

MOUNTAINSIDE SCHOOL DISTRICT

2026-2027 BUDGET PROPOSAL



Presented By:

Christopher Kinney, *Superintendent* | Brooke Burik, *Business Administrator*

April 29, 2026

Understanding a *Budget*



FINANCIAL COMPONENTS

A budget consists of *planned* expenses and *expected* revenues



DISTRICT FOCUS

It is a financial expression of the District's *needs* and *priorities*



DYNAMIC NATURE

It is a *living* document

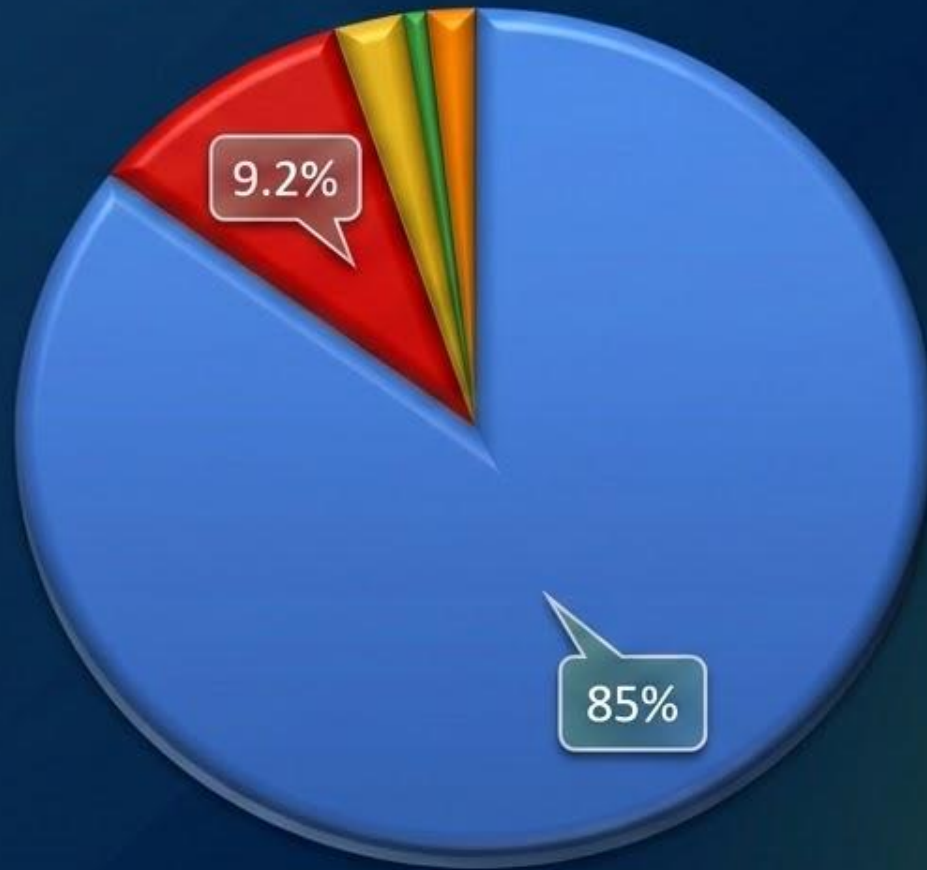
How did we get here?

2026-2027 BUDGET PROCESS



Revenues

2026-2027 Budget Funding



District Taxes



State Aid



Fund Balance

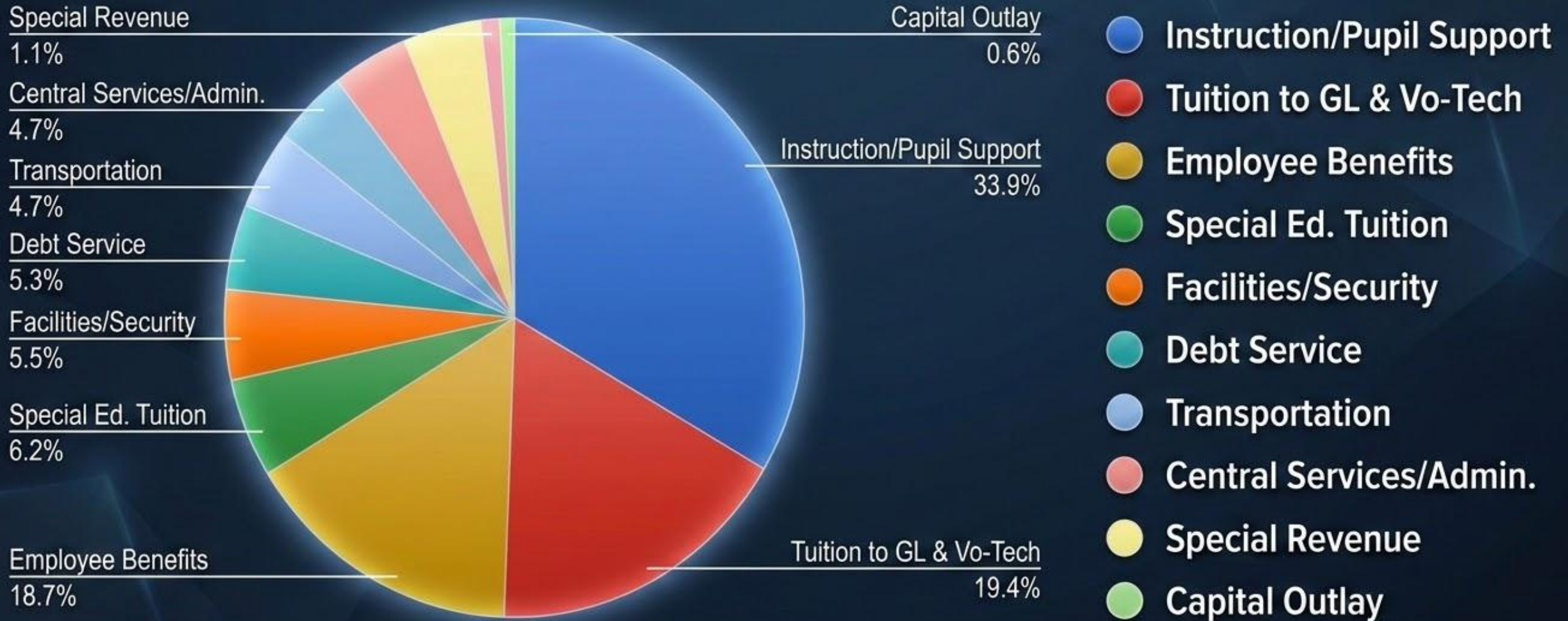


Special Revenue



Miscellaneous

Expenditures 2026-2027 Budget Costs



Reserve Accounts

Unassigned



Reserve held for emergencies. Limited to 2% of the budget.

Current Balance
\$572,283

Tuition Reserve



Must be used for tax relief.

Current Balance
\$60,000

Capital Reserve



Can only be used for capital projects.

Current Balance
\$375,335

Maintenance Reserve



Can only be used for required maintenance to facilities.

Current Balance
\$234,619

Increases/(Decreases) to Budget



Salaries

\$ 232,863



Health Benefits

\$1,065,166



Transportation

(\$ 217,043)



Tuition

(\$ 269,082)



Other Areas

(\$ 51,506)



Capital Outlay

\$ 3,433



Total Increase to General Fund = \$763,831

Comparison of Budget Lines

	2025-2026		2026-2027
 Salaries	\$8,398,433	↑	\$8,631,296
 Health Benefits	\$3,477,016	↑	\$4,542,182
 Transportation	\$1,365,514	↓	\$1,148,471
 Tuition - GLHS	\$4,577,458	↑	\$4,722,400
 Tuition - OOD	\$1,838,480	↓	\$1,424,456
 Other Areas	\$2,246,765	↑	\$ 2,195,259
 Capital Outlay	\$ 260,036	↓	\$ 263,469

School Tax **Impact** Comparison

Impact on the average Mountainside homeowner:



\$186
per year

2025-2026	2026-2027	% Change
\$20,134,896	\$20,711,335	2.86% ↑

Average Assessed Home Value = \$636,774

* Note: Impact based upon aggregates and rateables provided by Borough

Approval of the 26/27 Budget allows us to...



Staffing & Program Expansion

- Add an additional teacher and paraprofessional to create an ABA Program at Deerfield
- Maintain existing staff and instructional programs



Student Support & Curriculum

- Enhance existing and new curriculum and sustain professional development for staff
- Increase mental health and behavioral supports



Facilities, Safety & Operations

- Replace HVAC Units that are close to end of life.
- Add Security Measures to strengthen each building
- Cover costs of Class II officers in both schools

FUTURE CONSIDERATIONS



HEALTH CARE COST INCREASE

Potential further increase in Health Care as of January that would impact both the 26-27 & 27-28 Budgets



CONTRACT IMPACT

New Send/Receive Contract that that would increase the cost per pupil to GLHS



REVENUE SOURCES

Exploring additional revenue sources to offset looming increases in tuition and health care

BUDGET TIMELINE AND PROCESS





Any Questions?