



WEST MILFORD TOWNSHIP PUBLIC SCHOOLS  
PRELIMINARY BUDGET  
2022 - 2023

Dr. Alex Anemone, Superintendent  
Barbara Francisco, Business Administrator

March 22, 2022

# Board of Education

- Lynda Van Dyk, President
- Teresa Dwyer, Vice President
- Michael Conklin
- Raymond Guarino
- Claire Lockwood
- Debbie O'Brien
- Kate Romeo
- Cortney Stephenson
- Jaycen Stillman

# Fiscally Conservative Budget

- Total Budget decreases by 0.07%
- General Fund decreases by 0.10%
- This is year five of the seven-year phase in of the new State funding formula referred to as S-2. Each year brings additional cuts and makes future budgets exceedingly difficult to sustain.

# Curriculum Highlights

- WMHS Dual Enrollment Program
  - *80% increase in offerings*
  - *New collaborations (Ramapo University, PCCC)*
  - *Legacy collaborations (Rider, Seton Hall, FDU)*
- Conquer Math (K – 5)
- English Language Arts – Balanced Literacy Support Team
- Knowing Science Program (K – 5)
- Social Studies – new standards for Sept. 2022

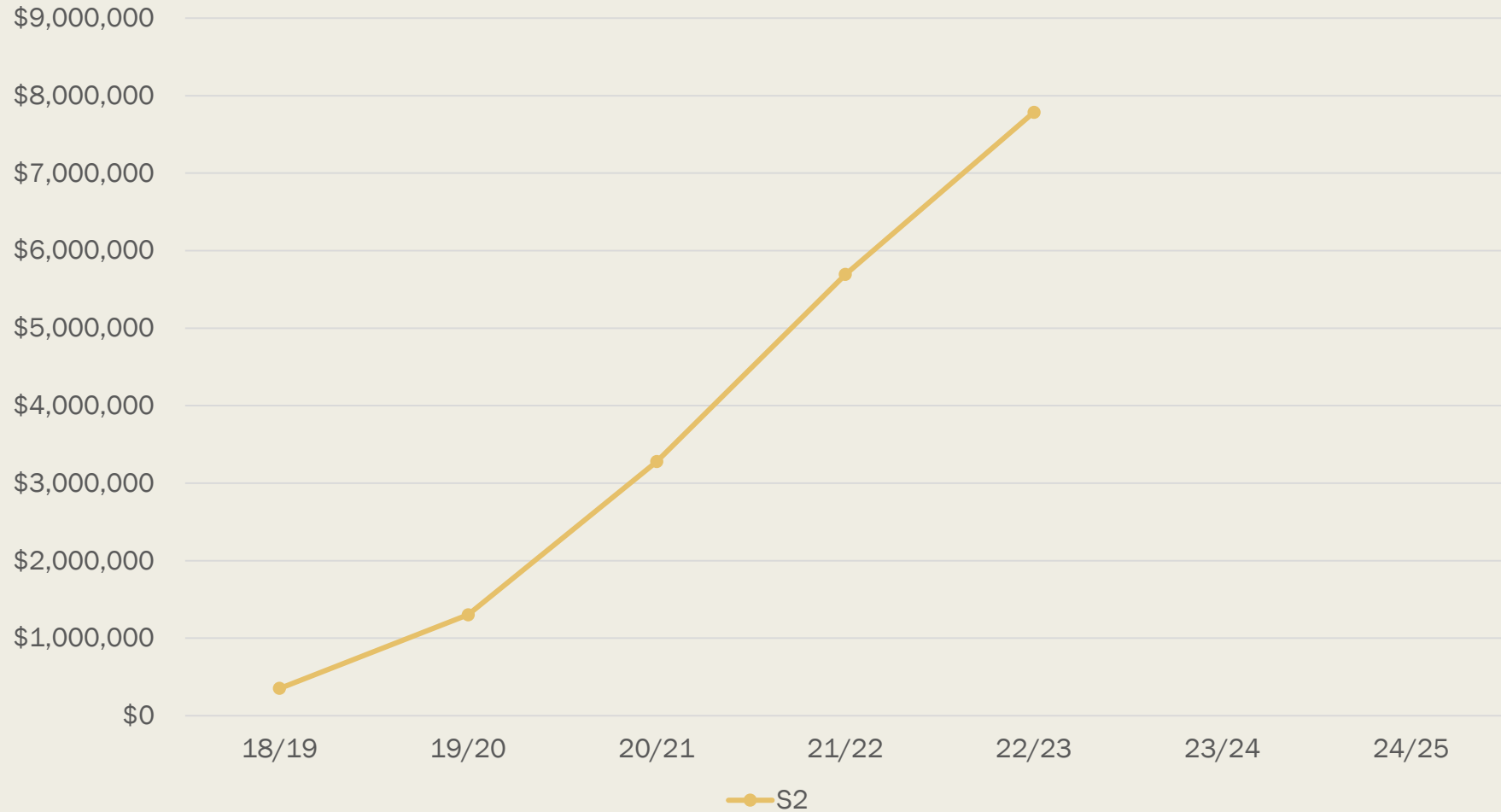
# Curriculum Highlights

- Health and Phys. Ed. - new standards for Sept. 2022
- Music, Art, FCS – revision and alignment of all arts disciplines for Sept. 2022
- Industrial Arts – automotive dual enrollment and certification process

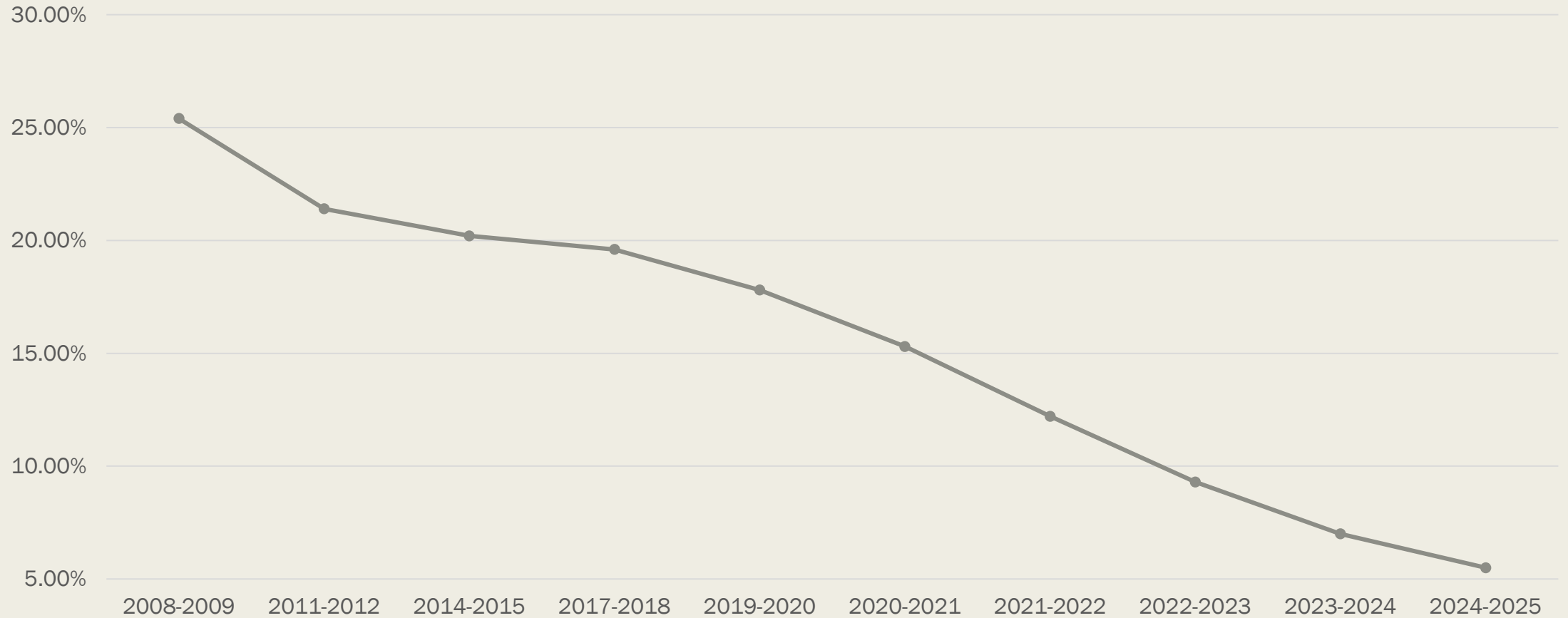
# Budget Basics

- Budget split into two parts: Revenues and Expenses
- Fundamental problem: revenues are declining and expenses are rising
- Revenues
  - *Local Tax Levy – capped by State*
  - *State Aid – declining dramatically (\$2,092,145)*
  - *Fund Balance – sharply declining*
- Expenses
  - *Salaries, benefits, etc. – rising at a greater rate than revenues*

# State Aid Reductions – Cumulative



# State Aid as a Percentage of Budget

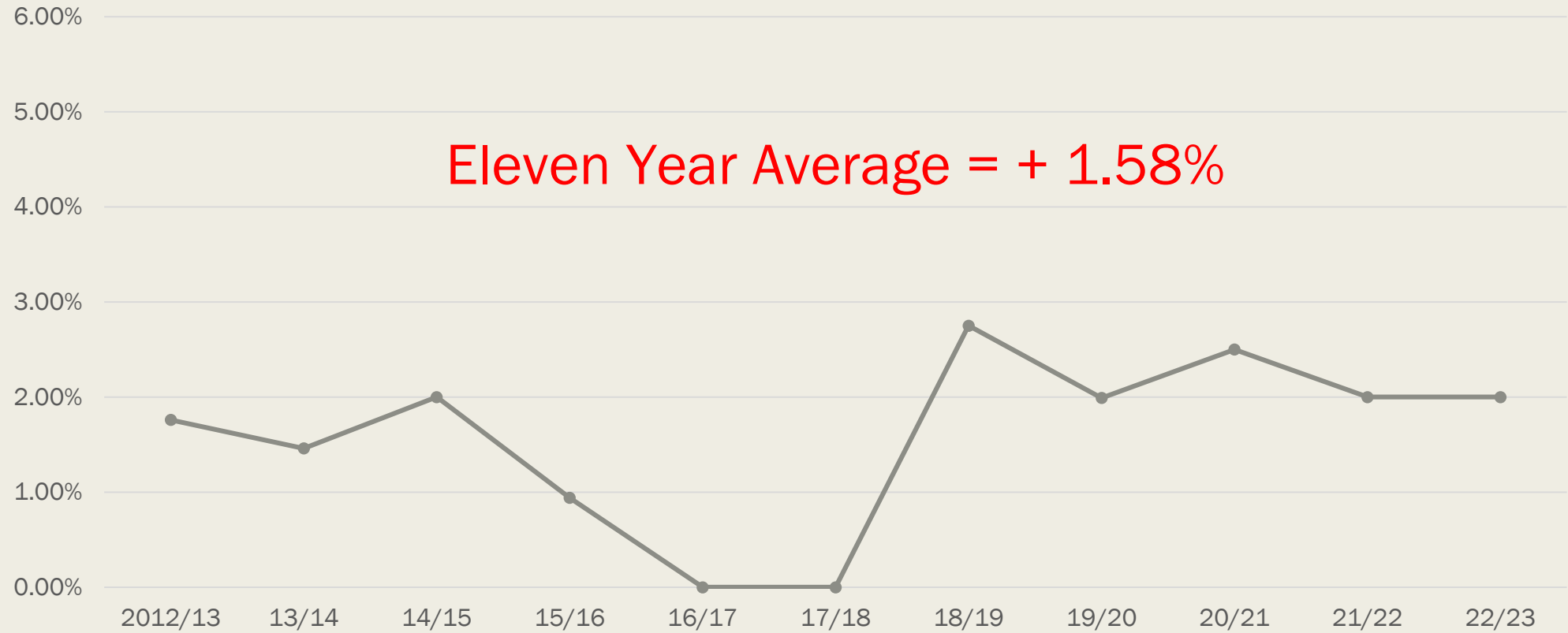




# Local Tax Levy

- Cap is on the local tax levy, not the overall budget
- Cap is +2% plus allowable exemptions such as health benefits, banked cap, etc.
- In West Milford, ~80% of our revenues are from our local tax levy. Thus, a tax levy increase of 2% only increases our revenues by 1.6%, or approximately \$1.1M

# Local Tax Levy Increases



# 2022 - 2023 Preliminary Budget

	\$ Amount	\$ Change	% Change
Local Tax Levy	\$59,839,488	\$1,173,323	2.0%
General Fund	\$72,799,290	- \$69,669	- 0.10%

# General Fund Revenues

	2021/2022	2022/2023	\$ Change	% Change
State Aid	\$8,857,768	\$6,765,623	- \$2,092,145	- 23.6%
Extraordinary Aid	\$800,000	\$800,000	\$0	0%
Budgeted Fund Balance	\$2,971,897	\$4,000,000	\$1,028,103	34.6%
Medicaid Reimbursement	\$114,209	\$129,179	\$14,970	13.1%
Tuition	\$225,000	\$225,000	\$0	0%
Transportation Fees	\$40,000	\$40,000	\$0	0%
Misc. Revenue	\$325,000	\$325,000	\$0	0%
W/drawal from Capital Reserve	\$718,420	\$525,000	- \$193,420	- 26.9%
Interest on Capital Res.	\$500	\$0	- \$500	- 100%
Withdrawal from Mt. Reserve	\$150,000	\$150,000	\$0	0%
Tax Levy	\$58,666,165	\$59,839,488	\$1,173,323	2.0%
<b>TOTAL</b>	<b>\$72,868,959</b>	<b>\$72,799,290</b>	<b>- \$69,669</b>	<b>- 0.10%</b>

# General Fund Expenses

	2021/2022	2022/2023	\$ Change	% Change
General Education	\$19,418,360	\$19,537,283	\$118,923	0.60%
Special Education	\$8,720,167	\$8,900,833	\$180,666	2.1%
Encore/Bilingual	\$346,312	\$290,475	- \$55,837	- 16.1%
Student Support	\$9,924,183	\$9,951,696	\$27,513	0.30%
Co-Curricular	\$1,257,141	\$1,284,710	\$27,569	2.2%
Transportation	\$5,842,552	\$5,938,485	\$95,933	1.6%
Operations and Maint.	\$6,983,033	\$6,669,715	- \$313,318	- 4.5%
Administration	\$4,895,947	\$5,024,486	\$128,539	2.6%
Benefits	\$14,431,624	\$14,592,188	\$160,564	1.1%
Capital Outlay	\$1,049,640	\$609,418	- \$440,222	- 41.9%
<b>TOTAL</b>	<b>\$72,868,959</b>	<b>\$72,799,289</b>	<b>- \$69,670</b>	<b>- 0.10%</b>

# Tax Levy Impact

	2021/22	2022/23	Change
General Fund	\$58,666,165	\$59,839,488	2.0%
Debt Service	\$294,349	\$304,084	3.3%
Average Assessed Home	\$242,300	\$242,300	N/C
Average Tax Levy Increase	\$126.44	\$98.34	

- The average increase of school taxes on the median assessed home is \$98.34 per year or \$8.20 per month.

# Capital Projects

- New telephone system - Phase II
- Continued asbestos abatement – Apshawa, Macopin
- Science equipment replacement – Macopin
- Water remediation – Macopin
- McCormack Field parking lot paving (current gravel lot)

# Proposed Cuts

- Clubs, Supplies, Athletics, Professional Development, Summer Hours
- Elementary
  - *Marshall Hill (grade 1)*
  - *Westbrook (grade 2)*
  - *Maple Road (grade 4)*
  - *Cafe Aides (6)*
- WMHS
  - *Secretary*
  - *Math*
  - *ELA*
- Special Education
  - *1.0 Teacher (pending IEP meetings)*
- Transportation



# Next Steps

- Continue to refine budget estimates
  - *Health Benefits, Personnel, Utilities, etc.*
- Continue to look for ways to economize
- Key Dates:
  - *March 29 BOE Meeting/Budget Discussion*
  - *April 19 Operations/Finance Committee*
  - *April 26 Public Hearing on the Budget*