

**FLEMINGTON-RARITAN
REGIONAL SCHOOL DISTRICT**



2025-2026 BUDGET PUBLIC HEARING

**Dr. Kari McGann, Superintendent
Mrs. Tanya Dawson, Business Administrator**

MAY 1, 2025



THANK YOU TO BOARD OF EDUCATION MEMBERS

Thank you to our Board of Education Members. This year's budget season has been quite challenging.

- an increase in expenditures for health care costs;
- an increase in utility costs;
- an increase in out-of-district tuition;
- an increase in special education costs;
- staffing challenges due to statewide shortages;
- 80% loss in SEMI funding;
- Potential loss of federal aid (title grants);



Pictured from left to right: Superintendent, Dr. Kari McGann, Dr. Warren Buckleitner, Gina Criscitiello, Michael Owen, Vice President, Jaclyn Arce, President, Ryan Birkenstock, Julia Whitley, Ryan Cirillo, Lilian Colpas, Assistant Superintendent, Dr. Cliff Burns, Business Administrator, Tanya Dawson, and Dr. Will Bentley

THANK YOU TO FAMILY ENGAGEMENT AD HOC COMMITTEE MEMBERS

Thank you to the Family Engagement Ad Hoc Committee. Members of the committee met monthly to review community concerns, provide updates, and ensure family voices are heard and considered in key district decisions. Topics focused on district updates and budget development and information.

Jessica Abbott
Dulce Alviar
Courtney Angiuli
Jaclyn Arce
Hanan Attiyah
Jacque Beason
Troy Beason
Julie Bell
Melissa Bentley

Dr. Will Bentley
Ryan Birkenstock
Ana Bolanos
Kristen Boyce
Laura Bruhn
Dr. Clifford Burns
Norma Cruz
Tanya Dawson

Lisa Fuchs
Kassy George
Rich Gilchrest
Dr. Danielle Hamblin
Nina Higgins
Michelle Hurley
Katherinne Javier-
Mannino
Lianna Lazur

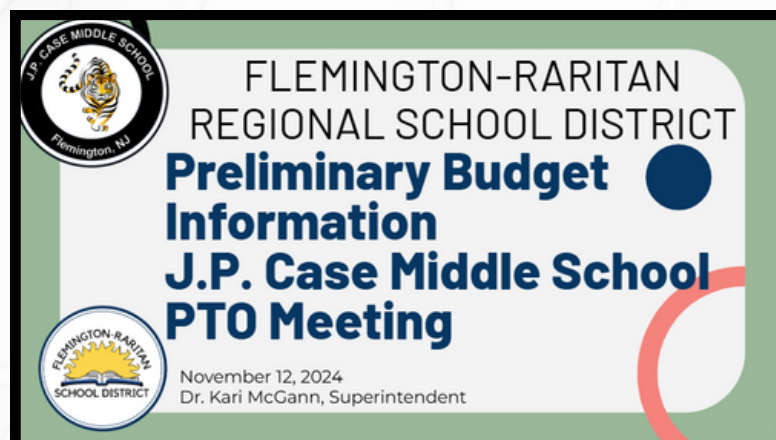
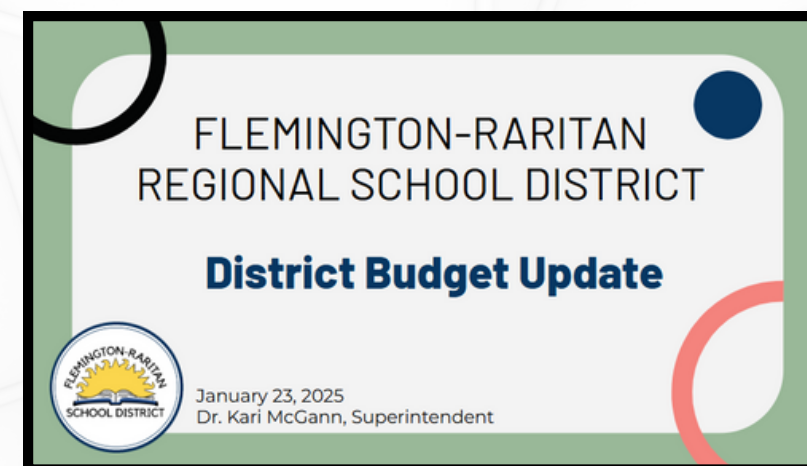
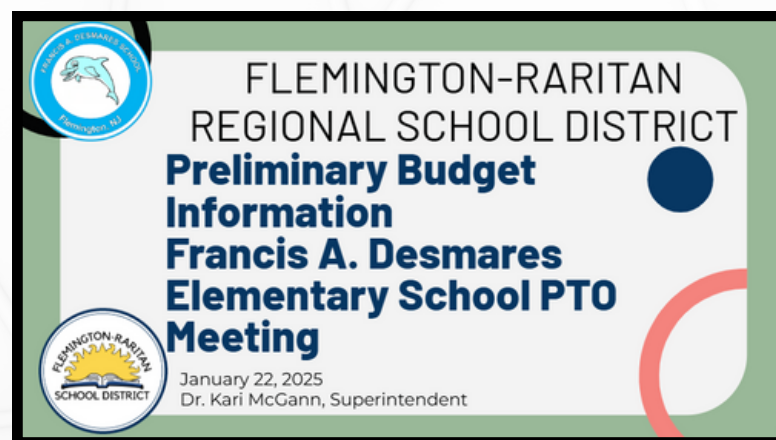
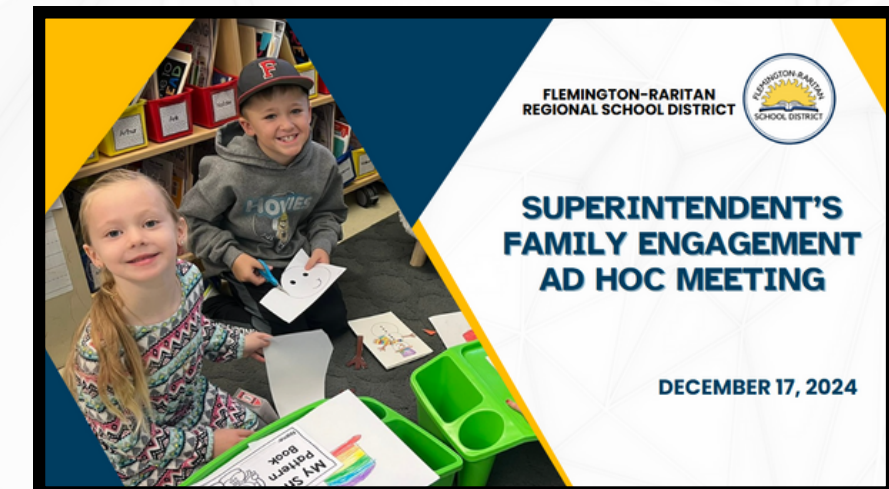
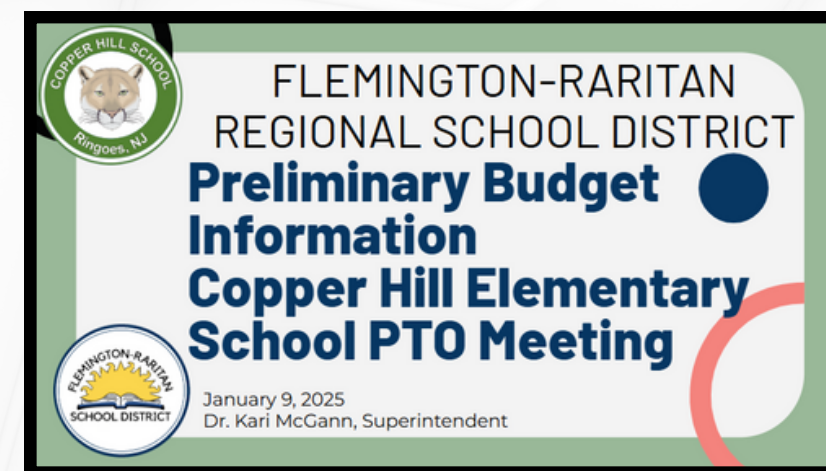
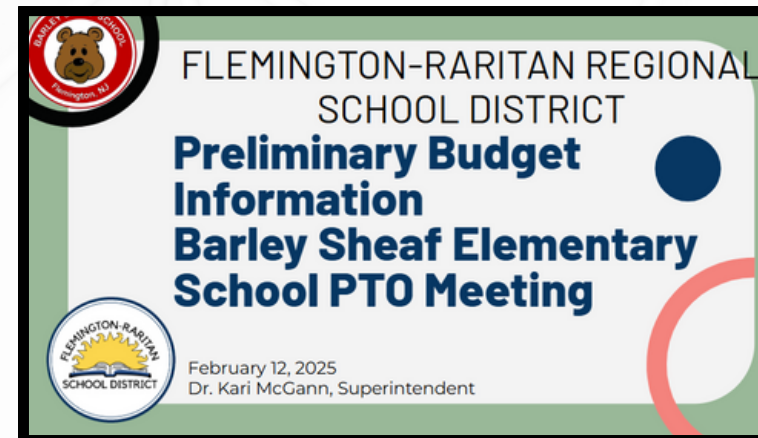
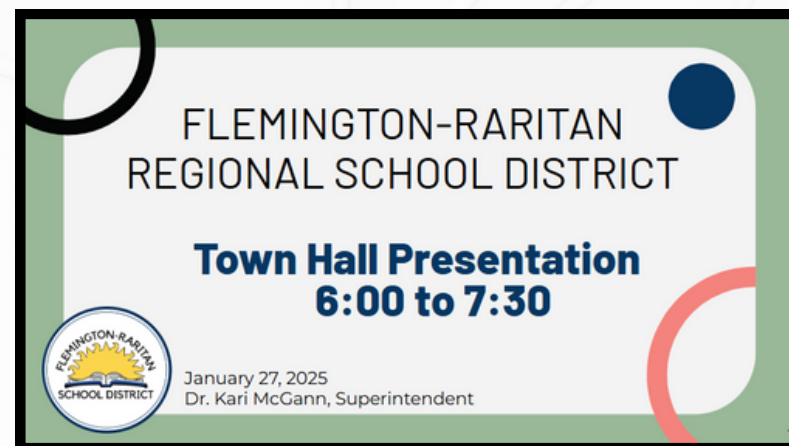
Laurie Markowski
Margaret McKenzie-
DeAngelis
Iris Mendoza
Susan Mitcheltree
Sekayi Muschonga
Gaudy Orellana
Megan Pacyna
Denis Pollack
Lisa Pollack

Lorena Portales
Monika Roccia
Melanie Rosengarden
Caitlin Ryan Persche
Juana Salguero
Lindsay Shirvanian
Chris Smolk

**Chaired by:
Dr. Kari McGann*

THANK YOU TO OUR STAFF MEMBERS & COMMUNITY

Thank you to our staff & faculty members and our community for your involvement in the budget process.



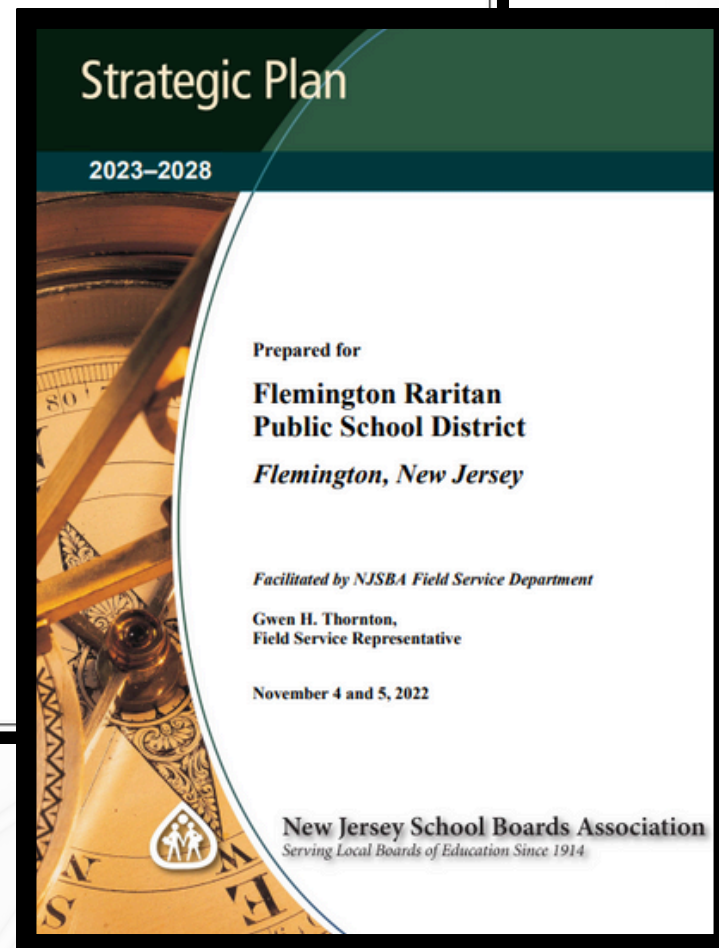
HOW CHILDREN LEARN: 2023-2028 STRATEGIC PLAN

Thank you to the Strategic Plan Volunteers.

The District is grateful for the strategic plan goals & beliefs written by the Flemington-Raritan Regional School District community members.

Volunteer Participants

Courtney Angiuli
Attiyah Hanan
Valerie Bart
Dan Bland
Jessica Braynor
Jeff Cain
Lori Castronuovo
Lilian Colpas
Gina Criscitello
Mary Jane Custy
Robyn Fatooh
Karen Finnerty
Daniel Hamblin
Craig Helmstetter
Michelle Hurley
Janine Jaloway
Tiffany Jarrett
Matthew Kosensky
Jesse Lockett
Laurie McKenzie
Kari McGinn
Irina Nikitovic
Megan Pacyna
Melanie Rosengarden
Sarah Stangota
Kristen Stryker
Amy Switkes
Chris Smolk
Nydia Peake
Jaclyn Arce
Susan Mitcheltree
Zac Rischawy
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POINTS OF PRIDE/2023-2028 STRATEGIC GOALS

Goal #1: The District will provide a comprehensive and rigorous educational experience that connects and expands students' knowledge while engaging and empowering all learners to synthesize and apply their skills and understanding in meaningful ways.

Goal #2: Develop a continuation of a multi-tiered system of support within the district to target the social, emotional, and mental health needs of students.

POINTS OF PRIDE/2023-2028 STRATEGIC GOALS

Goal #3: The district will create opportunities to foster unity between the community and the school district in order to strengthen partnerships and develop a shared responsibility for student success.

Goal #4: Create an enticing and competitive work environment to attract and retain high-quality candidates who are representative of students' diverse backgrounds in the Flemington-Raritan Regional School District community.

Goal #5: Ensure the finance and facilities needs are budgeted to upkeep and meet the needs of the growing district.

HOW CHILDREN LEARN: STRATEGIC PLAN BELIEFS

BELIEFS

We believe our children learn best when:

- They feel safe in a connected learning community
- They are engaged, supported, and heard
- They feel a sense of accomplishment and take pride in themselves

We believe the role of the parent is:

- To provide a supportive and nurturing environment where their basic needs are met
- To be engaged in their children's learning and share accountability for their children's success.
- To teach respect and empathy for others

We believe the role of the community is:

- To financially support the needs of the schools
- To model good citizenship for our youth
- To support and embrace our school community actively and respectfully

We believe the role of staff is:

- To build a relationship with students and families by knowing and valuing the unique gifts and talents each child brings to learning.
- To design instruction that targets the specific learning needs of each child

- To communicate and build a partnership with families in support of a student's academic and social emotional well-being.

We believe excellence in education includes:

- Structure and stability
- A sense of community including family/parent involvement
- An understanding of what motivates and engages each individual student

We believe students upon graduation:

- Will evolve into lifelong learners
- Possess the competency to engage in high school
- Have a toolbox of strategies to cope with the uncertainty of life



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WHAT IS A SCHOOL DISTRICT BUDGET?

A budget is a planning tool and must consider contingencies. It must manage risk and be fiscally responsible to the taxpayers and the community it serves. The Flemington-Raritan Regional School District's budget is a reflection of the community's values.

A school district budget, in theory, is about basing the budget on district goals and the strategic plan.

In actuality, it is all about money and balancing expenditures and revenue. Decisions must be made with students in mind, but ultimately, a budget must be balanced.

WHAT IS A SCHOOL DISTRICT BUDGET?

Schools operate on a fiscal calendar, not a yearly calendar.

A fiscal calendar operates from July 1st through June 30th. Budgets are developed between December and February of the preceding academic school year.

When balancing the budget, a board of education must follow NJDOE regulations. Two important rules:

- 1) Tax revenue must be within the 2% cap or with cap plus allowances, such as healthcare allowances or enrollment growth allowances.
- 2) Revenues must equal expenses.

Districts can also take advantage of banked cap or capital reserves, if any.

WHAT IS DIFFERENT THIS YEAR?

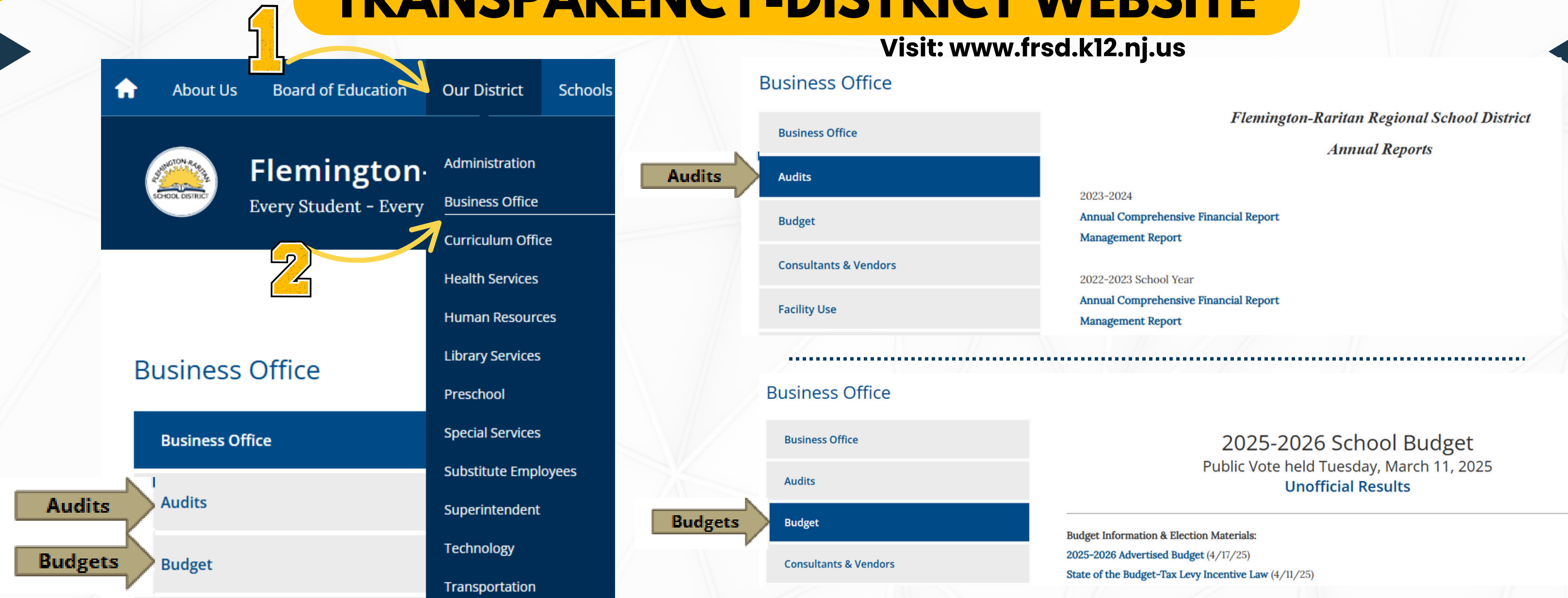
Under Adequacy & Local Fair Share

According to the State of New Jersey, our district's \$70 million operating budget for the 2025–2026 school year is \$3,765,753 under adequacy. The FRSD property tax levy is \$10,203,100 below its local fair share.

Through this program, the state provides a one-time additional funding for the 2025–2026 school year worth 5% of the taxes raised through this exception. Now, FRSD is eligible to raise the local tax levy to reduce current budget deficits and funding shortfalls, as well as shortfalls that are projected for the future.

TRANSPARENCY-DISTRICT WEBSITE

Visit: www.frsd.k12.nj.us



The school district undergoes an independent audit annually, with all reports and any findings made publicly available on the district's website. Three years ago, the district selected a new auditing firm through a competitive process. This firm, with no prior affiliation to the district, is experienced in auditing various school districts and municipalities throughout the state.

The district website provides access to independent annual audits dating back to the 2006–2007 school year.

Annual budgets and related presentations are also available, with records beginning from the 2013–2014 school year.

TRANSPARENCY-BOARD MEETINGS

- The district engages an independent Treasurer of School Monies, who is responsible for preparing the monthly school treasurer report. In accordance with New Jersey law (N.J.S.A. 18A:17-31 through 18A:17-36), the Treasurer helps oversee the handling of public funds, ensuring compliance and serving as a key element in the district's system of financial checks and balances. The Treasurer reconciles financial transactions monthly with the board secretary, who prepares the board secretary report. Both reports are cross-checked for accuracy and approved each month, with the results made publicly available.
- All district expenditures are reviewed and approved monthly at Board of Education meetings. Every dollar spent by the district goes through an authorized process and no one has access to blank checks or the ability to use funds without oversight.
- All budgetary line item transfers are also approved monthly at Board of Education meetings. These monthly transfers comply with statutory requirements.

DISTRICT POINTS OF CLARIFICATION

Referendum 2019

- These are restricted funds, designated exclusively for the specific purposes outlined in the voter-approved referendum. The District does not have the authority to use these funds for any other purpose. They must be spent strictly as approved, with no exceptions or deviations.
- These funds have never been used to support, nor do they currently support, any paid positions within the District. They are not part of the District's general operating budget and are maintained in a separate account. Additionally, these funds are subject to review as part of the District's annual audit process.

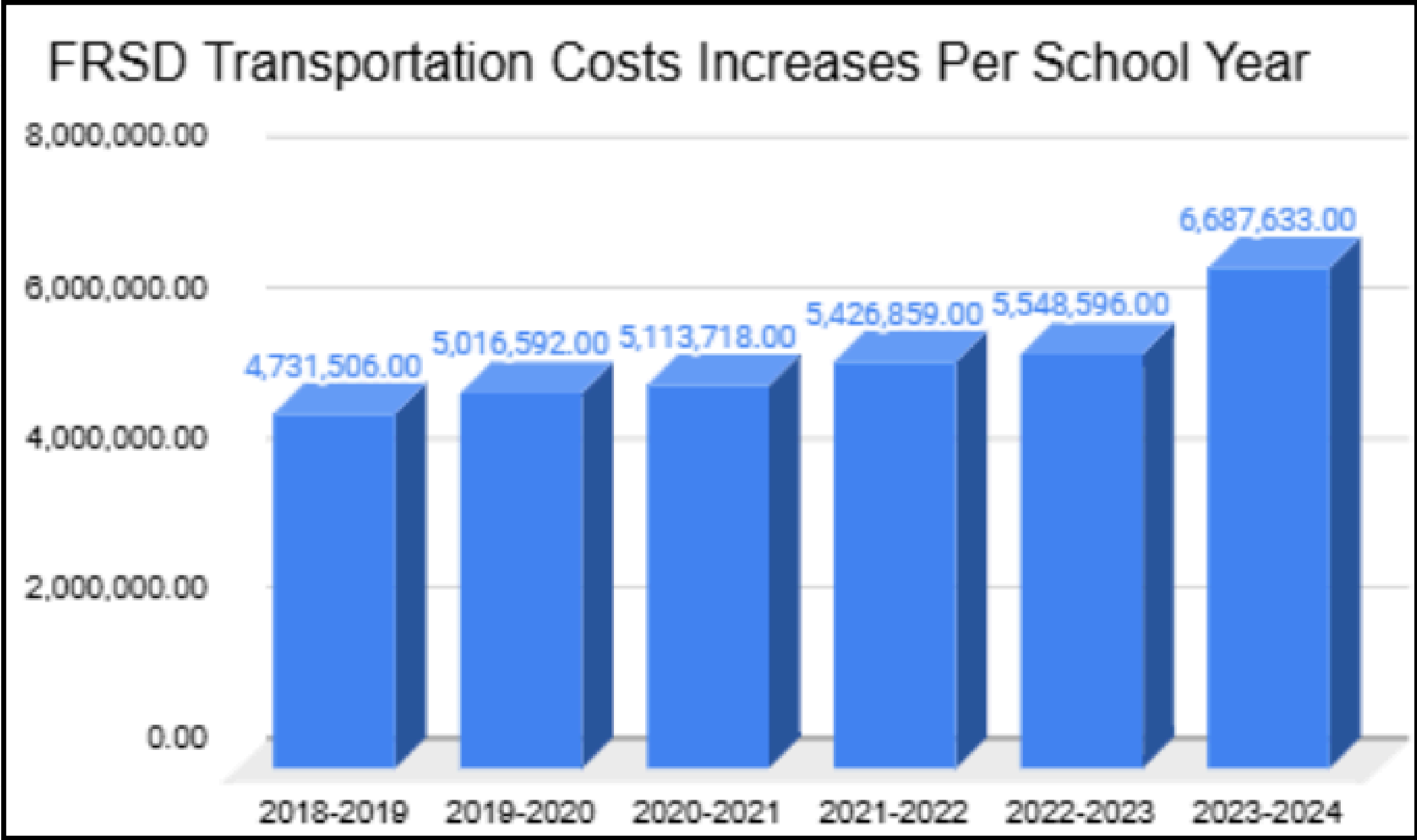
Pre-Kindergarten Funding

- The District is legally required to provide Pre-K education to any student who qualifies for special education services upon turning 3 or 4 years old during the school year. As a result, the District has always incurred—and will continue to incur—costs related to Pre-K special education, regardless of Pre-K expansion funding.
- In addition to instructional services, the District is also legally obligated to provide transportation for these students. These requirements exist independently of the Pre-K expansion program and would remain in place even if the District were no longer participating in it.
- Simply put, the District has historically borne—and will continue to bear—Pre-K instructional and transportation expenses, whether or not Pre-K expansion funding is available.

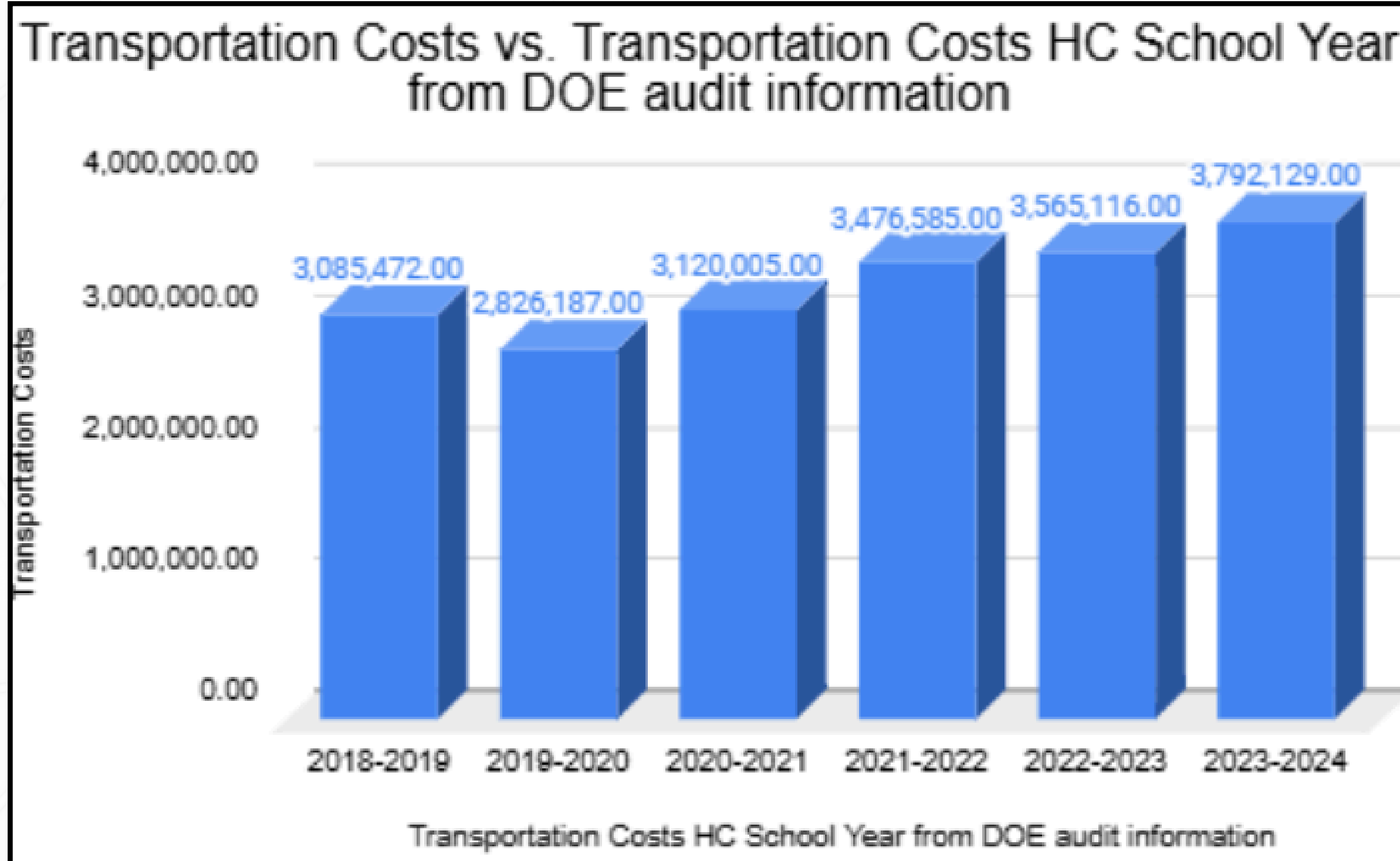
ECONOMIC INFLUENCES

- Salary Increases
 - 2 Collective Bargaining Units
 - Educator Staffing Shortage
- Benefits/Insurance costs–inflation/utilization
- Pension Costs – PERS Inflation
- Transportation Costs – Inflation
- Tuition and Contracted Services Contract Increases
- Utilities Costs – Inflation

FRSD TRANSPORTATION COSTS



HCRHS TRANSPORTATION COSTS

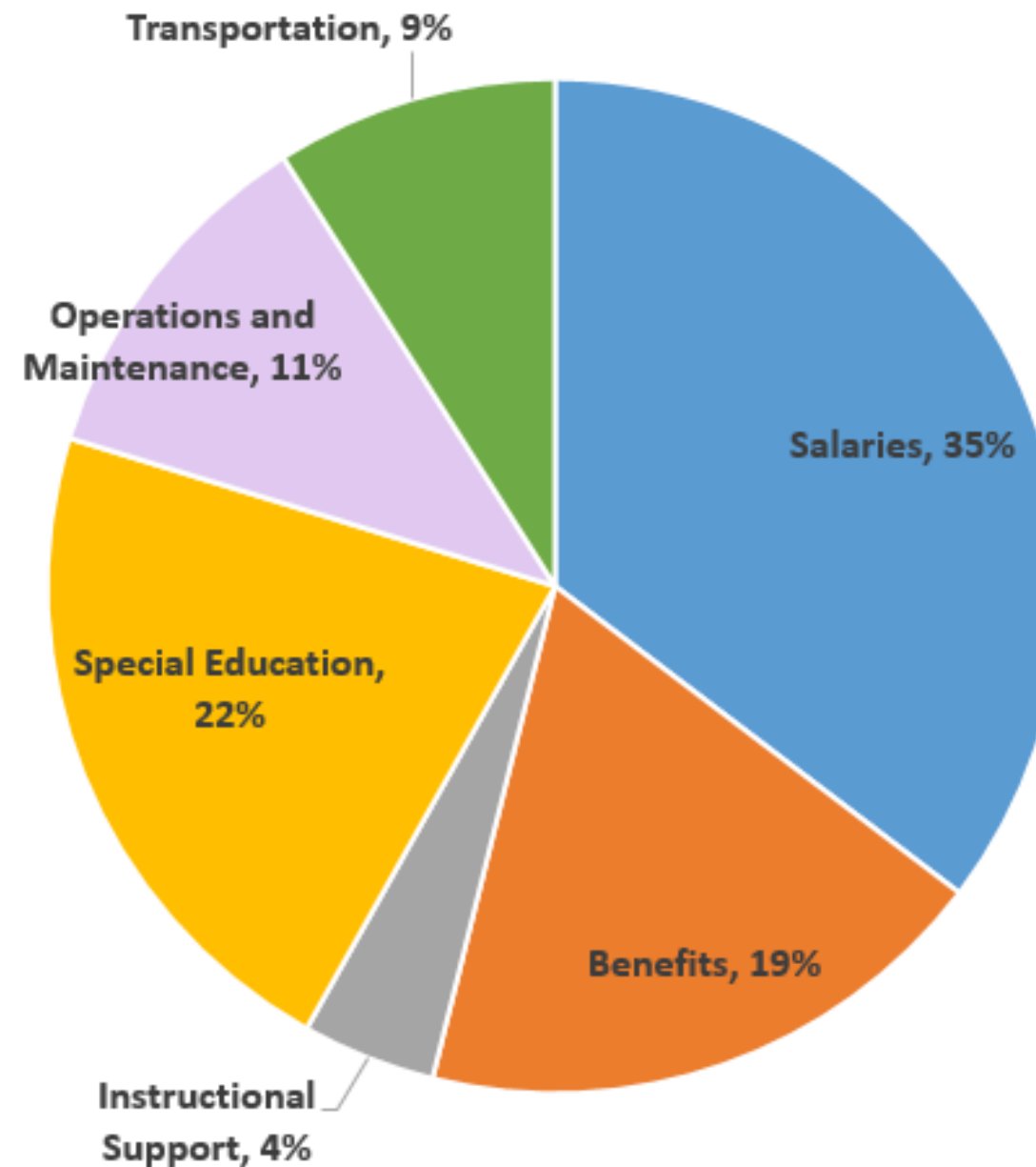


FINANCIAL STABILITY - 5 YEAR PLAN

- The district is making steady and measurable progress toward improved financial stability, guided by the strategic priorities outlined in the districts strategic plan and in our five-year fiscal plan. This plan reflects our commitment to long-term financial health through disciplined budgeting, targeted reductions in expenditures and careful alignment of resources with educational priorities.
- The district has implemented a number of key initiatives aimed at strengthening our financial position. These include restructuring debt where appropriate, identifying operational efficiencies, and making data-informed decisions about staffing and programmatic investments. As a result, we are gradually rebuilding our reserves, reducing structural deficits and improving our overall fiscal outlook.
- The five-year plan will be regularly reviewed and updated to reflect current economic conditions, enrollment trends and changes in funding streams. It also includes contingency planning to address potential uncertainties and ensure continuity of services.
- While challenges remain, the district's proactive and transparent approach demonstrates a strong commitment to financial recovery and sustainability. With continued focus and collaboration, we are confident in our path toward long-term fiscal health.

APPROPRIATIONS BY LINE ITEM

	APPROPRIATIONS	
	<u>2024-25</u>	<u>2025-26</u>
Tuition	1,276,533	1,431,066
Health Services	813,707	847,285
Speech/OT/PT	1,466,479	1,543,640
Guidance	1,121,132	789,149
CST	1,509,125	1,662,632
Curriculum & Instruct	449,397	381,278
Lib Media	435,320	406,560
Prof Develop	643,317	439,969
Gen Admin	1,030,431	1,060,350
School Admin	3,520,369	3,396,751
Business	685,889	630,321
Technology	619,171	649,026



	APPROPRIATIONS	
	<u>2024-25</u>	<u>2025-26</u>
Custodial, Maint & Security	7,450,610	8,336,154
Transportation	7,115,314	6,632,316
Benefits	11,080,486	13,685,129
Regular Instruction	20,045,159	20,002,678
Special Education		
Instruction	8,415,207	8,641,209
Basic Skills	1,580,527	708,895
Bilingual	731,923	861,477
Student Activities/ Athletics	289,163	262,178
Capital Outlay	154,975	1,397,690
Operating Budget	70,434,234	73,765,753

SOURCES OF REVENUE (FUNDING)

2025/2026 PROPOSED REVENUE		
REVENUE SOURCES:	PROPOSED	PROPOSED
	24/25	25/26
TOTAL APPROPRIATIONS FROM PREVIOUS PAGE	\$ 70,434,234	\$ 73,765,753
TOTAL FUND BALANCE	\$ 2,685,688	\$ -
TOTAL MISCELLANEOUS	\$ 997,696	\$ 1,004,150
TOTAL STATE AID	\$ 6,095,841	\$ 6,461,590
TOTAL EXTRAORDINARY AID	\$ 800,000	\$ 546,227
TOTAL SEMI	\$ 136,276	\$ 26,778
TOTAL GENERAL TAX LEVY	\$ 59,718,733	\$ 65,727,008
TOTAL REVENUE	\$ 70,434,234	\$ 73,765,753

TAX IMPACT: CALENDAR YEAR VS. FISCAL YEAR

Our school district operates on a fiscal year from **July 1 to June 30**, while municipalities and other organizations follow the **calendar year (January to December)**. As a result, municipal tax collections on behalf of the school district span *two different school years*.

This means:

- Taxes collected from **January through June** apply to the second half of the current school year.
- Taxes collected from **July through December** apply to the first half of the new school year.

So when there's a change in the tax rate between school years, the impact on taxpayers is blended. For example, if the school tax increases by 3.5% for 2024–25 and then 4% for 2025–26, the tax collection for the calendar year would reflect both rates—resulting in a gradual increase. This is standard practice and it's how tax data is presented to the Department of Education. It's also certified by the local tax assessor's office.

Another factor when calculating tax impact for the community. First, it's important to distinguish between the **General Tax Levy** and the **Debt Service Tax Levy**. The debt service levy is a fixed amount based on the district's debt payment schedule and is *not* affected by changes to the general tax levy. In other words, if we increase the general tax levy by 4%, that percentage does *not* apply to the debt service portion.


REVENUE: TAX IMPACT

Flemington Borough					
2025/2026 Tax Rate Calculations					
SCHOOL YEAR	2023/24		2024/25		2025/26
General Operations	\$	5,338,353		\$	5,228,091
Repayment of Debt	\$	442,846		\$	426,608
Total Taxes (SY)	\$	5,781,199		\$	5,654,699
half years	\$	2,890,600		\$	2,827,350
CALENDAR YEAR	2024		2025		
First Half	\$	2,890,600		\$	2,827,350
Second Half	\$	2,827,350		\$	2,957,498
Total Taxes (CY)	\$	5,717,949		\$	5,784,848
Ratables Base		\$579,395,700			\$622,571,900
Rate Per \$1		\$0.010			\$0.009
Rate Per \$100		\$0.987			\$0.929
Average Home	\$	340,192		\$	369,833
Average Taxes		\$3.357			\$3.436

REVENUE: TAX IMPACT

Raritan Township				
2025/2026 Tax Rate Calculations				
SCHOOL YEAR	2023/24		2024/25	
General Operations	\$	52,360,906	\$	54,490,642
Repayment of Debt	\$	4,343,623	\$	4,446,389
Total Taxes (SY)	\$	56,704,529	\$	58,937,031
half years	\$	28,352,265	\$	29,468,516
CALENDAR YEAR	2024		2025	
First Half	\$	28,352,265	\$	29,468,516
Second Half	\$	29,468,516	\$	32,390,731
Total Taxes (CY)	\$	57,820,780	\$	61,859,246
Ratables Base	\$	4,299,388,200	\$	4,332,162,200
Rate Per \$1		\$0.013		\$0.014
Rate Per \$100		\$1.345		\$1.428
Average Home	\$	406,400	\$	406,941
Average Taxes	\$	5,466	\$	5,811

COMMUNITY MEMBER ASSISTANCE




New Jersey Property Tax Relief

For Senior Homeowners and Renters Age 65 and Over

- Three Programs, One Combined Application
- Based on 2024 Residency, Income, and Age
- File by October 31, 2025

Eligibility requirements, including income limits, and benefits available for all property tax relief programs are subject to change by the State Budget.



For program details, scan the QR code or visit: bit.ly/NJPropTaxRelief

SENIOR FREEZE

NJ residents born before 1959 or permanently disabled residents receiving Social Security disability payments as of 12/31/23 may be eligible if you:

- Owned and lived in your home (or leased a site in a mobile home park and lived in your mobile home) in 2020 and through December 31, 2024;
- Paid property taxes by June 1 (site fees by Dec 31); and
- Meet the 2023 and 2024 income limits

ANCHOR

Affordable NJ Communities for Homeowners & Renters

\$1,500 for Homeowners Earning \$150K or less
\$1,000 for Homeowners Earning \$150K - \$250K
\$450 for Renters Earning \$150K or Less

Stay NJ

For Senior Homeowners

- Age 65 or over in 2024
- 2024 income below \$500,000
- Owned and lived in your home for all of 2024

Stay NJ benefits are calculated after ANCHOR and Senior Freeze benefits are determined. If you qualify for all three programs, the Stay NJ benefit will be 50% of your property taxes (up to \$13,000) minus any payments received through ANCHOR and Senior Freeze (2024 benefit cap of \$6,500).

For our senior citizens in our community, New Jersey offers an option for seniors to freeze their property tax rate. Eligible seniors 65 and over who make less than \$163,000 a year have a property tax freeze eligibility that they can apply for from the NJ Division of Taxation. The NJ Division of Taxation has a “Senior Freeze Property Tax Reimbursement” offer for those who qualify.

See the website for more information: <https://search.app/nWVhbduXY9md8smQ8>

Q & A

THANK YOU

