



LESTER C. NOECKER SCHOOL
ROSELAND SCHOOL DISTRICT

Budget Presentation for the 2025-2026 School Year

100 Passaic Ave., Roseland, NJ 07068

April 29, 2025



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ROSELAND SCHOOL DISTRICT



AGENDA

Agenda

- Introduction
- Program Objectives and Resources
- Facilities Maintenance and Projects
- Revenue and expense analysis
 - Impact of rising costs and decreased grant funding
- Tax Impact
- Questions and Discussion



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Board of Education

Allison Scaraggi - President

Michael Gesario - Vice President, 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

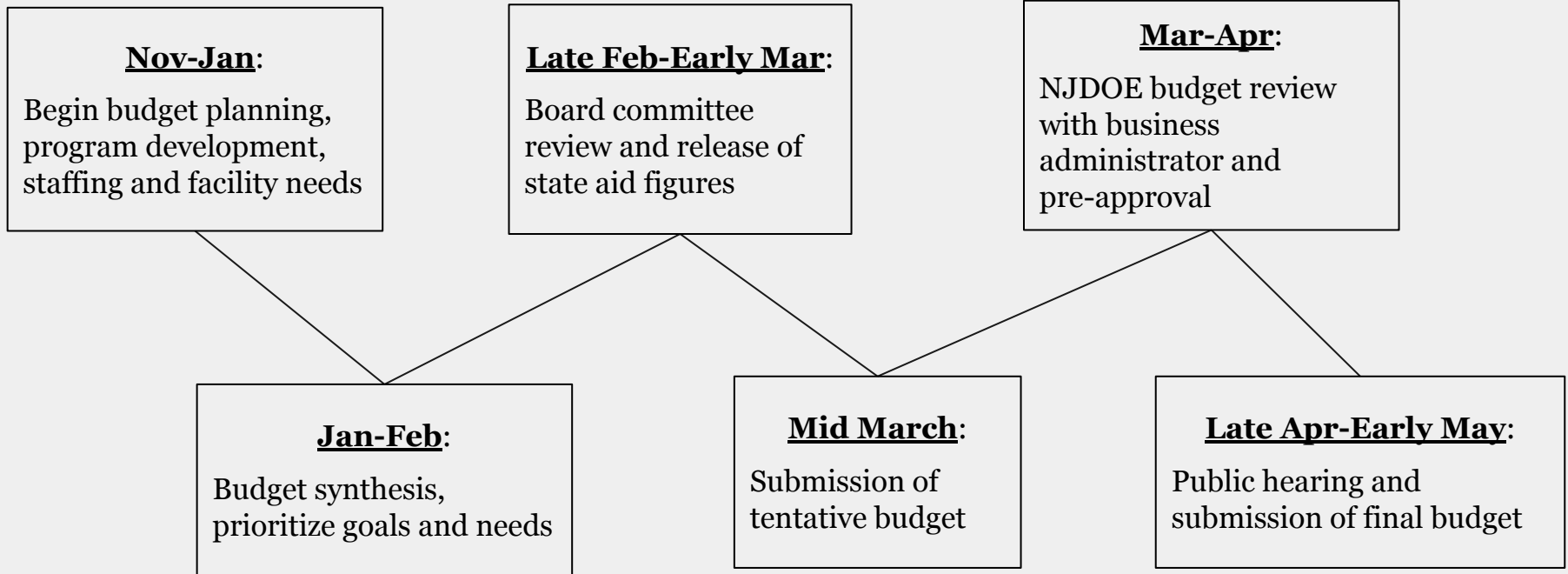


Key Budget Priorities

- 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



The Budget Process

TIMELINE	PARTICIPANTS	ACTIVITY AND PURPOSE
November through January	Teachers, team members, and administrators from all departments	<u>Collaboration and planning</u> with stakeholders to include programmatic and operational needs at all levels on the expense side of the budget.
Late January/ Early February	Superintendent, Business Administrator, Administrators and Department Leads	<u>The total budget cost is limited to forecasted revenues.</u> <ul style="list-style-type: none"> ● Synthesis of budget details ● Prioritization of needs and budget goals ● Balance the budget
Late February/ Early March	Board-level committees, Superintendent, Business Administrator	<u>Board committees meet on a monthly basis to remain informed and involved in the direction of our district.</u> <ul style="list-style-type: none"> ● Budget goals and status are reviewed with board committees prior to the public presentation. ● Completion of tentative budget after release of state aid figures.
March 13, 2025	Superintendent, Business Administrator	<u>Public presentation of tentative budget</u> for board approval. Annual deadline for budget submission to NJDOE is 3/20.
March/April	NJDOE County Office, Business Administrator	Budget submission and supplementary documentation are <u>reviewed for accuracy, compliance,</u> and potential revisions.
April 29, 2025	Superintendent, Business Administrator, Board of Education, Members of the public	Public presentation of final budget for board approval. <ul style="list-style-type: none"> ● <u>Public hearing to address concerns</u> with Board of Education. ● Annual deadline for budget submission between 4/24-5/7.



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Budget Highlights:
Programming and Operations



Budget Goal 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



Maintaining & Strengthening Programs 2025-2026

- New English Language Arts Resource & Universal Screener (K-3)
 - Aligned with the Science of Reading
- New PreK Curriculum
- Resources for Mental Health and SEL
- Funding for Online Resources, Assessments & Data Analysis Programs
- Professional Development for Staff Members



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Transportation

Continue Courtesy Busing



Staffing 2025-2026

- Staffing is Sufficient to Meet Student Needs
 - Planned redesign of Academic Intervention teacher schedules to provide structured support
 - No new staff members are included in next year's budget



Proposed Maintenance Projects

(Funded Through Maintenance Reserve Account)

- Univent Maintenance & Safety Inspections
- Network Infrastructure Maintenance
- Gym Floor Refinishing
- Repairs to Brick Face & Fascia on Building
- Replace Main Entrance Sign
- Sewer Cleaning
- Painting
- Other Routine Maintenance Projects

If projects are completed for less than estimated, funds are returned to the Maintenance Reserve Account for use in subsequent years' Maintenance Projects.

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



Proposed Capital Projects

- No Planned Capital Reserve Withdrawals

Pending Renovations and Upgrades

- Building Addition of 8 classrooms and 3 small group instruction rooms
- Renovation/Upgrade Projects:
 - New Boilers
 - New HVAC units
 - New Windows



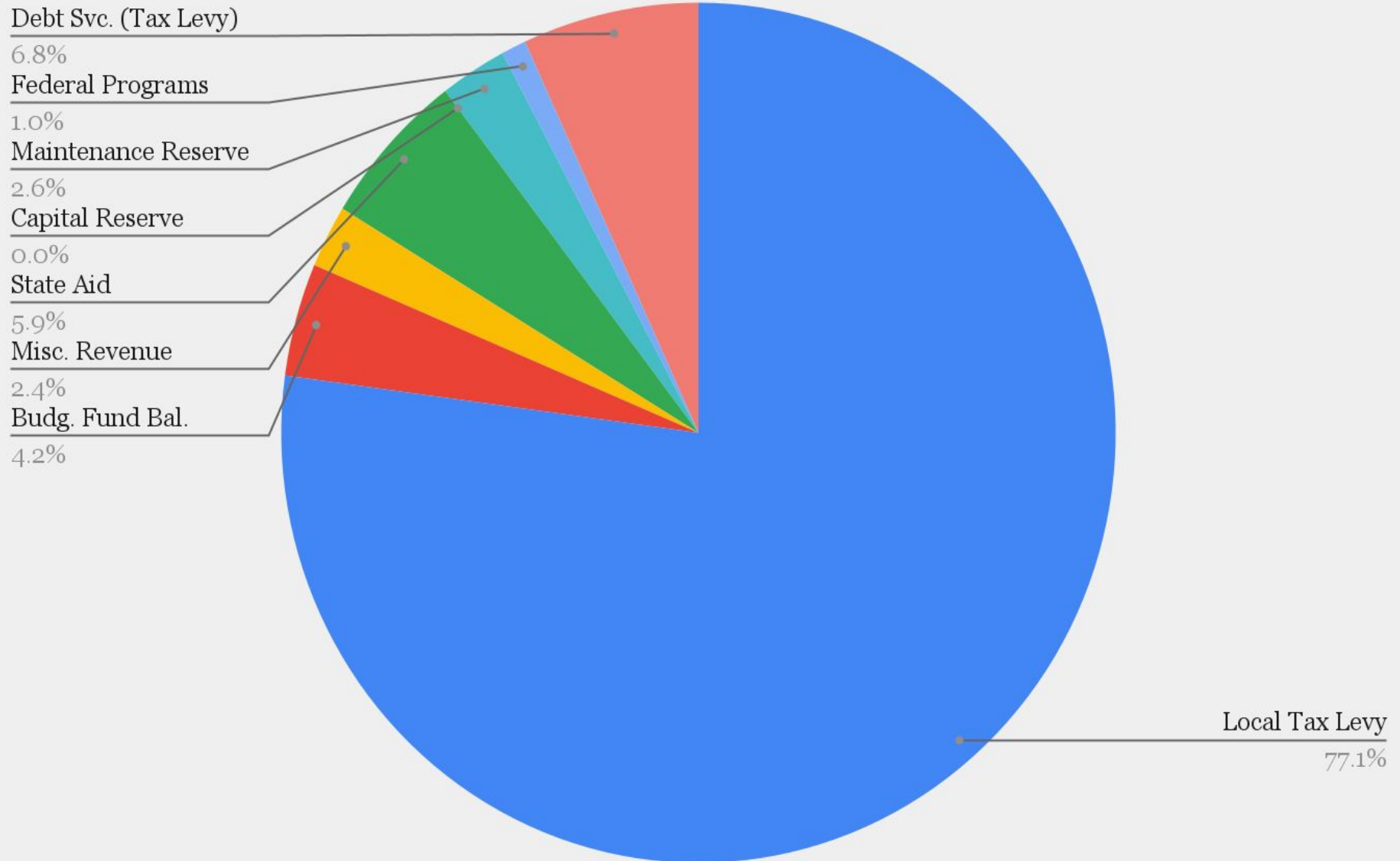
These are all Strategic and Long Range Facilities Plans!



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Financial Analysis

Revenue Sources (All Funds) - \$12,487,095





Overview of Funds

General Fund - \$11,515,185

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

Special Revenue Fund - \$119,310

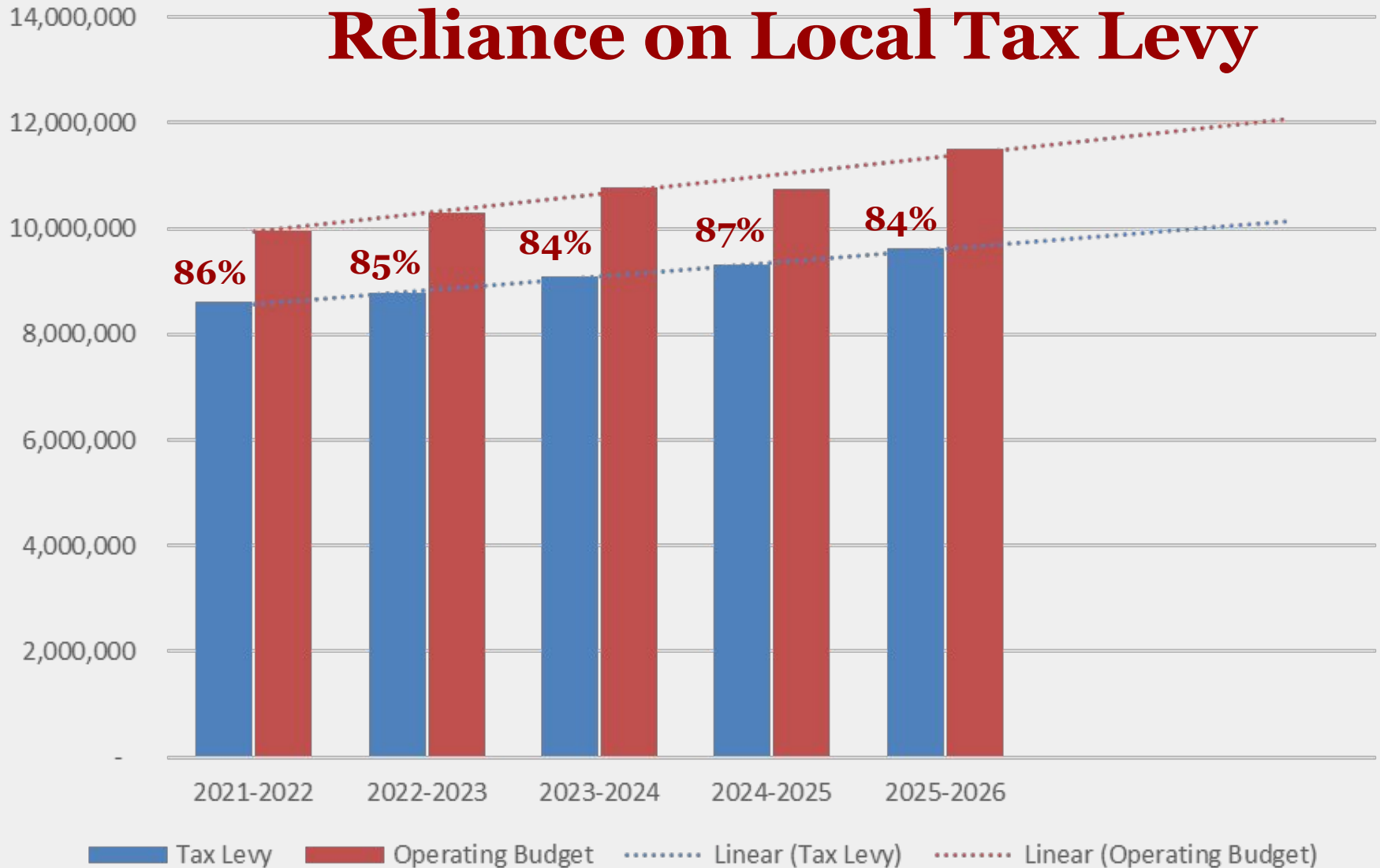
- Federal Programs/Grants
 - ESEA
 - IDEA
 - *ESSER (2020-2024)*
 - \$719,853

Debt Service Fund - \$852,600

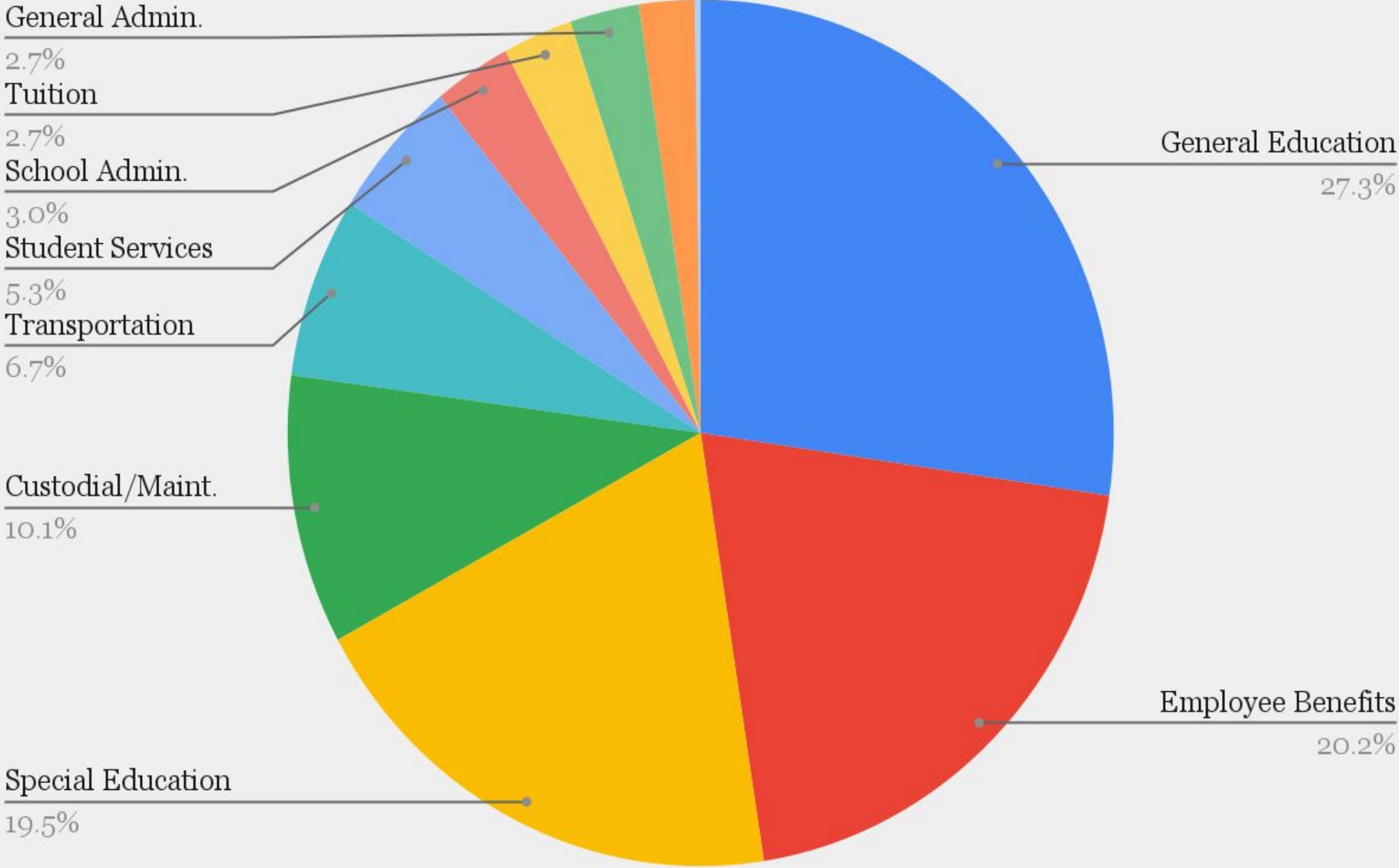
- Repayment of Debt
- Also through Local Tax Levy

General Fund Total - \$11,515,185

Reliance on Local Tax Levy



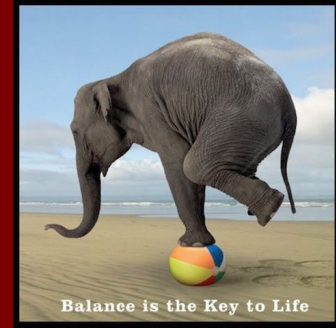
General Fund Expenses - \$11,515,185





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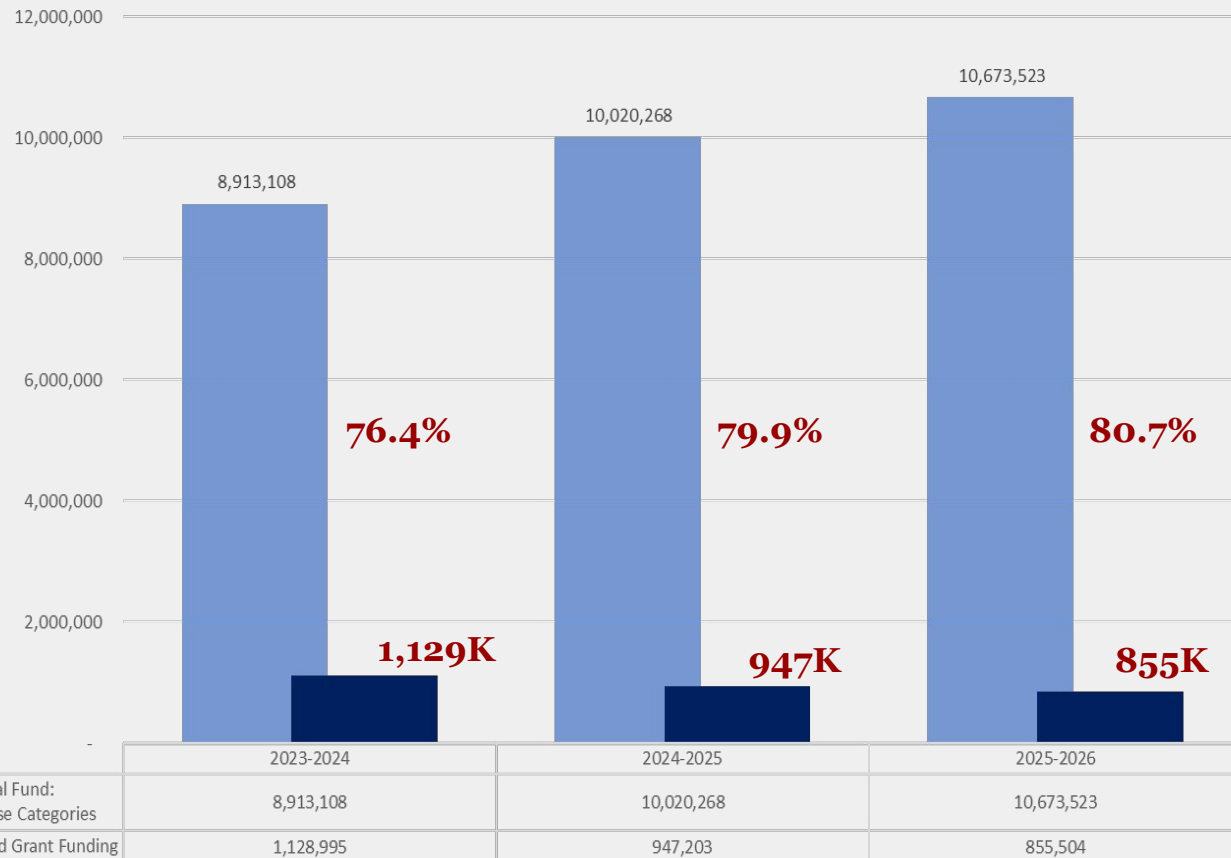


Balancing

General Fund

Fixed Expenses:

- Salaries
- Benefits
- Facilities and Maintenance
- Transportation
- Tuition





Annual Allocations and Their Impacts on the 2025-2026 Budget

- **Salary Increases: \$219.3K (CBA negotiated at 3.7%)**
 - 2024-25 increase was 3.4%, which is lower than state average
- **Special Education Costs: \$267.4K (11.7%)**
 - New tuition contracts, paraprofessionals, and transportation
- **Health Care Cost Increases (medical and Rx): \$138.7K (12%)**
- **Transportation: \$54.5K (3.57% Consumer Price Index)**
- **Natural gas and electricity: \$37.5K (17%)**
 - Lower utility production and availability
- **Increase in Liability Insurance: \$8K (14%)**



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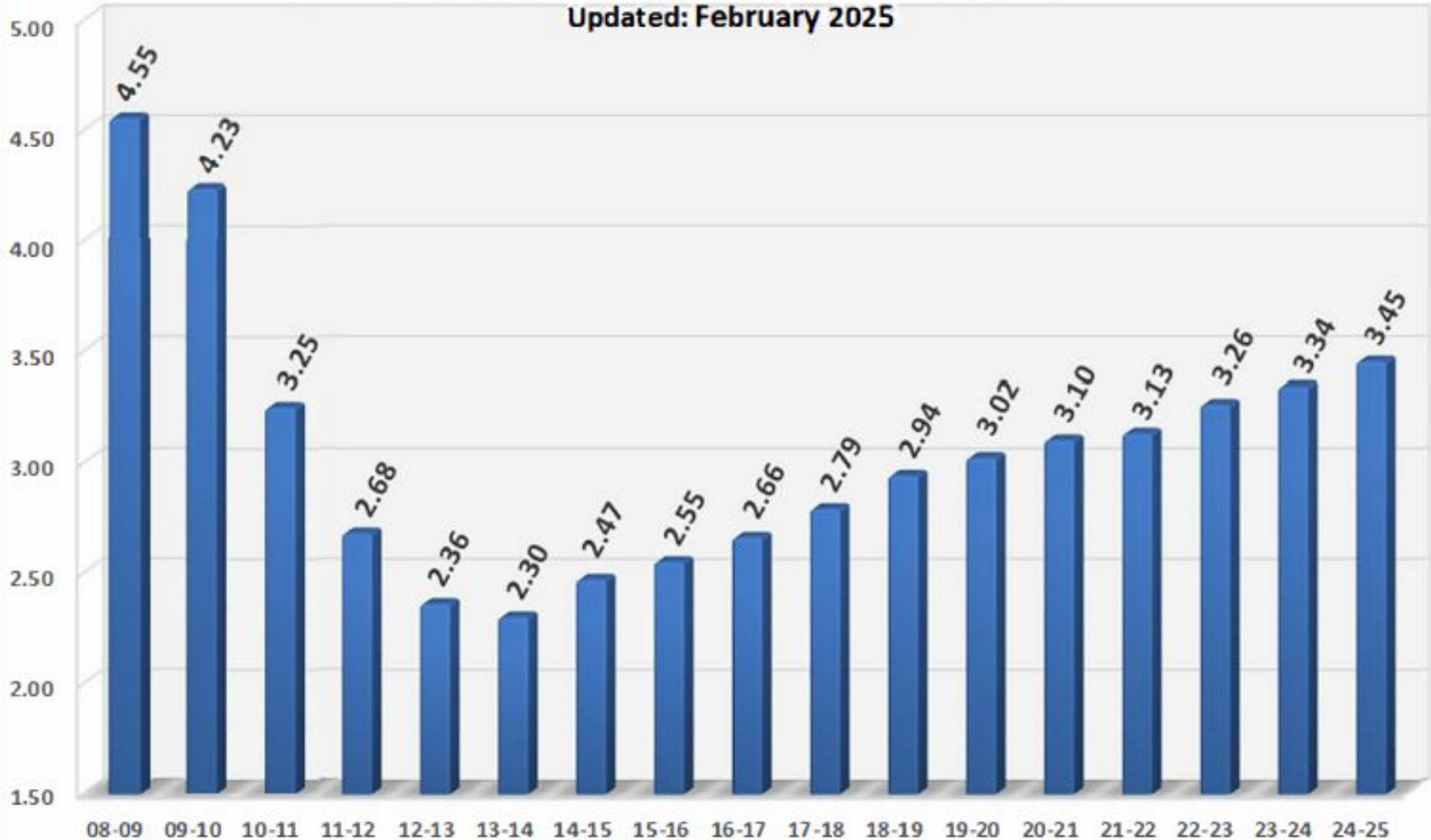
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PERCENTAGE INCREASES - TEACHER CONTRACT SETTLEMENTS

Source: New Jersey School Boards Association

Updated: February 2025





Cost Savings through Shared Services and Cooperative Agreements

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

- Transportation services are provided through Sussex County Regional Cooperative
- Purchasing is completed through multiple cooperative agencies
- Participation with insurance pools to mitigate rising costs
 - Cost increases are less than SEHBP participants (14%)
- Application for E-Rate funding of computer network connectivity and access equipment



Meeting Future Challenges and Long-Term Planning

- Planned curriculum purchases to help lay a strong foundation for student success
- Utilization of current resources to meet student needs
- Continued use of shared services and joint purchases to minimize cost increases
- Referendum proceeds and use of reserve accounts to upgrade and maintain school facilities
 - Maintenance cost increases will be mitigated
 - Resulting in lower impact in future years



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Need to Know:

- 2% of (Adjusted) Tax Levy = \$208.5K
 - Inclusive of Enrollment Adjustment to pre-budget year tax levy (\$21.5K)
- Health Care Cost Adjustment = \$97K
- Banked Cap: \$0 (*unused portion of allowed tax levy*)
- Additional State Aid of \$7.5K

Through prudent long-range fiscal planning and full utilization of available state and federal grants and resources, we are able to meet our community's & district's needs with this increase.



Tax Impact Based on Assessed Value, Not Market Value

Average assessed home value* = \$639,600
(Based on prior year due reassessment)

Enrollment Adjustment (0.24%): \$21,587

Tax Levy Increase (2.00%): \$186,940

Health Care Cost Adj. (1.04%): \$97,055

Increase For Year: \$83.06

Increase Per Month: \$6.92



Key Takeaways

Budget Priorities

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

Programs and Operations

- Maintain class sizes and current programs
- Update curricular resources to meet student needs
- Facility and infrastructure upgrades

Financial Analysis and Future Challenges

- Challenged by increased costs in major budget areas
- Diminishing support from state aid and federal grants
- Tax levy effect is a monthly change of \$6.92 to the avg. home



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THANK YOU!



ROSELAND HSA

HOME AND SCHOOL ASSOCIATION

Lester C. Noecker School / Roseland School District

Contributions:

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

Fundraisers and Events:

- Tricky Tray
- Pocketbook Bingo
- 6th Grade Car Wash
- Clothing Drives
- Super Saver Card Sales
- Cake Sales
- Flower Sales
- Noecker Spirit Wear



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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