



LESTER C. NOECKER SCHOOL
ROSELAND SCHOOL DISTRICT

Budget Presentation for the 2026-2027 School Year

100 Passaic Ave., Roseland, NJ 07068
April 28, 2026

Agenda

- Introduction
- Program Objectives and Resources
- Facilities Maintenance and Projects
- Revenue and expense analysis
- Tax Impact
- Questions and Discussion

Board of Education

Allison Scaraggi - President

Michael Gesario - VP, Finance Committee Chair

Michael Dudas - SEPAC Liaison

Jessica Leddy - Curriculum Committee Chair

Angelica Villopoto - HSA Liaison

Giuseppe Leone - Superintendent

Paul Murphy - Business Administrator/Board Secretary

Key Budget Priorities

- To enhance student achievement and growth across all subject areas
- To provide equitable resources and support services to meet the diverse needs of all learners
- To maximize efficiency and transparency in resource allocation while adhering to all legal and ethical financial practices

Budget Timeline

November-January:

All Staff & Administration

Begin budget planning, program development, staffing and facility needs

Late February- Early March:

Board & Administration Review

Review and release of state aid figures

March-April:

County Office & NJDOE

NJDOE budget review for compliance and pre-approval

January-February:

Administration & Finance Committee

Budget synthesis and alignment of goals with revenue forecasts

Mid March:

Board Meeting (Public)

Public presentation and submission of tentative budget to NJDOE

Late April- Early May:

Public & BOE

Public hearing at Board Meeting and submission of final budget



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Budget Highlights:
Programming and Operations

Budget Goals and Objectives

To provide the best possible educational program for the children of the Roseland School District while exercising the utmost diligence in the expenditure of public funds.

- Maintain Class Sizes
- Maintain Current Programs
- Update Resources for Instruction
- Focus on Student Achievement & Experience
- Mental Health and Social Emotional Learning
- Maintain Our Beautiful Facilities

Strengthening Our Programs

Continued Implementation of English Language Arts Curriculum Material (4th & 5th Grade)

Student Transportation

Continue Courtesy Busing as a Shared Service with
West Essex Regional School District

Our Growing Staff

School Year	Addition
2020-2021	Special Education Teacher Increased LDTC from 2.5 to 3.0 Days
2021-2022	Special Education Teacher Increased LDTC from 3.0 to 4.0 days
2022-2023	Special Education Teacher Instructional Aide
2023-2024	0.5 ESL Teacher, 0.5 Special Education Teacher Increased LDTC from 4.0 to Full Time Instructional Aide
2024-2025	Increase Music Position from PT (0.6) to FT (1.0)
2026-2027	3rd Grade Teacher Instructional Aide

Staffing growth reflects instructional and student support needs.

Maintenance Projects

Funded Through Maintenance Reserve

- Univent Maintenance & Safety Inspections
- Boiler & System Maintenance
- Building Management System Controls
- Gym Floor Refinishing
- Sewer Cleaning
- Playground Inspection & Maintenance
- Other Routine Maintenance Projects

These are all part of the Board approved M-1 Maintenance Plan.

Capital and Referendum Projects

Capital Reserve Projects

- Generator Replacement
- Upgrade to Digital Entrance Sign

Referendum Projects in Progress

- Building Addition
 - Additional 8 classrooms and 3 small group instruction rooms
- Renovation to Existing Building
 - Additional small group instruction room
 - Boiler room improvements
 - HVAC upgrades
 - Window replacement



These projects are funded through capital reserve and capital project funds, which are outside of the scope of the general operating budget.



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Financial Analysis

Overview of Funds

General Fund: \$11,959,507

- **Operating Budget**
 - Local Tax Levy
 - State Aid
 - Miscellaneous Revenue
- **Reserve Accounts**
 - Use of reserves minimizes impact on local tax levy
- **Capital Reserve**
- **Maintenance Reserve**

Special Revenue: \$104,000

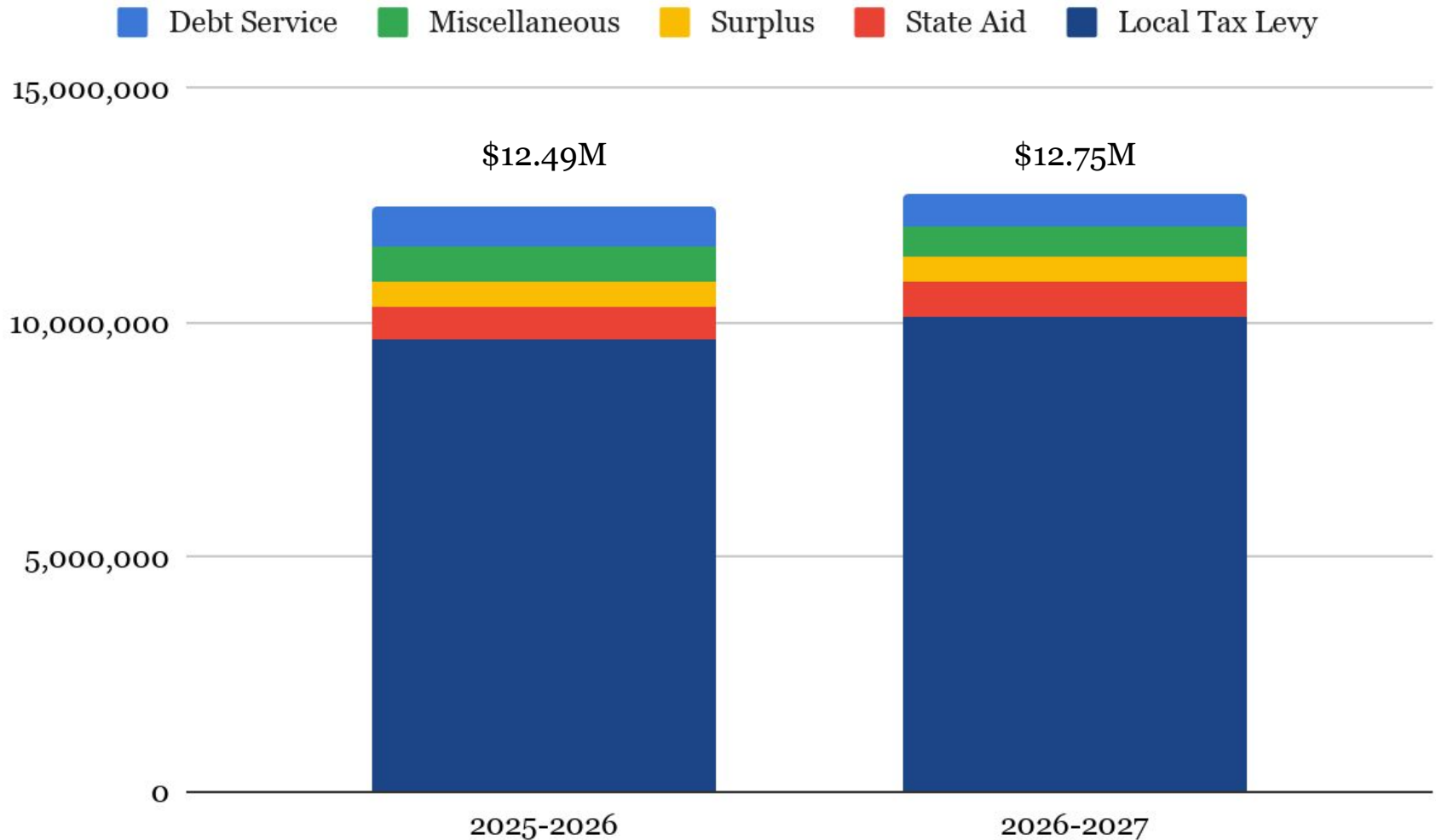
- Federal Programs/Grants
 - ESEA
 - IDEA

Debt Service: \$686,676

- Repayment of Debt
- Funded through a separate debt service tax levy and state aid

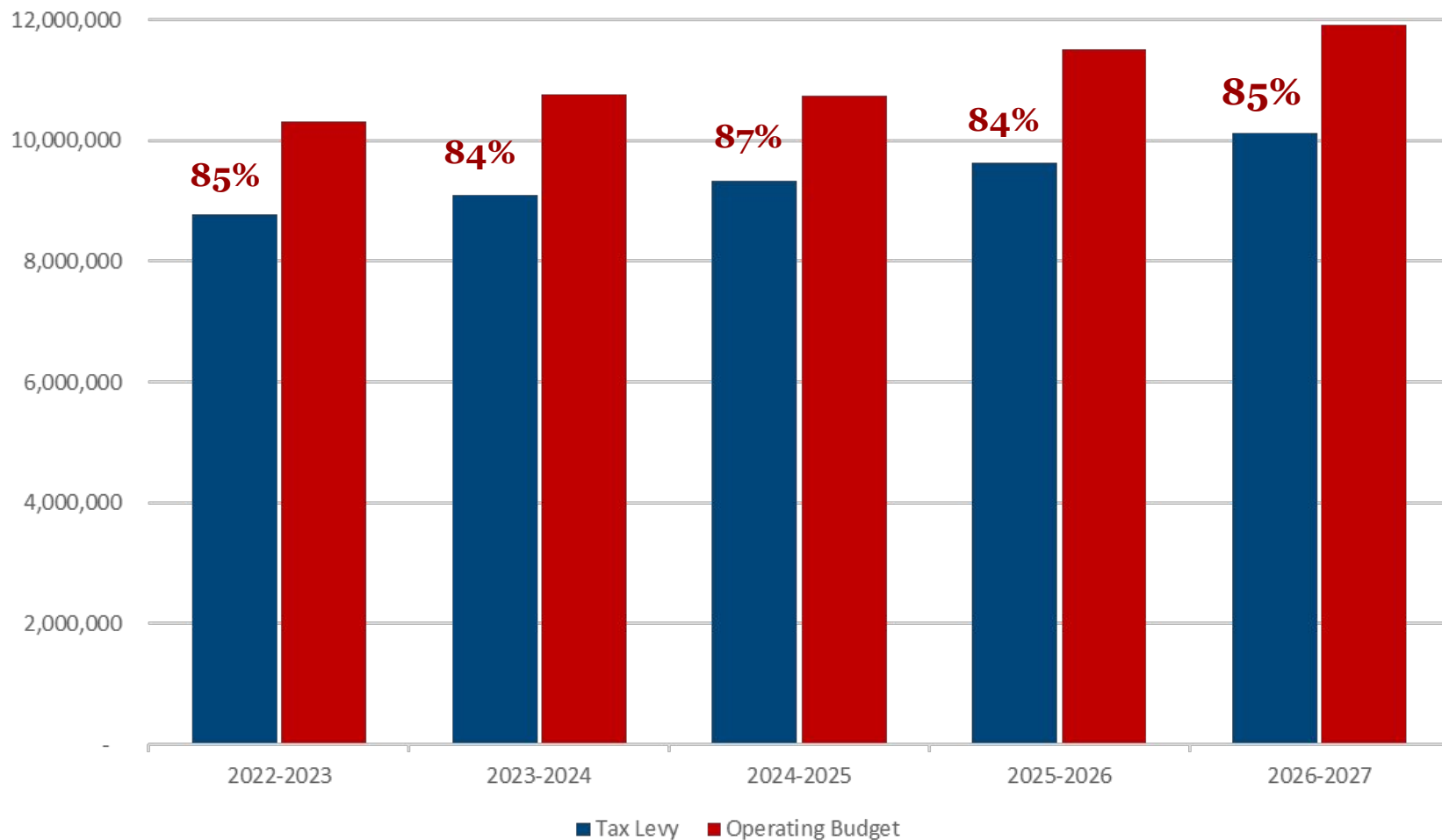
The General Fund represents approximately 94% of total district spending and drives the operating tax levy.

Revenue Sources 2025-26 vs 2026-27



Year-over-Year Change: + \$241,657 (+2.1%)

Reliance on Local Tax Levy



Local levy funds approximately 85% of the General Fund.

Revenue Stability and Budget Planning

Local Tax Levy

- Predictable
- Locally controlled (within statutory limits)
- Forms the structural base of the budget

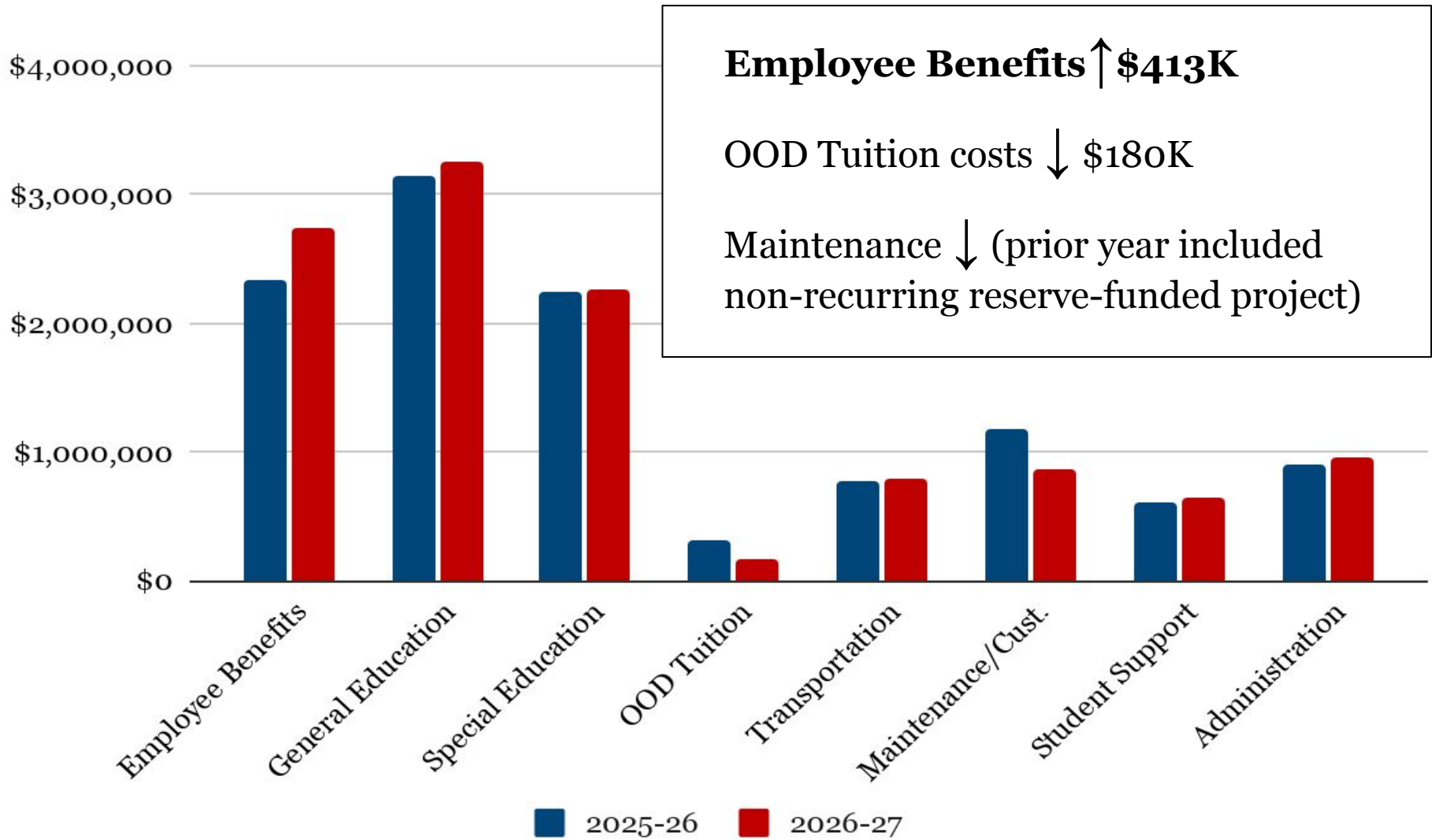
State Aid

- Can increase or decrease annually
- Determined by state funding formula
- Not controlled locally

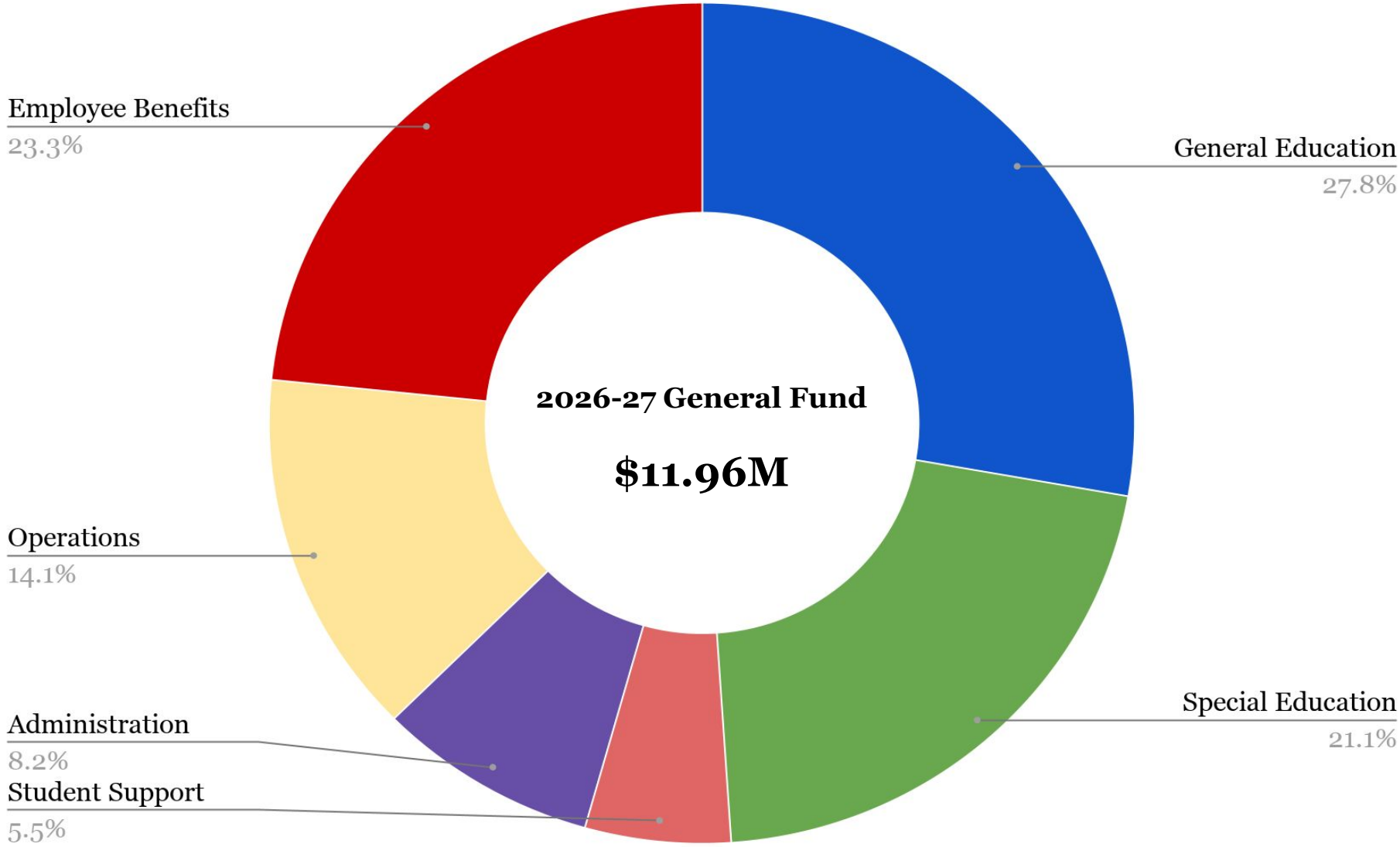
Grants and Other Revenues

- Vary year to year
- Not guaranteed in advance
- Often awarded after expenses are incurred

Expense Comparison 2025-26 vs 2026-27



General Fund Expense Allocation



Personnel Costs as a Share of the General Fund

**Salaries
& Benefits** > **82%**

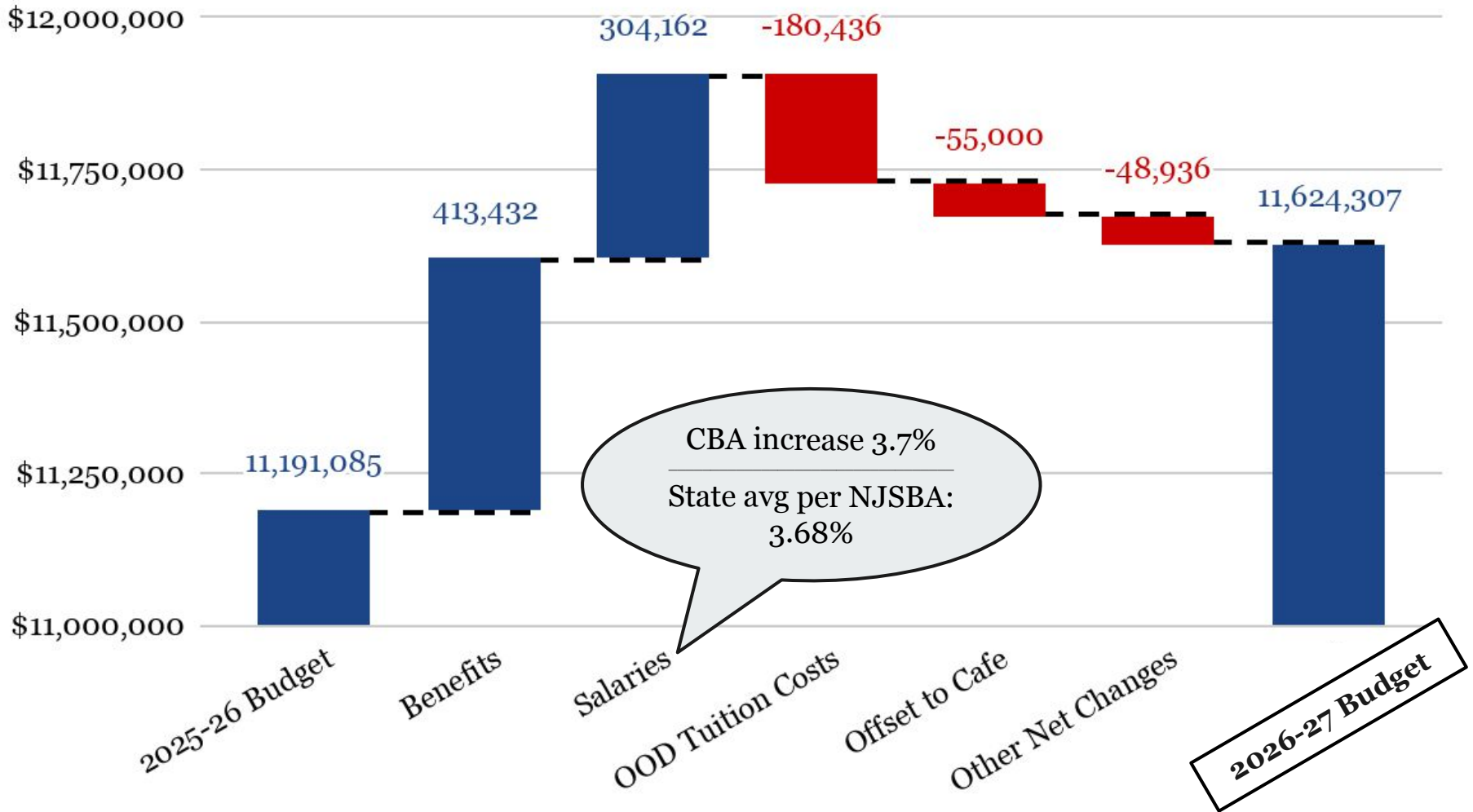
of the General Fund,
excluding the use of Reserves

Salaries: \$6.80M

Employee Benefits: \$2.35M

Remaining Operating Costs: 18%

Net Impact of Major Budget Changes



**Budget figures represent general fund expenses, excluding the use of reserve funds*

Cost Saving Opportunities

Shared services and co-ops benefit us by simulating bulk-rate discounts.

- Shared transportation services within West Essex region
- Cooperative purchasing
- Participation with insurance pools to mitigate rising costs
 - Our cost increases are less than SEHBP (31.9%)
- Reallocate allowable expenses to cafeteria account
- E-Rate funding of computer network connectivity and access equipment

Long-Term Planning and Future Challenges

- Salaries and benefits represent a growing share of the General Fund
- This reduces operating flexibility for mid-year adjustments
- This requires conservative budgeting within statutory levy constraints to reduce exposure to mid-year volatility
- Maintain structural balance between recurring revenues and recurring expenses
- **Plan for enrollment-driven staffing needs while maintaining sustainable class sizes and fiscal balance**
- Strategic use of shared services, cooperative purchasing, referendum proceeds, and reserve accounts to minimize the impact to the local tax levy while supporting long-term financial stability

Tax Impact

Base Levy Increase (2.00%):

\$192,620

Health Care Adjustment (3.44%):

\$331,367

Banked Cap:

(unused allowable tax levy)

\$0

Average assessed home value:

\$640,236

Annual Impact:

\$89.69

Monthly Impact:

\$7.47/month

Total school tax impact includes both General Fund and Debt Service.

Tax Impact in Future Years

Health Care Adjustment Allowable:

\$359,114

Health Care Adjustment Utilized:

\$331,367

Any difference generates Banked Cap:

(unused allowable tax levy that can be added in future budget cycles)

\$27,747

Conservative health care projections reflect a full CH 44 migration assumption.
Any realized savings flow to surplus and support future budget stability.

Key Takeaways

Budget Priorities

- Focus on student achievement, growth, and experience for all students
- Maintain fiscal responsibility and transparency

Programs and Operations

- Addition of a 3rd grade teacher
- Expansion of literacy program into 4th and 5th grades
- Facility and infrastructure upgrades

Financial Analysis and Future Challenges

- Challenged by increased costs in major budget areas
- Health benefit plan increases of 23.5%
- Diminishing support from state aid and federal grants
- Tax levy effect is a monthly change of \$7.47 to the avg. home

Added Support for Student Experiences



ROSELAND HSA HOME AND SCHOOL ASSOCIATION

Lester C. Noecker School / Roseland School District

Contributions:

- Field Trip Admission
- School Play
- Grants/School Donations
 - Chromebooks
 - Additional School Supplies
- Field Day T-Shirts
- Pick-a-Pumpkin

Fundraisers and Events:

- Harlem Wizards
- Casino Night
- Pocketbook Bingo
- Clothing Drives
- Super Saver Card Sales
- Cake Sales
- Flower Sales
- Noecker Spirit Wear

These activities supplement the district budget and directly enrich student life without adding to the operating budget. THANK YOU!



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Any Questions?

Thank you to the Board of Education and to the community for your continued support of the children of the Roseland School District!

Your support helps us to maintain Lester C. Noecker School's history of success, along with its rich culture and sense of community.

Questions can be submitted at any time to the Business Administrator at pmurphy@roselandnjboe.org