



**EXTRACT FROM THE MINUTES OF A MEETING
OF THE WEST ORANGE PUBLIC SCHOOLS
BOARD OF EDUCATION, WEST ORANGE, ESSEX COUNTY, NJ
AS RECORDED IN THE OFFICIAL MINUTE BOOK**

The Board of Education of the West Orange School District, West Orange, in the County of Essex, New Jersey, convened in a Regular/Work session on December 15, 2025 at 6:30 p.m.

The following members of the Board of Education were present: President Rock, Vice President Ivker, Dr. Bryant, Mr. Stevenson and Ms. Vera.

The following members of the Board of Education were absent: None.

The following motion was offered by Mr. Stevenson and seconded by Mr. Ivker and adopted by the Board of Education by the following roll call vote:

1. Upon the recommendation of the Superintendent of Schools, approval by the Board of Education of the Supporting Transparency, Fairness, and Predictability in the School Funding Formula resolution:

WHEREAS, the Constitution of the State of New Jersey states that the Legislature shall provide for the maintenance and support of a thorough and efficient system of free public schools,

WHEREAS, the Legislature passed the School Funding Reform Act of 2008 to provide this maintenance and support,

WHEREAS, the West Orange Board of Education relies on substantial funding from the state to meet its obligation to provide a thorough and efficient education to the children of West Orange,

WHEREAS, the School Funding Reform Act is built on the promise that if a school district raises its fair share through their local tax levy the state will fill the gap, and the West Orange Board of Education has consistently raised its local fair share,

WHEREAS, the district's local fair share has increased 36% since 2022-23, resulting in the district's calculated equalization aid declining 37% since in the same time period,

WHEREAS, our total state aid, inclusive of equalization aid and categorical aid, has declined two years in row, and it is impossible for the district to replace this revenue via increases to its local tax levy,

WHEREAS, gross income is used to calculate the district's local fair share, and an increase in gross income among West Orange residents leads to a reduction in equalization aid,

WHEREAS, the revenue from that income is collected through a state income tax, which is required under the Constitution of the State of New Jersey to be used exclusively for the purpose of reducing or offsetting property taxes,

WHEREAS, the inclusion of gross income in the calculation of local fair share reduced the district's equalization aid by approximately \$25 million in the 2025-26 school year,

WHEREAS, the gross income figure used in the state funding formula is not publicly available until state aid notices are released in late February,

WHEREAS, the calculation of a district's local fair share is also dependent on two multipliers which vary from year to year and which are not publicly available until state aid notices are released in late February,

WHEREAS, the district cannot reasonably forecast its anticipated revenues until the release of state aid notices in late February, which makes it difficult to construct a balanced budget,

WHEREAS, the district received \$3.9 million of categorical transportation aid and budgeted for \$17.3 million in transportation expenses in the 2025-26 school year, yielding a funding rate of only 22.5%,

WHEREAS, the School Funding Reform Act provides categorical aid for special education using a census-based method, in which each district is treated as having a fixed percent of the total student population that requires special education services,

WHEREAS, the district is reimbursed for certain special education costs in the form of extraordinary special education aid, but in recent years the State's appropriation for extraordinary aid has covered only a portion of eligible costs,

WHEREAS, Assembly Bill 5966 and Senate Bill 4855, currently pending in the Legislature, would place reasonable limits on annual increases to a district's local fair share, require the Commissioner of Education to release preliminary aid notices in December, and require the Department of Education to provide greater transparency in how the funding formula operates,

WHEREAS, Assembly Bill 5310 and Senate Bill 3917, currently pending in the Legislature, would require that categorical funding for special education be based on the actual number of special education students enrolled in the district, require the State to increase its appropriation for extraordinary aid from year to year, and places limits on reductions that can be made to a district's state aid,

WHEREAS, the West Orange Board of Education believes that this legislation would improve the School Funding Reform Act and better enable it to provide a thorough and efficient education to its students,

NOW, THEREFORE, BE IT RESOLVED, that the West Orange Board of Education urges the State Assembly, the State Senate, and the Governor to support A-5966 / S-4855 and A-5310 / S-3917; and be it further

RESOLVED, that the West Orange Board of Education urges the State Assembly, the State Senate, and the Governor to consider additional reforms to reduce the use of a district's gross income in the calculation of its local fair share; and be it further

RESOLVED, that the West Orange Board of Education urges the State Assembly, State Senate, and the Governor to consider additional reforms to increase the percentage of a district's transportation costs that are funded through categorical transportation aid, and be it further

RESOLVED, that this resolution be delivered to Governor Phil Murphy, State Senate President Nicholas Scutari, Assembly Speaker Craig Coughlin, and the 27th Legislative District's representatives in the State Senate and General Assembly.

ROLL CALL: Ayes: President Rock, Vice President Ivker, Dr. Bryant, Mr. Stevenson and Ms. Vera.

Abstain: None.

CERTIFICATE

I, Tonya M. Flowers, Secretary of the Board of Education, of the West Orange Public Schools, West Orange, in the County of Essex, State of New Jersey, hereby certify that the foregoing extract from the minutes of the meeting of the Board of Education of said district duly called and held on December 15, 2025 has been compared by me with the original minutes as officially recorded in my office in the minute book of said West Orange Board of Education and is a true, complete copy thereof and of the whole of said original minutes so far as the same relate to the subject matter referred to in said extract in witness I have hereunto set my hand and affixed the corporate seal of said Board of Education this January 5, 2026.



Tonya M. Flowers, Board Secretary