

West Orange Public Schools

2018-2019 Final Budget Presentation

May 7, 2018



Board of Education

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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 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



- **April 9** **Preliminary Budget Presentation to Community**
- **April 10** **Preliminary Budget Submitted to County**
- **April 26** **County Approval of Preliminary Budget**
- **May 7** **Public Hearing for Adoption of Final Budget**

Many Factors are Included in the Process of Planning a School Budget

- **Safety and Security**
- **Student Achievement**
- **Salaries**
- **Health Benefits**
- **Special Services**
- **Transportation**
- **Curriculum and Instruction**
- **Class Size**
- **Enrollment Projections**
- **Staffing Projections**
- **Program Offerings**
- **Technology**
- **Athletics/Extra-Curricular**
- **Contracts**
- **Debt Service**
- **Facilities and Maintenance**
- **Mandated Programs**
- **Professional Development**
- **Supplies**

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 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, Student Resource Officer)**

The Following are Mandated Annually but NOT Funded by the State

- **Harassment, Intimidation and Bullying**
- **PARCC – State Assessment Program**
- **Professional Development**
- **Public Employees Retirement System (PERS) Contribution***
- **Special Services – Class Size Compliance (NJAC 6A:14)**
- **Teacher & Principal Evaluation Model (AchieveNJ)**

Approximate TOTAL – \$3,500,000

** Non-Certificated Employees*

Revenue for the 2018-2019 Budget

Local Tax Levy	\$141,153,000	89.12%
State Aid	\$10,705,584	6.76%
Federal & State Restricted Aid	\$3,100,691	1.96%
Budgeted Fund Balance	\$2,500,000	1.58%
Tuition & Miscellaneous	\$912,195	0.58%
Total Revenue	\$158,371,470	100.00%

Operating Fund Expenditures for 2018-2019 Budget

Salaries	\$94,315,752	63.22%
Benefits	\$24,439,256	16.38%
Special Services (Including Transportation)	\$12,489,058	8.37%
Transportation – General Education	\$5,693,103	3.82%
Operations / Maintenance / Security	\$5,918,842	3.97%
Instruction and Support	\$5,912,792	3.96%
Charter School	\$137,428	0.09%
Capital Outlay	\$280,196	0.19%
Total	\$149,186,427	100%

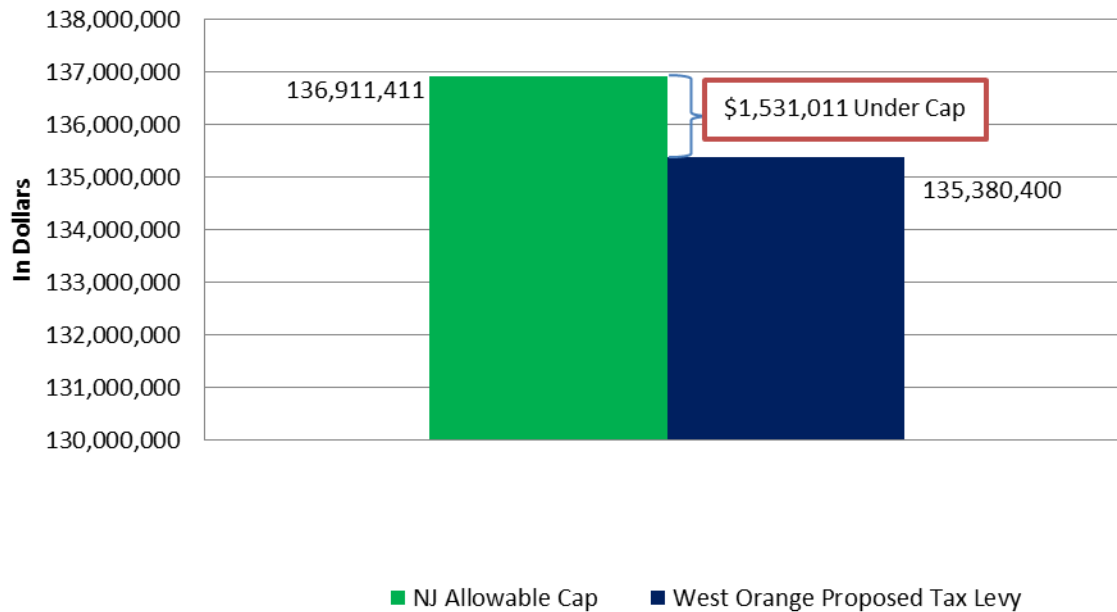
Major Operating Budget Categories

Salaries	<i>Excludes</i> special services and general education transportation	72,805,377
Special Services	<i>Includes</i> salaries, benefits, supplies, out-of-district tuition, purchased professional services, textbooks and transportation	32,714,052
Benefits	<i>Excludes</i> special services and general education transportation	18,865,918
Transportation	<i>Includes</i> salaries, benefits and all other costs related to transportation	5,903,490

Special Services 2018-2019 Budget

Salaries	\$21,303,398	65.12%
Out-of-District Tuition	\$8,672,299	26.51%
Benefits	\$5,519,710	16.87%
Transportation	\$2,467,253	7.54%
Purchased Professional Services	\$624,871	1.91%
Miscellaneous	\$318,832	0.97%
Supplies and Textbooks	\$140,033	0.43%
Subtotal	\$39,046,396	
Less: Revenues (State Aid, Extraordinary Aid, Medicaid Reimb.)	(\$6,332,344)	
Total	\$32,714,052	

Operating Budget is Under Cap Allowable Adjustments Not Utilized



Total Tax Levy 2018-2019

General Fund

\$135,380,400

Debt Service Fund

\$5,772,600

Total

\$141,153,000

Tax Levy Comparison

	School Year 2017-2018	School Year 2018-2019	\$ Difference	% Difference
General Fund	\$133,115,444	\$135,380,400	\$2,264,956	1.70%
Debt Service Fund	\$5,719,471	\$5,772,600	\$53,129	0.93%
Total Tax Levy	\$138,834,915	\$141,153,000	\$2,318,085	1.67%

West Orange School District Taxes

Calendar Year 2018

January → June

2017-2018 School Budget

Tax Levy

\$138,834,915 ÷ 2 =

\$69,417,457.50

July → December

2018-2019 School Budget

Tax Levy

\$141,153,000 ÷ 2 =

\$70,576,500.00

Tax Rate on BOE Worksheet = Tax Rate on Tax Bill

½ of Current Budget Levy

\$ 69,417,457.50

+ ½ of Proposed Budget Levy

\$ 70,576,500.00

= Calendar Year 2018 Tax Levy \$139,993,957.50

The 2018-2019 Budget will

Provide District Safety and Security Enhancements by:

- **Conducting a security audit**
- **Creating / Enhancing “Man-Traps” in every building**
- **Expanding access controls in all schools**
- **Instituting Gaggle: School and student management system (Google Mail and Drive)**

The 2018-2019 Budget will

Add:

- **3 General Education Sections**
 - **Hazel – Grade 2**
 - **Kelly – Grade 1**
 - **St. Cloud – Kindergarten**

The 2018-2019 Budget will

Add:

- **5 Special Education Teachers**
 - **Gregory – In-Class Resource**
 - **Kelly – In-Class Resource**
 - **Redwood – Behavioral Disabilities**
 - **Edison – Resource for Science**
 - **West Orange High School – Autistic**

The 2018-2019 Budget will

Add:

- **1 Gifted and Talented Teacher – Elementary**
- **1 SAT Teacher – High School**
- **1 STEM Teacher – Roosevelt**

The 2018-2019 Budget will

Add:

- **Behavioral Disabilities Program**
- **Summer School Program – High School**
- **Boys Volleyball, Girls Lacrosse, Boys and Girls Fencing Programs and Coaches**
- **2 Leased Buses**
- **350 Leased Chromebooks (Inventory for new students, back-up / loaners)**

The 2018-2019 Budget will

Add new programs, courses and materials:

- **7th Grade Investigating with STEM**
- **AP Physics C: Mechanics and Electricity and Magnetism**
- **Concepts of Technology and Engineering A & B**
- **Creativity and Innovation in the Culinary Arts**
- **Honors Physics**

The 2018-2019 Budget will

Add new programs, courses and materials:

- **LEP Algebra II**
- **SAT Courses**
- **Voyage Into Space**
- **World Language Options – Grade 7**

The 2018-2019 Budget will

Provide professional development in the following areas:

- **English Language Arts**
 - **Readers and Writers Workshop**
- **K-5 Science**
 - **Elementary Science Program**
 - **K-12 Next Generation Science Standards**
- **Mathematics**
 - **Pre-Algebra and Algebra Readiness**
 - **Math Evaluation Committee Recommendations**

The 2018-2019 Budget will

Provide professional development in the following areas:

- **STEM**
- **Curriculum Development**
- **Performance-Based Assessments**
- **Sheltered Instruction Observation Protocol (SIOP) for English Language Learners**
- **Technology Infusion Across the Curriculum**

The 2018-2019 Budget will

Support the Following Capital Projects:

- **Man-Traps – District**
- **Intercom Upgrade – Hazel**
- **Asphalt / Concrete Repairs – District**
- **Asbestos Removal – District**
- **Window Shade Replacement – High School**

Reductions Due to Efficiencies in the 2018-2019 Budget Includes:

- **8 Teachers – Elementary & Middle School**
- **4 Paraprofessionals – District**

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

West Orange

\$338,309



\$224.29
Yearly
Increase over
Last Year

Increase For Year: \$224.29

Increase Per Month: \$18.69

*Thank You for Viewing the
2018-2019
West Orange Public Schools
Final Budget*

