About This Q&A

This document is intended to serve as an educational and communication resource for the Saddle River community. Its purpose is to provide clear, easy-to-understand information about New Jersey public school budgeting, the regulations that guide the budget process, and operational questions presented to voters.

This is a living document and will continue to be updated as additional questions are received and new information becomes available on a monthly basis.

1. **Q: Are New Jersey public school districts responsible for educating students after age 18?**

A: Yes. Eligible students with disabilities are entitled to a free appropriate public education through age 21. If a student turns 21 during the school year, services generally continue through the end of that school year. The resident district remains responsible for the student's IEP services, tuition, and required transportation, even if the student attends an outside program.

2. **Q: How does New Jersey calculate a school district's per-pupil cost?**

A: New Jersey's **Budgetary Cost Per Pupil (PPC)** is a reporting measure used to compare certain operating costs among school districts.

Per-Pupil Cost = Included District Expenses ÷ On-Roll Student Enrollment

PPC is an average. It is **not** the exact amount spent on each student at Wandell nor the tuition amount for a student or the district's total cost of educating all students. Saddle River's per-pupil cost reflects our unique structure as a PK–5 district responsible for PK–12 services. Because NJDOE divides districtwide costs by only the number of students at Wandell, our PPC will always appear higher than larger districts. This number does not measure educational quality or fiscal responsibility ,it is simply a reporting formula. We remain committed to delivering an exceptional educational experience while managing taxpayer resources responsibly

What Is Included?

The calculation generally includes:

- Classroom Instruction: In District Teachers, instructional aides, substitutes salaries and employee benefits
- Classroom Supplies/Textbooks
- Classroom Purchased Services: bilingual, basic skills, vocational, PT, OT, ST for non district staff (grades 6-12)
- Support Services: Child Study Team, nursing, guidance, and social work services Salaries and benefits. Evaluations, IEPS,case management and mental health.(Grades PK-12)
- Administration and Board of Education services (including salaries and benefits)

- Technology, utilities, maintenance, and custodial services (including salaries and benefits)
- Professional development, safety, and required compliance services

What Is Not Included?

Several major expenses are excluded, including:

- Tuition paid to other public or private schools
- Student transportation
- Residential placement costs
- Debt-service payments and certain facilities costs
- Judgments against the district

Why Can Saddle River's PPC Appear High?

Saddle River is a small PK–5 district that must provide required educational, administrative, operational, and student-support services regardless of enrollment.

Because these costs are divided among a smaller number of on-roll students, Saddle River's PPC may appear higher than that of a larger district. A higher PPC does not, by itself, mean the district is overspending. The included district expenses also includes costs associated with educating some of students in grades 6-12 even though they are excluded from the denominator.

Please Note: Enrollment Growth Will Affect PPC

As **Wandell School and the Saddle River School District increase in enrollment**, fixed operating costs will be divided among more students. If enrollment grows faster than included expenses, the district's PPC is expected to decline.

Please Note: Always Check the Date

State enrollment and financial reports are often based on data from one or two years earlier. Online reports may not reflect Saddle River's current enrollment growth or financial circumstances. **Always check the school year and publication date before comparing enrollment, spending, or per-pupil costs.**

For example when looking at the user-friendly 2025-2026 budget:

For each per pupil cost indicator, the 2022-23 Actual per pupil cost (Column 1) and the 2023-24 Actual per pupil cost (Column 2) represents the total audited expenditures listed below divided by the actual average daily enrollment for the respective school year. The 2024-25 Original Budget per pupil cost (Column 3) represents the total original budgeted appropriations for the applicable lines listed below divided by total pupils on roll as of October 15, 2024 as reported in the original budget. The 2024-25 Revised Budget per pupil cost and the 2025-26 Proposed Budget per pupil cost represents the total budgeted appropriations for the applicable lines listed below divided by the total pupils on roll as of October 15, 2024 and total projected pupils on roll as of October 15, 2025 as reported in the Budget Statement for School Year 2025-26. At the end of the school year once the audit is complete and the audited numbers are entered/updated into the budget and recalculated.

3. **Q: Why is the cost of educating a student increasing faster than the Consumer Price Index?**

A. The Consumer Price Index, or CPI, measures the price of goods and services purchased by households. It does not directly measure the specialized costs of operating a public school district. While national CPI was approximately 3.5% in June 2026, many school expenses have increased at substantially higher rates.

The cost of education is rising because schools are highly dependent on expenses such as:

- Rapidly increasing health insurance costs
- Special education programs and required services
- Student transportation
- Utilities, insurance, technology, and contracted services
- State and federal educational and safety requirements
- Out-of-district tuition
- Employee salaries and benefits

Per-pupil costs can also rise when enrollment is flat or decreases because districts must still maintain teachers, buildings, transportation, and required student services. Our Saddle River Per Pupil Rate will decrease as our enrollment rises.

4. **Q: How are public and private schools funded in New Jersey?**

A: New Jersey public schools are primarily funded through local property taxes, State aid, and federal grants. They must accept and educate all eligible resident students, regardless of academic ability, disability, behavior, or the cost of required services.

Private schools are primarily funded through tuition, donations, fundraising, grants, religious organizations, and endowments. Unlike public schools, private schools may establish admissions requirements and deny admission, subject to applicable laws.

Private schools may also benefit from limited tax dollars for transportation, textbooks, nursing, security, technology, remedial instruction, and certain special education services. These funds are restricted and are generally managed by the public school district. Please note : **Per-Pupil Cost is not equal to Tuition Rate**

5. **Q: Can't we have incremental increases in the levy as we deem the need arises?**

A: The very preliminary number that was presented in August was the projected number to balance the budget. Any number that is presented in future will be to balance the budget for the upcoming year and will not be inflated to cover multiple years.

While enrollment is a large factor, it is not the only driver requiring us to pose a question. Healthcare, salaries, utilities, liability insurance, transportation and special education make up a substantial part of the increases which have all increased well above 2%.

If expenses do not stabilize in the future, there is great potential for the need to have a vote every year. Voting every year on the budget was the norm before the 2% cap was introduced in 2011.

6. **Q: Who developed this proposal?**

A. The proposal was developed by the Superintendent and Business Administrator using information from the district's demographic study, prior budgets, historical financial data, and projected student enrollment.

To determine the projected funding needed, the Superintendent and Business Administrator considered anticipated costs associated with:

- Existing district expenses and anticipated future cost increases (Utilities, liability insurance,etc.)
- Special education programs and required services
- Student transportation
- Tuition for students attending receiving districts
- Increased student enrollment
- Additional teachers needed in certain grade levels to prevent overcrowding
- Salaries and benefits

These factors were applied to the district's current and historical budget data to develop the proposed funding amount.

7. **Q: Who approves the proposal and places it on the ballot?**

A. The Superintendent presents the district's current financial forecast and projected budget needs during a public Board of Education meeting. However, the Superintendent does not have the authority to place an operational question on the ballot.

The Board of Education must vote to approve placing an operational question on an upcoming election ballot. If approved by the Board, the question is then presented to Saddle River voters, who ultimately decide whether to authorize a permanent increase in the district's annual tax levy to support the school budget.

8. **Q: What exactly would the additional money be used for?**

A. The additional funding would be used to support the district's operating budget as student enrollment and required services continue to grow.

The funding would help cover costs associated with:

- Tuition for Saddle River students attending receiving districts
- Special education programs and required services
- Student transportation
- Additional teachers, support staff, and specialized service providers

- Employee salaries and benefits
- Building operations, maintenance, and utilities
- Classroom supplies, technology, and instructional materials
- Educational programs and student resources
- Other operating costs associated with increased enrollment

All additional revenue would be used to support the Saddle River School District's annual operating budget and provide the staff, services, supplies, facilities, and educational resources necessary to meet students' needs.