

Final Budget Presentation 2026-27

April 27, 2026

Mr. Lee S. Nittel, Superintendent

Mrs. Carolina Rodriguez, Business Administrator



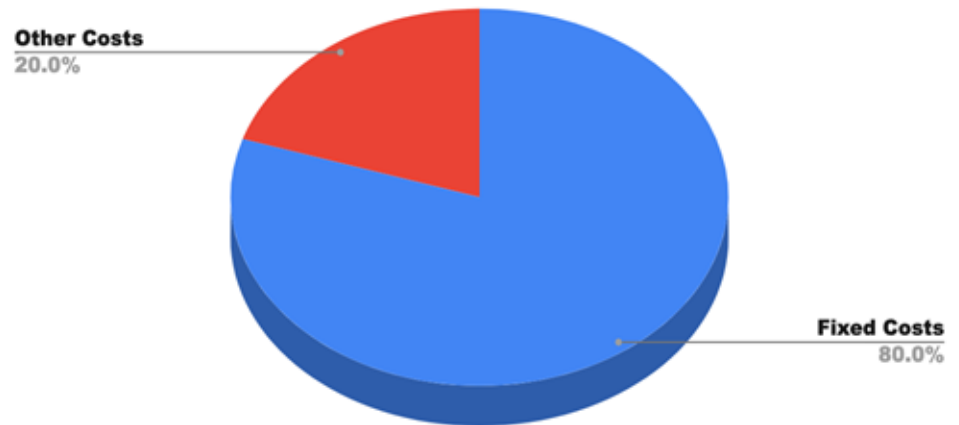
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Budget Breakdown

Fixed Costs

- Salaries and Benefits
- Regular Instruction
- Tuition
- Transportation
- Special Education









Major Fixed Costs



Key Considerations

- **Student Needs & Enrollment**
- **Instructional Priorities**
- **Staffing**
- **Facilities & Operations**
- **Safety & Security**
- **Long-Term Planning**
- **Stakeholder Input**

What Does the School Budget Support?

-  High-Quality Classroom Instruction
-  Transportation (SE, and Middle and HS Students)
-  Special Education and Student Support Services
-  Tuition for Middle and High School Students
-  Building Maintenance and Capital Improvements
-  Technology Upgrades and Digital Learning Tools
-  Safety and Security
-  Staff Salaries and Benefits

Budget Challenges

- **Unpredictable State Aid**

- State funding levels can fluctuate year to year, making it hard to plan long-term.

- **2% Tax Levy Cap vs Rising Costs**

- Inflation and the rising costs in health benefits, utilities, transportation, special education, and out-of-district placements are increasing faster than revenue.

- **Mandated Costs**

- Many state and federal mandates are typically unfunded or underfunded
- Limited flexibility in how we can use funds.

- **Facilities & Capital Needs**

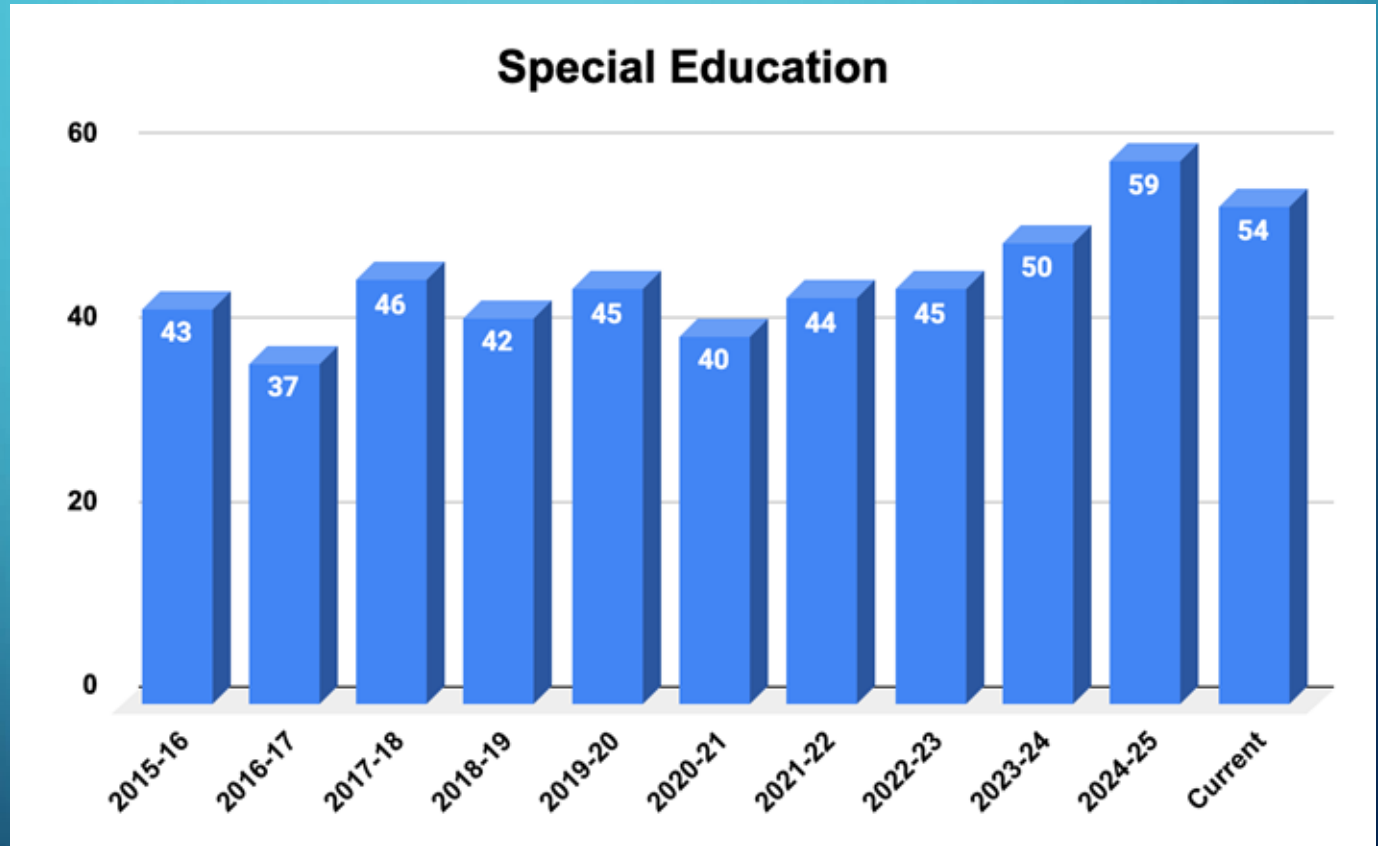
- CAS was built in 1954 with numerous additions built over the past 70 years.
- Newest addition is now 25 years old

- **Community Expectations**

- The community wants to continue to maintain high-quality programs, cutting edge technology, small class sizes, and extracurriculars, but these all come at a cost.

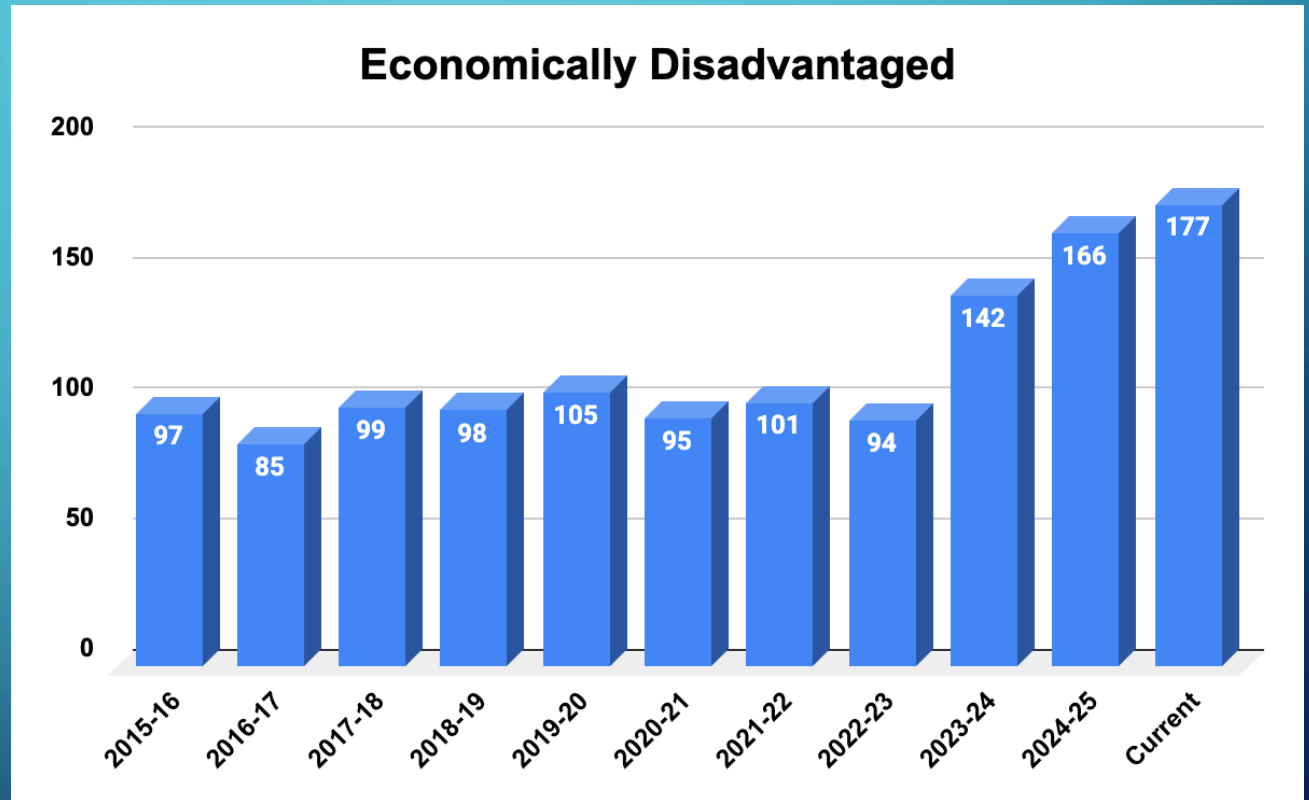
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25% Increase in SE



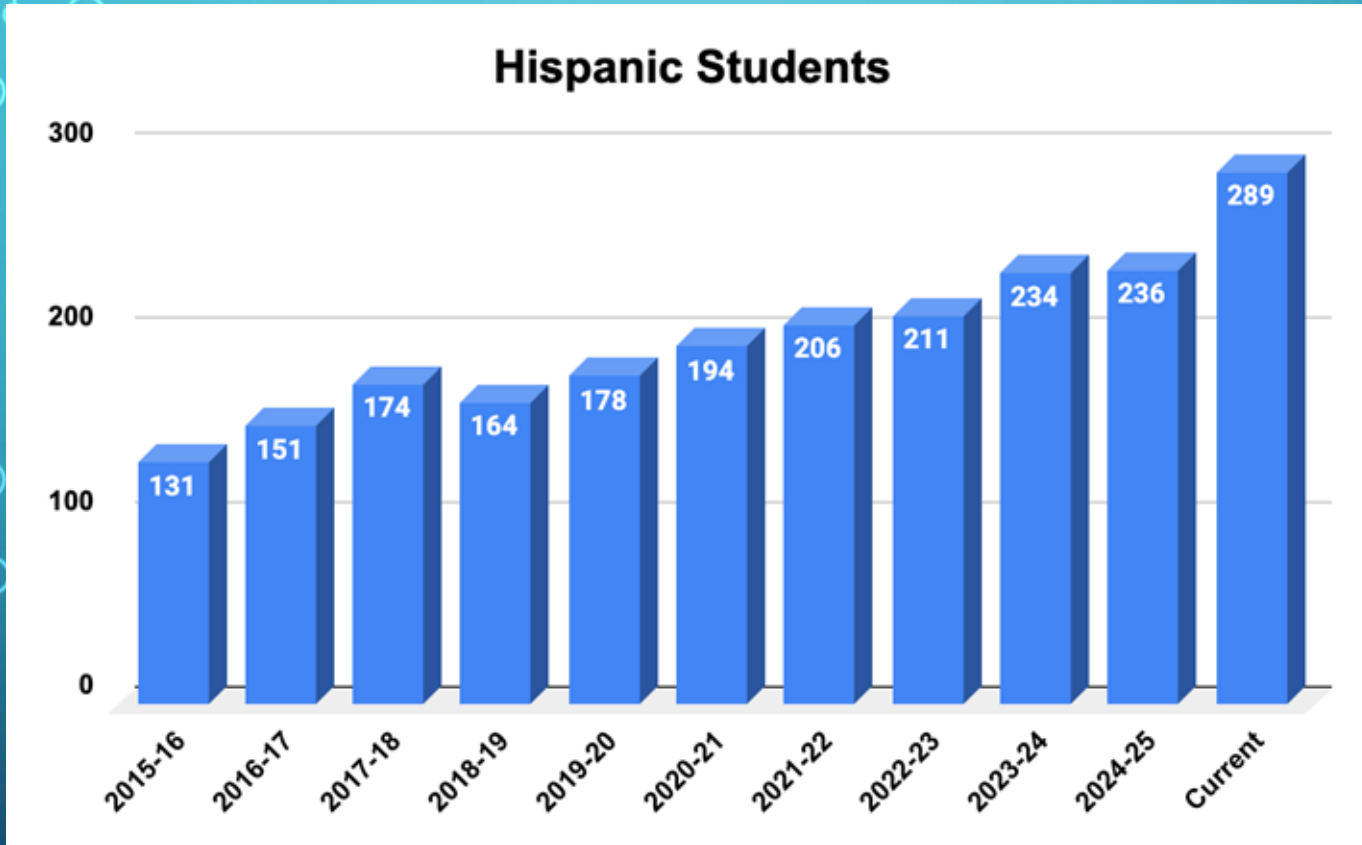
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82% Increase in ED



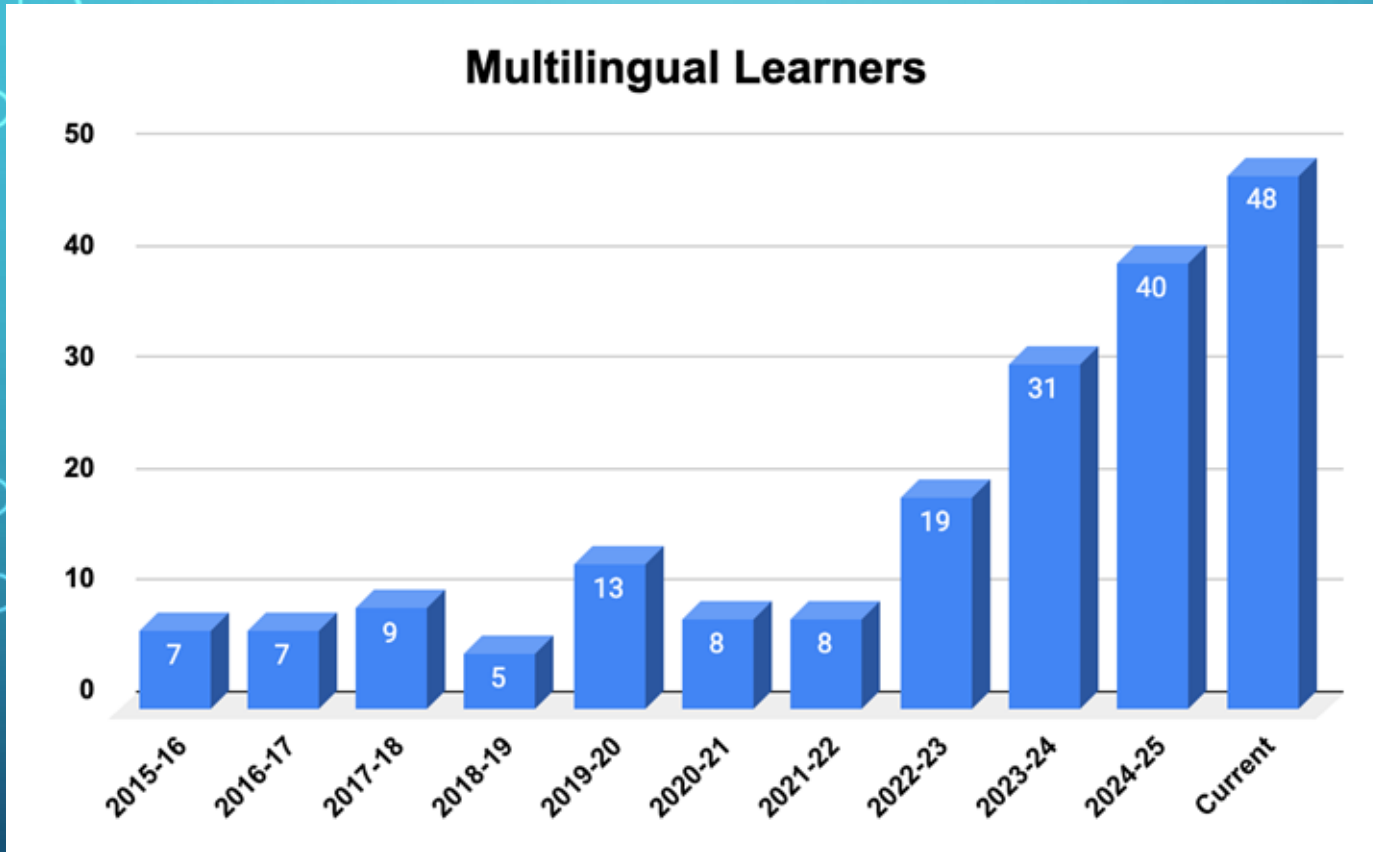
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121% Increase

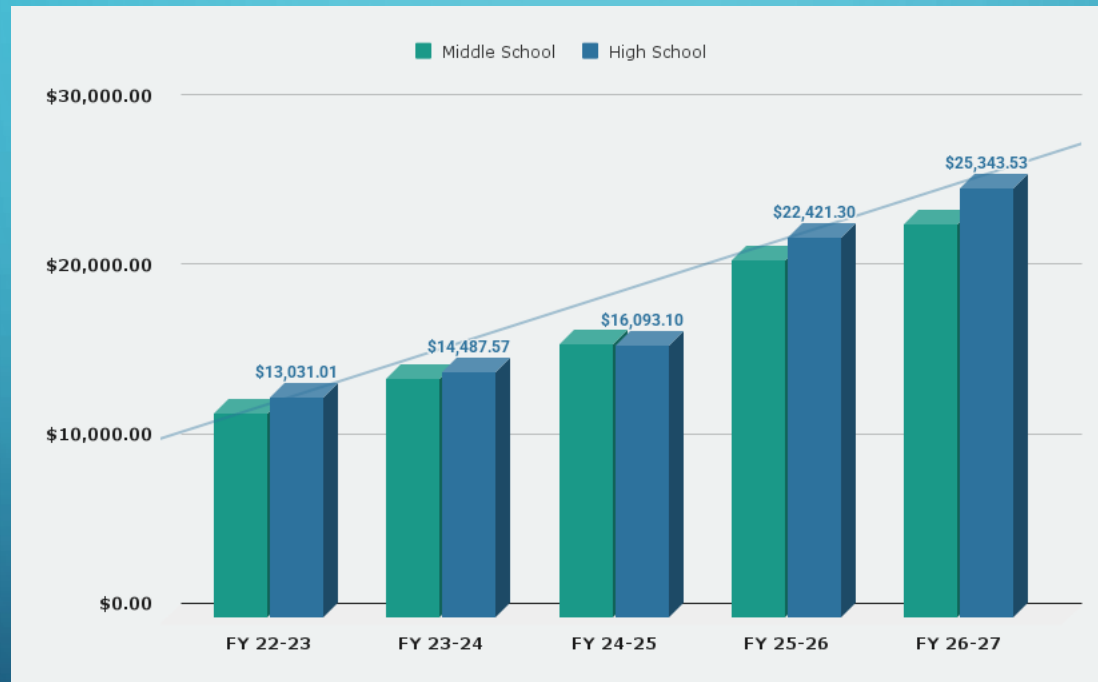


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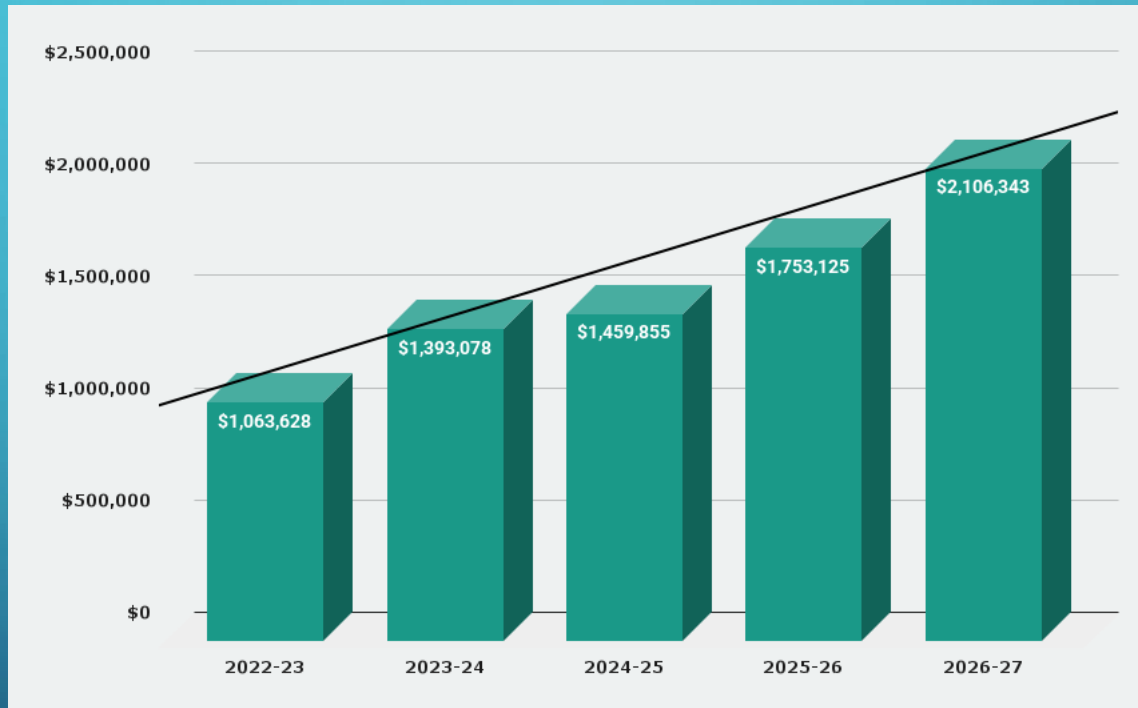
586% Increase in ML's



MIDDLE & HIGH SCHOOL TUITION 5 YEAR COMPARISON





HEALTH BENEFITS 5 YEAR COMPARISON





Academic Programs

 **ELA** – CKLA (Science of Reading)

 **Mathematics** – Big Ideas Math


 **Science** – Full Option Science System (FOSS)

 **Social Studies** – Teachers' Curriculum Institute (TCI)

 **Innovation Time** – Explore, research, create, and present

 **Specials** – Spanish, Music , Art , STEAM , Library , PE/Health



 **ESL** – Support for Multilingual Learners

 **WIN Time** – NEW Academic Support Time

 **Reading Intervention** – Formerly Project Read

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Formative Assessment Tools

- **Accelerated Reader**
- **Acadience Learning - Grades K-3 Mandated**
- **Star Reading Assessment Gr. 4 - 6**
- **IXL Learning – Math, ELA, Science, and Social Studies**
- **DRA 2 (Reading Levels) Grades K - 3**
- **Big Ideas Math**
- **Foundations (Phonics)**
- **Learning A to Z**
- **LinkIt**



LinkIt!
Collect. Analyze. Grow.



IXL
LEARNING™

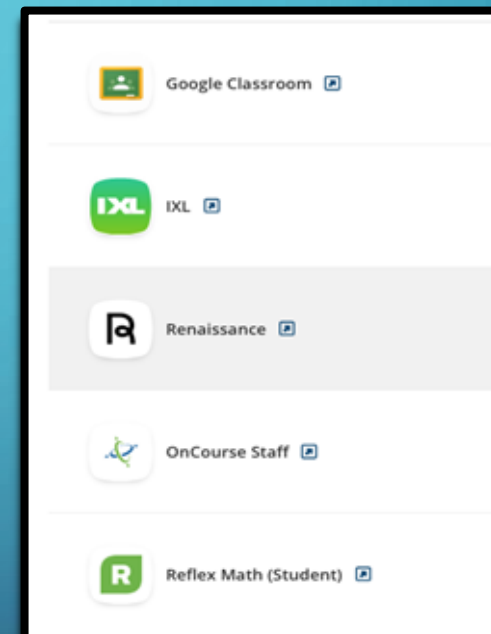
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MTSS - LinkIt

MTSS (Multi-Tiered System of Supports) is a framework that provides targeted academic, behavioral, and social-emotional support to all students based on their individual needs. It uses data to match interventions to student progress across three tiers of support.



- **Technology Coordinator**
- **IP Phone System**
- **Chromebooks - 1:1**
- **Classroom Technology Package**
- **BenQ Interactive Boards**
- **STEAM Lab Equipment**
- **Online Resources and Applications**
- **Access Points**
- **Connectivity**
- **Security**



Facilities and Maintenance

PAST Projects:

- HVAC - Replaced ALL Unit ventilators, Boilers, Rooftop Units
- Classroom and Hallway Renovations - Lighting, Ceilings, Floors, Storage
- Gymnasium - AC, New Hoops, Padding, Doors
- Bathrooms
- Parking Lot
- Exterior and Interior Doors
- Window Replacements
- Roof Replacements

COMING SOON: Rear Site Improvements - Playgrounds, Basketball Court, Walking Path

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School Security

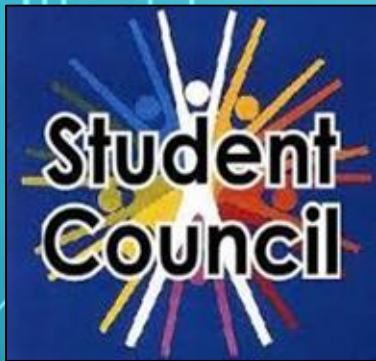


- Security Cameras
- Verkada Guest and Intercom
- Exterior Doors/Keypad System
- Maintenance Contract for Phone
- Inform 911 Panic Button
- Active Shooter Training
- ALICE Training
- Threat Assessment Team
- Perimeter Fencing



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Clubs and Activities



- Lego Club
- Sports Club
- Cup Stacking
- STEM Club
- Garden Club



- Student Council
- Safety Patrol
- Service Club
- Green Team
- Board Games

COMING SOON



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District and Board Achievements

- **Lighthouse District**
- **Carole E. Larsen Master Board Certification**
- **Silver Level Award from Sustainable NJ**
- **Future Ready Bronze Certification**
- **Enhanced School Security**
- **Annual Comprehensive Financial Award**
- **Bond Referendum Projects**
- **Preschool Expansion Aid**
- **Numerous Facility Improvements**



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FREE Preschool

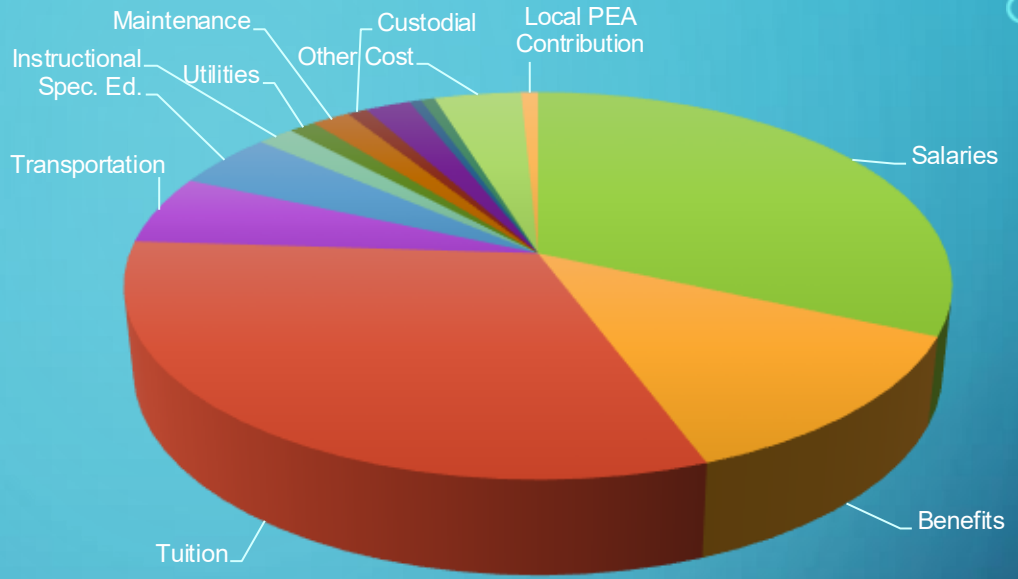
Mine Hill received about \$1 Million in Preschool Expansion Aid to provide **FREE**, full-day preschool for all 3- and 4-year-old residents.



Increases that Impact the Budget

- SALARIES
 - Teacher's contract expires June 30, 2026
- BENEFITS
 - Projected 33% increase (January 1, 2027)
- TUITION
 - Projected 10% increase Tuition
 - Reconciliation for the 24-25 SY \$144,052
- General Liability Insurance
 - Projected 10% increase
 - Reduced budget by \$10,000 Cyber Liability
- Workers Compensation
 - Projected 5% increase
- Utilities
 - Projected 20% increase for Gas
 - Projected 12% increase for Electric
- Special Education
 - Projected 48% increase 1:1 services (OOD Students)
- Technology
 - Chromebooks, Cases Warranty Licenses 2nd Grade
- PEA funding for Inclusive Special Education Students
\$106,392

General Fund Budget Overview - Expenses



FY 2026-2027		
Salaries	\$ 4,360,871	31.8%
Benefits	\$ 1,724,281	12.6%
Tuition	\$ 4,348,047	31.7%
Transportation	\$ 788,600	5.7%
Spec. Ed.	\$ 636,750	4.6%
Instructional	\$ 230,941	1.7%
Utilities	\$ 166,140	1.2%
Maintenance	\$ 240,232	1.8%
Custodial	\$ 126,100	0.9%
Prof Serv & Tele	\$ 286,000	2.1%
Insurance	\$ 75,000	0.5%
Capital Project	\$ 86,821	0.6%
Other Cost	\$ 547,291	4.0%
Local PEA Contribution	\$ 106,392	0.8%
	\$ 13,723,466	100.0%

- Salaries
- Tuition
- Spec. Ed.
- Utilities
- Custodial
- Insurance
- Other Cost
- Benefits
- Transportation
- Instructional
- Maintenance
- Prof Serv & Tele
- Capital Project
- Local PEA Contribution

86% of budget goes to Salaries, Benefits, Tuition, Transportation and Special Education

DOVER TUITION RATE 5 YEAR COMPARISON

Classification	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
MS	\$ 12,081.12	\$ 14,089.10	\$ 16,145.12	\$ 21,116.92	\$ 23,178.76
LLD MS	\$ 27,995.08	\$ 35,407.93	\$ 30,610.14	\$ 31,584.63	\$ 30,562.15
RC MS	\$ 4,770.51	\$ 7,528.34	\$ 13,400.05	\$ 8,748.05	\$ 24,427.37
HS	\$ 13,031.01	\$ 14,487.57	\$ 16,093.10	\$ 22,421.30	\$ 25,343.53
MD HS					\$ 41,523.57
LLD HS	\$ 27,995.08	\$ 35,407.93	\$ 30,610.14	\$ 31,584.63	\$ 30,562.18
RC HS	\$ 3,503.81	\$ 6,480.59	\$ 5,273.01	\$ 4,205.32	\$ 12,760.71

Classification	% Increase 22-23 Vs 26-27
MS	17%
LLD MS	26%
RC MS	58%
HS	11%
LLD HS	26%
RC HS	85%

	<u>Appropriations</u>	<u>2025-2026 Appropriations</u>	<u>2026-2027 Appropriations</u>	<u>Difference</u>
11.1XX.100	Instruction - Regular	2,800,719	2,497,914	(302,805)
11.2XX.100	Instruction - Special Ed	820,098	792,992	(27,106)
11.401.100	Cocurricular Activities	23,600	23,600	0
11.000.100	Tuition	3,739,726	4,348,047	608,321
11.000.211	Attendance & Social Work	18,000	20,800	2,800
11.000.213	Health Services	90,180	93,180	3,000
11.000.216	Oth Supp Svcs Rltd. (Speech, OT, PT)	221,195	236,995	15,800
11.000.217	Oth Supp Svcs Extr. (1-to-1 Aides)	145,000	215,000	70,000
11.000.218	Guidance	80,275	80,275	0
11.000.219	Child Study Team	382,624	380,482	(2,142)
11.000.221	Improvement of Instruction	88,032	88,032	0
11.000.222	Media Services	172,853	193,238	20,385
11.000.223	Instructional Staff Training	33,554	10,000	(23,554)
11.000.230	General Administration	371,623	389,633	18,010
11.000.240	School Administration	145,205	145,455	250
11.000.25X	Central Services	295,020	338,646	43,626
11.000.261	Required Maintenance	235,522	240,232	4,710
11.000.262	Other Operation and Maintenance	538,428	575,752	37,324
11.000.263	Care and Upkeep of Grounds	52,300	52,500	200
11.000.266	Security	11,929	18,929	7,000
11.000.270	Transportation	803,620	788,600	(15,020)
11.XXX.XXX	Benefits	1,753,125	2,106,343	353,218
12.000.400	SDA Assessment	11,821	11,821	0
	Maintenance & Capital Reserve Interest	75,000	75,000	0
	Capital Outlay - Equipment	0	0	0
	Capital Outlay- Construction	0	0	0
	Capital Reserve	2,300,000	0	(2,300,000)
	Maintenance Reserve	0	0	0
	Total Appropriations	15,209,449	13,723,466	(1,485,983)

5 Year Appropriation Analysis

		<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
	<u>Appropriations</u>	<u>Appropriations</u>	<u>Appropriations</u>	<u>Appropriations</u>	<u>Appropriations</u>	<u>Appropriations</u>
11.1XX.100	Instruction - Regular	2,370,618	2,447,551	2,689,522	2,800,719	2,497,914
11.2XX.100	Instruction - Special Ed	497,378	496,149	758,518	820,098	792,992
11.401.100	Cocurricular Activities	22,540	22,600	22,600	23,600	23,600
11.000.100	Tuition	3,208,643	3,142,020	3,680,085	3,739,726	4,348,047
11.000.211	Attendance & Social Work	11,100	11,700	13,300	18,000	20,800
11.000.213	Health Services	79,389	78,389	75,130	90,180	93,180
11.000.216	Oth Supp Svcs Rltd. (Speech, OT, PT)	183,800	204,532	274,896	221,195	236,995
11.000.217	Oth Supp Svcs Extr. (1-to-1 Aides)	270,000	490,000	311,852	145,000	215,000
11.000.218	Guidance	71,444	71,344	62,580	80,275	80,275
11.000.219	Child Study Team	298,893	271,834	247,663	382,624	380,482
11.000.221	Improvement of Instruction	78,381	62,693	85,007	88,032	88,032
11.000.222	Media Services	166,018	158,454	168,876	172,853	193,238
11.000.223	Instructional Staff Training	55,480	60,000	60,000	33,554	10,000
11.000.230	General Administration	332,749	332,592	324,849	371,623	389,633
11.000.240	School Administration	174,594	174,412	133,382	145,205	145,455
11.000.25X	Central Services	293,182	291,429	280,868	295,020	338,646
11.000.261	Required Maintenance	220,856	225,273	229,778	235,522	240,232
11.000.262	Other Operation and Maintenance	490,689	458,952	527,164	538,428	575,752
11.000.263	Care and Upkeep of Grounds	39,300	41,300	49,500	52,300	52,500
11.000.266	Security	13,684	10,584	11,448	11,929	18,929
11.000.270	Transportation	772,225	781,053	728,400	803,620	788,600
11.XXX.XXX	Benefits	1,063,628	1,393,078	1,459,855	1,753,125	2,106,343
12.000.400	SDA Assessment	11,821	11,821	11,821	11,821	11,821
	Maintenance & Capital Reserve Interest	3,500	75,000	160,000	75,000	75,000
	Capital Outlay - Equipment	19,500	20,200	-	0	0
	Capital Outlay- Construction	225,569	2,560,925	1,725,600	0	0
	Capital Reserve	0	-	-	2,300,000	0
	Maintenance Reserve	0	-	-	0	0
	Total Appropriations	10,974,980	13,893,885	14,092,694	15,209,449	13,723,466

BUDGET CUTS

- 2 Additional Special Education Students \$202,000
- 1 Special Education Student now attending Dover \$100,000
- Mental Health Consultant \$50,000
- Curriculum Position \$100,000
- Curriculum Position Benefits \$54,475
- Staff Training \$66,000
- Class III Officer \$45,000
- Long Term Sub \$59,150
- Grade 1-5 Subs \$40,000
- Demographic Study \$25,000
- ELA Reading Program \$50,000
- Switch Replacement (Technology) \$28,000
- Cameras (Technology) \$40,000
- Resident Artist \$7,000
- One Book one School \$1,500
- Ben Q Room #131 \$3,500
- Secretary/Teacher PC (Technology) \$67,830
- FT Position converted to PT \$63,314

FUNDS USED TO BALANCE BUDGET

- Tax Levy 2% Increase \$151,318
- Benefit Waiver \$292,012
- Bank Cap 2023-24 SY \$221,655
- Surplus from June 30, 2025 \$300,000

Cap Banking Eligibility

Line	Name	Generated in 2023-24	Generated in 2024-25	Generated in 2025-26	Generated in 2026-27
A	Prebudget Year Adjusted Tax Levy, including Weighted Increases for Enrollment, Inflated by 2%	7,575,689	7,556,944	7,539,669	7,717,215
	Cap Adjustments:				
B	Increase in Health Care Costs	102,939	0	131,248	292,012
C	Increase in Normal and Accrued Pension Contribution (Deferred Pension)	0	0	0	0
D	Increase for Responsibility Assumed by District	0	0	0	0
E	Decrease for Responsibility Shifted to Another District or Entity	0	0	0	0
E1	Other Adjustments	0	0	0	0
E2	Increase in SDA Local Share (2024-25)	0	0	0	0
F	Tax Levy Cap	7,678,628	7,556,944	7,670,917	8,009,227
G	Tax Levy	7,319,507	7,319,507	7,565,897	8,230,882
G1	Adjustments to Levy	0	0	0	0
H	Banked Cap Available for Use in Next Three Years (Line F less Lines G and G1)	359,121	237,437	105,020	0
I	Requested Use of Banked Cap in Prior Years	0	0		
J	Requested Use of Banked Cap in Current Year	\$221,655	\$0	\$0	
K	(2023-24) Amount Expiring in 2026-27, (2026-27) Amount not available for future bank	137,466			0
L	Available Banked Cap Carried Forward to Following Year	0	237,437	105,020	0
M	Banked Cap Available for 2027-28.				342,457

STATE AID

	2025-2026	2026-2027	DIFF
Choice Aid	1,522,755	1,589,661	66,906
Transportation Aid	\$152,737	161,863	9,126
Special Ed Aid	\$597,532	585,134	(12,398)
Equalization Aid	2,182,931	2,086,483	(96,448)
Security Aid	162,597	169,443	6,846
	4,618,552	4,592,584	(26,268)

REVENUES

	25-26	26-27
Taxes	7,465,897	7,717,215
Bank Cap	100,000	221,655
Benefits Waiver	0	292,012
Maintenance Reserve		
Interest	5,000	5,000
Capital Reserve Interest	70,000	70,000
Miscellaneous	215,000	215,000
Rental of Facilities	10,000	10,000
Extraordinary Aid	125,000	300,000
Excess Fund Balance	300,000	300,000
Choice Aid	1,522,755	1,589,661
Transportation Aid	152,737	161,863
Special Ed Aid	597,532	585,134
Equalization Aid	2,182,931	2,086,483
Security Aid	162,597	169,443
Capital Reserve	2,300,000	0
Maintenance Reserve	0	0
Encumb	0	0
General Fund Revenue	15,209,449	13,723,466

WAIVER ADJUSTMENTS

The NJDOE budget does not allow entry of banked cap unless all other cap adjustments are fully used and the district is already at the levy cap

Summary Order:

1. 2% Levy Cap Increase
2. Enrollment Adjustment
3. Health Waiver
4. Pension Waiver
5. Banked Cap (oldest year first)

RESERVE BALANCES

Capital Reserve

The district's capital reserve balance is maintained in accordance with N.J.A.C. 6A:23A-14.1 and is supported by identified capital projects within the approved LRFP. The balance is designated for the local share of multiple projects, including roof replacements, HVAC system upgrades, and infrastructure improvements across district facilities

- There is no fixed dollar cap
- The actual limit is based on projects (The amount need to fund the local share of capital projects in the district's approved Long-Range Facilities Plan (LRFP)
- Capital Reserve is not a savings account with a cap. It must be justified by the LRFP

RESERVE BALANCES

Maintenance Reserve

Restricted fund balance account used specifically for required maintenance of school facilities. It is meant to fund:

- Required facility maintenance (Not Capital Improvements)
- Work that keeps buildings operational and compliant

Examples include:

- Roof Repairs (Not full Replacement)
- Boiler Repairs
- HVAC servicing (Not full system Replacement)
- Plumbing/Electrical repairs

The balance cannot exceed 4% of the districts general fund budget as per N.J.A.C.6A:23A-14.2

RESERVE BALANCES

Emergency Reserve

Restricted fund balance used only for unanticipated events that require immediate action to protect health, safety, or property.

Maximum allowable balance cannot exceed the greater of \$250,000 or 1% of the district's general fund budget up to a maximum of \$1,000,000

What qualifies as an emergency:

- Unforeseen (not planned or predictable)
- Urgent/immediate
- Threat to health, safety or property

Examples include:

- Boiler failure in winter
- Major pipe burst causing flooding
- Roof collapse due to storm
- Environmental hazard (mold, outbreak)

RESERVE BALANCES

Tuition Reserve

A very specific reserve used to stabilize tuition costs, especially for districts with sending/receiving relationships or high special education placements.

Tuition Reserve is used to offset future tuition increases for students educated outside the district. This typically includes:

- Sending/Receiving tuition agreements
- Special education out of district placements

Maximum allowable balance is tied to tuition increases, not your total budget. District's may deposit up to 10% of the increase in tuition costs from one year to the next.

Tuition Reserve funds must be used within 3 years. If not used, funds must be returned to general fund/surplus.

RESERVE BALANCES

Unemployment Compensation Reserve

Used to pay Unemployment claims. No strict cap, but should be reasonable based on claims history

Workers Compensation Reserve

Used for worker's comp claims and insurance. No strict cap, but must be justifiable.

Current Expense Emergency Reserve

Less commonly used now but still exists in regs. Similar concept to emergency reserve but rarely used separately in practice

Deb Service Reserve

For districts with Debt service obligations used to stabilize debt payments

Excess Surplus (Not a reserve but critical)

This is not technically a reserve, but it drives everything:

- Limit of 2% of general fund budget or \$250,000 min. Anything above must be returned as tax relief or legally moved into reserves.

DISTRICT'S FUND BALANCES AS OF JUNE 30, 2025

	2025
Capital Reserve	\$2,945,812
Capital Reserve (Designated for Subsequent Year's Budget)	\$2,300,000
Maintenance Reserve	\$350,470
Emergency Reserve	\$250,000
Unemployment Comp Reserve	\$85,703
Excess Surplus	\$300,000

REVENUES/APPROPRIATIONS

- Revenue

\$13,723,466

- Appropriations

\$13,723,466

* Balanced Operating Budget *

DEBT SERVICE

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
INTEREST	\$3,354	116,661	\$92,481	\$89,819	\$86,006	\$81,606
PRINCIPAL	\$195,000	178,000	\$210,000	\$215,000	\$220,000	\$220,000
TOTAL	\$198,354	\$294,661	\$302,481	\$304,819	\$306,006	\$301,606

Bond Local Sources Revenue- \$206,435

Bond Debt Service Aid Type II- \$95,171

TAX LEVY 2026-2027

What is the Local Tax Levy?

The local tax levy is the portion of the school budget paid by **property taxes in our town.**

It's one of the main ways we fund our schools, along with state and federal aid.

FY 2026-2027	
General Fund Tax Levy	\$8,230,882
Debt Service Tax Levy	\$206,435
Total Tax Levy	\$8,437,317

Per state regulations the levy can increase up to 2% or with limited adjustments without going to public vote.

GENERAL FUND TAX LEVY PERCENTAGES

School Year	Tax Levy Percentage Increase
2026-2027	8.79%
2025-2026	3.37%
2024-2025	0%
2023-2024	0%
2022-2023	(.53%)

5 Year average Tax Levy
2.33%

DEBT SERVICE TAX LEVY PERCENTAGE

School Year	Tax Levy Percentage Increase
2026-2027	(1.44%)
2025-2026	.39%
2024-2025	.77%
2023-2024	2.65%
2022-2023	1.68%

2026 CALENDAR YEAR TAX LEVY

Property taxes are collected **January–December**, but the school budget runs **July 1–June 30**. That means each calendar year's tax levy funds **two different school years**.

January 2026 - June 2026	July 2026 - December 2026
2025-2026 School Budget Tax Levy	2026-2027 School Budget Tax Levy
\$7,775,343 / 2 = \$3,887,671	\$8,437,317 / 2 = \$4,218,659

½ of Current Budget Levy	\$3,887,671
½ of Proposed Budget Levy	+ <u>\$4,218,659</u>
Calendar Year 2026 Tax Levy	= \$8,106,330

TAX LEVY IMPACT

Year	Net Valuation	Average Residential Value	Calendar Tax Levy	School Rate	Yearly Tax Impact	Quarterly Tax Impact	Monthly Tax Impact
2026-2027	\$463,346,000	\$282,244	\$8,106,330	1.7495	\$283.69	\$70.92	\$23.64
2025-2026	\$463,455,700	\$281,900	\$7,651,742	1.6510	\$17.91	\$4.48	\$1.49
2024-2025	\$455,246,600	\$280,400	\$7,527,340	1.6535	(\$51.13)	(\$12.78)	(\$4.26)
2023-2024	\$449,431,200	\$280,000	\$7,523,865	1.6741	(\$19.29)	(\$4.82)	(\$1.61)
2022-2023	\$448,644,000	\$280,100	\$7,538,896	1.6804	\$37.39	\$9.35	\$3.12
2021-2022	\$448,438,800	\$279,800	\$7,483,600	1.6688	\$82.99	\$20.75	\$6.92
2020-2021	\$448,054,500	\$279,700	\$7,359,457	1.6425	\$63.78	\$15.95	\$5.31
2019-2020	\$448,157,300	\$280,300	\$7,240,367	1.6156	\$69.25	\$17.31	\$5.77
2018-2019	\$446,829,300	\$279,300	\$7,133,968	1.5965	\$114.16	\$28.54	\$9.51

Budget developed in accordance with NJDOE guidelines
Utilizes available waivers and banked cap where appropriate

QUESTIONS & DISCUSSION

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