



West Milford Township Public Schools
BUDGET HEARING PRESENTATION

2024-2025

Presented by

Dr. Lydia E. Furnari and Mr. William Scholts

Board of Education

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William Cytowicz

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Tara Racano, Vice President

Teresa Dwyer

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Budget Highlights

- Alignment of Budget to District Goals & Strategic Plan
 - Needs vs Wants approach
- Reductions impact the classroom last
- Staffing – Reallocation of funds to support instructional programs
 - Enrollment & class size considerations
 - Maintaining current level of staffing overall, while addressing anticipated needs for the 2024-2025 school year
- Program Improvements
- Support services efficiencies
- Former ESSER funded expenses absorbed into local budget
 - .5 Encore FTEs (5) [Supplemental Encore for Title 1 eligible schools]
 - Chromebooks
- Construction of the 2024-2025 budget includes use of \$128,539 of Banked Cap and a \$562,769 Health Care Adjustment
- Tax Levy of \$64,322,721, which is an increase of \$1,938,983 or 3.11%

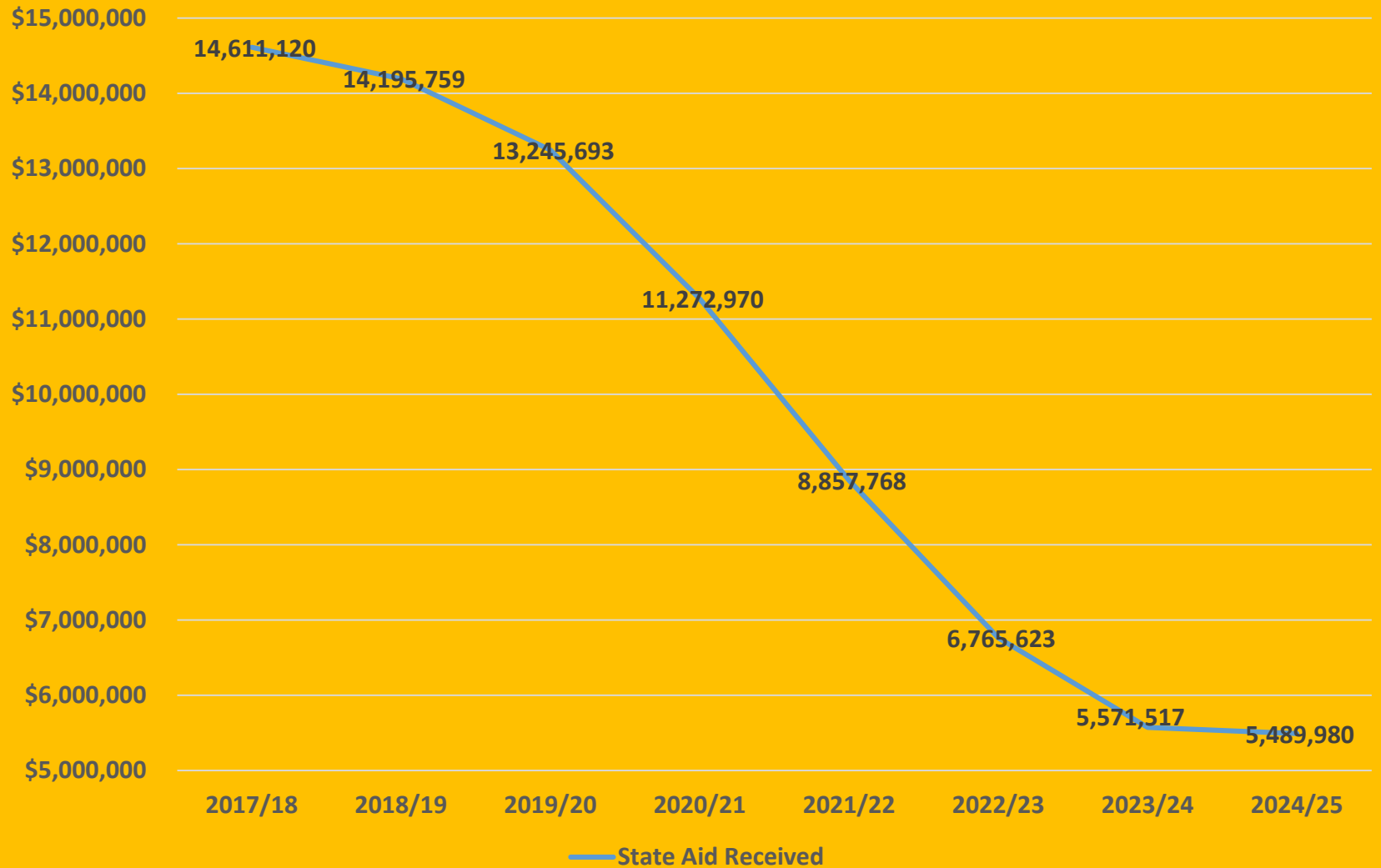
Budget Highlights

- Staffing – Reallocation of funds to support instructional programs
 - Enrollment & class size considerations
 - Maintaining current level of staffing overall, while addressing anticipated needs for the 2024-2025 school year
 - Reallocation of funds to add the following positions:
 - 1 FTE Physical Education / Health (HS/MS)
 - 1 FTE Spanish (HS/MS)
 - 2 FTEs Special Education Resource (Elementary)
 - 1 FTE Special Education Multiply Disabled (Elementary)
 - Encore Teachers formerly funded by ESSER Grant included [0.5 FTE / elementary school]
 - 1 FTE Trainer [increase from 0.7 FTE]
 - 1 FTE Assistant Principal Highlander Academy & Prep
 - Program improvements related to staffing above include:
 - Reinstatement of Project Adventure and staffing for Second Step SEL program at elementary schools
 - Class-size improvements at Macopin and WMHS in Physical Education and Spanish
 - Provide staff for changing needs of Special Education programs at elementary schools
 - Provide all elementary schools with Encore programming using local funds. Title I schools will receive additional Encore support once Title I allocation has been received.

Budget Highlights (continued)

- Continued funding for State mandated programs
 - NJSLS alignment & curriculum revision
 - Math program and professional development
 - New ELA program identification & professional development
 - NJSLA readiness
 - iReady Diagnostic & Formative Assessment
 - Conquer Math professional development
 - Curricular alignment for Middle & High School Math course sequence
 - Professional Development related to new ELA program
 - Efficiencies at all schools to ensure alignment between staffing and programs
- Sustainability and operational improvements
 - UGL Window & Door project
 - WMHS Tennis court repair

Impact of S2 Cuts – State Aid Received



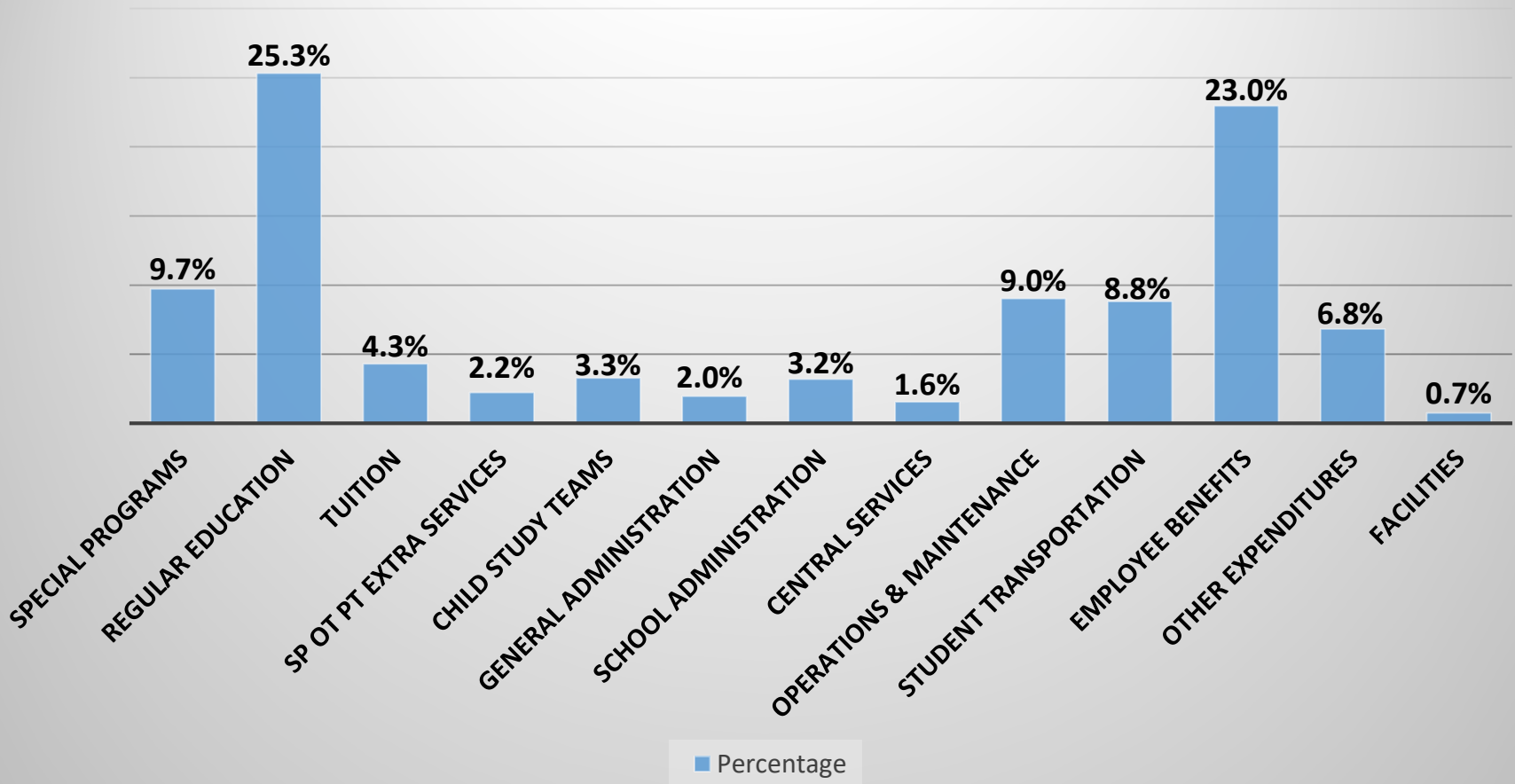
Budget Comparison

Current 2023-2024 vs Proposed 2024-2025

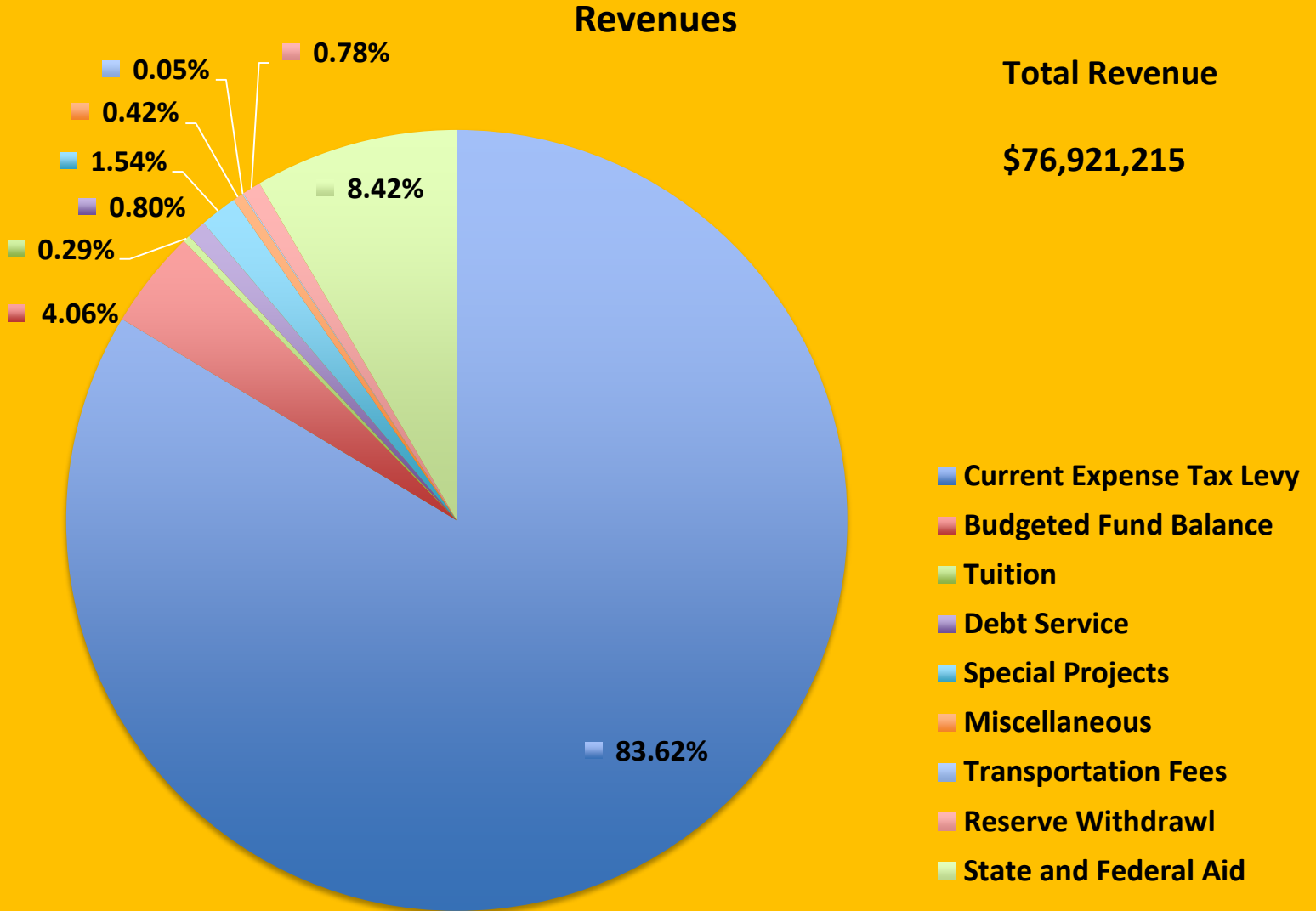
Expenditure Categories	2023-2024 Current	2024-2025 Proposed	Change \$	Change %
Special Programs	\$ 7,241,399	\$ 7,274,010	\$ 32,611	0.45%
Regular Education	\$ 18,884,230	\$ 19,028,454	\$ 144,224	0.76%
Tuition	\$ 3,854,854	\$ 3,231,502	\$ (623,352)	-16.17%
Speech, OT, PT, Extra Services	\$ 1,688,576	\$ 1,676,818	\$ (11,758)	-0.70%
Child Study Teams	\$ 2,347,461	\$ 2,462,114	\$ 114,653	4.88%
General Administration	\$ 1,410,050	\$ 1,477,896	\$ 67,846	4.81%
School Administration	\$ 2,219,499	\$ 2,398,875	\$ 179,376	8.08%
Central Services	\$ 1,204,333	\$ 1,175,382	\$ (28,951)	-2.40%
Operation & Maintenance	\$ 6,702,518	\$ 6,782,188	\$ 79,670	1.19%
Student Transportation	\$ 6,745,686	\$ 6,634,703	\$ (110,983)	-1.65%
Employee Benefits	\$ 16,293,039	\$ 17,257,275	\$ 964,236	5.92%
Other Expenditures	\$ 4,921,828	\$ 5,156,573	\$ 234,745	4.77%
Facilities / Capital Outlay	\$ 1,031,942	\$ 563,139	\$ (468,803)	-45.43%
TOTAL OPERATING BUDGET	\$ 74,545,415	\$ 75,118,929	\$ 573,514	0.77%
Special Revenue Budget	\$ 1,174,663	\$ 1,186,286	\$ 11,623	0.99%
Debt Service Budget	\$ 601,750	\$ 616,000	\$ 14,250	2.37%
TOTAL DISTRICT BUDGET	\$ 76,321,828	\$ 76,921,215	\$ 599,387	0.79%

2024-2025 OPERATING BUDGET EXPENDITURE PERCENTAGES

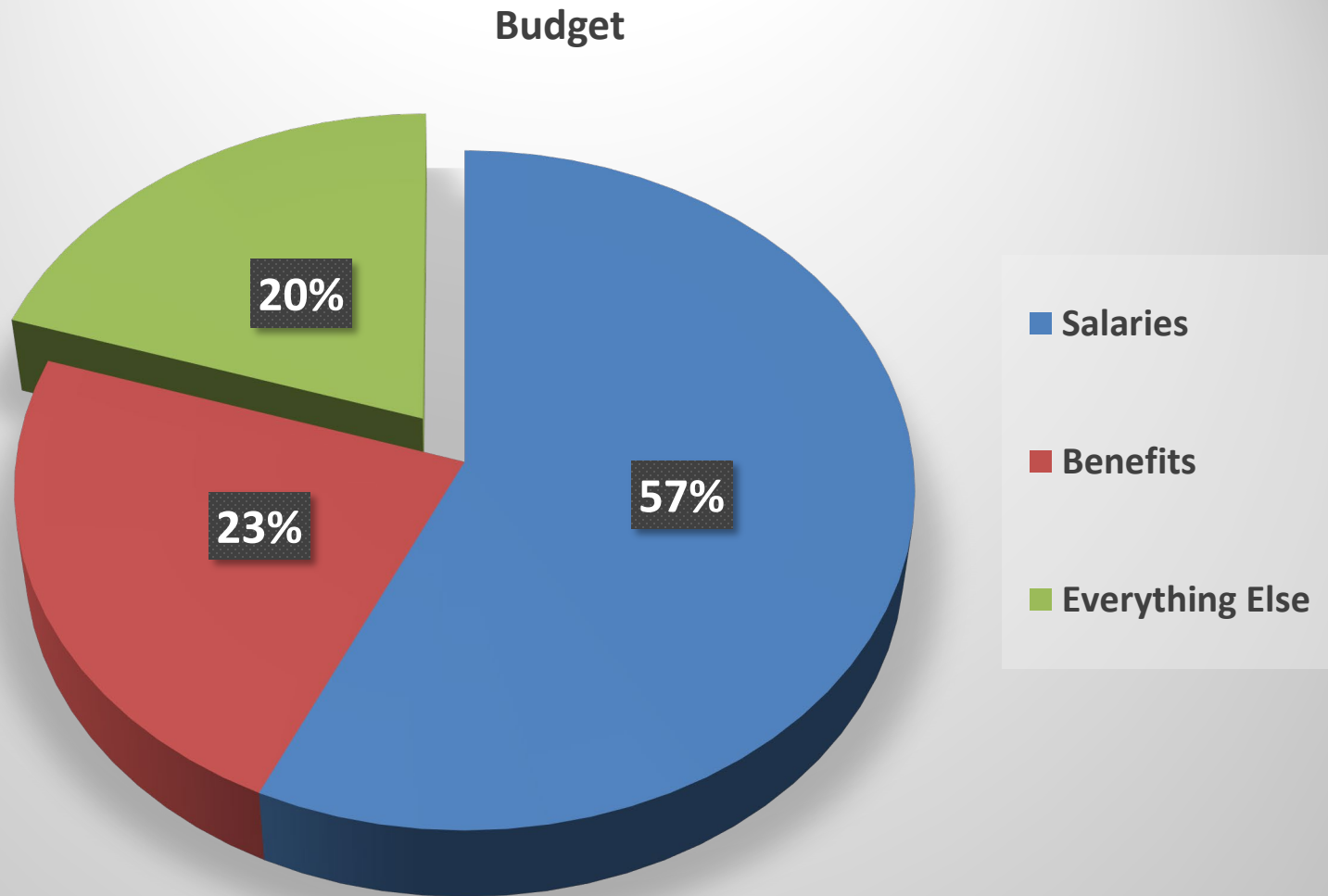
Percentage of Operating Budget



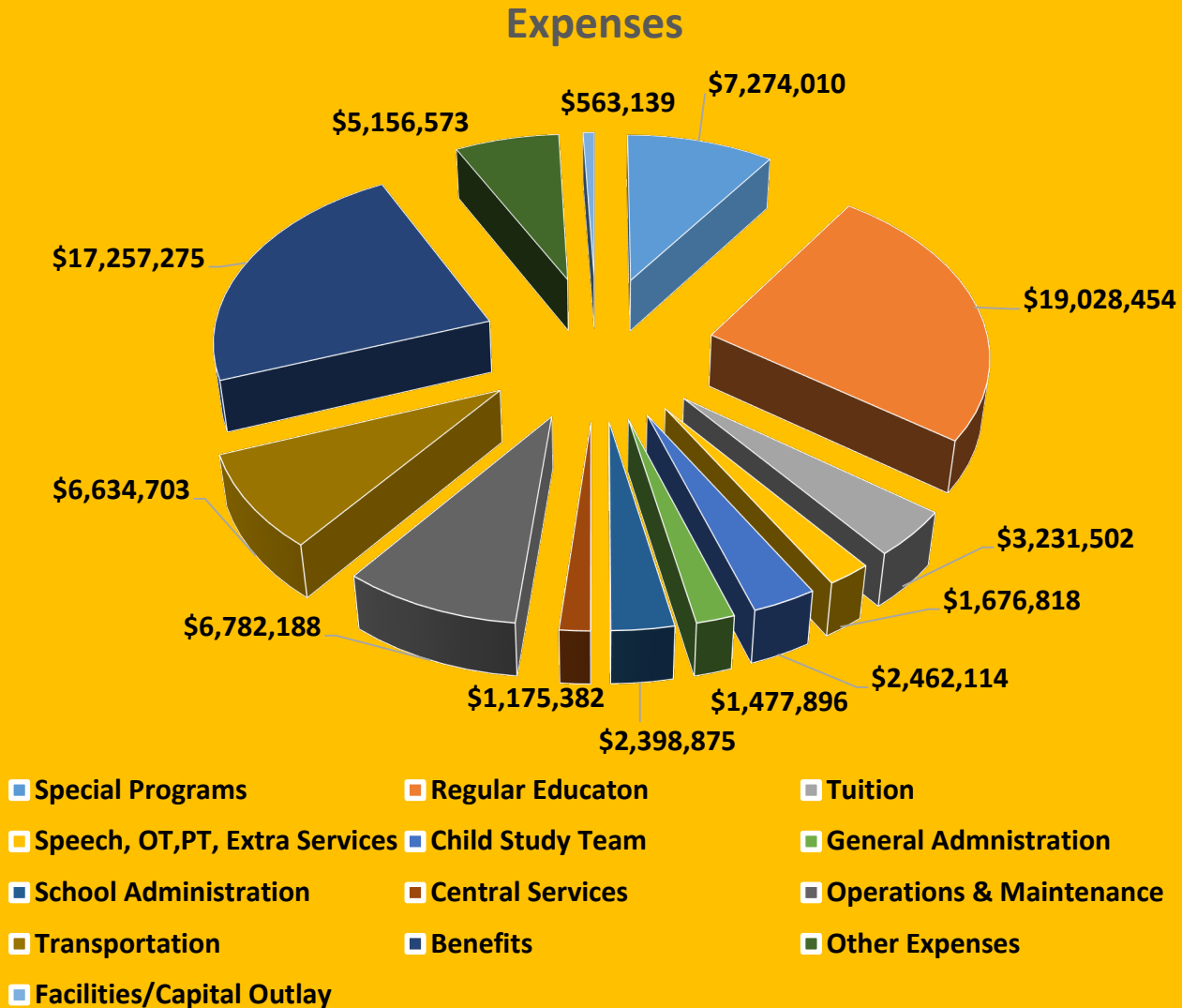
REVENUE DISTRIBUTION



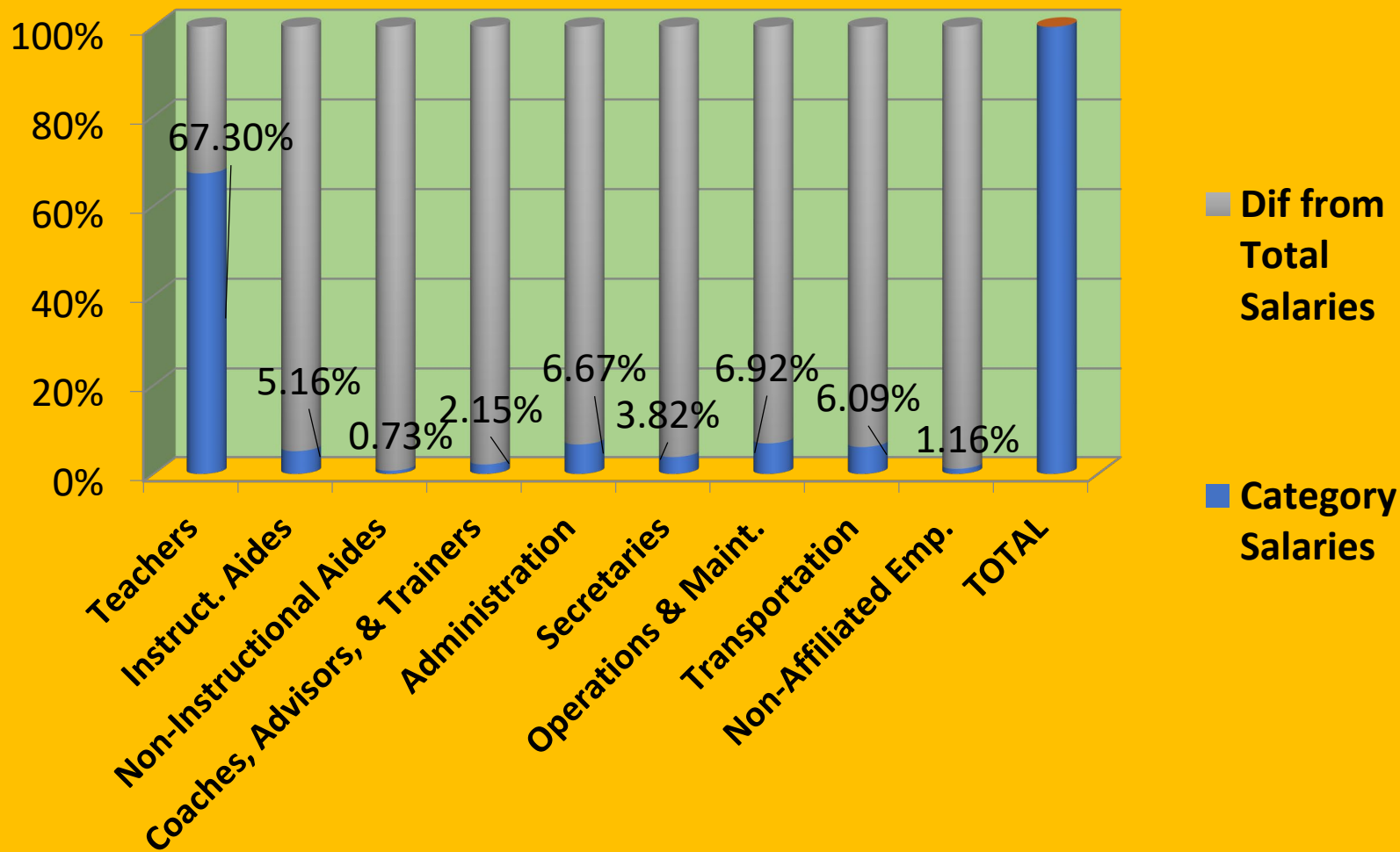
Proportion of Expenditures



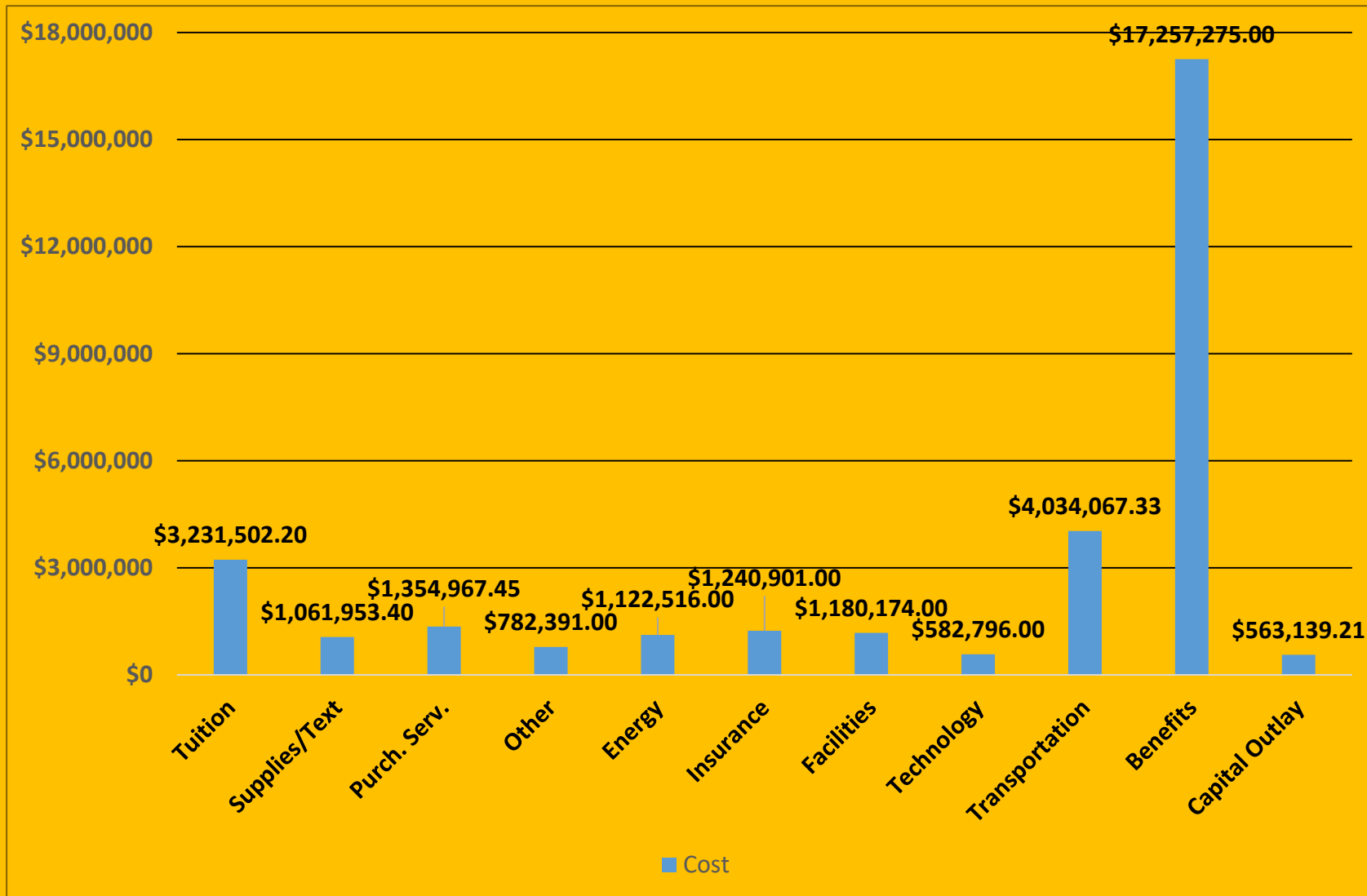
Operating Expenses



SALARIES BY CATEGORY

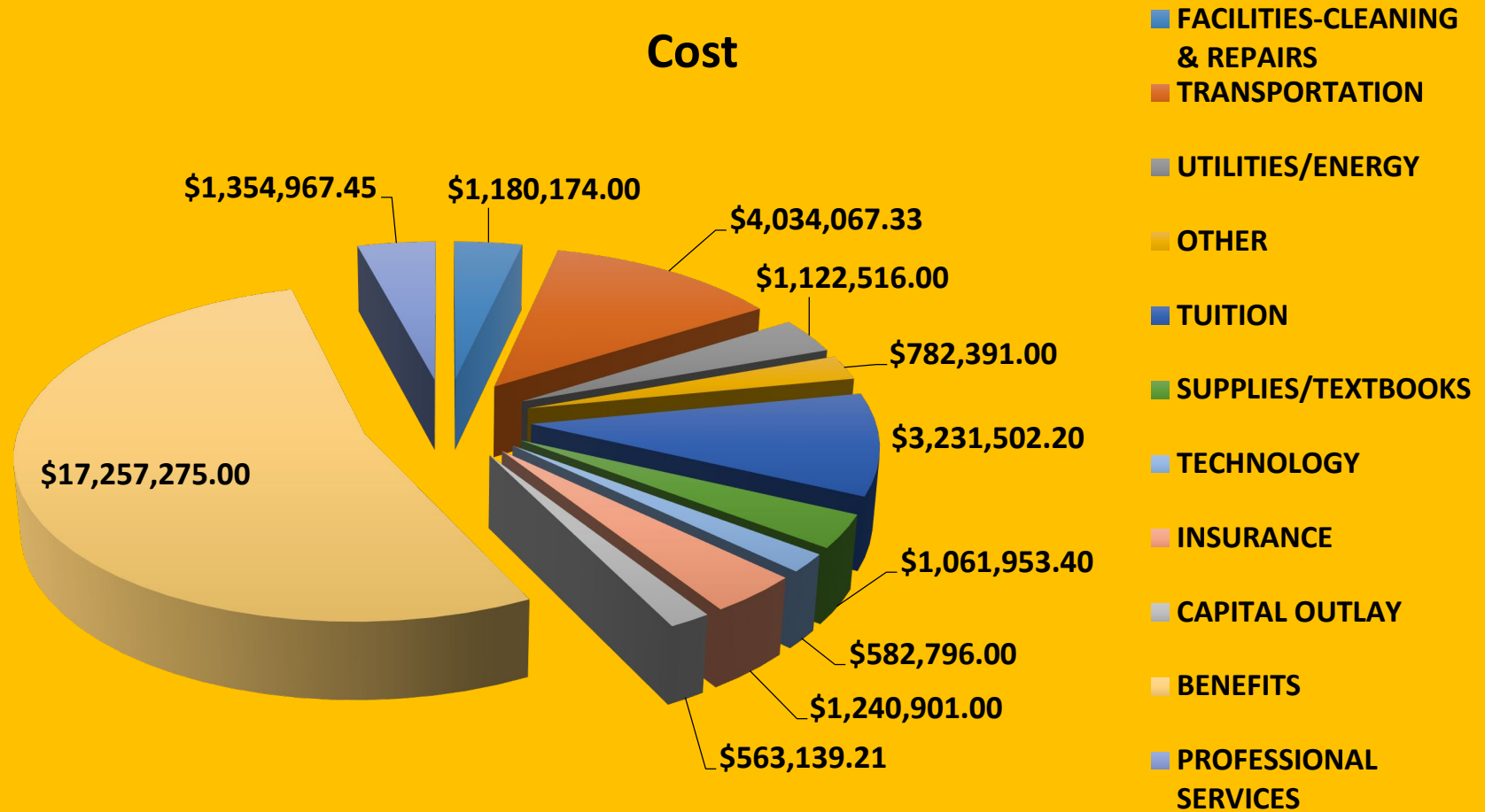


NON-SALARY EXPENDITURES



Non-Personnel Operating Costs

Cost



Tax Levy Increase

	2023-2024	2024-2025	INCREASE
General Fund	\$62,383,738	\$64,322,721	\$1,938,983
Debt Service	\$293,153	\$406,560	\$113,407
Average Assessed Home	\$242,700	\$243,300	\$600
Average Tax Levy Increase	\$235.44	\$187.71	

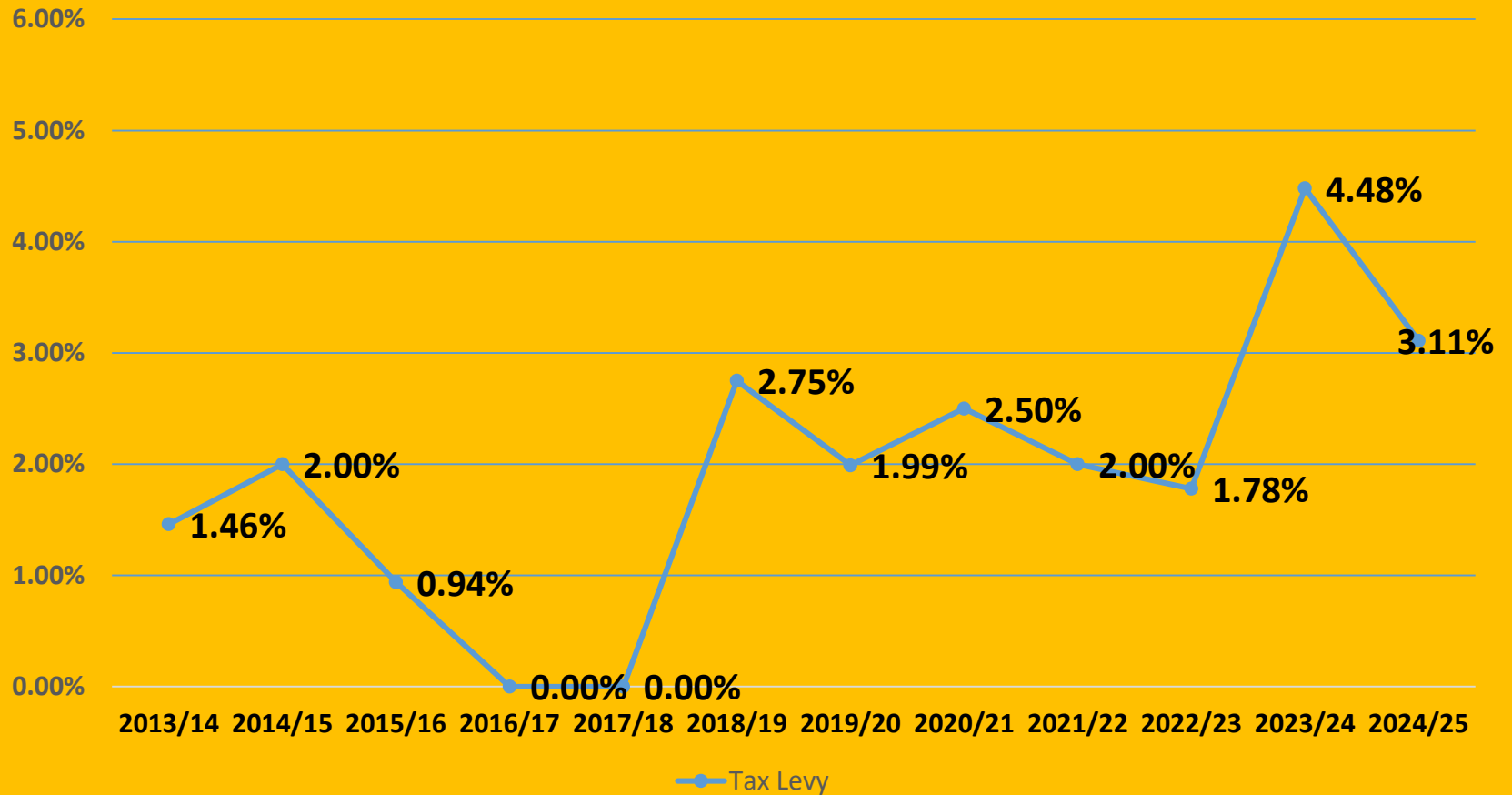
*2023-2024 Health Care adjustment with **no** Banked Cap increased tax levy above 2% = \$1,478,570 [4.48%]

****2024-2025 Health Care adjustment & Banked Cap increases tax levy above 2% = \$691,308**

****3.11% General Fund Tax Levy Increase**

****3.27% Overall Tax Levy Increase (including debt service)**

General Fund Tax Levy Trend Over 12 Years



Budget Calendar

- March 12, 2024 – Presentation for Board approval of Preliminary Budget
- March 20, 2024 - Submission of Preliminary Budget to County Office
- April 20, 2024 - Advertisement of Preliminary Budget
- **April 30, 2024 – Public Budget Hearing for Board adoption of the budget**
- May 2, 2024 - Budget must be posted to District website no later than 48 hours after Public Budget Hearing and adoption

QUESTIONS

- The [Preliminary Budget](#) presented on March 12, 2024 can be found on the District website under Messages & Presentations
- The Preliminary Budget has been approved by the Executive County Superintendent.
- The User Friendly Budget will be posted to the District website once the final budget has been approved by the West Milford Board of Education.
- Please address questions concerning the District budget to:
- Dr. Lydia E. Furnari lydia.furnari@wmtps.org
- Mr. William Scholts william.scholts@wmtps.org

Thank You!