



Belleville Public Schools

2026-2027 Public Budget Presentation

Board of Education Members, 2026

Esteban “Steve” Leon – President

Lissa Missaggia – Vice President

Cristina Garro

Jean Gillis

Yadira Munoz

Brenda Pacheco

Kenia Santana

The mission of the Belleville Public Schools District is to cultivate critical thinkers and creative minds in an environment that fosters mutual respect for all, so that well-rounded, lifelong learners become 21st century leaders.

Budget Overview

PLAN

October - December

Staff meet with respective administrators to discuss program level needs and plans.

Administrative team meets to discuss *goals and needs of the district*.

Business Administrator and Superintendent meet with departments:

- Curriculum
- Technology
- Food Service
- Buildings & Grounds
- Custodial
- Special Services

BALANCE

January- March

This is where the plan becomes reality; **needs and plans become dollar signs**.

Board committee meets with updates and discussion.

Negotiations, quote acquisitions and terms of contracts are discussed and refined.

Revenue numbers become concrete and the **appropriations** are **balanced** to that.

Preliminary Budget sent to county for approval and review.

FINALIZE

April-May

Budget is advertised and presented at a public hearing for **board approval**.

Budget is approved by the State Department of Education and the Local Tax Levy is Certified.

Shortfalls of the 25/26 Budget

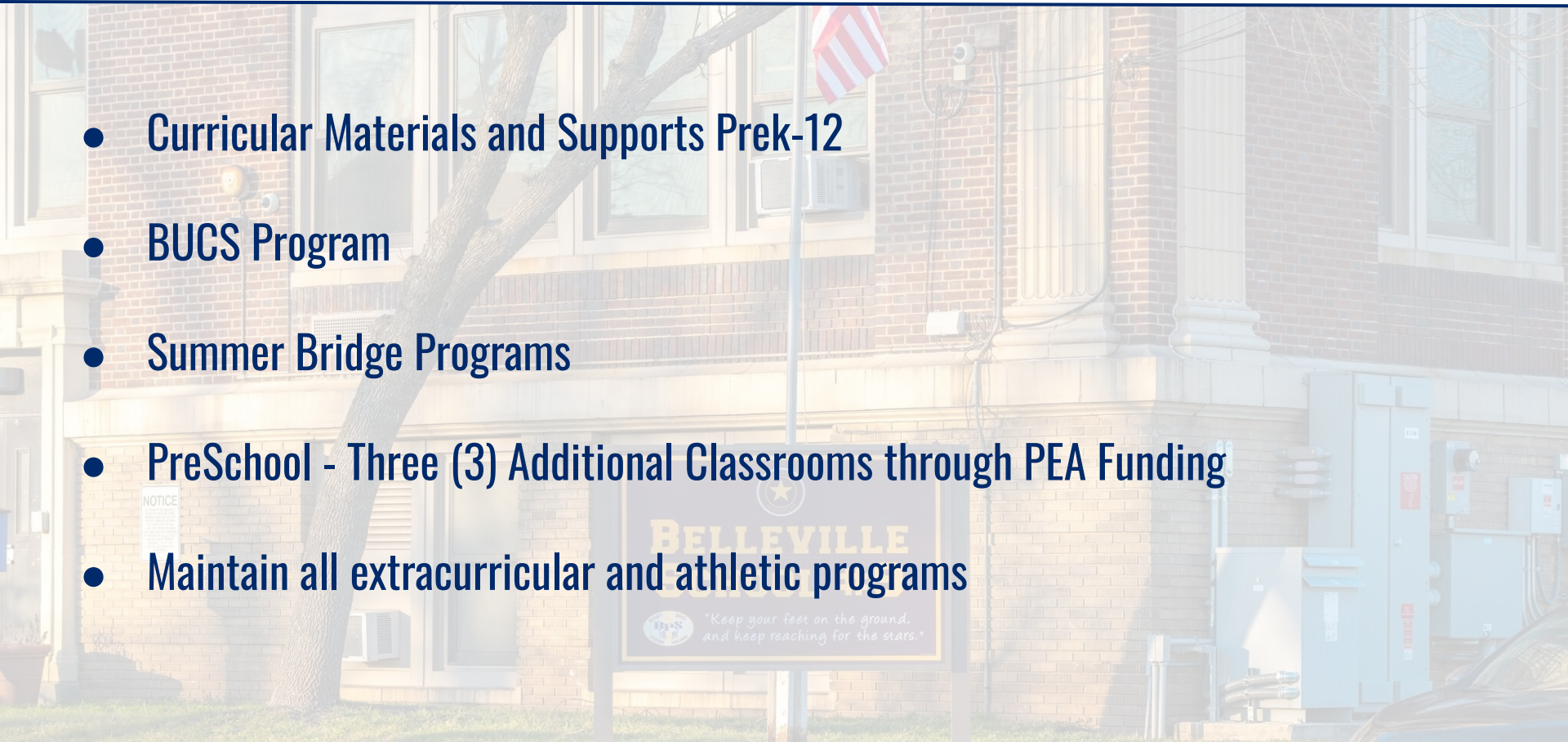
<u>ITEM</u>	<u>APPROX. SHORTFALL</u>
Approx. (60) OOD placements including support and transportation [Budget Short].....	\$1,000,000
Shared Service agreement with Township for School Resource Officers [No Budget].....	\$130,000
BUCS Program [No Budget].....	\$600,000
High School Graduation [No Budget].....	\$35,000
Health Insurance Increase [Flat Funded]*	<u>\$1,900,000</u>
<i>Mid-year (Feb 2026) switch to SEHP</i>	
	\$3,665,000

GOAL OVERVIEW



[DISTRICT] Proposed 26/27 Budget Continues to Support

- **Curricular Materials and Supports Prek-12**
- **BUCS Program**
- **Summer Bridge Programs**
- **PreSchool - Three (3) Additional Classrooms through PEA Funding**
- **Maintain all extracurricular and athletic programs**



FACILITIES

Proposed 26/27 Budget Continues to Support:

- Maintain preventative maintenance programs including HVAC, electric, water, fire alarm and other safety systems, pest management, lead and environmental testing
- Maintenance district fleet of vehicles, including Transportation as well as Buildings & Grounds
- Implementation of EV Chargers (10 Stations) throughout the district in alignment with our Sustainability goals
- Streamlined space usage to reduce overall footprint and fiscal impact

★ Beginning of work on Middle School Expansion Project

Planned Improvement Projects:

Elevator Modernizations; Repaving; window, floor, and gymnasium wall padding replacements; Roof repairs

TECHNOLOGY & SAFETY

Proposed 26/27 Budget Continues to Support:

- Technology Safety Enhancements include district-wide security cameras, Firewalls, Cloud Back-ups
- Google Classroom Enterprise platform including GoGuardian for student safety
- Software renewals and contractual obligations
- One-to-One devices for students and staff
- Shared Service agreement with Belleville Township for School Resource Officers

Planned Improvement Projects:

Server Updates; Security Cameras; Radio Communication Audit; Battery backup replacements for all buildings; rekeying

SPECIAL EDUCATION

Proposed 26/27 Budget Continues to Support:

- Approximately sixty (60) out-of-district placements including support and transportation
- Robust professional services to support a wide range of student needs
- Vast array of In-district programming, PreK-12
 - Self Contained programs (PSD, LLD, ERI, MD, ABA)
 - Push in and pull out resource room services across 8 buildings
- 18-21 Age Special Education Life Skills Programming
- Transportation and staffing
- Extended School Year (ESY)

BUDGET HIGHLIGHTS

- **Consolidated Transportation Routes**
- **Added Middle School Volleyball Program**
- **Maintain Fiscal Stability / Fund Balance**
- **Meet all contractual obligations (5 collective bargaining units)**
- **Continuation of Academic Program Initiatives and Summer Bridge Programs**
- **Three (3) additional classrooms added to PreSchool**

ENROLLMENT



Pre-School

School	PEA Spots	Self-Contained		
School 4	30	0		
School 5	30	0		
School 7	45	24		
School 8	45	0		
School 10	15	0		
HECC	270	24		
Montclair Child Development Center	15	0		
Sandy Lane (+2 Classrooms)	165	0		
My Little Playhouse (New Provider)	15	0		
	630	48		678

Universe Served

26-27: 109.5%

25-26: 96.9%

Enrollment: Belleville Public Schools

School	As of 10/15/25	As of 4/10/26	Difference
3	233	235	+2
4	305	294	-11
5	296	297	+1
7	348	343	-5
8	446	437	-9
9	138	138	-
10	166	160	-6
BMS	569	574	+5
BHS	1302	1251	-51

Net Difference: **-74**

ENROLLMENT as of 4/10/26: 4,407

*This number does not include Vocational, Charter
or Out-of-District placements*

Enrollment: Other

School	As of 10/15/25	As of 4/10/26	Difference
Charter	39	61	+22
Vocational	39	42	+3
Special Education Out-of-District	67	66	-1

Free/Reduced Lunch Status

Current District Status (as of 4/10/2026)

- Current: **73.85%** Students Qualify for Free/Reduced Lunch
- Up from **66.67%** during the 25-26 Budget Presentation
- Why this matters:
 - Increased State funding (E-Rate, State Aid)
 - Increased Federal and State Reimbursement
- 1272 Students are missing applications
 - This affects funding

Category	Number of Students
Direct Certified	2234
Application / Free	577
Application / Reduced	328
Application / Denied	289
State Expanded Eligibility Income	156

Total Free / Reduced	Total Denied
3295 (73.85%)	289

REVENUES



State Aid

2025-26 State Aid	\$69,153,615
<u>2026-27 State Aid</u>	<u>\$68,098,422</u>

Reduction of \$1,055,193

Grants / Federal Sources

	Federal Total	PreSchool Expansion Aid <u>Portion</u>
2025-26	\$14,322,590	\$9,094,466
<u>2026-27</u>	<u>\$13,376,319</u>	<u>\$10,196,213</u> <i>(Three classrooms added)</i>

Reduction of \$946,271

Local Sources

	Tax Levy	Portion Used
2025-26	BASE	\$ 49,657,745
2% Levy Cap	\$ 993,155	\$ 993,155 (100%)
Banked Cap Available	\$ 1,750,000	\$ 0 (0%)
Health Care Waiver	\$ 3,726,208	<u>\$ 1,980,000</u> (53%)
2026-27		\$ 52,630,900
		+ \$2,973,155

Tax Levy History

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Subtotal On Roll	4541	4,683	4,937	5,057	4,960	4,847	4,847
ARP ESSER (COVID) Funding	\$ 4,033,428.00	\$ 3,286,500.33	\$ 2,999,468.33	\$ 2,999,468.33	\$ -	\$ -	\$ -
Staffing Change	(9)	+ 65	+ 70	+ 14	+ 26	(9)	(41)
Tax Levies							
General Tax Levy	\$ 42,473,162	\$ 43,322,625	\$ 44,429,078	\$ 45,238,975	\$ 48,242,133	\$ 49,657,745	\$ 52,630,900
Debt Service Tax Levy	\$ 1,796,059	\$ 1,792,063	\$ 1,793,375	\$ 1,793,872	\$ 1,793,555	\$ 1,792,426	\$ 1,793,451
Total School Tax Levy	\$ 44,269,221	\$ 45,114,688	\$ 46,222,453	\$ 47,032,847	\$ 50,035,688	\$ 51,450,171	\$ 54,424,351
Percentage Change From Year Prior	3.71%	2.00%	2.55%	1.82%	6.64%	2.93%	5.99%
If Absorbed by Operational Budget	13.56%	9.74%	9.48%	8.57%	6.64%	2.93%	5.99%

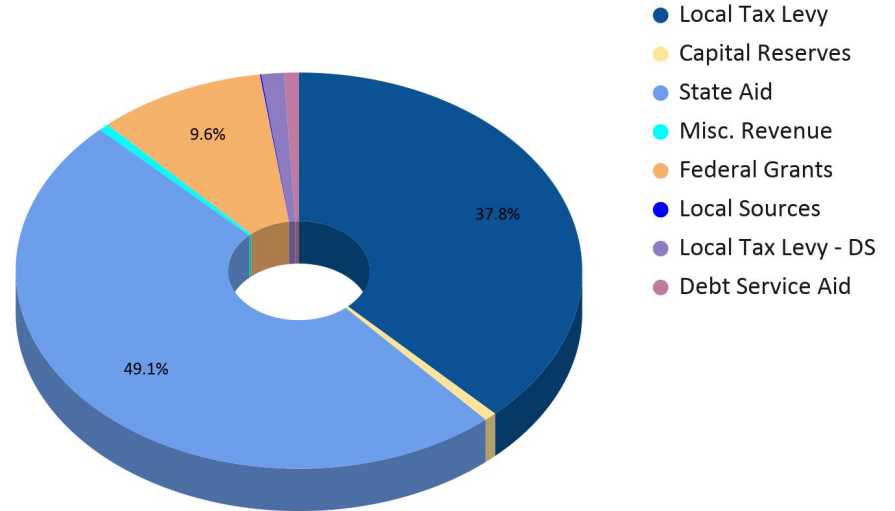
Shortfalls of the 25/26 Budget

<u>ITEM</u>	<u>APPROX. SHORTFALL</u>
Approx. (60) OOD placements including support and transportation [Budget Short].....	\$1,000,000
Shared Service agreement with Township for School Resource Officers [No Budget].....	\$130,000
BUCS Program [No Budget].....	\$600,000
High School Graduation [No Budget].....	\$35,000
Health Insurance Increase [Flat Funded]*	<u>\$1,900,000</u>
<i>Mid-year (Feb 2026) switch to SEHP</i>	
	\$3,665,000

26/27 Revenues

I. General Fund Levy		
Local Tax Levy	\$52,630,900	
Fund Balance	\$0	
Capital Reserves	\$1,000,000	
Maintenance Reserves	\$0	
State Aid	\$68,234,092	
Misc. Revenue	\$806,500	
Subtotal:		\$122,671,492
II. Special Revenue		
Federal Grants	\$13,366,319	
Local Sources	\$100,000	
Subtotal:		\$13,466,319
III. Debt Service (Principal and Interest Payments On Bonds)		
Local Tax Levy	\$1,793,451	
Debt Service Aid	\$1,179,324	
Total School Budget		\$139,110,586

Revenue Sources - Belleville Public Schools Budget



Adequacy

2026-27 BUDGET VS. STATE FUNDING FORMULA

Belleville is \$13.3M below adequacy

Under New Jersey's School Funding Reform Act (SFRA), our proposed budget falls short of what the state's formula says is needed to adequately educate Belleville students.

What we're budgeting

\$109.8M

Budgeted adequacy spending

What the state says we need

\$123.1M

District adequacy budget (SFRA)

Funding gap

\$123.1M

\$109.8M budgeted (89%)

-\$13.3M

HOW WE GET TO \$109.8M

Local general fund levy **\$52.6M**

State equalization aid **\$57.2M**

Total budgeted adequacy spending \$109.8M

- The adequacy budget is what SFRA says it costs to deliver a constitutionally adequate education
- Districts under adequacy have fewer resources per student than the formula prescribes
- This slide does not include federal grants, debt service, or capital — those sit outside the adequacy calculation

APPROPRIATIONS



Appropriations Increases 26/27 Budget

Staff Benefits	28 - 33%
Energy costs	7 - 10%
Insurance (Building, Liability, Cyber, etc.)	10 - 15%
Tuition (Special Education, Charter)	12 - 15%

Salary Increases:

BEA	3.6%	(2023-2028)
ABSA	3.5%	(2024-2027)
School Office Personnel	4.4%	(2024-2029)
Custodial & Maintenance	3.25%	(2025-2028)
Bus Driver & Paraprofessional	\$350,000 / Varied Hourly Increases	(2023-2028)

Appropriations 26/27 Budget

Salaries (including Extra Comp)	\$ 67,926,055	48.83%
BOE Contributions to Health Benefits	\$ 19,319,601	13.89%
Professional Services	\$ 11,900,413	8.55%
Out-of-District Special Education Tuition	\$ 8,149,375	5.86%
Transportation	\$ 6,163,619	4.43%
Other Benefits	\$ 5,084,323	3.65%
Supplies	\$ 3,584,642	2.58%
Debt Service	\$ 2,972,775	2.14%
Charter School Tuition	\$ 2,223,878	1.60%
Rentals / Leases	\$ 2,142,189	1.54%
Utilities	\$ 1,465,000	1.05%
Insurance	\$ 1,255,617	0.90%
Miscellaneous	\$ 6,923,099	4.98%
	\$ 139,110,586	100.00%

Leases

Address	Maturity Date of Lease	25/26 Yearly Amount	26/27 Yearly Amount	Notes
522 Cortlandt, 2,700 Sq. Ft Office Space	February 28, 2028	\$160,870.80	\$164,088.20	
522 Cortlandt, 24,924 Sq Ft	February 28, 2027	\$532,004.76	\$359,367.44 (\$542,644.84)	
522 Cortlandt, Additional Office Space	March 31, 2029	\$49,204.80	\$50,188.89	
34 Ralph Street, Phase 1	January 31, 2030	\$289,170.00	\$297,845.08	
54 Ralph St, Phase 2	December 31, 2030	\$621,423.00	\$643,839.00	
56 Ralph St, Phase 2	December 31, 2030	\$276,050.00	\$287,600.00	
241 Main St, Phase 3	December 31, 2026	\$762,000.00	\$781,740.00	Second half of year based on projected 2% increase
279 Main St	August 31, 2027	\$62,776.00	\$64,654.00	
387 Union Ave	December 31, 2025	\$16,236.48		6 month total per lease end date
335 Union Ave	June 30, 2026	\$38,318.04		
	Total	\$2,808,053.88	\$2,832,600.01	

Staffing Reductions

Role	Count
Clerical / Secretarial	5
Instructional Staff	8
Support Services	12
Administration	2
Custodial / Maintenance	2
Total	29

Positions Total: 29 Reduction + 12 Transfer Into Classrooms = 41

Other Reductions

- Twelve (12) Teacher Coaches / Interventionists back to classroom
- Streamlined Professional Services
- Eliminated several leases
- Streamlined bus routes
- Reallocated programs/costs to Federal Funds (removed from General Funds)
- Reallocated programs/costs to Food Services (removed from General Funds)
- Reductions in X-Comp Lines

TAX IMPACT



Tax Rate Increase

Assessed Home Value	Est. Annual increase	Est. Monthly increase
\$240,565	\$230	\$19.13
\$260,565	\$249	\$20.72
\$280,565* Avg. Home	\$268	\$22.31
\$300,565	\$287	\$23.90
\$320,565	\$306	\$25.49

Assessed Value vs Market Value

BLOCK NUMBER	LOT NUMBER	QUALIFICATION	EXPLANATION OF TAXES		
			DESCRIPTION	RATE PER \$100	AMOUNT OF TAX
Property			COUNTY TAX	0.518	1376.85
Building			COUNTY OPEN SPACE TAX	0.023	61.13
Additional			DISTRICT SCHOOL TAX	1.653	4393.67
Land			LOCAL MUNICIPAL TAX	1.912	5082.10
Bank			MUNICIPAL LIBRARY TAX	0.051	135.56
			2025 TOTAL TAX		
				4.157	11049.31
			2025 NET TAX		
					11049.31
			LESS 2025 PREV. BILLED		
					5359.86
			BALANCE OF 2025 TAX		
					5689.45

LAND	IMPROVEMENTS	TOTAL
110600	155200	265800
EXEMPTIONS:		NET TAXABLE VALUE: 265800

LAND	IMPROVEMENTS	TOTAL
110600	155200	265800
EXEMPTIONS:		NET TAXABLE VALUE: 265800

2025 4TH QTR DUE NOV 1, 2025	2026 1ST QTR DUE FEB 1, 2026	2026 2ND QTR DUE MAY 1, 2026
2,875.29	2,762.33	2,762.33

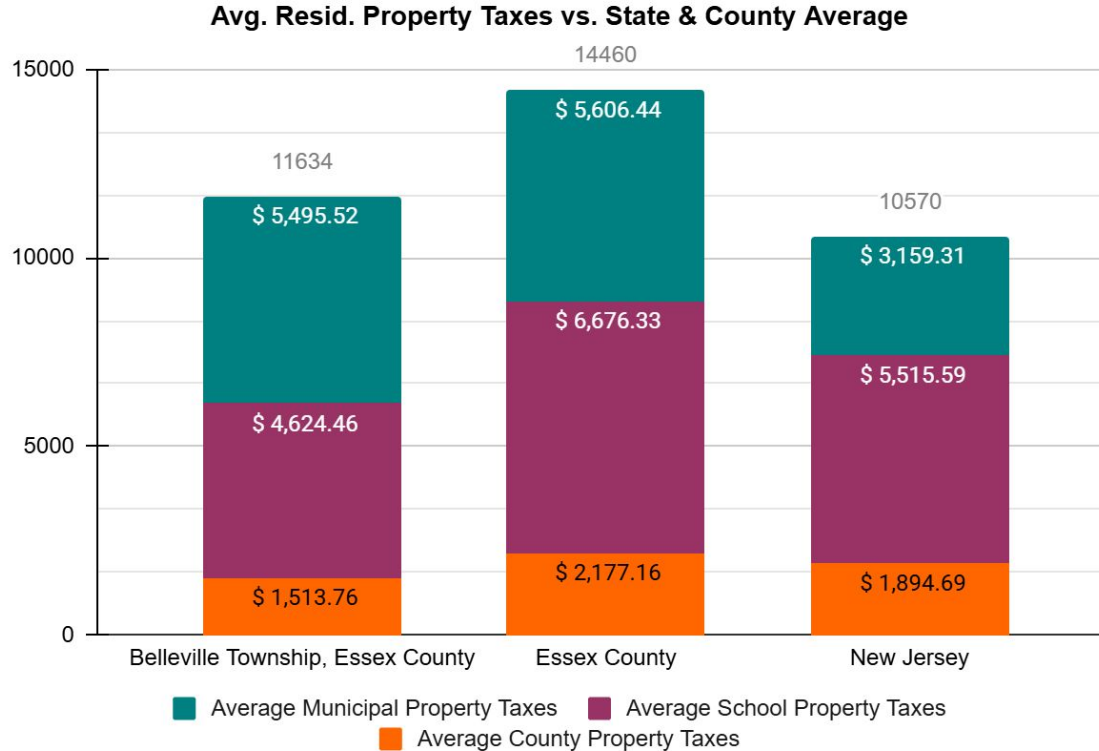
2026 PRELIMINARY TAX	
PRELIMINARY TAX IS EQUAL TO ONE HALF OF 2025 TOTAL NET TAX	5,524.66

DISTRIBUTION OF TAXES BEFORE REAP		
County Taxes	13.02%	\$ 1437.98
School Taxes	39.76%	\$ 4393.67
Municipal Taxes	47.22%	\$ 5217.66

State Aid Used to Offset Local Property Taxes: The budgets of the government agencies funded by this tax bill include State aid used to reduce property taxes. State aid offset information for current year municipal tax bills will start becoming available at the end of August. To find the amount of State aid used to offset property taxes on this parcel (based on its assessed value), visit https://www.nj.gov/dca/dlgs/resources/Property_Tax_info.shtml.

 Zestimate®
\$534,000
 Belleville, NJ 07109

Tax Rate: County Comparison



Thank You

CREDITS

Belleville High School Banner: <https://www.homes.com/school/belleville-nj/belleville-high-school/>

School #3 Photo: <https://www.homes.com/school/belleville-nj/belleville-school-3-school/>

School #4 Photo: <https://www.homes.com/school/belleville-nj/belleville-public-school-no-4-school/BHS>

School #5 Photo: <https://www.homes.com/school/belleville-nj/belleville-ps5-school/>

School #8 Photo: <https://www.homes.com/school/belleville-nj/belleville-school-8-school/>

School #9: <https://www.homes.com/school/belleville-nj/belleville-school-9-school/>

Buccaneer:

<https://www.nj.com/essex/2025/02/nj-teachers-wear-gulf-of-america-shirts-to-school-controversy-ensues.html>

Belleville Municipal Field:

<https://www.negliagroup.com/opening-night-football-game-at-the-belleville-municipal-stadium-belleville-nj/>

County Tax Comparison: https://www.nj.gov/dca/dlgs/resources/Property_Tax_info.shtml