interest on Reserve Accounts	$ 14,000	$ 14,000	<1 %	$ -	0.0%
Designated Fund Balance	$ -	$ -	0 %	$ -	
General Fund Grand Total	**$ 91,150,000**	**$ 95,600,000**	**100 %**	**$ 4,450,000**	**4.9%**

Tax Impact



2026-27 School Tax Levy - $82,780,166

Based on Revenues & Appropriations = $95,600,000, the 2026-27 School Tax Levy = $82,780,166

- State Aid Increase of $ 369,558 (6% increase)
- Includes 2% increase + 3% Health Benefit Adjustment
- Allowable Over Prior Year - $ 1,576,378 (2% increase)
- Health Benefit Adjustment - $ 2,384,900 (3% increase)

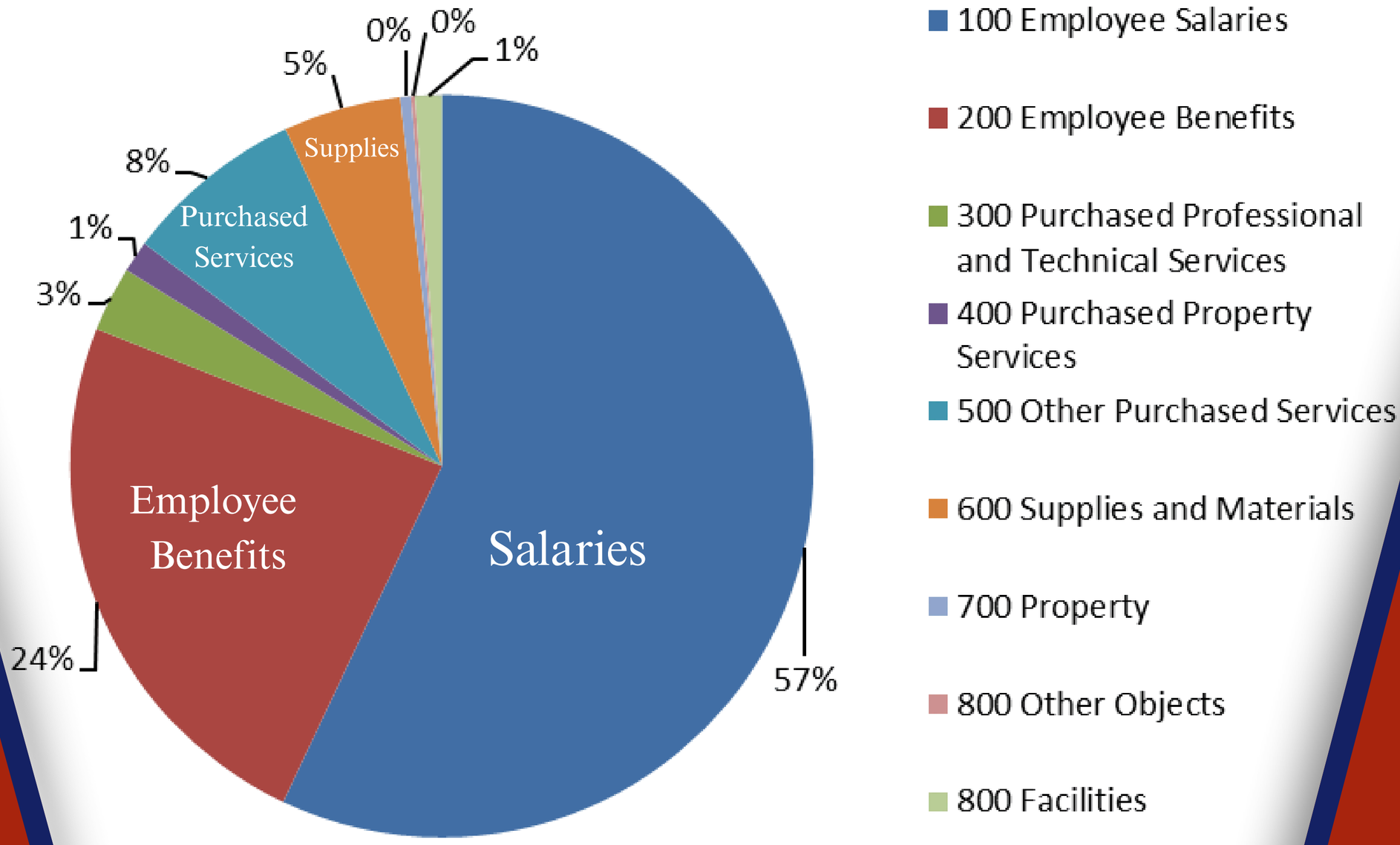
2026 Tax Impact for 2026-27 Budget at 2% + Health Benefit Adjustment					
Tax Year	**Tax Rate**	**HOUSE ASSESSMENT**			
		$ 100,000	$ 200,000	$495,600	$ 500,000
2026	$1.3031	$1,303	$2,606	$6,458	$6,515
2025	$1.2530	$1,253	$2,506	$6,210	$6,265

Annual Increase	$ 0.0501	$50.07	$100.15	$248.16	$250.36
Quarterly Increase		$12.52	$25.04	$62.04	$62.59
Monthly Increase		$4.17	$8.35	$20.68	$20.86

Appropriation by Service & Commodity



2026-2027 Budget Appropriations Service & Commodity



2026-2027 Budget Appropriations Service & Commodity

	2025-2026 Budget		2026-2027 Budget		
	Cost	% of Budget	Cost	% of Budget	% Increase
Employee Salaries	$ 52,868,664	58%	$ 54,512,567	57%	3.1%
Employee Benefits	$ 20,272,260	22%	$ 22,931,000	24%	13.1%
Purchased Services	$ 2,543,322	3%	$ 2,715,658	3%	6.8%
Purchased Property Services	$ 1,734,056	2%	$ 1,305,056	1%	-24.7%
Other Purchased Services	$ 7,907,360	9%	$ 7,512,344	8%	-5.0%
Supplies and Materials	$ 4,542,962	5%	$ 4,887,404	5%	7.6%
Property	$ 122,000	0%	$ 452,000	< 1%	270.5%
Other Objects	$ 137,596	0%	$ 162,191	< 1%	17.9%
Facilities	$ 1,007,780	1%	$ 1,107,780	1%	9.9%
Interest on Reserves	$ 14,000	0%	$ 14,000	-	-
	$ 91,150,000	100%	**$ 95,600,000**	**100%**	**4.9%**

Equipment

Capital Equipment: 12-*-***-730**

Total Equipment Budget is $ 452,000

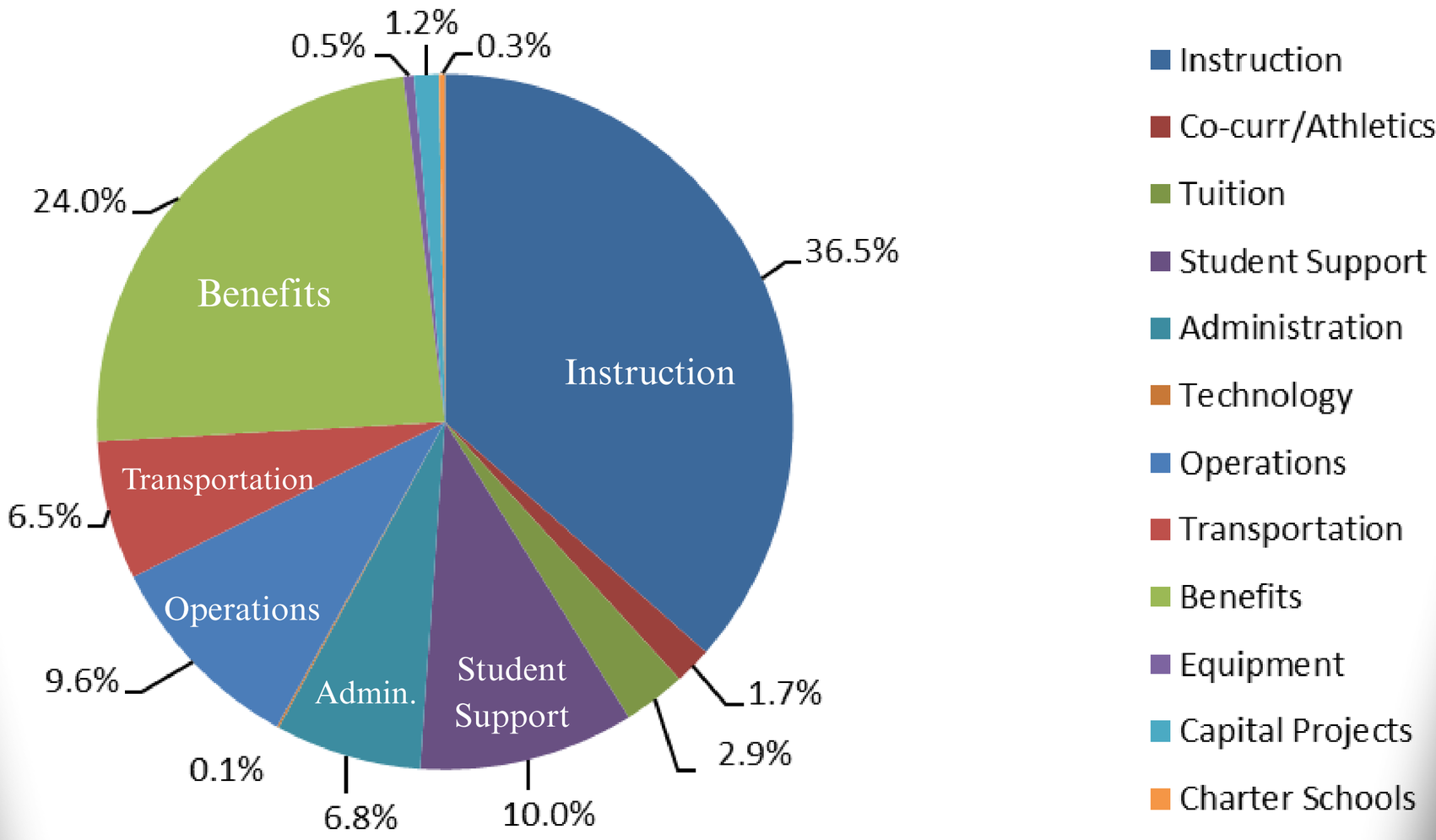
- Technology - Servers & Storage - $ 15,000
- Custodial Equipment - $ 12,000
- HVAC Mechanical Equipment- $ 20,000
- Maintenance Vehicle Replacement-$ 80,000
- School Bus Replacement- $ 325,000



Appropriations by Program & Department



2026-2027 Budget Appropriations by Program & Department



2026-2027 Appropriations by Program & Department

Program	2024-25	2025-26	2026-27	% of Budget	$ Change	% Change
Instruction	$ 33,468,278	$ 33,837,270	$ 34,895,623	36.5%	$ 1,058,353	3.1%
Co-curr/Athletics	$ 1,468,775	$ 1,751,362	$ 1,645,006	1.7%	$ (106,356)	-6.1%
Tuition	$ 2,918,706	$ 3,118,641	$ 2,786,213	2.9%	$ (332,428)	-10.7%
Student Support	$ 8,840,222	$ 9,179,636	$ 9,555,968	10.0%	$ 376,332	4.1%
Administration	$ 5,668,855	$ 6,386,271	$ 6,487,534	6.8%	$ 101,263	1.6%
Technology	$ 721,369	$ 155,000	$ 92,000	0.1%	$ (63,000)	-40.6%
Operations	$ 8,577,969	$ 8,736,949	$ 9,204,145	9.6%	$ 467,196	5.3%
Transportation	$ 6,001,607	$ 6,208,915	$ 6,176,636	6.5%	$ (32,279)	-0.5%
Benefits	$ 18,076,219	$ 20,272,260	$ 22,931,000	24.0%	$ 2,658,740	13.1%
Equipment	$ 102,220	$ 122,000	$ 452,000	0.5%	$ 330,000	270.5%
Capital Projects	$ 1,007,780	$ 1,007,780	$ 1,107,780	1.2%	$ 100,000	9.9%
Interest on Reserves	$ 14,000	$ 14,000	$ 14,000	-%	$ -	-%
Charter Schools	$ 334,000	$ 359,916	$ 252,095	0.3%	$ (107,821)	-30.0%
Total	$ 87,200,000	$ 91,150,000	**$ 95,600,000**	**100.0%**	**$ 4,450,000**	**4.9%**

Personnel Benefits

Description	Increase	Budget
Social Security Contributions	$25,000	$ 1,225,000
Support Staff Pension	$0	$ 1,700,000
Worker's Compensation	$35,000	$ 685,000
Health Benefits	$2,570,000	$ 18,600,000
Other Employee Benefits	$28,740	$ 686,000
Total Personnel Benefits	**$2,623,740 or 13%**	**$22,861,000**

Health Benefits: Being Self-Insured

2026-27 Health Benefits Budget Details

A-4 Surcharge	$ 240,000
Dental Benefits	$ 400,000
Expected Claims July - December 2026	$ 8,500,000
Expected Claims January - July 2027	$ 9,750,000
Stop-Loss Insurance	$ 1,544,000
Third Party Administrator	$ 320,000
Cobra, FSA, Misc.	$ 46,000
Employee Contributions	($ 2,200,000)
Total Health Benefit Budget	**$18,600,000**

Health Benefits: Employee & District Share?

Wall School District Family Plan

Position	Plan Name	Salary	Total Plan Cost	Emply. share	District Share
Non-Admin.	EHP	$ 80,000	$ 45,670	$ 5,002	$ 40,668
Non-Admin.	Direct 15	$ 80,000	$ 44,465	$ 8,004	$ 36,461
Administrator	EHP	$ 125,000	$ 46,398	$ 9,554	$ 36,844
Administrator	Direct 15	$ N/A	$ 45,894	$ 13,768	$ 32,126

If the District was enrolled in the NJ State Plan:

Position	Plan Name	Salary	Total PlanCost	Emply. share	District Share
Non-Admin.	State Plan - EHP	$ 80,000	$ 52,525	$ 5,002	$ 47,523
Non-Admin.	State Plan - Direct 15	$ 80,000	$ 67,872	$ 12,217	$ 55,655

Health Benefits – Tax Impact Options

District has been Self-Insured for Medical & Rx Since 2011
(Dental is provided as a traditional plan)

Our Plan:

- Self-Insured Plan: +16% increase to budget line, adds 3% to Tax Levy
- Funds not needed to pay claims stays with the district

If we were enrolled in the NJ State plan:

- NJSHBP (no midyear inc.): +30% to budget line, adds 5.8% to Tax Levy
- NJSHBP (10% midyear inc.): +37% to budget line, adds 5.9% to Tax Levy, and the District would still be over budget by $1,000,000

Capital Improvements



Budget Highlights:
Capital Improvements

Capital Improvements

Total Budget is $1,107,780

- State Debt Service Assessment - $7,780
- District-Wide Paving - $ 300,000
- WHS Front & Athletic Entrance Upgrades - $350,000
- School Signage at Four Elementary Schools - $200,000
- Building Management System Upgrades - $250,000

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Thank You!

