

2019-2020 Preliminary Budget Presentation



West Orange School District

March 25, 2019

Board of Education

Ken Alper, President

Sandra Mordecai, Vice President

Mark Robertson

Cheryl Merklinger

Terry Trigg-Scales

Eveny de Mendez, Acting Superintendent of Schools

John Calavano, Business Administrator & Board Secretary

District Priority Areas

- ELA K-5
- Math 6-8
- ESL K-12
- Diversity Initiatives
- Social Emotional Learning, Restorative Justice
- Facilities and Capital Projects
- Safety and Security Recommendations

Board Budget Goals

- Continue to provide funding that prioritizes the safety of our schools to include transportation, emergency operations, and safe air and water quality.
- Provide instructional supports and materials for the elementary ELA program.
- Support recommendations for the new K-8 math program.
- Expand personnel and instructional supports for the elementary ESL program.
- Maintain all educational, co-curricular and athletic programs.
- Minimize the impact on taxpayers while maximizing the efficient use of tax dollars.

Glossary of Budget Terms

Banked Cap:	Unused tax levy for use in any of the next three budget years
Capital Outlay:	Funds used for equipment valued above \$2,000 and building improvements
Capital Reserve:	Reserved funds for facilities maintenance projects
Debt Service:	Repayment of building construction bonds and lease purchase agreements
Fund Balance:	Savings fund reserved for emergencies restricted to 2% of the budget
General Fund:	Annual operating budget
School Tax Levy:	Tax bill collected by the municipality for school use
Special Revenue Fund:	Reserved state and federal grants
Tax Rate:	Amount of dollars per \$100 of assessed home value

Budget Approval Timeline



- March 25 Preliminary Budget Presentation to Community
- March 26 Preliminary Budget Submitted to County
- Prior to April 22 County Approval of Preliminary Budget
- May 6 Public Hearing for Adoption of Final Budget

Public School Districts are Required to Seek Cost Savings through Shared Services Programs.

Current Shared Services Include:

- Ed Data Services (Purchasing Group)
- Educational Services Commission of New Jersey (Purchasing Group)
- Essex Regional Educational Services Commission (Nonpublic & Transportation Services)
- Hunterdon County Educational Services (Purchasing Group)
- Morris Union Jointure (Professional Development)
- NJ State Contracts
- Sussex County Regional Transportation Cooperative (Transportation Services)
- West Orange Township (Fuel, Road Salt, Facility Usage, Emergency Shelter, Lining of Fields)

Revenue for the 2019-2020 Budget

Fund 10 (Operating)		
Local Tax Levy		\$138,088,008
State Aid		\$15,399,992
Budgeted Fund Balance		\$2,250,000
Tuition & Miscellaneous		\$921,424
	Total:	\$156,659,424
Fund 20 (Special Revenue)		
Federal & State Restricted Aid		\$3,275,945
	Total:	\$3,275,945
Fund 40 (Debt Service)		
Local Tax Levy		\$5,772,257
State Aid		\$311,143
Budgeted Fund Balance		\$2
	Total:	\$6,083,402
	GRAND TOTAL:	\$166,018,771

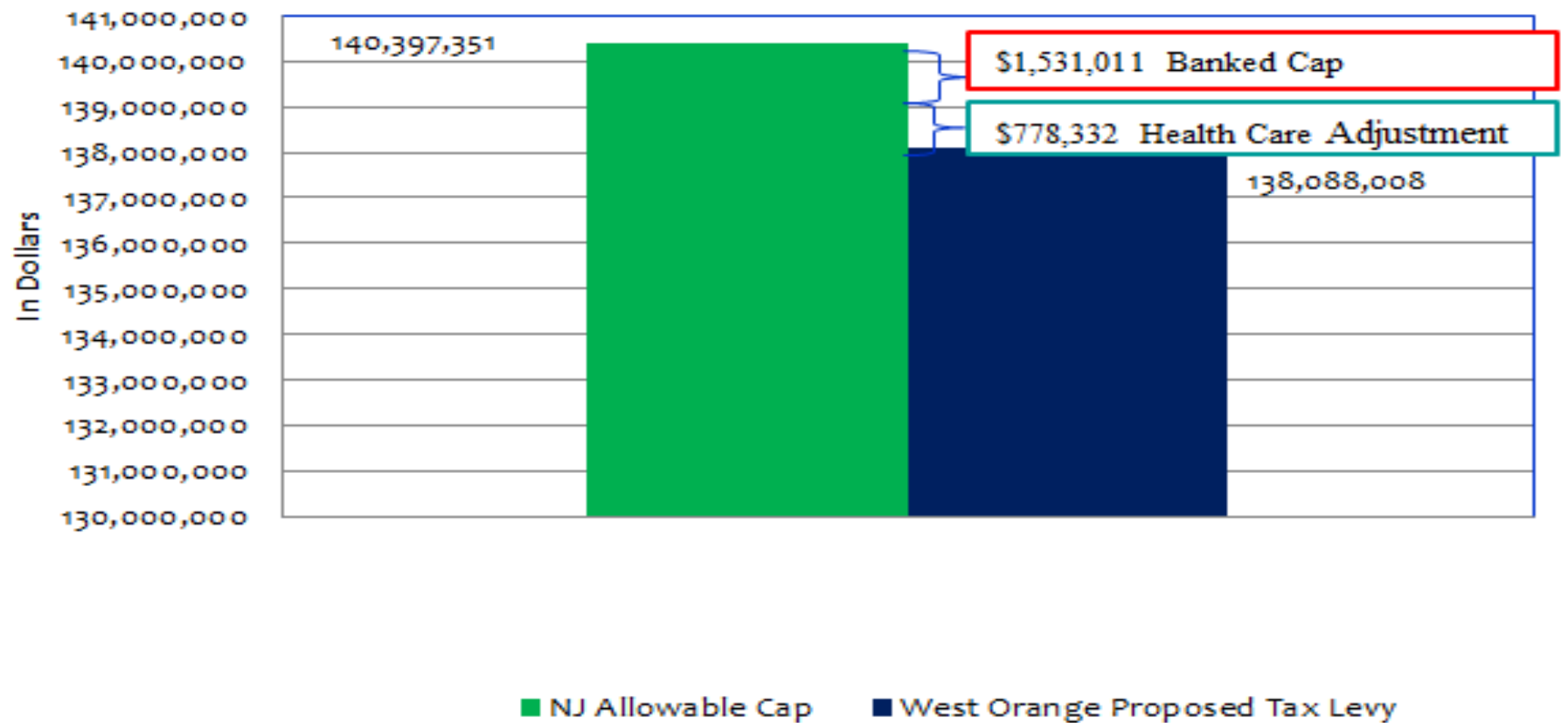
Expenditures for 2019-2020 Budget

Salaries	\$97,052,173	58.46%
Benefits	\$25,629,328	15.44%
Special Services (Including Transportation)	\$12,348,404	7.44%
Instruction and Support	\$7,438,311	4.48%
Operations / Maintenance / Security	\$6,961,943	4.19%
Transportation - General Education	\$6,484,845	3.91%
Charter School	\$158,445	0.10%
Capital Outlay	\$585,975	0.35%
Special Revenue	3,275,945	1.97%
Debt Service	6,083,402	3.66%
Total	\$166,018,771	100%

Operating Budget Tax Levy Cap

	2018-2019	Preliminary 2019-2020	Increase	% of Increase
Original Tax Levy	\$135,380,400	\$138,088,008	\$2,707,608	2.00%
Reduction Due to Additional State Aid	- \$3,000,000			
Revised Tax Levy	\$132,380,400	\$138,088,008	\$5,707,608	4.31%

Operating Budget Allowable Adjustment & Banked CAP



Total Tax Levy 2019-2020

General Fund	\$ 138,088,008
Debt Service Fund	\$ 5,772,257
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Total	\$ 143,860,265

Tax Levy Comparison

	School Year 2018-2019	School Year 2019-2020	\$ Difference	% Difference
General Fund	\$132,380,400	\$138,088,008	\$5,707,608	4.31%
Debt Service Fund	\$5,772,600	\$5,772,257	-\$343	-0.01%
Total Tax Levy	\$138,153,000	\$143,860,265	\$5,707,265	4.13%

West Orange School District Taxes

Calendar Year 2019

January → June

2018-2019 School Budget

Tax Levy

$\$138,153,000 \div 2 =$

$\$69,076,500.00$

July → December

2019-2020 School Budget

Tax Levy

$\$143,860,265 \div 2 =$

$\$71,930,132.50$

Tax Rate on BOE Worksheet = Tax Rate on Tax Bill

$\frac{1}{2}$ of Current Budget Levy \$ 69,076,500.00

+ $\frac{1}{2}$ of Proposed Budget Levy \$ 71,930,132.50

= Calendar Year 2019 Tax Levy \$141,006,632.50

$\frac{1}{2}$ of Current
Budget Levy

Budget Priorities



Considering our Budget Priorities

Instructional Program

- ELA K-5
- Mathematics 6-8
- ESL K-12
- Health Education
- Academic Intervention 6-8
- Summer Institute 9-12
- Curriculum Development

Supporting our Staff

- Instructional Resources & Materials to Support teaching and Learning
- Professional Development
 - Sheltered Instruction
 - Mathematics
 - Interventions
 - Reading Instruction

Safety, Security & Facilities

- Safety & Security Audit
- Water Quality
- Air Quality
- Facilities and Maintenance
- School Visitor Kiosks
- Transportation
 - Geomapping
 - Zpasses
 - SmartApp

To accomplish our priorities, the budget will continue to support and maintain:

All District Programs

- Athletics
- Co-Curricular Activities
- Fine, Visual & Performing Arts
- Gifted & Talented K-5
- Library Media
- Middle School Sports
- Related Arts
- STEM / STEAM
- World Language

*To accomplish our instructional priorities, the budget will add the following *positions*:*

- 1 Special Education Teacher
- 1 Occupational Speech Therapist
- 2 ESL Teachers for Elementary Grades K-5
- 3 Academic Support Teachers for Grades 6-8

*To accomplish our instructional priorities, the budget will add / support the following *programs, curriculum, & instructional materials*:*

- Health Education K-5
- Math Program 6-8
- ELA instructional materials to support our balanced literacy program
- Continued curriculum development across all content areas
- Expand Summer Institute to include opportunities for accelerated coursework

*To accomplish our instructional priorities, the budget will add/support the following **professional learning** opportunities:*

- Reading & Writing Instruction K-8
- Mathematics 6-8
- Content Area Professional Development K-12
- Academic Intervention 6-8
- Sheltered Instruction K-12
- Diversity / Cultural Proficiency
- Social Emotional Learning & Restorative Justice
- Crisis Prevention Intervention Training

*To accomplish our instructional priorities, the budget will add/continue to support the following **technology** initiatives:*

- 500 laptops for teachers
- 2200 chrome books for students to continue to support 1:1 initiative
- Updating computer labs for business education at WOHS

*To accomplish our priorities, the budget will add / continue to support the following **transportation** initiatives:*

- Geomapping / geofencing capabilities for all district and contracted buses
- Zpasses for instant identification of students on buses
- SmartApp for sending instant alerts and communication to parents regarding bus status

To accomplish our priorities, the budget will:

Add the following *safety & security* initiatives:

- School Safety & Security Audit Recommendations

Assess spending measures for *special education* budget.

Budget Efficiencies, Reductions & Savings



2019-2020 Preliminary Budget

*The proposed budget includes the following **reductions** due to efficiencies:*

- Tuition based programs based on graduating students
- Related and extraordinary services based on changes in individual programming needs
- 8.6 FTEs district wide due to staffing efficiencies
- Substitute usage for professional development
- Consolidation of technology programs
- Transportation routes

*The proposed budget includes the following **reductions** due to student enrollment / retirements:*

- 8 FTEs due to classroom enrollment projections
- Breakage from 6 retirements

*The proposed budget includes the following **reductions** due to cost savings:*

- Benefits based on revised estimates from broker to include a reduction in
 - prescription premiums from 14% to 5%
 - medical premiums from 12% to 11%

*The proposed budget includes the following **additional reductions**:*

- Out of district professional development
- 7pm late buses at high school
 - consolidation from 4 to 3 late bus runs
 - 3:45pm, 5:30pm, 6:45pm
- Equipment

Budget & Funding Challenges

Capital Projects not Included in budget:

- Univent Repairs
- Retaining Wall at Washington
- Quality Water Recommendations

Tax Impact Based on the Average Assessed Value, Not Market Value

West Orange



\$338,561

\$151.82
Yearly Increase
over
Last Year

Increase For Year: \$151.82

Increase Per Month: \$12.65

Thank you.

