

**School Year  
2025-2026**

**DISTRICT  
BUDGET**



# Closter Board of Education

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*School Business Administrator*

## Tenakill Middle School

- ✓ TEP students competed in *BrainBusters* (Spring 2025)
- ✓ Students participated in Math, Science, and Writing competitions
- ✓ Debate Club reinstated; manuals purchased for preparation
- ✓ LinkIt! Benchmarks used for ELA, Math, Science, and Social Studies
- ✓ One-to-one Chromebooks with cases provided in Grades 5–8
- ✓ Writing Units of Study implemented in Grade 5 ELA
- ✓ BriskAI was introduced to support instruction and differentiated learning
- ✓ Expanded after-school Math support (Grades 5–8); Grade 6 received additional ESL/ELA/Science/SS support

## Hillside Elementary School

- ✓ Hillside Helpers expanded: peer support integrated daily
- ✓ Leveled readers updated across grade levels
- ✓ All staff trained in Phonics First
- ✓ Math committee formed to evaluate new curriculum
- ✓ An additional ESL teacher was added for the growing MLL population
- ✓ HES 4th Grade VIP Tour to TMS (Special Ed students) scheduled for Spring
- ✓ Learning Ally was introduced to support students with reading deficits
- ✓ Crisis Prevention Institute (CPI) training offered to staff and paraprofessionals
- ✓ Preschool - First-ever Preschool Pop-in to help families ease into the school year



# SY 2024-2025

## Achievements Beyond the Classroom



- ✓ Northern Valley Champions in all three fall sports: Girls' Volleyball, Boys' Volleyball, and Boys' and Girls' Soccer.
- ✓ Northern Valley Champions for Boys Basketball
- ✓ Science Olympiad Team heads to Nebraska for the National Competition, representing New Jersey
- ✓ Middle School Transition Support Group launched for executive functioning, SEL, and behavioral readiness
- ✓ TREP\$ marketplace and entrepreneurship
- ✓ NAMM Foundation - Best Communities for Music Education Recognition
- ✓ Local Recreational Improvement Grant - \$78,000



# SY 2024-2025

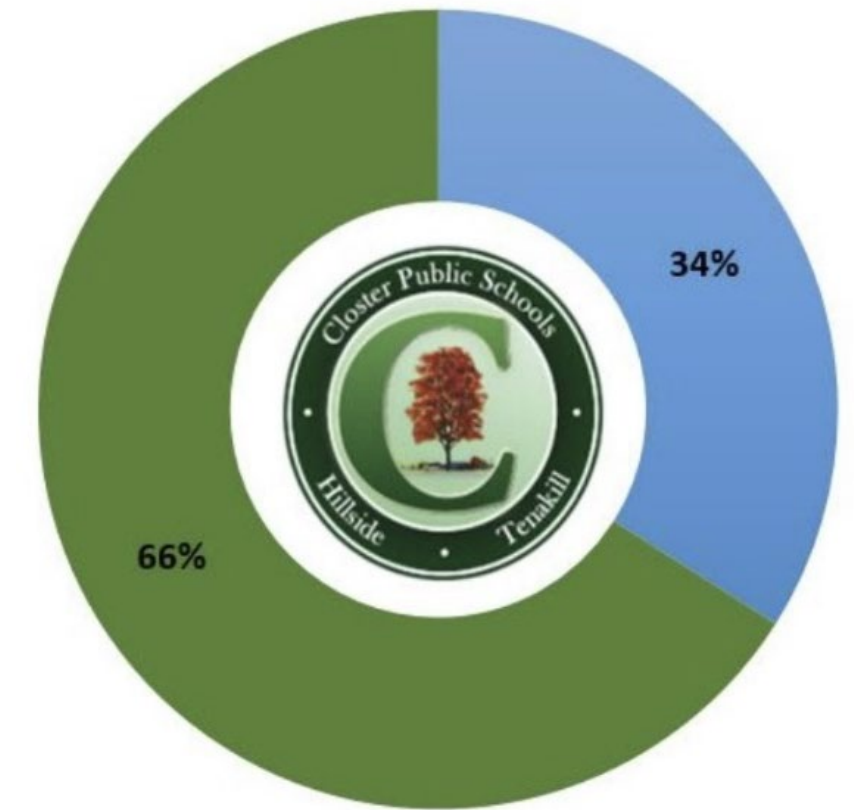
# Everyday Excellence





# Referendum Update

- **TMS Window Replacements** - awarded to Panoramic Windows for \$454,000 following a January 30, 2024 bid opening. The project was officially closed out by the Board of Education on March 5, 2025, at a final cost of **\$424,785**, coming in under budget.
- **HES & TMS Roof Repair** - awarded to Duga Construction for **\$1,239,000** after the February 15, 2024, bid opening, is substantially completed, pending final closeout and warranty documents.
- **HES & TMS Boiler Replacements**— awarded to CJ Vanderbeck for **\$930,000** following the March 27, 2024 bid. Work at the Hillside Middle Boiler Room was completed in August 2024, TMS Boiler Room prep began over Spring Break, and the HES Front Boiler Room work is scheduled for this summer.
- **TMS HVAC Installation** – Thassian Mechanical Contracting submitted the lowest bid at **\$889,000** and began preparation work during Spring Break. The TMS Gym is expected to have air conditioning for the start of the 25-26 SY.



## Maximizing State Aid





# Referendum Update

## Hillside Roof





# Referendum Update

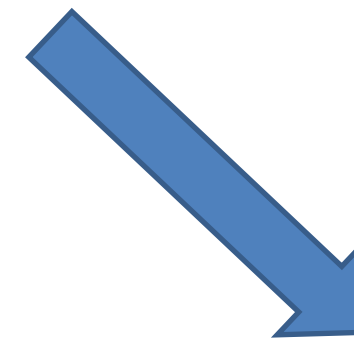
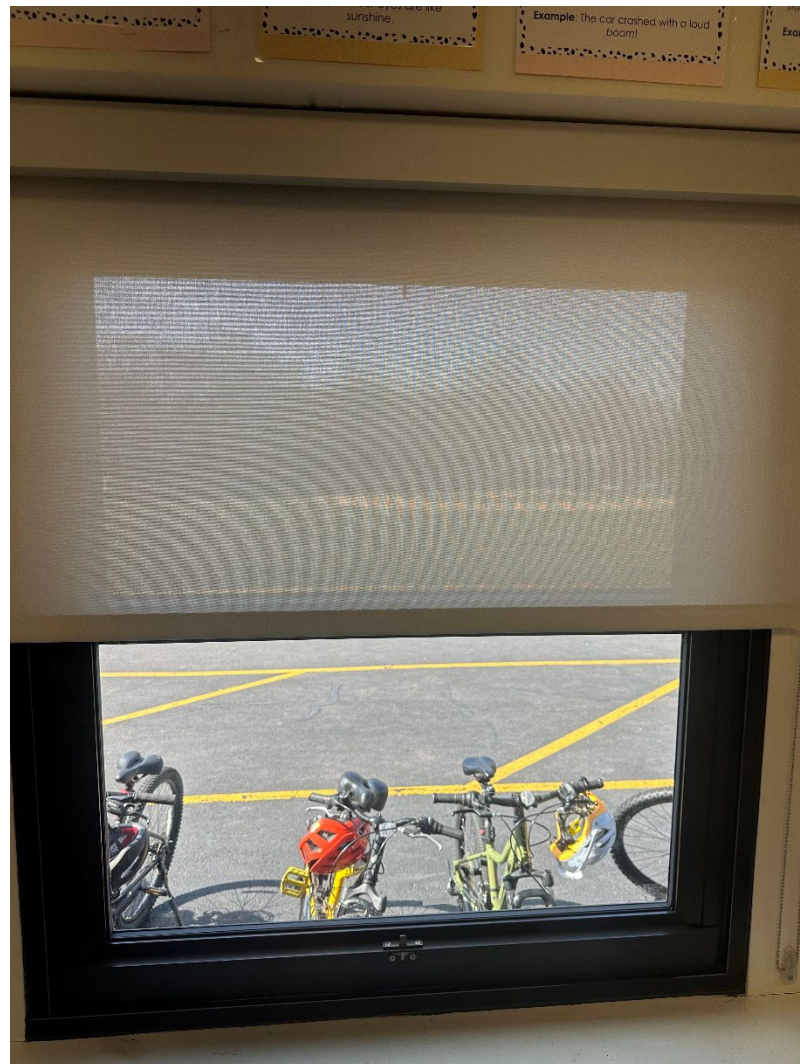
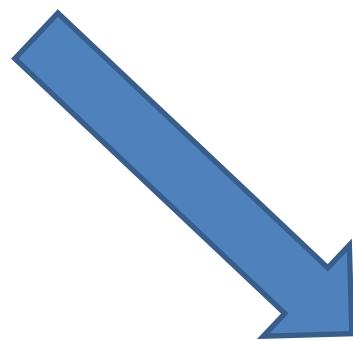
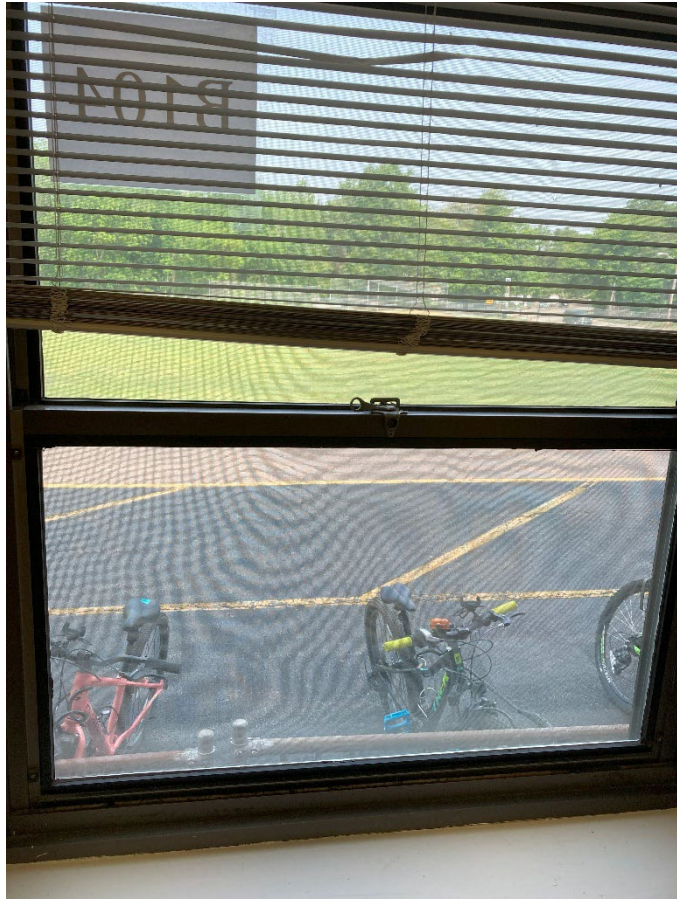
Tenakill  
Roof





# Referendum Update

Tenakill  
Windows





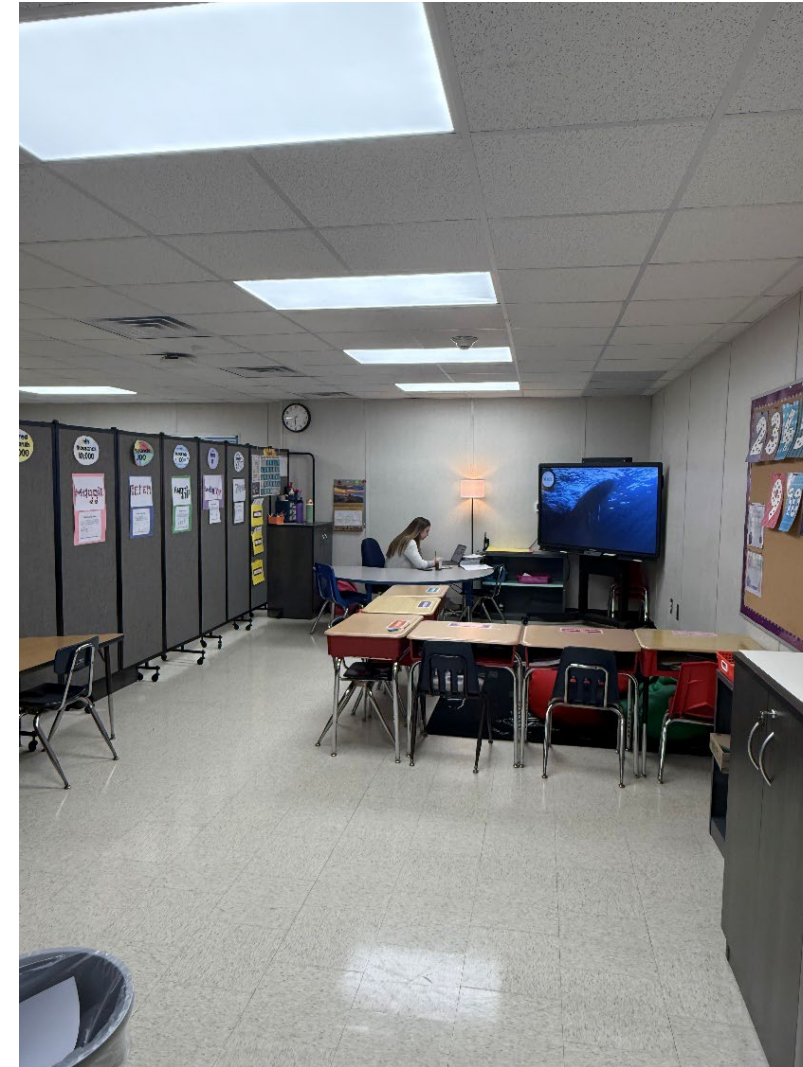
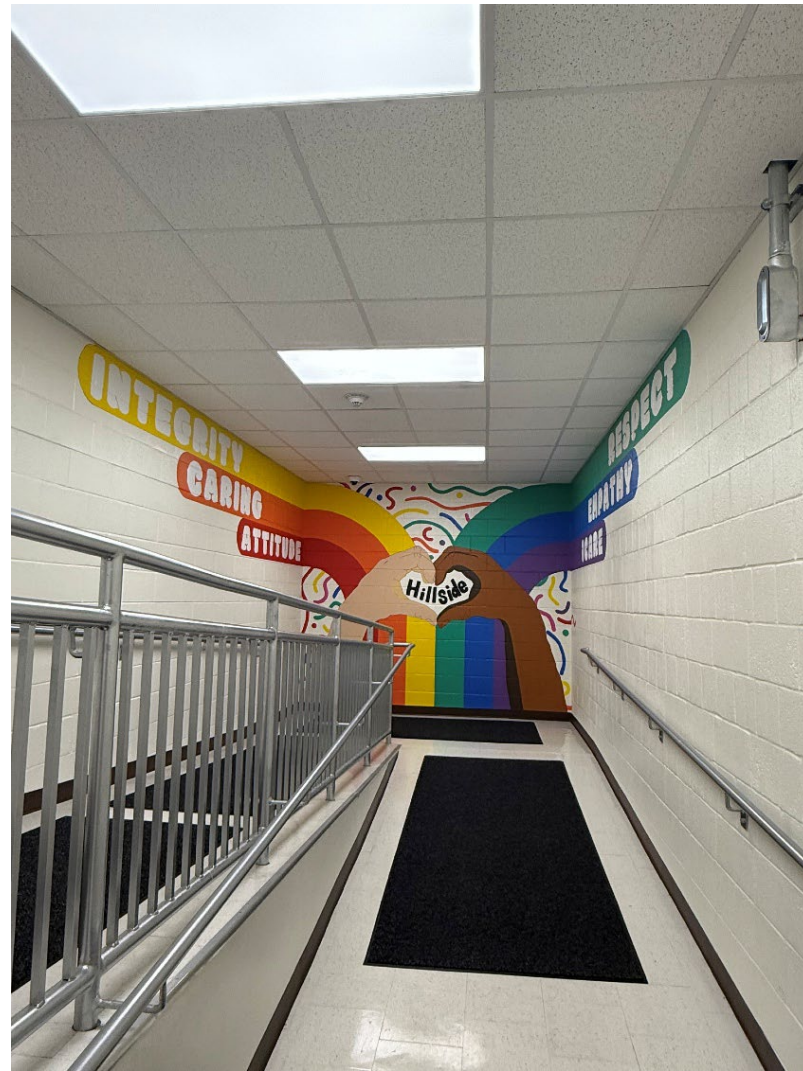
# Referendum Update

Hillside  
Boiler #2





# Additional Space - Hillside





# Budget Development Process

- ☐ Review demographics to project enrollment
- ☐ Budget input by stakeholders, assess fiscal needs of the district
- ☐ Identify capital improvements
- ☐ Discuss budget scenarios with Finance Committee before the introduction of a tentative budget
- ☐ Receive State Aid notice (February 27, 2025)
- ☐ Board of Education approves the Preliminary Budget (March 5, 2025)
- ☐ Submit Preliminary Budget to the County Office (March 6, 2025)
- ☐ Approval from the County Office (March 14, 2025)
- ☐ Advertise the approved budget for the Public Hearing (March 21 and 28, 2025)
- ☐ Public Hearing and Adoption of the SY 2025-2026 Budget (April 30, 2025)



# District Overview: Enrollment

## OCTOBER 15, 2024 SNAPSHOT

*(Determines State Aid Figures)*

### **Hillside Elementary School (HES)**

- Total Students: 599
  - Pre-K Tuition-Based: 19
  - Special Education Students: 75

### **Tenakill Middle School (TMS)**

- Total Students: 593
  - Special Education Students: 91

### **Out of District Placement**

- Total Students: 23

## APRIL 21, 2025 SNAPSHOT

### **Hillside Elementary School (HES)**

- Total Students: 602
  - Pre-K Tuition-Based: 17
  - Special Education Students: 98

### **Tenakill Middle School (TMS)**

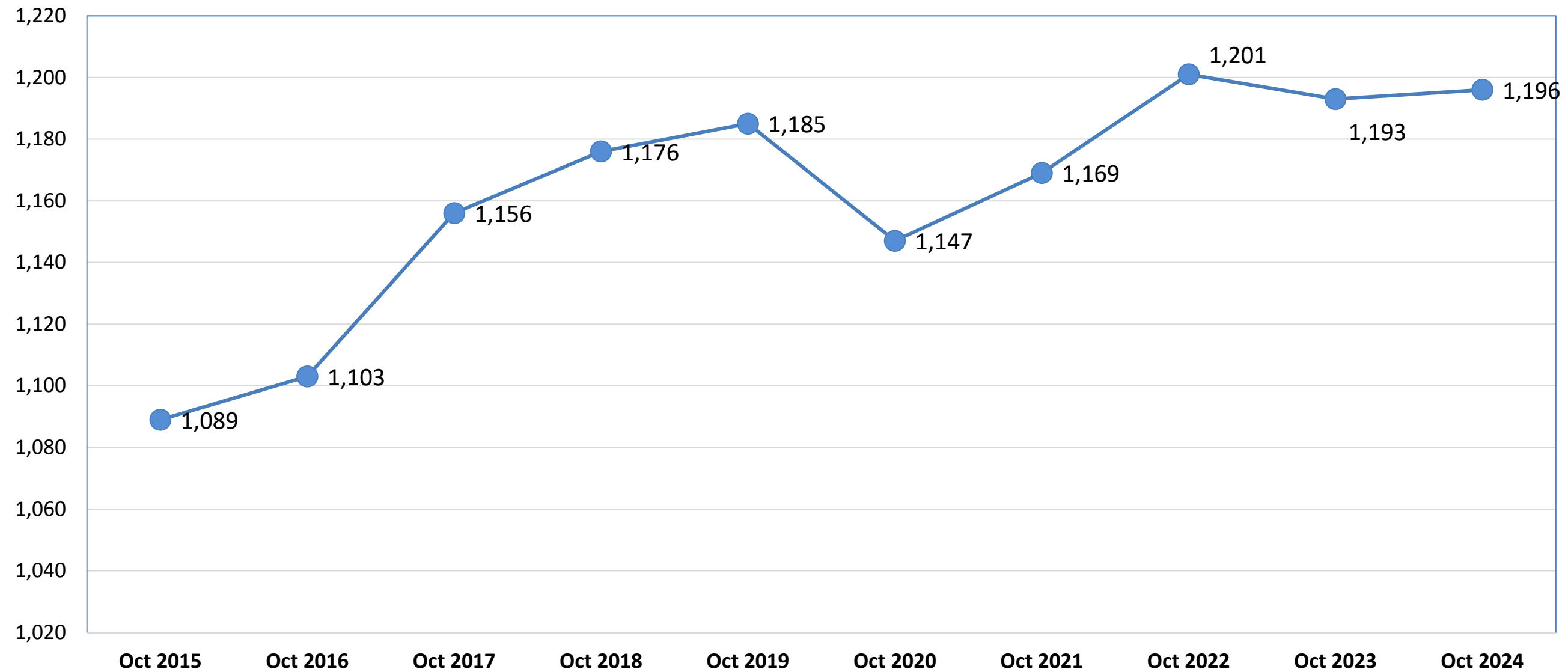
- Total Students: 598
  - Special Education Students: 99

### **Out of District Placement**

- Total Students: 22



# Enrollment History



*The enrollment count includes resident students in other placements but does not account for Pre-K students enrolled through a tuition-based program.*



# Budget Challenges

## Increasing Costs

- Consumer Price Index
- Expenses surpassing the 2% lax levy cap
- Worker's Compensation and Property Insurance
- Health Benefits – from 8.3% - 21.9% based on plan
- Cost of Goods and Services
- Almost 50% increase in Utilities
- Potential impact of global tariffs and supply chain disruptions

## Special Education Costs

- Out-of-district special education placements
- Transportation
- Additional required staffing and services
- Potential loss of Federal Aid





# SY 25-26 Budget Plan Overview

## STAFFING

- Maintain current staffing level
- Add 1.0 FTE Special Education teacher at TMS
- Add 1.0 FTE World Language Teacher at TMS

## ROUTINE MAINTENANCE

- Increase budget for maintenance, custodial services, and grounds upkeep

## TECHNOLOGY

- Continue funding the acquisition of student and teacher laptops, network equipment, and Promethean board replacements.

## RESOURCES

- Continue funding for supplies, materials, textbooks, and web-based services at the same level

## CAPITAL PROJECTS

- Allocate \$900,000 on various capital improvement projects



# Shared Services & Joint Purchasing

- ✓ Northeast Bergen Insurance Group (NESBIG)
- ✓ Educational Data Services (School Supplies)
- ✓ Alliance for Competitive Energy Services (Natural Gas)
- ✓ Hunterdon County Educational Services Commission (Apple)
- ✓ Morris County Educational Services Commission (Apple)
- ✓ Educational Services Commission of NJ (Technology, Security & Equipment)
- ✓ Region III (Special Education Services)
- ✓ Region V (Special Education Services)
- ✓ Northern Valley Curriculum Center
- ✓ Northern Valley Regional High School
- ✓ Borough of Closter



# REVENUES

## General Fund

| REVENUE DESCRIPTION  | 2024-2025<br>Original Budget | 2024-2025<br>Modified Budget | SY 2025-2026<br>Proposed | Original<br>Budget Increase<br>(Decrease) | Modified Budget<br>Increase<br>(Decrease) |
|--|------------------------------|------------------------------|--------------------------|---|---|
| LOCAL TAX LEVY   | 22,967,866                   | 22,967,866                   | 23,633,912               | 666,046.00                                | 666,046                                   |
| Tuition  | 226,480                      | 226,480                      | 332,100                  | 105,620.00                                | 105,620                                   |
| Miscellaneous Revenue                                      | 276,000                      | 276,000                      | 276,000                  | -   | -   |
| State Aid  | 1,607,032                    | 1,607,032                    | 1,703,454                | 96,422.00                                 | 96,422                                    |
| Withdrawal from Excess Surplus                             | 700,000                      | 700,000                      | 675,000                  | (25,000.00)                               | (25,000)                                  |
| Withdrawal from Cap Reserve                                | 350,000                      | 350,000                      | 900,000                  | 550,000.00                                | 550,000                                   |
| Withdrawal from Maint Reserve                              | 340,000                      | 340,000                      | 340,000                  | -   | -   |
| PY Audited Adjustments                                     |                              | 1,637,590                    |                          |   | (1,637,590)                               |
| Extraordinary Aid  |                              | 610,474                      |                          |   | (610,474)                                 |
| <b>TOTAL OPERATING BUDGET</b>                              | <b>26,467,378</b>            | <b>28,715,442</b>            | <b>27,860,466</b>        | <b>1,393,088</b>                          | <b>(854,976)</b>                          |
| <b>TOTAL OPERATING BUDGET<br/>without Capital Projects</b> | <b>26,117,378</b>            | <b>28,365,442</b>            | <b>26,960,466</b>        |   |   |



# REVENUES

## Special & Debt Service

| REVENUE DESCRIPTION                    | 2024-2025<br>Original<br>Budget | SY 2025-2026<br>Proposed | Original Budget<br>Increase<br>(Decrease) |
|--|---------------------------------|--------------------------|---|
| Title I                                | 53,500                          | 56,020                   | 2,520.00                                  |
| IDEA Basic and Preschool               | 203,000                         | 203,000                  | -   |
| Other Federal Grants                   | 40,000                          | -                        | (40,000.00)                               |
| Other State & Local Grants             | 88,500                          | 288,500                  | 200,000.00                                |
| <b>TOTAL GRANTS &amp; ENTITLEMENTS</b> | <b>385,000</b>                  | <b>547,520</b>           | <b>162,520</b>                            |
| Local Taxes for Debt Service           | 301,848                         | 303,435                  | 1,587.00                                  |
| State Aid for Debt Service             | 155,472                         | 156,315                  | 843.00                                    |
| <b>TOTAL REPAYMENT OF DEBT</b>         | <b>457,320</b>                  | <b>459,750</b>           | <b>2,430</b>                              |



# APPROPRIATIONS

|   | 2024-2025              | 2024-2025              | 2025-2026              | \$ Increase         | % Increase          |
|---|------------------------|------------------------|------------------------|---------------------|---------------------|
| <u>Current Expense (Fund 10)</u>                | <u>Original Budget</u> | <u>Modified Budget</u> | <u>Proposed Budget</u> | <u>\$(Decrease)</u> | <u>% (Decrease)</u> |
| Regular Programs - Instruction                  | 7,249,230.00           | 7,696,534.00           | 7,737,461.00           | 40,927.00           | 0.53%               |
| Special Education - Instruction                 | 2,621,748.00           | 2,672,258.00           | 2,803,934.00           | 131,676.00          | 4.93%               |
| Basic Skills/Remedial - Instruction             | 511,636.00             | 530,088.00             | 550,022.00             | 19,934.00           | 3.76%               |
| Bilingual Education - Instruction               | 457,348.00             | 474,143.00             | 458,546.00             | (15,597.00)         | -3.29%              |
| School Sponsored Co/Extra Curricular Activities | 76,339.00              | 76,339.00              | 94,760.00              | 18,421.00           | 24.13%              |
| School Sponsored Athletic Activities            | 37,819.00              | 42,107.00              | 40,500.00              | (1,607.00)          | -3.82%              |
| After School Programs                           | 20,000.00              | 42,000.00              | 24,000.00              | (18,000.00)         | -42.86%             |
| Summer Program                                  | 40,500.00              | 38,500.00              | 44,500.00              | 6,000.00            | 15.58%              |
| Special Education Out of District Tuition       | 2,050,804.00           | 2,037,804.00           | 1,614,878.00           | (422,926.00)        | -20.75%             |
| Attendance & Social Work                        | 103,925.00             | 103,925.00             | 114,258.00             | 10,333.00           | 9.94%               |
| Health Services                                 | 211,699.00             | 212,899.00             | 218,280.00             | 5,381.00            | 2.53%               |
| Speech, OT, PT & Related Services               | 497,297.00             | 531,017.00             | 513,996.00             | (17,021.00)         | -3.21%              |
| Other Support Services-Students, Extra Services | 1,534,505.00           | 1,524,555.00           | 1,498,480.00           | (26,075.00)         | -1.71%              |
| Guidance  | 393,936.00             | 393,936.00             | 410,389.00             | 16,453.00           | 4.18%               |



# APPROPRIATIONS

|  | 2024-2025               | 2024-2025               | 2025-2026               | \$ Increase              | % Increase          |
|--|-------------------------|-------------------------|-------------------------|--------------------------|---------------------|
| <u>Current Expense (Fund 10)</u>                         | <u>Original Budget</u>  | <u>Modified Budget</u>  | <u>Proposed Budget</u>  | <u>\$(Decrease)</u>      | <u>% (Decrease)</u> |
| Child Study Team   | 709,292.00              | 796,852.00              | 797,366.00              | 514.00                   | 0.06%               |
| Improvement of Instructional Services                    | 165,820.00              | 165,820.00              | 170,917.00              | 5,097.00                 | 3.07%               |
| Media Services- School Library                           | 211,108.00              | 211,108.00              | 178,706.00              | (32,402.00)              | -15.35%             |
| Instructional Staff Training Services                    | 72,500.00               | 79,285.00               | 76,500.00               | (2,785.00)               | -3.51%              |
| Support Services- General Admin                          | 521,296.00              | 562,836.00              | 563,201.00              | 365.00                   | 0.06%               |
| Support Services- School Admin                           | 880,546.00              | 954,235.00              | 876,277.00              | (77,958.00)              | -8.17%              |
| Central Services & Admin Info Technology                 | 589,926.00              | 631,926.00              | 606,091.00              | (25,835.00)              | -4.09%              |
| Operation & Maintenance of Plant Services                | 2,048,145.00            | 2,228,059.00            | 2,147,068.00            | (80,991.00)              | -3.64%              |
| Student Transportation                                   | 721,302.00              | 742,302.00              | 716,895.00              | (25,407.00)              | -3.42%              |
| Personal Services- Employee Benefits                     | 4,350,716.00            | 4,051,282.00            | 4,669,100.00            | 617,818.00               | 15.25%              |
| Capital Outlay (F12)                                     | 389,941.00              | 1,915,632.00            | 934,341.00              | (981,291.00)             | -51.23%             |
| <b>Total General Fund Expense (Fund 10)</b>              | <b>\$ 26,467,378.00</b> | <b>\$ 28,715,442.00</b> | <b>\$ 27,860,466.00</b> | <b>\$ (854,976.00)</b>   | <b>-2.98%</b>       |
| <b>Total Operating Budget Excluding Capital Projects</b> | <b>\$ 26,117,378.00</b> | <b>\$ 28,365,442.00</b> | <b>\$ 26,960,466.00</b> | <b>\$ (1,404,976.00)</b> | <b>-4.95%</b>       |
|  |                         |                         |                         | <b>\$ 843,088.00</b>     | <b>3.23%</b>        |



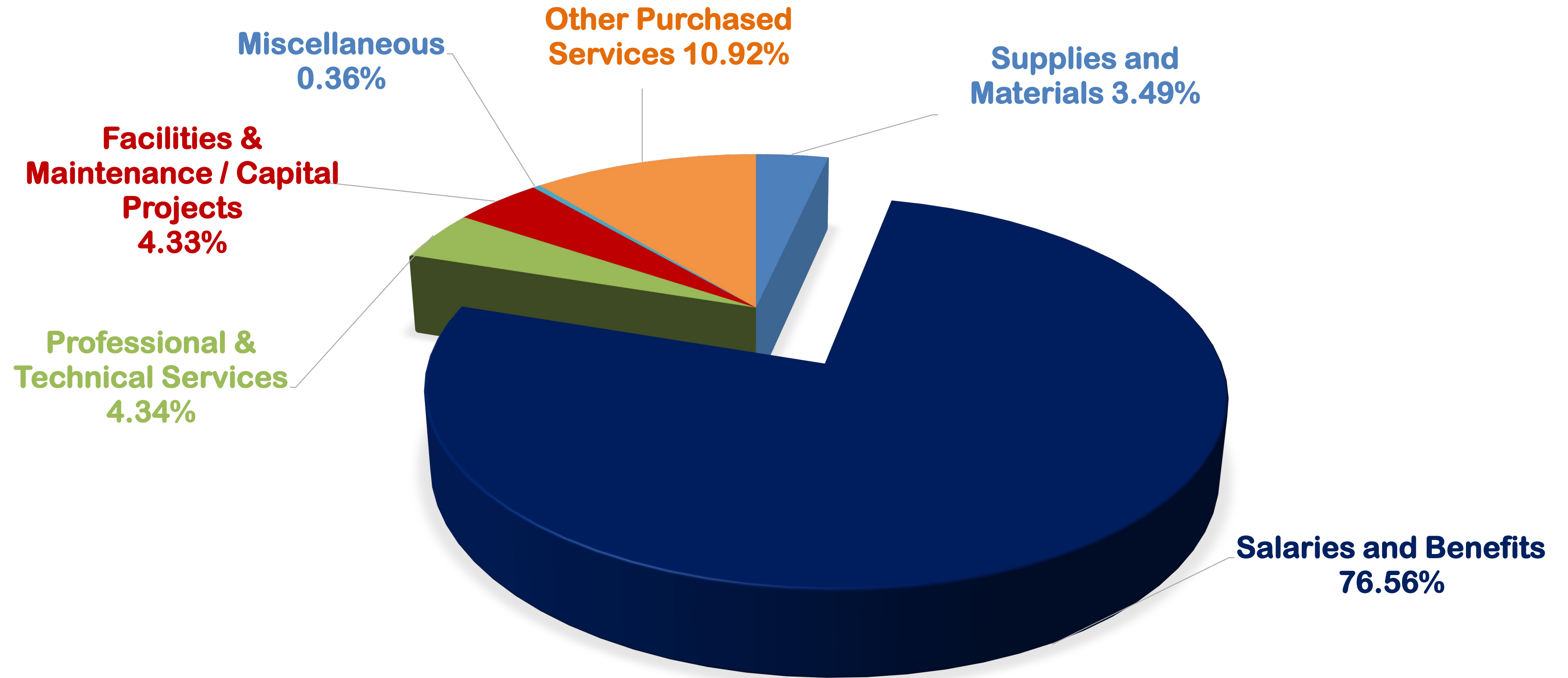
# APPROPRIATIONS

|   | 2024-2025              | 2024-2025              | 2025-2026              | \$ Increase          | % Increase          |
|---|------------------------|------------------------|------------------------|----------------------|---------------------|
| <u>Special Revenue Fund - Fund 20</u>       | <u>Original Budget</u> | <u>Modified Budget</u> | <u>Proposed Budget</u> | <u>\$(Decrease)</u>  | <u>% (Decrease)</u> |
| Title I                                     | 53,500.00              | 112,041.00             | 56,020.00              | 2,520.00             | 2.25%               |
| IDEA - Basic and PreSchool                  | 203,000.00             | 298,297.00             | 203,000.00             | -                    | 0.00%               |
| American Rescue Plan Grant                  | 40,000.00              | 43,894.00              | -                      | (40,000.00)          | -91.13%             |
| Other Local Sources / Grants                | 88,500.00              | 379,687.00             | 288,500.00             | 200,000.00           | 52.67%              |
| <b>Total Special Revenue Fund (Fund 20)</b> | <b>\$ 385,000.00</b>   | <b>\$ 833,919.00</b>   | <b>\$ 547,520.00</b>   | <b>\$ 162,520.00</b> | <b>42.21%</b>       |

|  | 2024-2025              | 2024-2025              | 2025-2026              | \$ Increase         | % Increase          |
|--|------------------------|------------------------|------------------------|---------------------|---------------------|
| <u>Debt Service Fund - Fund 40</u>       | <u>Original Budget</u> | <u>Modified Budget</u> | <u>Proposed Budget</u> | <u>\$(Decrease)</u> | <u>% (Decrease)</u> |
| Debt Payment - Principal                 | 110,475.00             | 189,000.00             | 240,000.00             | 129,525.00          | 68.53%              |
| Debt Payment - Interest                  | 346,845.00             | 268,320.00             | 219,750.00             | (127,095.00)        | -47.37%             |
| <b>Total Debt Service Fund (Fund 40)</b> | <b>\$ 457,320.00</b>   | <b>\$ 457,320.00</b>   | <b>\$ 459,750.00</b>   | <b>\$ 2,430.00</b>  | <b>0.53%</b>        |



# BUDGET BREAKDOWN





# CAPITAL PROJECTS



## ► Lockers Removal and Replacement Projects

The district will remove and replace 700 student lockers to enhance durability, functionality, and overall school aesthetics - estimated at \$450,000. These lockers were installed in 1996.







# CAPITAL PROJECTS



## Network Infrastructure Replacements (Phase 3 of 4)

This phase upgrades critical network infrastructure, including WiFi to enhance connectivity, security, and support for modern educational technology - estimated at \$150,000



## Blacktop Resurfacing & Site Enhancements

This project improves safety and accessibility by resurfacing the blacktop around the new additional wing, upper loop drop-off area, and playground - estimated at \$300,000



# TAX IMPACT

**Overall School Tax Levy Increase:**

**+2.87%**  
**(\$667,650)**

\$666,046 General Fund    \$1,604 Debt Service

**Assessed Property Value Increase:**

**+\$158.6 million**

**Estimated School Taxes:**

24-25: \$7,815.68

25-26: \$7,579.07

**-\$236.61**    Tax Reduction    **(3.03%)**





# IN CLOSTER PUBLIC SCHOOLS, WE BELIEVE:

- *all students can learn and thrive academically, socially, and emotionally with support from staff, parents, and peers;*
- *skilled, caring teachers are the most important variable in the classroom and we should consistently provide resources to assist them in life-long learning;*
- *instruction should be differentiated and culturally responsive to address students' learning styles;*
- *in a strong home-school-community connection and respect Closter's diversity;*
- *open and honest communication is vital to creating a positive environment for all;*
- *in the value of diversity and pledge to create a positive culture that safeguards equity, inclusion, dignity, and respect for all.*





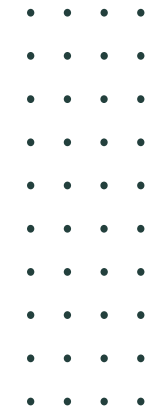


Thank  
You!

for your continued support  
of the children of  
Closter Public Schools!



# *Committed to Fiscal Responsibility and Stewardship of Taxpayer Resources*



For any questions or additional information, please contact:

**Floro M. Villanueva Jr.**

School Business Administrator / Board Secretary

[villanuevaf@nvnet.org](mailto:villanuevaf@nvnet.org)

