



School Year 2026-2027

DISTRICT BUDGET

Cluster Board of Education

President

Melody Finkelstein

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Cathy Lee

Janine Micera

Gregory Shih

Avishag Ravid

Vincent McHale

Superintendent of Schools

Floro M. Villanueva Jr.

School Business Administrator

Presentation Overview

What has our district accomplished this school year?

Where do we stand with enrollment?

How was this budget developed?

What does the budget fund?

What is the tax impact on Closter homeowners?

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.*



SY 2025-2026

Student Learning & Academics

DISTRICT

- Writing Revolution strategies implemented by Special Education teachers during writing instruction

HILLSIDE ELEMENTARY SCHOOL

- Implemented the new Big Ideas math textbook with supporting staff PD
- Formed Literacy Committee to support the NJ Literacy Initiative
- DIBELS and Aimsweb are used to monitor K–3 progress in literacy
- LinkIt! platform PD deepened staff use of data to inform instruction

TENAKILL MIDDLE SCHOOL

- LinkIt! benchmarks used for ELA, Math, Science, and Social Studies
- Data-Driven Instruction PD with Strobel Education in January 2026
- Updated classroom novels and refreshed ELA library collections
- New Spanish textbooks and online platform for listening and speaking
- Multi-year subscriptions to BriskAI and other web-based tools



SY 2025-2026

Student Programs & Enrichment

DISTRICT

- HES and TMS jointly planned Student Council fundraisers for the community (food bank, coat drive)
- After-School Academic Assistance Program for students in need of additional support
- Related-Service providers implemented 3:1 model for providing interventions to students

HILLSIDE ELEMENTARY SCHOOL

- Successfully operated three integrated preschool classrooms
- VIP transition tour for Grade 4 Special Education students visiting TMS
- ICARE character education program lessons
- Grade-level vocal and instrumental concert performances

TENAKILL MIDDLE SCHOOL

- TEP students competed in BrainBusters for SY 2025–26
- Debate Team reinstated; students participated in competitions
- TREP\$ Marketplace and entrepreneurship program for Grade 6
- Grade 7 Passion Project Showcase and TMS Art Show scheduled for May 28
- Students accepted into Honors Ensembles, Bergen County Band, and Region 1 Orchestra
- Science Olympiad Team qualified for Nationals at USC
- Math, science, and writing league competitions



SY 2025-2026

Athletics & School Culture

HILLSIDE ELEMENTARY SCHOOL

- Principal Advisory Committee established with ten active parent members
- New Playground – Local Recreation Grant
- Two 4th-grade students were named finalists in the Bergen County “My County” Poster Making Contest



TENAKILL MIDDLE SCHOOL

- Northern Valley Champions — Girls Volleyball, Boys Volleyball, Boys/Girls Soccer (fall)
- Northern Valley Champions — Boys Basketball
- RiseVision digital signage installed in main lobby
- Updated traffic procedures and new signage to improve flow (winter 2026)
- New Lockers – Capital Projects
- 1:1 Chromebooks with cases for all students in Grades 5–8



SY 2025-2026

Professional Development & Support Services

DISTRICT

- District-wide CPI training for some staff and paraprofessionals to manage and de-escalate challenging behaviors
- 504 best practices PD presented to school counselors by John Worthington
- CST members trained in WJV assessment to support Special Education eligibility determinations
- HIB Training/Assemblies for Antibullying Specialists, Administrators, Staff and Students

HILLSIDE ELEMENTARY SCHOOL

- Paraprofessional PD sessions led by Behaviorist L. Apollo and Nurse K. Haenelt
- Received FOCUS literacy grant; committee members attended related literacy PD
- Integrated preschool model expanded to support more students

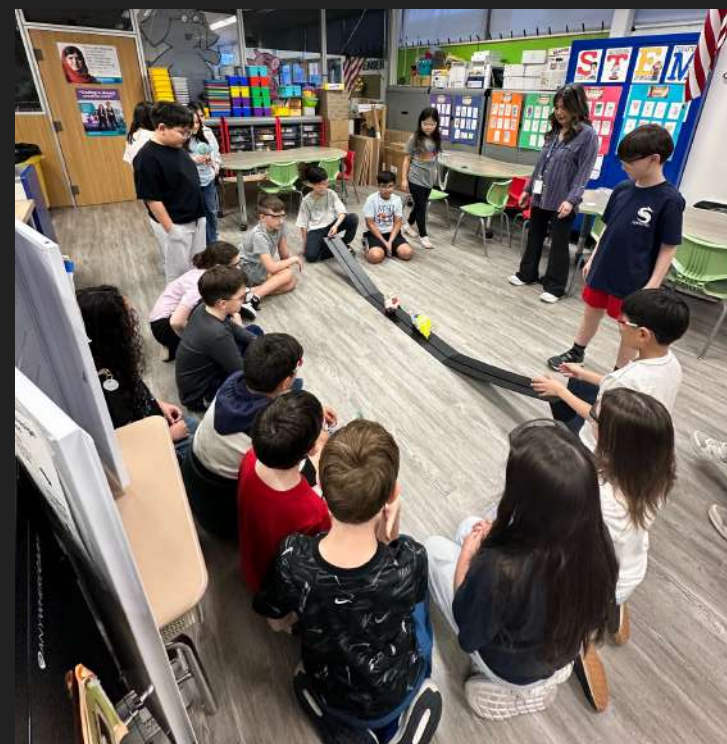
TENAKILL MIDDLE SCHOOL

- Paraprofessional PD sessions led by School Psychologist M. De Carlo and Nurse V. McHale
- Data-Driven Instruction PD with Strobel Education for all TMS staff (January 2026)



SY 2025-2026

Everyday Excellence



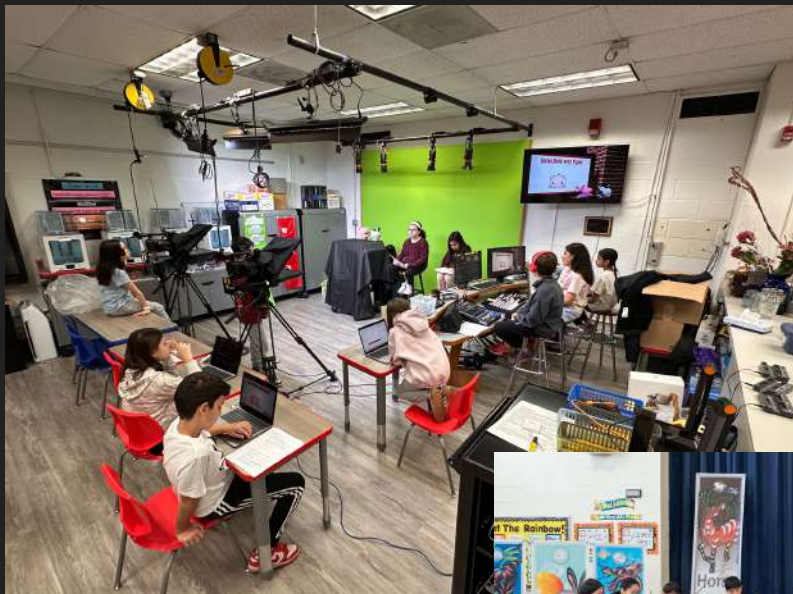
SY 2025-2026

Everyday Excellence



SY 2025-2026

Everyday Excellence



SY 2025-2026

Everyday Excellence



SY 2025-2026

Everyday Excellence



REFERENDUM 2023 UPDATE

Total Budget

\$6,489,700

Total Bid Awarded

\$3,512,000

Total Final Cost

\$3,998,416

Anticipated Excess

\$2,480,284

Project	Budget	Bid Amount	Final Cost	Bid Savings	Excess vs. Budget
Roof Replacement — HES & TMS	\$1,500,000	\$1,239,000	\$1,211,627	\$27,373	\$288,373
Boilers — HES & TMS	\$2,100,000	\$930,000	\$902,722	\$27,278	\$1,197,278
Window Replacement — TMS	\$800,000	\$454,000	\$424,785	\$29,215	\$375,215
Gym HVAC — TMS	\$600,000	\$889,000	\$791,321	\$97,679	(\$191,321)
Arch., Legal, Inspection & Misc.	\$1,489,700	—	\$678,960	—	\$810,740

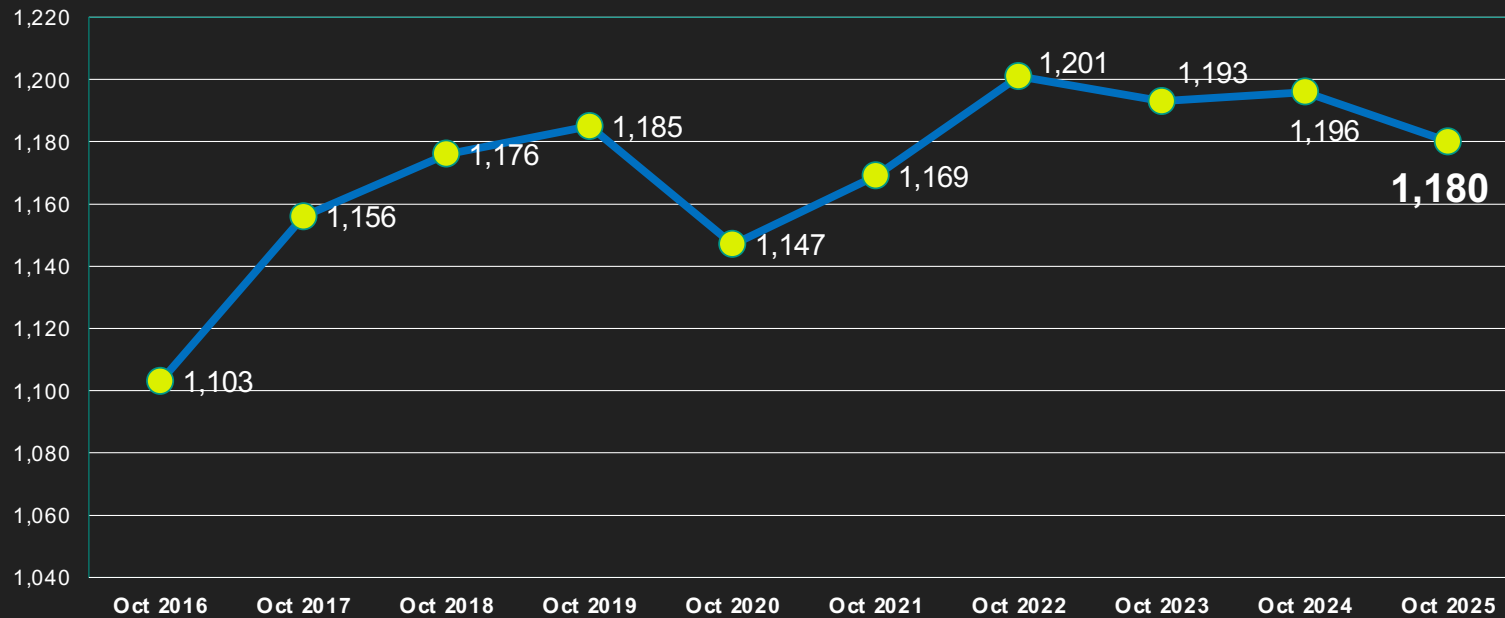
Anticipated Excess to be Returned to Taxpayers

\$2,480,284.29

District Overview: Enrollment

	Oct 15, 2025 Snapshot	Mar 4, 2026 Actual	Apr 20, 2026 Actual
HILLSIDE ELEMENTARY SCHOOL			
Total students	604	606	607
Pre-K tuition-based	25	24 -1	24 -1
Special Education students	66	70 +4	76 +10
TENAKILL MIDDLE SCHOOL			
Total students	583	587	585
Special Education students	91	88 -3	91
Out-of-District Placement	18	17 -1	17 -1
Total Resident Students	1,180	1,186 +6	1,185 +5

District Resident Enrollment Trend



Resident student count includes out-of-district placements.
Tuition-based Pre-K enrollment is excluded.

Budget Development - Timeline

Planning & Preparation

- Distributed budget spreadsheets and guidelines to administrators (Fall 2025)
- Reviewed enrollment demographics and projected student population (November 2025 – January 2026)
- Gathered stakeholder input; assessed district fiscal needs and capital improvements (December 2025 – January 2026)

Finance Committee & Board Review

- Presented budget scenarios to the Finance Committee (February 11, 2026)
- Full Board discussion on the draft budget (February 12, 2026)

State Aid & Preliminary Budget

- Received State Aid notice and Board approved the Preliminary Budget for Submission (March 12, 2026)
- Submitted Preliminary Budget to the Bergen County Superintendent's Office (March 13, 2026)

County Approval & Public Process

- Received County Office approval; Budget advertised for public hearing (April 6, 2026)
- Public Hearing and Adoption of the SY 2026-2027 Budget (April 30, 2026)

SY 26-27 Budget Overview

INSTRUCTIONAL RESOURCES

- Continue funding for supplies, materials, textbooks, and web-based service.

STAFFING

- Maintain current staffing level (vacancies remain unfilled)

CAPITAL IMPROVEMENTS

- \$1,369,000 allocated for facility upgrades and infrastructure improvements

FACILITIES & MAINTENANCE

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

TECHNOLOGY

- Maintain student device program and upgrade network infrastructure

MINIMIZE TAX IMPACT

- \$255,000 allocated from Capital Reserve Fund as principal payment for debt series 2023

Shared Services & Joint Purchasing

- ✓ Northeast Bergen County School Board 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
- ✓ NJ School Boards Association Cooperative Pricing System
- ✓ Borough of Closter

REVENUES

General Fund

REVENUE DESCRIPTION	2025-2026 Original Budget	2025-2026 Modified Budget	SY 2026-2027 Proposed	Original Budget Increase (Decrease)	Modified Budget Increase (Decrease)
LOCAL TAX LEVY	23,633,912	23,633,912	25,203,081	1,569,169.00	1,569,169
Tuition	332,100	332,100	348,710	16,610.00	16,610
Miscellaneous Revenue	276,000	276,000	291,000	15,000.00	15,000
State Aid	1,703,454	1,703,454	1,652,351	(51,103.00)	(51,103)
Withdrawal from Excess Surplus	675,000	675,000	650,000	(25,000.00)	(25,000)
Withdrawal from Cap Reserve	900,000	900,000	1,624,000	724,000.00	724,000
Withdrawal from Maint Reserve	340,000	340,000	340,000	-	-
PY Audited Adjustments		122,614			(122,614)
PY Extraordinary Aid & NP Transpo		512,120			(512,120)
TOTAL OPERATING BUDGET	27,860,466	28,495,200	30,109,142	2,248,676	1,613,942
TOTAL OPERATING BUDGET without Capital Projects	26,960,466	27,595,200	28,485,142		

REVENUES

Special & Debt Service

REVENUE DESCRIPTION	2025-2026 Modified Budget	SY 2026-2027 Proposed	Modified Budget Increase (Decrease)
Title I	55,521	36,607	(18,914.00)
IDEA Basic and Preschool	294,288	203,000	(91,288.00)
Other Federal Grants	-	-	-
Other State & Local Grants	439,903	231,500	(208,403.00)
TOTAL GRANTS & ENTITLEMENTS	789,712	471,107	(318,605)
Local Taxes for Debt Service	303,452	56,719	(246,733.00)
Withdrawal from Cap Reserve		255,000	255,000.00
State Aid for Debt Service	156,298	160,556	4,258.00
TOTAL REPAYMENT OF DEBT	459,750	472,275	12,525

APPROPRIATIONS

<u>Current Expense (Fund 10)</u>	<u>2025-2026 Original Budget</u>	<u>2025-2026 Budget</u>	<u>2026-2027 Proposed</u>	<u>\$ Increase \$Decrease)</u>	<u>% Increase (Decrease)</u>
Regular Programs - Instruction	7,737,461.00	7,894,841.00	7,899,878.00	5,037.00	0.06%
Special Education - Instruction	2,803,934.00	2,740,834.00	2,762,183.00	21,349.00	0.78%
Basic Skills/Remedial - Instruction	550,022.00	550,022.00	553,756.00	3,734.00	0.68%
Bilingual Education - Instruction	458,546.00	504,646.00	478,186.00	(26,460.00)	-5.24%
School Sponsored Co/Extra Curricular Activities	94,760.00	95,760.00	104,730.00	8,970.00	9.37%
School Sponsored Athletic Activities	40,500.00	56,745.00	48,218.00	(8,527.00)	-15.03%
After School Programs	24,000.00	51,987.00	24,000.00	(27,987.00)	-53.83%
Summer Program	44,500.00	59,000.00	77,000.00	18,000.00	30.51%
Special Education Out of District Tuition	1,614,878.00	1,670,519.00	1,415,993.00	(254,526.00)	-15.24%
Attendance & Social Work	114,258.00	114,258.00	126,695.00	12,437.00	10.89%
Health Services	218,280.00	226,280.00	224,850.00	(1,430.00)	-0.63%
Speech, OT, PT & Related Services	513,996.00	513,996.00	533,809.00	19,813.00	3.85%
Other Support Services-Students, Extra Services	1,498,480.00	1,533,980.00	1,456,636.00	(77,344.00)	-5.04%
Guidance	410,389.00	410,389.00	424,437.00	14,048.00	3.42%

APPROPRIATIONS

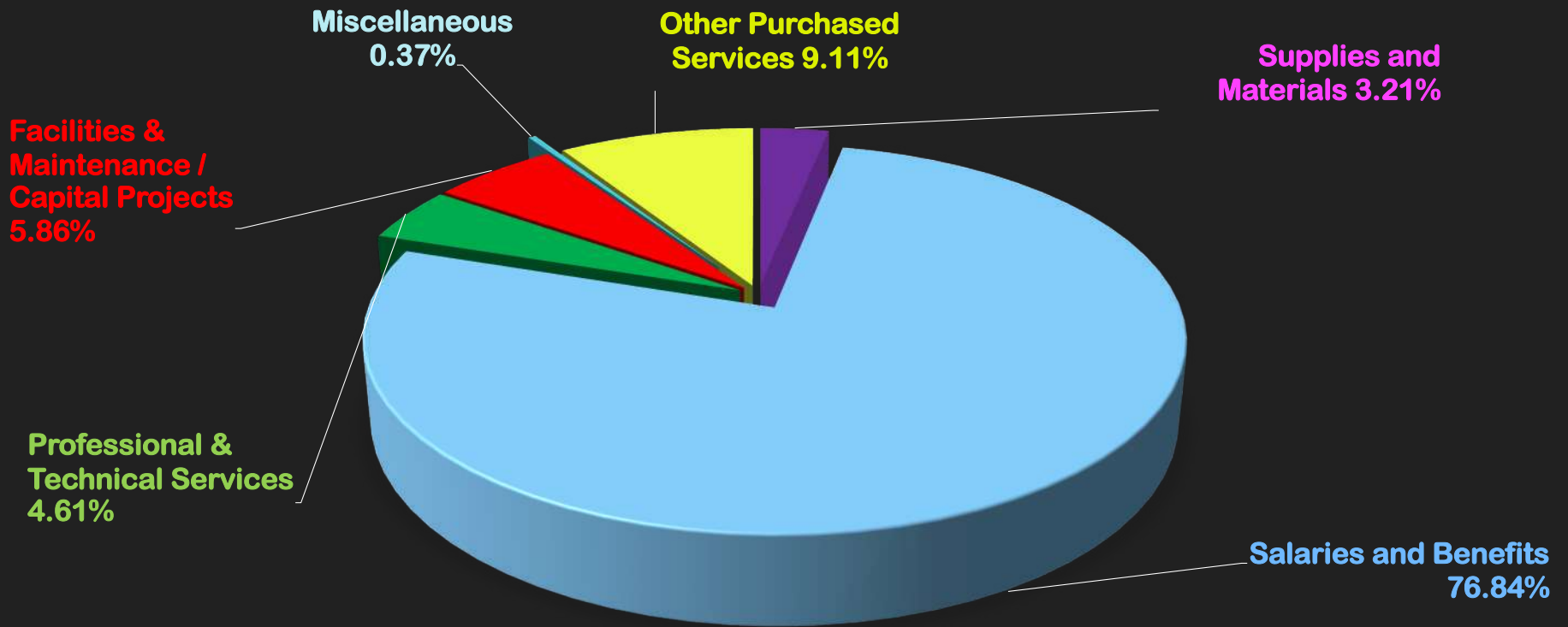
<u>Current Expense (Fund 10)</u>	<u>2025-2026 Original Budget</u>	<u>2025-2026 Modified Budget</u>	<u>2026-2027 Proposed</u>	<u>\$ Increase \$Decrease)</u>	<u>% Increase (Decrease)</u>
Child Study Team	797,366.00	790,866.00	798,672.00	7,806.00	0.99%
Improvement of Instructional Services	170,917.00	170,917.00	180,419.00	9,502.00	5.56%
Media Services- School Library	178,706.00	215,671.00	182,926.00	(32,745.00)	-15.18%
Instructional Staff Training Services	76,500.00	101,500.00	82,674.00	(18,826.00)	-18.55%
Support Services-General Admin	563,201.00	669,201.00	612,265.00	(56,936.00)	-8.51%
Support Services-School Admin	876,277.00	955,066.00	905,081.00	(49,985.00)	-5.23%
Central Services & Admin Info Technology	606,091.00	629,212.00	645,445.00	16,233.00	2.58%
Operation & Maintenance of Plant Services	2,147,068.00	2,299,024.00	2,213,672.00	(85,352.00)	-3.71%
Student Transportation	716,895.00	662,645.00	644,083.00	(18,562.00)	-2.80%
Personal Services- Employee Benefits	4,669,100.00	4,602,600.00	6,055,193.00	1,452,593.00	31.56%
Capital Outlay (F12)	934,341.00	975,241.00	1,658,341.00	683,100.00	70.04%
Total General Fund Expense (Fund 10)	\$ 27,860,466.00	\$ 28,495,200.00	\$ 30,109,142.00	\$ 1,613,942.00	5.66%

APPROPRIATIONS

	2025-2026	2025-2026	2026-2027	\$ Increase	% Increase
<u>Special Revenue Fund - Fund 20</u>	<u>Original Budget</u>	<u>Modified Budget</u>	<u>Proposed</u>	<u>\$Decrease)</u>	<u>(Decrease)</u>
Title I	56,020.00	55,521.00	36,607.00	(18,914.00)	-34.07%
IDEA - Basic and Preschool	203,000.00	294,288.00	203,000.00	(91,288.00)	-31.02%
Other State and Local Grants	288,500.00	439,903.00	231,500.00	(208,403.00)	-47.37%
Total Special Revenue Fund (Fund 20)	\$ 547,520.00	\$ 789,712.00	\$ 471,107.00	\$ (318,605.00)	-40.34%

	2025-2026	2025-2026	2026-2027	\$ Increase	% Increase
<u>Debt Service Fund - Fund 40</u>	<u>Original Budget</u>	<u>Modified Budget</u>	<u>Proposed</u>	<u>\$Decrease)</u>	<u>(Decrease)</u>
Debt Payment - Interest	219,750.00	219,750.00	217,275.00	(2,475.00)	-1.13%
Debt Payment - Principal	240,000.00	240,000.00	255,000.00	15,000.00	6.25%
Total Debt Service Fund (Fund 40)	\$ 459,750.00	\$ 459,750.00	\$ 472,275.00	\$ 12,525.00	2.72%

BUDGET COMPOSITION



CAPITAL PROJECTS



Phone Systems Upgrade

Northern Valley-wide modernization of the shared phone system.

Interior Door Replacement

Replace worn and outdated doors in phases with newer models featuring smaller viewing panels for improved security.



Sidewalk and Curb Replacement

Replacement of uneven sidewalks to improve safe access for students, staff and families.

Vertical Unit Ventilator Replacement

Classroom ventilators nearing 20 years old will be replaced in phases to improve air circulation and reliability.

Lunch Room Table Replacement

Wall-pocket tables will be replaced in phases to improve safety and lunch operations.



Network Infrastructure Phase 4

Final phase of a four-year project to upgrade network reliability, speed, and WIFI connectivity.

Key Factors Considered in Determining Tax Levy



STATE CONSTRAINTS

- 2% Tax Levy Cap (NJ Law)
- State Aid Levels
- State Mandates & Regulations



RISING COSTS

- Health Benefits Increase
- Special Education Costs
- Contractual Salary Obligations
- Utilities, Insurance, Transportation



PROGRAM NEEDS

- Class Size Considerations
- Student Supports & Services
- Maintaining Academic Programs



COMMUNITY IMPACT

- Sensitivity to Taxpayers
- Responsible Budgeting
- Long-Term Financial Stability

TAX IMPACT

**Overall School Tax Levy
Increase:**

+5.52%

\$1,569,169 General Fund 6.64%
(\$246,733) Debt Service -81.31%

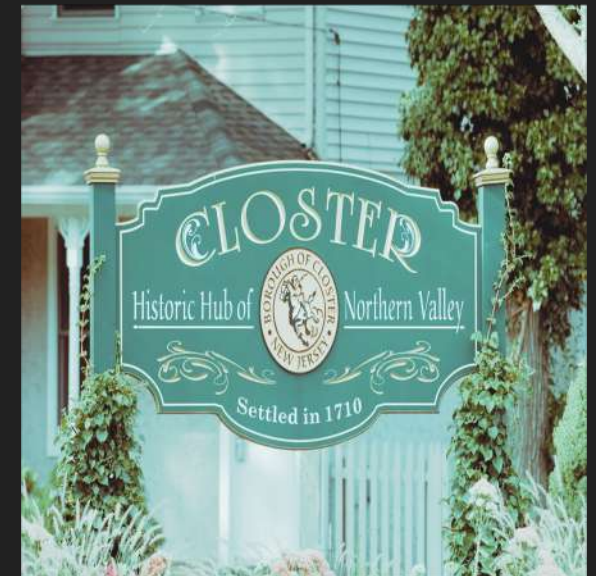
**Assessed Property Value
Increase:**

+\$198.95M

Estimated School Taxes:

25-26: \$8,173.34

26-27: \$8,046.28



Average Home Value

\$944,688

-\$127.06

Tax Reduction (1.55%)

Committed to Fiscal Responsibility

Committed to Our Community

Committed to Student Success

For any questions or additional information, please contact:

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