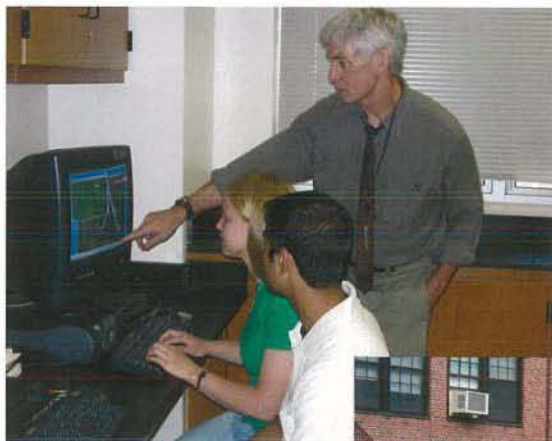




# THE PUBLIC SCHOOLS WEST ORANGE

## 2010—2011 BUDGET BOOKLET



179 Eagle Rock Avenue

West Orange, NJ 07052

<http://schools.woboe.org>

# WEST ORANGE Board of Education

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179 Eagle Rock Avenue  
West Orange, New Jersey 07052  
(973) 669-5400



Kathryn Tague  
*President*

Megan Brill  
*Vice President*

Michelle Casalino  
Laura Lab  
Paul Petigrow

April 2010

To the Citizens of West Orange:

This year, the Board of Education was faced with absorbing a staggering loss in state aid of 64% or \$6,052,000. Combined with other losses due to reduction of debt service aid and current year state aid, West Orange's total loss affecting the 2010-2011 School Budget is \$6,897,000.

As a result, the Board of Education was faced with unprecedented choices having to balance the needs of our students while keeping in mind the fiscal responsibility we have to the community. At the forefront of our decision-making was to keep the integrity of the educational offerings, and to look outside the classroom for necessary budgetary decreases.

In the end, this budget represents a 1.6% increase over the 2009 – 2010 school operating budget; the lowest in more than ten years. The actual total budget increase including Federal projects, debt service and capital outlay is less than one half of one percent.

Voting will take place on Tuesday, April 20, 2010 and the polls will be open from 2 p.m. – 9 p.m. The voting process is under the direction of the County Board of Elections. Questions regarding the voting process should be addressed to the County Board of Elections in Newark or the West Orange Township Clerk's office at (973) 325-4155.

Sincerely,

Kathryn Tague  
President

# West Orange Public Schools



2010 - 2011 Proposed Budget

# Mission

The District is dedicated to meeting the needs of our diverse student body so that every West Orange student will be prepared for college and the work place.



## Strategic Goal

To improve the quality of teaching and learning that leads to high achievement while operating under fiscal constraints.

# Our Public Schools

- + District Size
  - + 6,700 students , a 300+ student increase
  - + 7 Elementary – 3 Middle- 1 High School
- + Students Pursuing Post-Secondary Education
  - + 95.8%
- + Student Enrollment in Advanced Placement Courses
  - + 740
- + Teachers with Advanced Level Degrees
  - + 68%

# Academic Programs & Initiatives

- High Aptitude K-2 and 3-6
- Saturday Academic & Enrichment Programs
- Literacy Curriculum Enhancements
- New Mathematics Curriculum
- "Green" Initiatives

Elementary  
& Middle



- 18 Advanced Placement courses for College Credit
- College Credit Partnerships with UMDNJ
- CISCO Networking Program
- Small Learning Communities
- AVID, grades 9-12
- SAT Preparation Course, grades 10-11
- Implementation of ASAP
- Horizons Program

High  
School



- Multi-Cultural & Character Education
- Data-Based Decision Making to Differentiate Instruction
- Innovative use of technology across all grade levels (virtual events, podcasting, blogs, etc.)
- Johns Hopkins Gifted-and-Talented Program Offering

District-  
Wide



# Budget Timeline



The 2010 – 2011 Operating Budget represents a 1.6% increase.

The lowest increase in over ten years.



# Budget Realities

State Aid Decreased 64%	\$6,052,000
Loss of current year funding*	\$ 703,000
Reduction of Debt Service Aid	\$ 142,000
<b>TOTAL LOSS TO DISTRICT: \$6,897,000</b>	

*\*Monies that could have offset taxes in upcoming budget year*

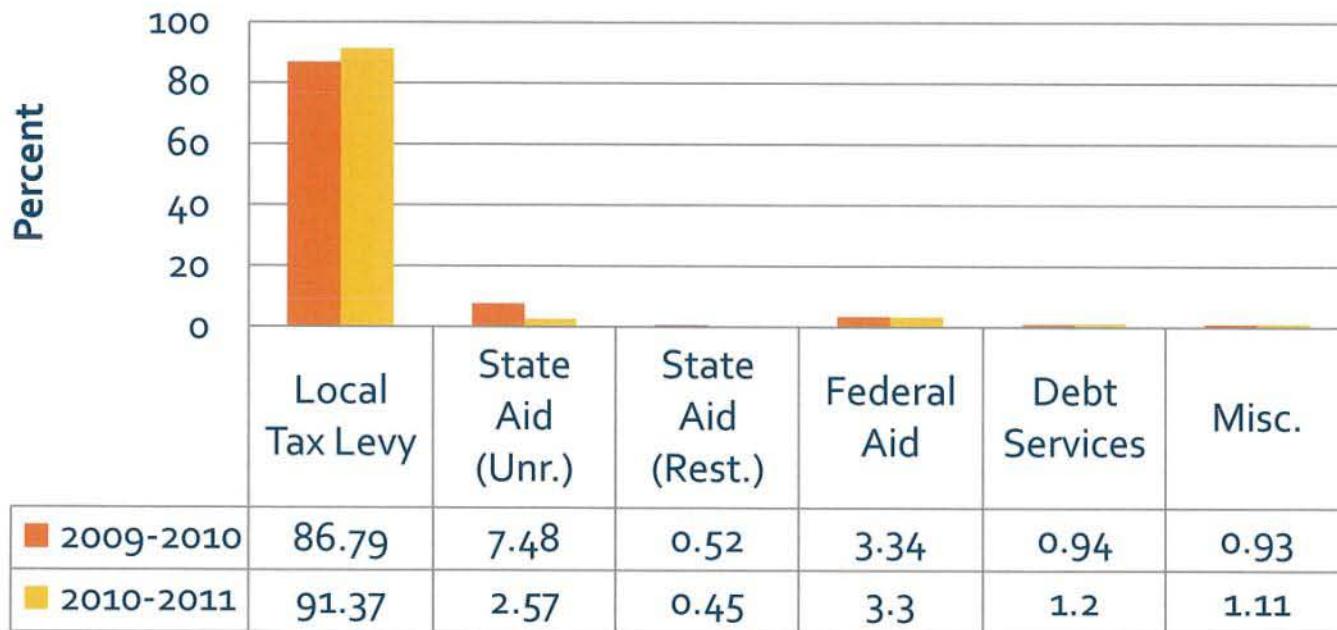
# Budget Realities

Additionally, assessed valuations  
in West Orange decreased  
**\$38 million dollars**

# Proposed Budget

2009 – 2010 VS. 2010 – 2011

Revenue Source Comparison



# Budget Decision Making: Guiding Principles

- + Protect Health & Safety
- + Look Outside the Classroom for Cost Savings
- + Preserve & Enhance Core Curriculum Over Electives
- + Look at the Needs of All Students
- + Balance Educational Decisions with Fiscal Responsibility
- + Consistency Across All Schools



# Budget Reduction Areas

- + Staff
- + Co-Curricular
- + Transportation
- + Support Services
- + Custodial/Maintenance
- + Travel & Conference Expenses

# Impact on Staff

**In addition to the 26 Central Administration and staff cuts last year, this year additional cuts include:**

<b>Central Administration Positions</b>	<b>8</b>
<b>Teaching Positions</b>	<b>33</b>
<b>General/Special Ed Aides</b>	<b>33</b>
<b>Custodians</b>	<b>4</b>
<b>Student Support Services</b>	<b>6</b>

## Impact on Staff

Due to the extraordinary loss in State Aid

**84** positions will be eliminated



# Cost Savings Initiatives

## Technology & Operations Efficiencies

- VOIP, Cloud Computing, Maintenance Management System
- Delayed purchasing of computer equipment
- Limit use of certain facilities during off-hours and vacations to limit overtime and energy costs

## Shared Services & Outsourcing

- Township – diesel fuel, private fiber network, shared maintenance for athletics facilities
- Supplies & Software – Educational Data Services for bidding and purchasing, Paper Consortium, Alliance Competitive Energy Services for utilities, gas fuel purchases, Consortium for copy paper
- Renegotiating vendor contracts and exploring additional opportunities
- Changed broker of record for medical and dental insurance plan

## Special Services

- Receive and collect tuition from other school districts for special education student placements in West Orange
- Increased district offerings to return out-of-district placements as appropriate



# District Funding Initiatives

## Pursuing Innovative Federal Grants

- Building NJ Consortium to pursue \$50 million with the American Institute for Research in Education
- Innovation 3 Grant with Pearson which will provide up to \$5 million for educational software
- Race to the Top – Board voted to comply and pursue



## Services & Fees

- Signage/Advertising Sponsorships at WOHS
- Increased facility use fee schedules to offset custodial overtime and energy costs of keeping buildings open
- Essex County Technology Training Center is an approved **training site** for other school districts to receive professional development



## Community Organizations

- PTA offers Summer Enrichment Program Scholarships, Project Graduation; Boosters supports sports & clubs
- Opportunity to Reinvigorate the West Orange Education Foundation

**2010 - 2011**

## **Financial Overview**

## 2010-2011 Operating Budget.....

### Current Expense + Capital Expense

CATEGORY	DESCRIPTION	AMOUNT
1	Regular & Special Instruction	\$52,075,773
2	Student Support Services	\$18,598,075
3	Employee Benefits	\$20,543,487
4	Transportation	\$8,355,538
5	Operations & Maintenance	\$10,055,037
6	Principals/Administrative & Support	\$6,588,885
7	Central Support	\$2,595,060
8	State (Restricted) Projects	\$610,500
9	Co-curricular/Intra/Athletics	\$1,255,532
10	Federal Projects	\$4,354,440
11	Debt Service	\$6,860,663
12	Equipment & Construction	\$3,040,000
	Total	\$134,932,990
Less:	Revenue - State, Fed., etc.	(\$10,023,893)
	Debt Service Previously Approved	<u>(\$6,860,663)</u>
	Net Operating Budget Submitted for Vote	<u><u>\$118,048,434</u></u>

## 2009-2010 Operating Budget.....

### Current Expense + Capital Expense

CAT.	DESCRIPTION	2009/2010	2010/2011	Increase/	%
				(Decrease)	Change
1	Regular & Special Instruction	\$53,303,936	\$52,075,773	(\$1,228,163)	-2.30%
2	Student Support Services	18,332,084	\$18,598,075	\$265,991	1.45%
3	*Employee Benefits	18,549,848	\$20,543,487	\$1,993,639	10.75%
4	Transportation	8,584,609	\$8,355,538	(\$229,071)	-2.67%
5	Operations & Maintenance	9,831,285	\$10,055,037	\$223,752	2.28%
6	Principals/Admin. & Support	6,754,347	\$6,588,885	(\$165,462)	-2.45%
7	Central Support	2,539,005	\$2,595,060	\$56,055	2.21%
8	State (Restricted) Projects	689,500	\$610,500	(\$79,000)	-11.46%
9	Co-curricular/Intra/Athletics	1,435,782	\$1,255,532	(\$180,250)	-12.55%
10	Federal Projects	4,354,440	\$4,354,440	\$0	0.00%
11	* *Debt Service	6,672,441	\$6,860,663	\$188,222	2.82%
12	Equipment & Construction	3,410,493	\$3,040,000	(\$370,493)	-10.86%
	Total	\$134,457,770	\$134,932,990	\$475,220	0.35%

\* Substantial increase in self-insured unemployment

\*\* Increase due to loss of aid



## 2010-2011 Capital Outlay Projects....

PROJECT		AMOUNT
1	Asbestos Removal	\$52,000
2	Concrete Replacements	\$140,000
3	Security Mandates	\$350,000
4	Grounds Refurbishing: Fields	\$56,000
5	HVAC Work	\$253,000
6	Boiler Replacements	\$375,000
7	Electrical Upgrades	\$240,000
8	Plumbing	\$100,000
9	Roofs	\$475,000
10	Fire Alarms and Security	\$450,000
11	Buildings & Grounds Equipment	\$109,000
		<u>\$2,600,000</u>

# Effect on Education

**Increases class size**

**Decreases Vo Tech offerings**

**Decreases Support Services**

**Cuts Co-curricular, Club, & Athletic Programs by 15%**

**Reduces Fine Arts Offerings**

**Postpones Computer purchases**

**Postpones Extension of AVID program to middle schools**

**Postpones Certain capital projects**

# Tax Impact

**Overall Budget Increase Due to Decreased State Aid**

**and Decreased Valuations**

**\$499. per year**

**on average home with assessed value**

**of \$91,839**

# Budget Realities

State Aid Decreasing 64%	\$6,052,000
Loss of current year funding	\$ 703,000
Reduction of Debt Service Aid	\$ 142,000

**TOTAL LOSS TO DISTRICT: \$6,897,000**

*The Tax Levy would have been \$140  
on the average home assessed at \$91,839*



# What's At Risk

## Elementary

- Eliminate Full Day Kindergarten
- Reduce Guidance , Clerical & Lunch Aides

## Middle

- Eliminate Tech Ed Curriculum, After School Sports & Clubs, Overnight Trips & Chaperones
- Reduced Instrumental Music, Art, World Language, HAP Program & Guidance

## High School

- Eliminate Freshman Sports, Dramatic Productions, Overnight Trips & Chaperones, Certain Vo-Tech Courses
- Reduce Business Education, Instrumental Music & Physical Education

## District

- Transportation - Eliminate Services for Sports, Competitions
- Student Support Services – Child Study Teams , Nurses & Guidance
- Facility Cleanliness & Maintenance
- Curriculum & Instructional Support

## BALLOT

LOCAL TAXES GENERAL FUND	\$118,048,434
TO BE CERTIFIED FOR DEBT SERVICE (Budget requirement)	<u>\$ 5,242,559</u>
TOTAL LOCAL TAXES NEEDED FOR SCHOOL PURPOSES	\$123,290,993

## SAMPLE BALLOT STRIP IN VOTING MACHINE

YES	NO
GENERAL FUND	
\$118,048,434	

School District Budget Statement  
for the School Year 2010-2011

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ESSEX - WEST ORANGE TOWN

Budget Category	Account	2008-09 Expenditures	2009-10 Revised Appropriations	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Regular Programs - Instruction				
02510 Kindergarten - Salaries of Teachers	11-110-100-101	1,667,982	1,744,689	1,769,842
02520 Grades 1-5 - Salaries of Teachers	11-120-100-101	13,182,679	13,392,057	13,374,594
02530 Grades 6-8 - Salaries of Teachers	11-130-100-101	8,119,282	8,424,525	7,897,500
02540 Grades 9-12 - Salaries of Teachers	11-140-100-101	11,348,959	12,562,612	12,320,670
Regular Programs - Home Instruction				
02621 Salaries of Teachers	11-150-100-101	617,903	200,000	300,000
02622 Other Salaries for Instruction	11-150-100-106		190,798	199,776
Regular Programs - Undistributed Instruction				
02640 Other Salaries for Instruction	11-190-100-106	1,100,218	837,426	674,879
02650 Purchased Professional-Educational Services	11-190-100-320		22,000	22,000
02670 Other Purchased Services (400-500 series)	11-190-100-500	767,533	820,000	716,000
02680 General Supplies	11-190-100-610	1,575,250	1,032,880	1,436,063
02690 Textbooks	11-190-100-640	154,633	194,435	610,700
02700 Other Objects	11-190-100-800	242,380	277,000	289,000
02710 TOTAL REGULAR PROGRAMS - INSTRUCTION		38,776,819	<u>39,698,422</u> ①	<u>39,611,024</u>
Special Education Instruction - Cognitive - Mild				
02720 Salaries of Teachers	11-201-100-101	208,835	178,142	253,550
02730 Other Salaries for Instruction	11-201-100-106	354,148	309,500	410,606
02770 General Supplies	11-201-100-610	16,009	8,500	4,000
02780 Textbooks	11-201-100-640	1,886	<u>2,000</u>	<u>2,000</u>
02800 TOTAL COGNITIVE - MILD		580,878	<u>498,142</u>	<u>670,156</u>

School District Budget Statement  
for the School Year 2010-2011

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ESSEX - WEST ORANGE TOWN

Budget Category	Account	2008-09 Expenditures	2009-10 Revised Appropriations	2010-11 Appropriations
Special Education Instruction - Cognitive - Moderate				
02810 Salaries of Teachers	11-202-100-101	63,326	68,351	
02820 Other Salaries for Instruction	11-202-100-106	165,346	50,249	
02890 TOTAL COGNITIVE - MODERATE		228,672	<u>118,600</u>	<u></u>
Special Education Instruction - Learning and/or Language Disabilities				
02990 Salaries of Teachers	11-204-100-101	1,707,653	2,550,033	2,560,295
03000 Other Salaries for Instruction	11-204-100-106	1,430,292	1,532,397	818,158
03040 General Supplies	11-204-100-610	22,467	18,000	15,000
03050 Textbooks	11-204-100-640	14,201	<u>16,500</u>	<u>14,000</u>
03070 TOTAL LEARNING AND/OR LANGUAGE DISABILITIES		3,174,613	<u>4,116,930</u>	<u>3,407,453</u>
Special Education Instruction - Behavioral Disabilities				
03450 Other Salaries for Instruction	11-209-100-106	52,379		6,000
03490 General Supplies	11-209-100-610	4,758		
03500 Textbooks	11-209-100-640	250		
03520 TOTAL BEHAVIORAL DISABILITIES		57,387	<u></u>	<u>6,000</u>
Special Education Instruction - Multiple Disabilities				
03780 Other Salaries for Instruction	11-212-100-106	288,001	<u>273,265</u>	<u>205,638</u>
03850 TOTAL MULTIPLE DISABILITIES		288,001	<u>273,265</u>	<u>205,638</u>
Special Education Instruction - Resource Room/Resource Center				
03860 Salaries of Teachers	11-213-100-101	3,661,702	3,200,305	3,096,000
03870 Other Salaries for Instruction	11-213-100-106	13,887	173,533	170,599
03910 General Supplies	11-213-100-610	14,289	16,000	14,500
03920 Textbooks	11-213-100-640	9,523	8,687	9,500



School District Budget Statement  
for the School Year 2010-2011

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ESSEX - WEST ORANGE TOWN

Budget Category	Account	2008-09 Expenditures	2009-10 Revised Appropriations	2010-11 Appropriations
03940 TOTAL RESOURCE ROOM/RESOURCE CENTER		3,699,401	<u>3,398,525</u>	<u>3,290,599</u>
Special Education Instruction - Autism				
03950 Salaries of Teachers	11-214-100-101	303,547	308,600	206,589
03960 Other Salaries for Instruction	11-214-100-106	1,216,508	1,127,954	1,233,353
04000 General Supplies	11-214-100-610	8,474	<u>8,000</u>	<u>8,000</u>
04030 TOTAL AUTISM		1,528,529	<u>1,444,554</u>	<u>1,447,942</u>
Special Education Instruction - Preschool Disabilities - Part-Time				
04040 Salaries of Teachers	11-215-100-101	2,700		
04120 TOTAL PRESCHOOL DISABILITIES - PART-TIME		2,700		
Special Education Instruction - Preschool Disabilities - Full-Time				
04130 Salaries of Teachers	11-216-100-101	440,378	433,995	536,210
04140 Other Salaries for Instruction	11-216-100-106	507,710	485,890	665,752
04180 General Supplies	11-216-100-600	2,492	<u>3,000</u>	<u>2,500</u>
04210 TOTAL PRESCHOOL DISABILITIES - FULL-TIME		950,580	<u>922,885</u>	<u>1,204,462</u>
04800 TOTAL SPECIAL EDUCATION - INSTRUCTION		10,510,761	<u>10,772,901</u> (1)	<u>10,232,250</u>
Basic Skills/Remedial - Instruction				
04810 Salaries of Teachers	11-230-100-101	1,509,704	1,520,629	1,016,211
04820 Other Salaries for Instruction	11-230-100-106	8,088	75,000	75,000
04860 General Supplies	11-230-100-610	19,746	<u>15,000</u>	<u>20,000</u>
04890 TOTAL BASIC SKILLS/REMEDIAL - INSTRUCTION		1,537,538	<u>1,610,629</u> (1)	<u>1,111,211</u>
Bilingual Education - Instruction				
04900 Salaries of Teachers	11-240-100-101	949,351	1,087,753	982,778

School District Budget Statement  
for the School Year 2010-2011

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ESSEX - WEST ORANGE TOWN

Budget Category	Account	2008-09 Expenditures	2009-10 Revised Appropriations	2010-11 Appropriations
04910 Other Salaries for Instruction	11-240-100-106	127,371	132,231	137,510
04950 General Supplies	11-240-100-610	737	2,000	1,000
04980 TOTAL BILINGUAL EDUCATION - INSTRUCTION		1,077,459	<u>1,221,984</u>	<u>① 1,121,288</u>
School-Sponsored Co/Extra-Curr. Activities-Instruction				
06030 Salaries	11-401-100-100	378,722	309,000	251,200
06060 Other Objects	11-401-100-800	56,000	<u>59,000</u>	<u>59,000</u>
06080 TOTAL SCHOOL-SPON. CO/EXTRA CURR. ACTVTS. - INST		434,722	<u>368,000</u>	<u>② 310,200</u>
School-Sponsored Athletics - Instruction				
06090 Salaries	11-402-100-100	648,678	755,782	641,332
06100 Purchased Services (300-500 series)	11-402-100-500	132,485	170,000	174,500
06110 Supplies and Materials	11-402-100-600	74,598	80,000	77,500
06120 Other Objects	11-402-100-800	36,985	<u>62,000</u>	<u>52,000</u>
06140 TOTAL SCHOOL-SPONSORED ATHLETICS - INSTRUCTION		892,746	<u>1,067,782</u>	<u>③ 945,332</u>
Undistributed Expenditures - Instruction				
06280 Tuition to Other LEAs Within the State-Special	11-000-100-562	956,626	1,040,000	1,197,423
06290 Tuition to County Voc. School Dist.-Regular	11-000-100-563	49,954	212,400	148,750
06300 Tuition to County Voc. School Dist.-Special	11-000-100-564	54,170	60,000	60,000
06310 Tuition to CSSD & Reg. Day Schools	11-000-100-565	136,624	260,700	280,024
06320 Tuition to Priv.Sch. for the Disabled W/I State	11-000-100-566	4,970,799	5,415,062	5,851,667
06330 Tuition to Priv Sch Disabled&Oth LEAs-Spl,O/S St	11-000-100-567	99,656	200,240	238,908
06340 Tuition - State Facilities	11-000-100-568	22,771	70,000	70,000
06350 Tuition - Other	11-000-100-569	197,840	<u>76,972</u>	<u>102,238</u>
06360 TOTAL UNDISTRIBUTED EXPENDITURES - INSTRUCTION		6,488,440	<u>7,335,374</u>	<u>④ 7,949,010</u>
Undistributed Expenditures - Attendance & Social Work				
06370 Salaries	11-000-211-100	178,738	165,514	127,088

School District Budget Statement  
for the School Year 2010-2011

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ESSEX - WEST ORANGE TOWN

Budget Category	Account	2008-09 Expenditures	2009-10 Revised Appropriations	2010-11 Appropriations
5390 Other Purchased Services (400-500 series)	11-000-211-500		500	500
5420 TOTAL UNDIST. EXPEND.-ATTENDANCE AND SOCIAL WORK		178,738	<u>166,014</u>	② <u>127,588</u>
Undistributed Expenditures - Health Services				
5430 Salaries	11-000-213-100	885,082	1,064,125	953,222
5450 Other Purchased Services (400-500 series)	11-000-213-500	83,174	79,000	95,000
5460 Supplies and Materials	11-000-213-600	17,055	18,000	18,000
5470 Other Objects	11-000-213-800	84,120	112,000	112,000
5480 TOTAL UNDIST. EXPENDITURES - HEALTH SERVICES		1,069,431	<u>1,273,125</u>	② <u>1,178,222</u>
Undist. Expend. - Speech, OT, PT & Related Services				
5481 Salaries	11-000-216-100	723,323	867,346	883,227
5482 Purchased Professional - Educational Services	11-000-216-320	104,756	5,000	116,000
5485 TOTAL UNDIST. EXP.-SPEECH, OT, PT& RELATED SVCS		828,079	<u>872,346</u>	② <u>999,227</u>
Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.				
5701 Salaries	11-000-217-100	415,935	396,118	289,663
5702 Purchased Professional - Educational Services	11-000-217-320	213,466	240,000	220,000
5703 Supplies and Materials	11-000-217-600	2,677	3,000	3,000
5705 TOTAL UNDIST EXPEND-OTH SUPP SERV STD-EXTRA SERV		632,078	<u>639,118</u>	② <u>512,663</u>
Undistributed Expenditures - Guidance				
5490 Salaries of Other Professional Staff	11-000-218-104	2,304,781	2,340,385	2,434,594
5500 Salaries of Secretarial and Clerical Assistants	11-000-218-105	190,995	202,672	210,866
5520 Purchased Professional - Educational Services	11-000-218-320	146,311	100,000	100,000
5550 Supplies and Materials	11-000-218-600	9,240	7,500	7,500
5570 TOTAL UNDIST. EXPEND. - GUIDANCE		2,651,327	<u>2,650,557</u>	② <u>2,752,960</u>
Undistributed Expenditures - Child Study Teams				
5580 Salaries of Other Professional Staff	11-000-219-104	2,329,720	2,500,857	2,378,628



School District Budget Statement  
for the School Year 2010-2011

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ESSEX - WEST ORANGE TOWN

Budget Category	Account	2008-09 Expenditures	2009-10 Revised Appropriations	2010-11 Appropriations
06590 Salaries of Secretarial and Clerical Assistants	11-000-219-105			110,000
06600 Other Salaries	11-000-219-110	932,466	812,021	521,270
06610 Purchased Professional - Educational Services	11-000-219-320	14,853	17,350	123,000
06640 Residential Costs	11-000-219-591	2,318	150,000	150,000
06650 Misc Pur Serv(400-500 series O/than Resid Costs)	11-000-219-592	23,239	20,000	23,000
06660 Supplies and Materials	11-000-219-600	63,606	51,575	51,575
06680 TOTAL UNDIST EXPEND- CHILD STUDY TEAMS		3,366,202	3,551,803	3,357,473
Undistributed Expenditures - Improvement of Instructional Services				
06750 Sal of Supervisor of Instruction	11-000-221-102	24,383	127,200	132,232
06770 Sal of Secr and Clerical Assist.	11-000-221-105	311,815	327,079	298,382
06840 TOTAL UNDIST. EXPEND.-IMPROV. OF INST. SERV.		336,198	454,279	430,614
Undistributed Expenditures - Educational Media Serv./Sch. Library				
06850 Salaries	11-000-222-100	1,026,726	1,077,653	983,318
06880 Supplies and Materials	11-000-222-600	212,037	177,815	173,000
06900 TOTAL UNDIST EXPEND-EDU. MEDIA SERV./SCH.LIBRARY		1,238,763	1,255,468	1,156,318
Undist. Expend.-Instructional Staff Training Services				
07602 Salaries of Other Professional Staff	11-000-223-104	36,625	65,000	65,000
07605 Purchased Professional - Educational Services	11-000-223-320	42,519	40,000	40,000
07607 Other Purchased Services (400-500 series)	11-000-223-500	13,794	21,000	21,000
07608 Supplies and Materials	11-000-223-600	1,661	8,000	8,000
07610 TOTAL UNDIST. EXP.-INSTR. STAFF TRAINING SERV.		94,599	134,000	134,000
Undistributed Expenditures - Support Services-General Administration				
06910 Salaries	11-000-230-100	492,707	465,332	483,833
06915 Salaries of Attorneys	11-000-230-108		128,585	133,400



School District Budget Statement  
for the School Year 2010-2011

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ESSEX - WEST ORANGE TOWN

Budget Category	Account	2008-09 Expenditures	2009-10 Revised Appropriations	2010-11 Appropriations
06920 Legal Services	11-000-230-331	4,205	30,000	30,000
06921 Audit Fees	11-000-230-332	45,000	70,000	70,000
06923 Architectural/Engineering Services	11-000-230-334		70,000	80,000
06930 Other Purchased Professional Services	11-000-230-339	145,662	152,500	112,500
06940 Purchased Technical Services	11-000-230-340	114,011	122,000	122,000
06950 Communications / Telephone	11-000-230-530	51,700	25,000	25,000
06955 BOE Other Purchased Services	11-000-230-585		130,250	133,750
06960 Misc. Purch Serv (400-500) [Other than 530 & 585]	11-000-230-590	75,807	43,500	43,500
06975 General Supplies	11-000-230-610	6,086	28,500	28,500
06980 Judgments Against The School District	11-000-230-820		45,000	45,000
06990 Miscellaneous Expenditures	11-000-230-890	130,432	169,000	166,000
06995 BOE Membership Dues and Fees	11-000-230-895	35,592		
07000 TOTAL UNDIST. EXPEND.-SUPPORT SERV.-GEN. ADMIN.		1,101,202	<u>1,479,667</u> (7)	<u>1,473,483</u>
Undistributed Expenditures - Support Services-School Administration				
07010 Salaries of Principals/Asst. Principals/Prog Dir	11-000-240-103	2,273,244	2,390,562	2,357,612
07020 Salaries of Other Professional Staff	11-000-240-104	1,717,461	1,772,170	1,607,926
07030 Salaries of Secretarial and Clerical Assistants	11-000-240-105	1,384,124	1,335,640	1,126,744
07040 Other Salaries	11-000-240-110	938,614	1,048,218	1,296,303
07060 Other Purchased Services (400-500 series)	11-000-240-500	66,184	104,790	105,000
07070 Supplies and Materials	11-000-240-600	92,465	102,757	95,300
07080 Other Objects	11-000-240-800		210	
07090 TOTAL UNDIST. EXPEND.-SUPPORT SERV.-SCHOOL ADM.		6,472,092	<u>6,754,347</u> (6)	<u>6,588,885</u>
Undistributed Expenditures - Central Services				
07100 Salaries	11-000-251-100	720,941	745,338	753,577
07115 Misc. Purchased Services (400-500) [O/T 594]	11-000-251-592	125,324	161,500	215,500
07125 Supplies and Materials	11-000-251-600	32,356	79,500	79,500

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07145 Miscellaneous Expenditures	11-000-251-890	11,076	<u>43,000</u>	<u>43,000</u>
07150 TOTAL UNDISTRIB EXPEND - CENTRAL SERVICES		889,697	<u>1,029,338</u> ⑦	<u>1,091,577</u>
Undistributed Expenditures - Admin. Info. Tech.				
07175 Supplies and Materials	11-000-252-600	31,888		
07180 Other Objects	11-000-252-800	21,973		
07185 TOTAL UNDISTRIB EXPEND - ADMIN. INFO TECHNOLOGY		53,861		
Undistributed Expenditures - Required Maint for School Facilities				
07621 Salaries	11-000-261-100	871,163	1,006,530	1,039,791
07622 Cleaning, Repair, and Maintenance Services	11-000-261-420	340,262	315,000	365,000
07623 General Supplies	11-000-261-610	332,436	<u>325,000</u>	<u>340,000</u>
07625 TOTAL UNDIST. EXPEND-REQUIRED MAINT FOR SCH FAC.		1,543,861	<u>1,646,530</u>	<u>1,744,791</u>
Undistributed Expenditures - Custodial Services				
07618 Energy (Gasoline)	11-000-262-626		25,000	25,000
07626 Salaries	11-000-262-100	3,660,749	3,626,330	3,504,746
07627 Purchased Professional and Technical Services	11-000-262-300	32,243	100,000	100,000
07628 Cleaning, Repair, and Maintenance Services	11-000-262-420	375,948	345,000	415,000
07629 Rental of Land & Bldg. Oth. than Lease Pur Agrmt	11-000-262-441	481,431	400,000	470,000
07630 Other Purchased Property Services	11-000-262-490	120,159	95,000	125,000
07631 Insurance	11-000-262-520	386,356	415,000	495,000
07633 General Supplies	11-000-262-610	122,278	195,000	173,000
07634 Energy (Electricity)	11-000-262-622	2,523,663	2,965,925	2,985,000
07635 Other Objects	11-000-262-800	17,097	<u>17,500</u>	<u>17,500</u>
07641 TOTAL UNDIST EXPEND-CUSTODIAL SERVICES		7,719,924	<u>8,184,755</u>	<u>8,310,246</u>
07637 TOTAL UNDIST. EXPEND-OPER & MAINT OF PLANT SERV.		9,263,785	<u>9,831,285</u> ⑤	<u>10,055,037</u>
Undistributed Expenditures - Student Transportation Services				
07210 Sal. for Pupil Trans(Bet Home & Sch)-Reg.	11-000-270-160	1,114,553	1,184,212	988,907

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07220 Sal for Pupil Trans(Bet Home & Sch)-Sp Ed	11-000-270-161	476,024	531,377	542,160
07241 Management Fee - ESC & CTSA Trans. Program	11-000-270-350	51,828	65,000	55,000
07250 Cleaning, Repair, & Maint. Services	11-000-270-420	161,873	85,000	125,000
07252 Lease Purchase Payments - School Buses	11-000-270-443	181,609	200,000	225,000
07260 Contr Serv (Bet. Home and Sch)-Vendors	11-000-270-511	3,511,450	3,924,220	3,865,471
07301 Contract. Serv.(Reg. Students)-ESCs & CTSA's	11-000-270-517	518,078	565,000	565,000
07302 Contract. Serv.(Spl. Ed. Students)-ESCs & CTSA's	11-000-270-518	1,516,533	1,425,650	1,400,000
07303 Contract. Serv. - Aid in Lieu Pymts-NonPub Sch	11-000-270-503	353,463	428,000	428,000
07310 Misc. Purchased Services - Transportation	11-000-270-593			25,000
07320 General Supplies	11-000-270-610	85,582		
07325 Transportation Supplies	11-000-270-615		131,150	96,000
07340 Other Objects	11-000-270-800	40,099	45,000	40,000
07350 TOTAL UNDIST. EXPEND.-STUDENT TRANS. SERV.		8,011,092	8,584,609	④ 8,355,538
Unallocated Benefits - Employee Benefits				
12620 Social Security Contributions	11-000-291-220	1,620,894	1,500,000	1,675,000
12640 Other Retirement Contributions - PERS	11-000-291-241	578,355	1,108,000	1,200,000
12650 Other Retirement Contributions - ERIP	11-000-291-242	13,498	40,000	40,000
12660 Unemployment Compensation	11-000-291-250	100,000	50,000	469,460
12670 Workmen's Compensation	11-000-291-260	494,405	277,048	200,000
12680 Health Benefits	11-000-291-270	14,261,900	14,974,800	16,359,027
12690 Tuition Reimbursement	11-000-291-280	349,381	300,000	300,000
12700 Other Employee Benefits	11-000-291-290		300,000	300,000
12710 TOTAL UNALLOCATED BENEFITS		17,418,433	18,549,848	③ 20,543,487
12720 TOTAL PERSONAL SERVICES - EMPLOYEE BENEFITS		17,418,433	18,549,848	20,543,487
Undistributed Expenditures - Food Services				
07550 Transfers to Cover Deficit (Enterprise Fund)	11-000-310-930		30,000	⑦ 30,000



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07560 TOTAL UNDISTRIBUTED EXPENDITURES-FOOD SERVICES			30,000	30,000
07570 TOTAL UNDISTRIBUTED EXPENDITURES		60,094,017	64,591,178	66,736,082
07580 TOTAL GENERAL CURRENT EXPENSE		113,324,062	119,330,896	120,067,387
CAPITAL OUTLAY				
Equipment:				
07730 Grades 9-12	12-140-100-730		40,000	
08080 School-Sponsored and Other Instructional Program	12-4XX-100-730		190,000	140,000
08090 Undistributed Expenditures - Instruction	12-000-100-730	149,200		
08140 Undistributed Expenditures - General Admin.	12-000-230-730		7,500	
08160 Undist.Expend.- Operation & Maint. of Plant Serv	12-000-260-730	11,784		
08162 Undist. Expend. - Custodial Services	12-000-262-730		67,532	50,000
08210 Undistributed Expenditures - Non-Inst. Serv.	12-000-300-730	241,195	<u>474,035</u>	<u>250,000</u>
08230 TOTAL EQUIPMENT		402,179	<u>779,067</u>	<u>440,000</u>
Facilities Acquisition and Construction Services				
08290 Land and Improvements	12-000-400-710	8,670		
08310 Bldgs. Other than Lease Purchase Agreements	12-000-400-722	2,354,959		
08326 Capital Outlay - Transfer to Capital Projects	12-000-400-932		2,631,426	2,600,000
08330 TOTAL FACILITIES ACQUISITION AND CONST. SERV.		2,363,629	<u>2,631,426</u>	<u>2,600,000</u>
08340 TOTAL CAPITAL OUTLAY		2,765,808	<u>3,410,493</u>	(12) <u>3,040,000</u>
09470 GENERAL FUND GRAND TOTAL		116,089,870	122,741,389	123,107,387
SPECIAL REVENUE FUNDS				
Special Revenue Funds - Other State Projects:				
09590 Nonpublic Textbooks	20-XXX-XXX-XXX	108,429	112,500	112,500



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Budget Category	Account	2008-09 Expenditures	2009-10 Revised Appropriations	2010-11 Appropriations
09600 Nonpubic Auxiliary Services	20-XXX-XXX-XXX	121,315	144,000	144,000
09610 Nonpublic Handicapped Services	20-XXX-XXX-XXX	213,446	202,000	202,000
09620 Nonpublic Nursing Services	20-XXX-XXX-XXX	149,780	152,000	152,000
09625 Nonpublic Technology Initiative	20-XXX-XXX-XXX	66,200	79,000	
09650 Other	20-XXX-XXX-XXX	5,560		
09660 TOTAL STATE PROJECTS		664,730	<u>689,500</u> (8)	<u>610,500</u>
Special Revenue Funds - Federal Projects:				
09670 Title I	20-XXX-XXX-XXX	784,073	1,140,315	1,140,315
09680 Title VI	20-XXX-XXX-XXX		240	240
09690 I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,826,799	2,870,885	2,870,885
09730 Other	20-XXX-XXX-XXX	282,303	343,000	343,000
09740 TOTAL FEDERAL PROJECTS		2,893,175	<u>4,354,440</u> (10)	<u>4,354,440</u>
09750 TOTAL SPECIAL REVENUE FUNDS		3,557,905	5,043,940	4,964,940
DEBT SERVICE FUNDS				
Regular Debt Service				
09791 Princ. Paymnts - Comm Approved Lease Purch Agrm.	40-701-510-723		1,678,140	1,495,000
09792 Int for Commissioner Approved Lease Purch Agrm.	40-701-510-833		2,536,597	1,734,710
09800 Interest on Bonds	40-701-510-834	4,355,484	1,922,704	1,713,731
09810 Redemption of Principal	40-701-510-910	2,140,150	535,000	1,775,000
09820 Amounts Paid Into Sinking Fund	40-701-510-920			142,222
09830 TOTAL REGULAR DEBT SERVICE		6,495,634	<u>6,672,441</u> (11)	<u>6,860,663</u>
09940 TOTAL DEBT SERVICE FUNDS		6,495,634	6,672,441	6,860,663

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Budget Category	Account	2008-09 Expenditures	2009-10 Revised Appropriations	2010-11 Appropriations
09970 TOTAL EXPENDITURES/APPROPRIATIONS		126,143,409	134,457,770	134,932,990