

2026/27 Roxbury Township School District

# Budget Presentation

*Preparing the children of today for tomorrow...*



Frank Santora, Ed. D. | **Superintendent of Schools**

Joe Mondanaro | **Business Administrator**



## District Goals for 2025/2026

### 1 Multi-Tiered System of Support (MTSS)

*Foster an environment that enables all students to receive a robust, comprehensive and individualized plan for learning.*

### 2 Sustainability

*Implement innovative programs to support students' sustainability.*

### 3 Operational Efficacy

*Continue to implement policies & procedures that lead to Operational Efficacy across the district.*

### 4 Health & Wellness

*Continue to develop an economically viable, safe, collaborative atmosphere for students, staff and community members to inspire all learners and support their mental wellness to increase a readiness to be able to learn and meaningfully participate in the greater school community.*

### 5 Parent Education & Engagement

*Provide meaningful learning opportunities for parents & guardians that assist them in supporting the academic, social, emotional needs of students.*





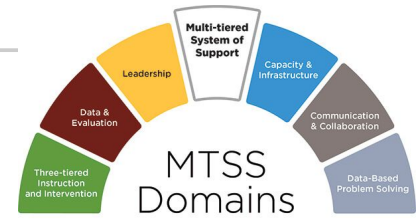
# Work toward Achieving Our Goals

- Board Retreat (July 2025)
- Administrative Retreat (July/August 2025)
- Consider innovative/creative concepts & programs
- Analyze data to determine the needs of our learning community
- Assess facilities needs/priorities
- Determine ways to fund programs/upgrades





# District Goal 1- Multi-Tiered System of Support (MTSS)



*Foster an environment that enables **all students** to receive a robust, comprehensive and individualized plan for learning.*

## Elementary Level Enhancements

- Expanded In-Support of Learning (ISL) services to support both Tier 2 and Tier 3 students.
- Leveraged the elementary WIN (What I Need) block to provide push-in support and flexible grouping without needing additional staff.
- Selected the "Into Reading" ELA program for the 26-27 school year to improve Tier 1 core instruction.
- Increased adherence to the Reveal Math Curriculum

## Secondary Level Enhancements

- Increased focus on LinkIT Benchmark and IXL data to drive instruction.
- Planned a new high school schedule featuring a "Gael Period" to offer universal access to intervention support during the school day.
- Formed an MTSS workgroup at the middle school to leverage the "triple E period" for targeted Tier 2 and Tier 3 instruction.

## Data, Systems, & Compliance

- Increased the use of targeted professional development
- Revised and rewrote district curriculum documents to ensure compliance with QSAC requirements.
- Fully implemented the Intervention Manager platform to create, track, and manage standardized student intervention plans across the district.



## District Goal 2- Sustainability

Implement innovative programs to **support students' sustainability.**

- **Maintenance & Continuity:**
  - **SUSTAINABLE SCHOOLS** ranking
  - Continuation of **GREEN TEAMS**
  - Club Activities~ **Early Act**





## District Goal 3- Operational Efficacy

Continue to **implement policies & procedures that lead to Operational Efficacy** across the district.

### **Financial & Budget Management**

- The administration addressed significant budget challenges by analyzing position control rosters to identify efficiencies and strategically plan reductions in force.
- The district achieved zero findings of noncompliance on its most recent audit despite staff transitions within the business office.

### **Contract Negotiations**

- The Board of Education successfully negotiated tentative agreements with both the REA and bus drivers to provide financial stability and allow for long-term cost projections.

### **Program Efficiency & Revenue Generation**

- An alternative high school program was developed at Lincoln Roosevelt to defer out of district costs as well accept tuition students from neighboring districts and create a new revenue stream.
- The district established two new Autism Programs at EMS and NES using existing staff to decrease costly out-of-district tuition expenses.
- All preschool programs were consolidated to Jefferson School to maximize staff time and realize transportation savings.

### **Compliance & Transparency**

- The district successfully completed the NJ QSAC facilities visit and received overwhelmingly positive feedback from the county office.
- Public budget transparency was significantly enhanced through a dedicated, live-streamed Superintendent Coffee and detailed presentations at preliminary budget hearings.



## District Goal 4- Health & Wellness



Continue to **develop an economically viable, safe, collaborative atmosphere** for students, staff and community members to **inspire all learners and support their mental wellness** to increase a readiness to be able to learn and meaningfully participate in the greater school community.

### Mental Health & Social-Emotional Learning (SEL)

- Implemented the **Zones of Regulation** curriculum across all elementary schools to equip students with emotional management tools.
- Partnered with **Insight Health** to deliver comprehensive mental health counseling, on-site psychiatric clearances, and family care coordination.
- Hosted district-wide assemblies **promoting compassion**, including the KES Kindness Assembly, RHS ROX-thon, and an upcoming SEL family night.

### Post-Secondary Planning & Counseling

- Successfully implemented the **SCOIR platform** to streamline the college planning process.
- Digitized scholarship applications via the **Going Merry platform**, making opportunities more accessible and increasing application rates.
- Hosted **RHS Instant Decision Days** with six colleges, resulting in 77 student acceptances and multiple academic scholarship offers.







## District Goal 5- Parent Education & Engagement

*Provide meaningful learning opportunities for parents & guardians that assist them in supporting the academic, social, emotional needs of students.*

- **Community connections** were strengthened through regular Superintendent Coffees, school open office hours, and highly-viewed newsletters.
- **Targeted parent education sessions** were hosted to cover Math, ELA, and resources for multilingual learners.
- The School Counseling Department executed a robust series of **parent nights**, including FAFSA, NCAA, and Junior College Planning events.
- The Director of Special Services facilitated Special Education Parent Advisory Group (**SEPAG**) **meetings** to better support special education families.

### 4 Principles of Transformative Family Engagement

<p><b>INCLUSIVE</b></p> <p>Embracing and valuing diverse perspectives.</p> 	<p><b>INDIVIDUALIZED</b></p> <p>Meeting the unique needs of every family and child.</p> 	<p><b>INTEGRATED</b></p> <p>Connecting and aligning with the educational system.</p> 	<p><b>IMPACTFUL</b></p> <p>Empowering families to support their child's success.</p> 
---	--	---	---



# Facilities

Current & Future Endeavors





# Facilities

Current & Future Endeavors





# Facilities

Projects completed during

# 2025/2026

□□□ Window Project @ RHS





# Facilities

**Projects** completed during

# 2025/2026

□ □ □ *3rd Phase of the LRS Window Project*





# Facilities

Projects currently underway



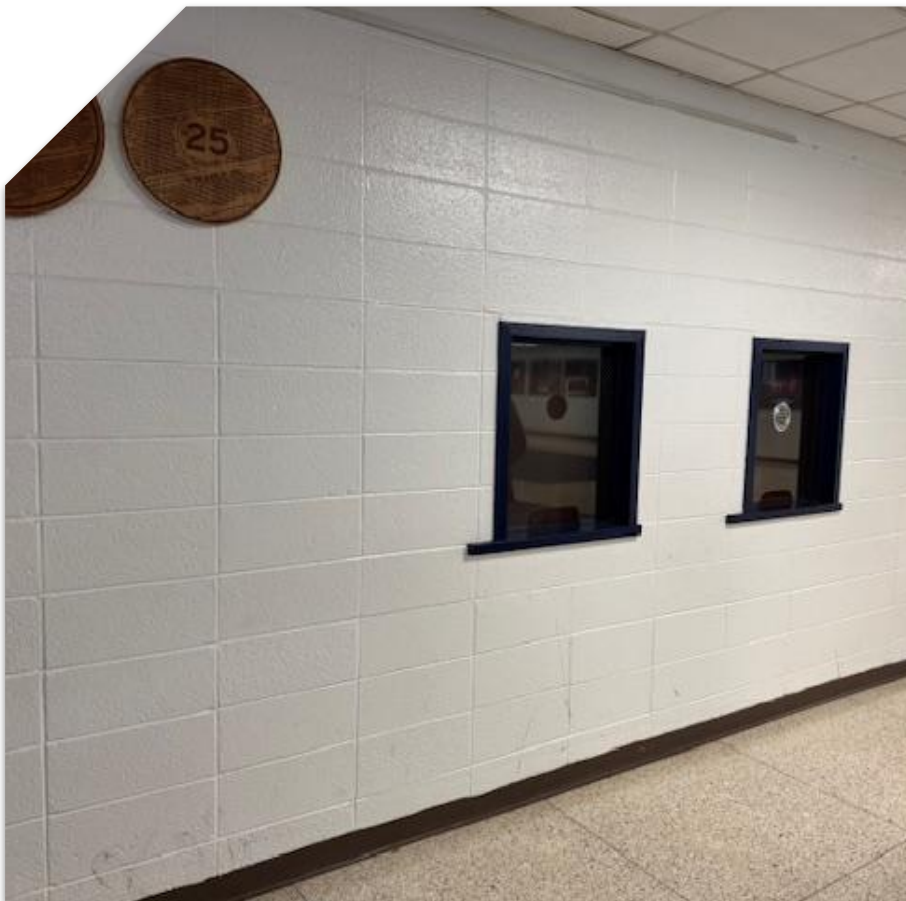
□ □ □ *Three classrooms for a New Specialized Program at LRS to serve the needs of Gr. 9 - 12 Students*







□□□ *New Serving Areas for RHS  
Lunch*





# Facilities

## Air Conditioning Update



<b>RHS</b>	Entire Building is covered
<b>EMS</b>	70% of building is air conditioned, remainder of building scheduled for completion in the next year
<b>LRS</b>	All spaces air conditioned except for gymnasium
<b>FES</b>	All spaces air conditioned
<b>JES</b>	All spaces air conditioned
<b>KES</b>	All spaces air conditioned except for cafeteria
<b>NES</b>	All spaces air conditioned



# Facilities

**Projects** completed throughout the District over the years:



<ul style="list-style-type: none"> <li>• Security Vestibules</li> <li>• Raised the Pressbox</li> <li>• Stadium Bleacher Renovation</li> <li>• Stadium Lights</li> <li>• SDF Lab</li> <li>• RHS Turf Field and Track</li> <li>• LRS Turf Field</li> </ul>	<ul style="list-style-type: none"> <li>• Window Replacements</li> <li>• Roof Replacements</li> <li>• Admin Building Siding and Carpeting</li> <li>• RHS Auditorium Seat Replacement</li> <li>• RHS Auditorium Carpet and Paint</li> <li>• RHS SnackBar Roof and Paint</li> </ul>	<ul style="list-style-type: none"> <li>• Pavilions</li> <li>• RHS Elevator Replacement</li> <li>• RHS Weight Room Upgrade</li> <li>• LRS Elevator Upgrade</li> <li>• RHS Girls Softball Fence</li> <li>• EMS Auditorium Carpet and Paint</li> <li>• LRS Athletic Field Fence</li> </ul>	<ul style="list-style-type: none"> <li>• RHS Gymnasium Paint</li> <li>• EMS Soundboard Upgrade</li> <li>• RHS Auditorium Sound and Lighting Upgrade</li> <li>• Franklin Univent Upgrade</li> <li>• LRS Auditorium AC</li> <li>• Boiler Replacement (2)NES, (2)EMS</li> <li>• RHS Foods Room Renovation</li> </ul>	<ul style="list-style-type: none"> <li>• Renovated (3) Science Labs at RHS and (1) at EMS</li> <li>• Art Room Renovations at LRS and EMS</li> <li>• Boys Bathroom Renovation (2) at LRS</li> <li>• RHS Cafeteria AC</li> <li>• RHS Boys Locker Room Shower Renovation</li> </ul>
--	--	---	---	--

# Facilities

## Ongoing Maintenance Projects:

- Fencing Replacement
- Landscaping & Beautification Projects
- Flooring Abatements
- Sidewalks and Curb Work
- Bathroom Renovations





# Facilities

## Other District Needs for 2026/2027 and beyond:

- HVAC Rooftop Unit Upgrades and Replacements
- Boiler Replacements
- RHS 2nd Floor Replacement
- All School Parking Lots & Driveways Need Repaving
- RHS Team Rooms Upgrades
- Technology Upgrades throughout the District
- School Buses





# Transportation

We maintain a **Meticulous Fleet of Buses:**

- Our buses are equipped with **air filters** , **cameras**, and **ZONAR** ~ a *Fleet management system that we use for our inspections, GPS tracking, and turn-by-turn directions for our drivers.*
- We have also rolled out **stopfinder** to our families:
  - **Stopfinder** is the all-in-one parent engagement app designed by parents for parents to keep you in the know.
  - Receive **bus location** (ETA and Geo Alerts available) and messages, updates and **alerts in real-time** .



# Shared Services



Shared Service Agreements with:

for:

Mt. Arlington BOE	<ul style="list-style-type: none"> <li>• 9-12 Students</li> </ul>
Non-Public Schools	<ul style="list-style-type: none"> <li>• Meal Services</li> <li>• Maintenance &amp; Technology Services</li> </ul>
Chester and Hopatcong BOE	<ul style="list-style-type: none"> <li>• Bus Maintenance and Repair</li> </ul>
Mt. Arlington, Mine Hill, Chester, and Wharton BOE	<ul style="list-style-type: none"> <li>• Transportation Services</li> </ul>
Educational Services Commission of Morris County	<ul style="list-style-type: none"> <li>• Non-public services</li> <li>• Transportation</li> </ul>
Sussex County Cooperative	<ul style="list-style-type: none"> <li>• Special Education Transportation</li> </ul>
Essex, Morris, Middlesex, Ed. Service Commission of NJ (ESCNJ) & Hunterdon County Educational Services Commission	<ul style="list-style-type: none"> <li>• Purchasing</li> </ul>
Morris County Municipal Utilities Authority	<ul style="list-style-type: none"> <li>• Waste Management</li> <li>• Recycling</li> </ul>
Roxbury Township	<ul style="list-style-type: none"> <li>• Fuel</li> <li>• Facilities Usage</li> <li>• Salt</li> </ul>

# Budget Challenges

## for 2026-2027



### Cost Drivers:

- 1) Salary Increases~ **\$1.8M**
- 2) 20% Health Benefits/30% Prescription Increase~ **\$4.1M**
- 3) Special Ed Increase for (2) teachers for the new program at LRS~ **\$260,000**
- 4) Property & Liability Insurance Increase~ **\$170,000**
- 5) New K-6 ELA Curriculum~ **\$150,000**
- 6) Utilities (Gas/Electric) Increase~ **\$241,000**
- 7) Custodial Contract Increase~ **\$165,000**
- 8) Fund Balance Deficit~ **\$1.5M**
- 9) Maintenance Reserve Deficit~ **\$1.2M**
- 10) 40 student decrease~ **\$800,000**

➔ **Approximately \$10.3M**

# The Uphill Battle of State Funding & Mandates

## ➔ The State Funding Formula is flawed

➔ **The School Funding Reform Act (SFRA 2008)** revamped funding and based it on a weighted student formula

- ◆ However, the State doesn't enact the new funding formula until 2019 with Chapter 67 (P.L. 2018, c. 67) commonly referred to as S-2.

➔ **If you were an S-2 district,** the States defined you as being overfunded since 2008 and now are required to pay back the amount you were overfunded over a 6 year period.

- ◆ According to the State, Roxbury was overfunded since 2008 in the amount of over \$4.5M. Roxbury ended up reimbursing the State over \$7.7M. This is due to the fact that our enrollment was decreasing, and home values and household income were increasing.



# The Uphill Battle of State Funding & Mandates

## ➔ The State Funding Formula is flawed

### ➔ Chapter 44 (P.L. 2020, c.44) - State enacted major health benefits reform

- ◆ Created mandatory new plans. The **New Jersey Educators Health Plan (NJEHP)** and the **Garden State Health Plan (GSHP)**.
- ◆ Changed how employees paid their contributions~
  - *Prior to Chapter 44*, employees paid a *percentage of the premium*.
  - *Under Chapter 44*, the employee contribution is a *percentage of their salary*.
- ◆ What we and most districts around the state have seen is a major spike in health benefit premiums while health benefits contributions from staff have remained almost flat.



# The Uphill Battle of State Funding & Mandates

## ➔ **The State Funding Formula is flawed**

➔ **Extraordinary Aid (EXAID)** is supplemental funding provided by the State designed to help districts cover the extraordinary costs associated with hi-intensive special needs students.

- ◆ According to the statute, the State is to reimburse the district between 75 and 90% of the cost depending on the placement type.
- ◆ Our 2025 reimbursement was 51.6% and 2024, 61.7%.



# State Aid → Over the Years



STATE AID	2021	2022	2023	2024	2025	2026	2027
SCHOOL CHOICE	303,840	319,025	293,629	347,736	384,648	449,160	457,704
CATEGORICAL TRANSPORTATION	558,875	558,875	558,875	558,875	558,875	1,901,963	2,018,493
CATEGORICAL SPECIAL ED	2,433,575	2,433,575	2,433,575	2,433,575	2,433,575	4,300,656	4,430,270
EQUALIZATION	8,017,609	6,362,709	6,074,193	5,333,588	3,436,699	0	0
CATEGORICAL SECURITY	61,433	61,433	61,433	61,433	61,433	643,671	593,039
STABILIZATION AID	0	0	0	488,799	836,990	0	0
<b>TOTAL</b>	<b>11,375,332</b>	<b>9,735,617</b>	<b>9,421,705</b>	<b>9,224,006</b>	<b>7,712,220</b>	<b>7,295,450</b>	<b>7,499,506</b>

# How did we overcome our deficit for 26-27?

- Staff reduction through resignations, retirements, and a Reduction in Force (RIF).
- All school and department budgets cut between 10 and 15%.
- Utilized surplus of over \$4.6M.
- Took full advantage of the healthcare adjustment waiver of almost \$4M.
  - **The Budgetary "Healthcare Adjustment"**
    - Because school districts are typically capped at a **2% annual increase** in their local property tax levy, these massive healthcare hikes would normally force deep cuts to staff or programs. To prevent this, NJ law provides a **Health Care Cost Adjustment**.
    - **Tax Levy Cap Exception:** Districts can exceed the 2% cap to account for health benefit cost increases that exceed 4% over the previous year.
    - **The 2026 Calculation:** For the 2026 budget year, the State has set the health benefits percentage increase at **31.9%**. This allows districts a "cap exception" of approximately **29.9%** to be added to their tax levy, effectively shifting the cost of the insurance hike onto local property taxes.
    - Our district health benefits cost for this current school year is approximately **13,453,949**. We received an adjustment of around **29.34%** which totaled **3,947,365**.

# What has the district done over the last few years to offset these draconian cuts?

- **Investment**

- In December 2023 invested \$5M in NJ/ARM. NJ/ARM is the NJ Asset & Rebate Management Program. What NJArm does is provide local governments in NJ with investment management services.
- December 2023 5.31% as of March 2026 3.58% \$5,522,350

- **Reverse Energy Auction**

- Utility usage is bid on in the open market in order to receive savings (5-10%) and stabilize rates for the life of the contract.
- Electric: 2yrs and Gas: 3yrs

- **Transportation Shared Services**

- Generates approximately \$700k in revenue annually

- **Special Education Programs**

New autistic program at Eisenhower

New alternative high school program at Lincoln-Roosevelt

New LLD programs at Eisenhower and Roxbury High School

- **Staff Reduction**

- Over the last 3 years reduced over 50 positions district-wide

# How can we overcome future financial difficulties?

## ● Increase sources of revenue

- Invest in more shared service opportunities.
- Create new special education programs that are attractive our students as well as other school districts
  - *For example:*
    - *One (1) class in the new Alternative High School program would cost approx. \$160,000 for staff.*
    - *If we receive (3) students from other districts, we offset that cost of staffing by \$113,271.*
    - *Each student we receive from another school district brings us tuition in the amount of \$37,757.*
- Build an athletic dome

## ● Gain efficiencies in school and district operations

- Streamlining of administrative functions
- Turnkey professional development
- School scheduling
- Grade Re-Banding

## ● Regionalization

# NJ Highlands Water & Protection Act (2004)

- Originally designed purely as environmental legislation to protect the drinking water for 70% of the state, it has evolved into a central battlefield for **school funding equity** and a legal "shield" against federal land use.
- **The Conflict:** The Highlands region exports **860 million gallons of water daily** to the rest of the state, but the towns protecting that water are facing "economic stagnation" because they cannot develop their land to grow their tax bases.
- **The "Shield":** Roxbury Township is currently utilizing the Highlands Act to block the ICE Warehouse project.
  - Because the warehouse was built for "cargo," not "humans," the Highlands rules regarding water allocation and wastewater management are being used to block the federal government's attempt to bypass local zoning.
  - The facility's sewage demands (estimated at over 50,000 gallons/day) far exceed the 11,000-gallon limit allowed under the site's original environmental permits.
  - Currently tied up in litigation
- **The "Clean Water Promise" (Legislation A4770):** Introduced in March by Assemblywoman Aura Dunn is the primary focus for Highlands school districts.
  - **Doubling Aid:** The bill proposes increasing Watershed Moratorium Offset Aid from \$47 to \$94 per acre.
  - **The School Mandate:** Crucially, A4770 would require municipalities to give 25% of this aid directly to school districts to offset the "death spiral" caused by the S2 funding formula.
  - Assemblywoman Dunn also proposed bill A4456 which would supplement funding to the Jefferson school district in the amount of 4.8M for operational aid.

# State Aid → Comparisons



District	FY27 K-12 Aid	FY26 K-12 Aid	Median House Price	Median Household Income	Poverty Rate	Minority Percent	Enrollment	FY26 State Aid	FY26 Total Budget	FY26 % of total budget that is state aid
Dover Town	60,851,630	62,733,640	494,188	73,394	15.3%	88%	3192	62,733,640	102,083,578	61.45%
Mount Olive Twp	39,187,919	39,462,595	573,031	117,394	4.4%	40%	4920	39,462,595	135,697,640	29.08%
Parsippany-Troy Hills Twp	13,039,013	12,300,956	680,754	112,327	4.8%	54%	7152	12,300,956	187,629,700	6.56%
Wharton Boro	10,133,067	9,592,322	490,579	85,767	15.3%	56%	699	9,592,322	24,805,453	38.67%
Randolph Twp	7,583,716	7,563,159	777,504	175,000	5.4%	36%	4277	7,563,159	110,555,260	6.84%
Roxbury Twp	7,499,506	7,295,450	516,012	134,519	3.9%	29%	3339	7,295,450	87,333,139	8.35%
Sparta	6,444,271	6,631,272	500,448	167,963	4.0%	19%	3277	6,631,272	87,898,270	7.54%
Montville Twp	6,293,849	5,937,593	748,460	169,083	3.6%	36%	3566	5,937,593	103,579,868	5.73%
Jefferson Twp	5,449,074	5,140,636	543,309	119,836	4.5%	24%	2621	5,140,636	68,514,341	7.50%
Rockaway Twp	5,056,421	4,770,208	550,108	107,053	4.0%	31%	2463	4,770,208	64,770,569	7.36%
Mine Hill Twp	4,592,584	4,618,552	489,929	119,583	2.3%	52%	424	4,618,552	17,039,734	27.10%
Hopatcong	3,237,758	3,054,490	464,150	115,758	4.2%	32%	1492	3,054,490	41,855,039	7.30%
Netcong Boro	3,017,285	2,854,891	469,417	83,958	7.7%	42%	334	2,854,891	9,661,851	29.55%
Rockaway Boro	2,155,350	2,033,349	551,186	100,028	6.2%	29%	583	2,033,349	14,723,344	13.81%
Mendham Twp	1,513,052	1,427,408	949,466	250,001	2.3%	22%	824	1,427,408	27,544,863	5.18%
Mount Arlington Boro	1,065,847	1,005,516	499,416	92,264	4.9%	25%	405	1,005,516	16,573,097	6.07%
Mendham Boro	591,434	609,726	1,058,978	211,944	3.5%	21%	498	609,726	14,898,274	4.09%



## SUMMARY: REVENUE BUDGET

Source	Revised 2025-2026	Proposed 2026-2027	\$ Change
Tax Levy	65,092,464	70,341,678	5,249,214
Local Revenue	7,451,018	6,242,175	-1,208,843
State Aid - including EXAID	8,095,450	8,499,506	404,056
Federal Aid	8,618	63,263	54,645
Other Sources	6,020,447	4,800,835	-1,219,612
→ <b>TOTAL GENERAL FUND</b>	86,667,997	89,947,457	3,279,460
→ <b>TOTAL GRANTS &amp; ENTITLEMENTS</b>	1,493,203	1,215,170	-278,033
→ <b>TOTAL DEBT SERVICE</b>	0	0	0
<b>GRAND TOTAL</b>	88,161,200	91,162,627	3,001,427



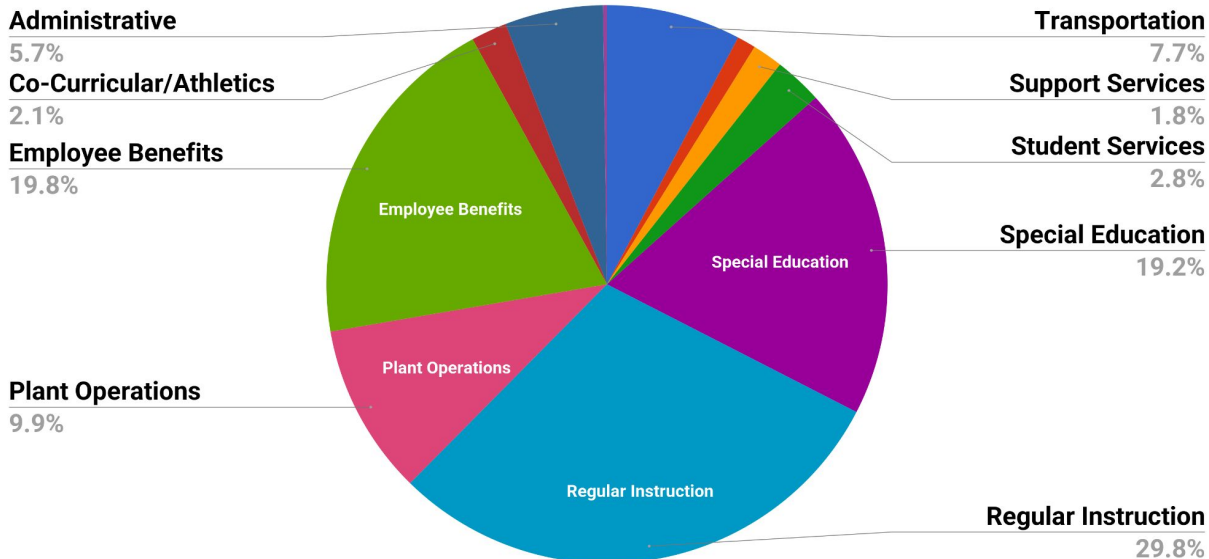
## SUMMARY: OPERATING EXPENDITURES

Account	Revised 2025-2026	Proposed 2026-2027	\$ Change	% Change
Current Expense	86,470,714	89,597,949	3,127,235	3.62%
Capital Outlay	197,283	349,508	152,225	77.16%
→ <b>TOTAL GENERAL FUND</b>	86,667,997	89,947,457	3,279,460	3.78%
→ <b>TOTAL GRANTS &amp; ENTITLEMENTS</b>	1,493,203	1,215,170	-278,033	-18.62%
→ <b>TOTAL DEBT SERVICE</b>	0	0	0	0.00%
<b>GRAND TOTAL</b>	88,161,200	91,162,627	3,001,427	3.40%



# SUMMARY: 2026/2027 GENERAL FUND OPERATING EXPENDITURES

	\$ Amt
Transportation	6,306,747
Technology	943,765
Support Services	1,173,249
Student Services	2,547,970
Special Education	16,467,845
Regular Instruction	25,724,146
Plant Operations	9,179,100
Employee Benefits	21,094,724
Co-Curricular/Athletics	1,695,758
Administrative	4,720,244
Transfer to Charter Schools	93,909
<b>TOTAL</b>	<b>89,947,457</b>



<b>TAX IMPACT ON HOMEOWNER</b>	<b>2025</b>	<b>2026 Projections</b>
<b>Home Value</b>	\$500,000	\$500,000
<b>Local School Rate</b>	1.836%	1.937%
<b>Estimated Tax Dollars</b>	<b>\$9,180</b>	<b>\$9,683</b>



# State Aid ➔ Trouble Around the State...

[Teachers could lose jobs in N.J. school district, officials warn. \\$3.2M jump in health costs to blame. - Westwood Regional](#)

[N.J. school district faces massive \\$5M+ deficit despite years of teacher layoffs and cuts - Lacey Township](#)

[Middletown BOE To Close Three Schools, Despite Pleas from Parents](#)

[NJ school district thought it was missing \\$15 million. The actual total is even higher - Hackensack](#)

[NJ school budget deficits prompt plea for legislative action - Several District deficits between \\$5 million and \\$100 million](#)

[Wayne Schools Warn of Another Tight Budget Year as Planning Begins for 2026–27](#)

[N.J. school district, already in deep debt, projects staggering \\$25M deficit by 2030 - Montclair](#)

[Toms River, NJDOE clash over school budget crisis](#)

[Jefferson Township schools may lose sports programs, extracurriculars due to budget shortfall](#)

[Jefferson School District: Mrs. Howe speaks with ONNJ about the district's debilitating budget cuts](#)

[Troubled N.J. school district says it may lay off 162 teachers' aides - Lakewood](#)

[\*\*N.J. schools are in crisis, but the state just admitted it can't fix the funding formula this year 4/20/2026\*\*](#)



**Roxbury Township School District**



*Preparing the children of today for tomorrow...*

# 2026/2027 **Budget Presentation**

***Thank you for attending!*** ◆ ***Questions? Please email:***

Joe Mondanaro

**Business Administrator**

[jmondanaro@roxbury.org](mailto:jmondanaro@roxbury.org)