

Essex - West Orange Town

Notice is hereby given to the legal voters of the West Orange Public Schools district, in the County of Essex, of the State of New Jersey, that a Public Hearing will be held in the auditorium of the West Orange High School, 51 Conforti Avenue, West Orange, NJ on Monday, May 4, 2026 at 6:30pm, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024	15, 2025	15, 2026
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	5,431	5,370	5,379
Pupils On Roll - Special Full-Time	1,225	1,219	1,222
Pupils On Roll - Special Shared-Time	5	2	2
Subtotal - Pupils On Roll	6,661	6,591	6,603
Private School Placements	92	107	109
Pupils Sent to Contracted Preschool Prog	370	488	0
Pupils Sent to Other Districts - Reg Prog	1	3	480
Pupils Sent to Other Dists - Spec Ed Prog	43	28	37
Pupils Received	2	4	4

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Essex - West Orange Town  
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy-Base Budget	10-1210	155,833,373	159,415,304	163,400,687
Total Tax Levy	10-121x	155,833,373	159,415,304	163,400,687
Total Tuition	10-1300	89,127	140,000	80,000
Rents and Royalties	10-1910	60,230	32,278	35,000
Unrestricted Miscellaneous Revenues	10-1XXX	1,285,614	466,641	300,000
Interest Earned on Maintenance Reserve	10-1XXX	17,831	100	7,500
Interest Earned on Capital Reserve Funds	10-1XXX	103,024	100	2,500
<b>Total Revenues from Local Sources</b>		<b>157,389,199</b>	<b>160,054,423</b>	<b>163,825,687</b>
<b>Revenues from State Sources:</b>				
Categorical Transportation Aid	10-3121	3,033,009	3,931,840	3,393,780
Extraordinary Aid	10-3131	3,928,180	3,500,000	3,928,968
Categorical Special Education Aid	10-3132	6,078,649	11,016,015	10,485,556
Equalization Aid	10-3176	22,607,826	15,463,821	18,495,689
Categorical Security Aid	10-3177	1,866,353	2,166,586	2,157,934
Other State Aids	10-3XXX	618,279	425,000	302,027
<b>Total Revenues from State Sources</b>		<b>38,132,296</b>	<b>36,503,262</b>	<b>38,763,954</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	117,875	38,707	231,710
<b>Total Revenues from Federal Sources</b>		<b>117,875</b>	<b>38,707</b>	<b>231,710</b>
<b>Budgeted Fund Balance-Operating Budget</b>				
Withdrawal from Maintenance Reserve	10-310	0	500,000	0
Adjustment for Prior Year Encumbrances		0	2,987,000	0
Actual Revenues (Over)/Under Expenditures		5,697,032	0	0
<b>Total Operating Budget</b>		<b>201,336,402</b>	<b>203,871,082</b>	<b>206,821,351</b>
<b>Grants and Entitlements:</b>				
Student Activity Fund Revenue	20-1760	704,552	340,000	0
Other Revenue from Local Sources	20-1XXX	29,111	80,619	81,888
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>733,663</b>	<b>420,619</b>	<b>81,888</b>
<b>Revenues from State Sources:</b>				
Preschool Education Aid-Prior Year Carryover	20-3218	122,931	625,695	0
Preschool Education Aid	20-3218	7,015,010	9,432,483	9,932,413
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	142,308	0
Nonpublic Teacher Stem Grant	20-3212	129,185	63,102	100,000
Other Restricted Entitlements	20-32XX	850,511	822,030	824,675
<b>Total Revenues from State Sources</b>		<b>8,117,637</b>	<b>11,085,618</b>	<b>10,857,088</b>
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	1,312,334	1,313,227	1,229,446
Title II	20-4451-4455	212,719	197,676	189,904
Title III	20-4491-4494	105,713	103,712	139,277
Title IV	20-4471-4474	94,837	90,962	92,962
IDEA Part B (Handicapped)	20-4420-4429	1,927,939	2,424,437	2,424,437
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	84,315	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	8,700	0	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	18,924	0	0
Staffing Grant				
Vocational Education	20-4430	66,505	58,280	58,260
ARP-ESSER	20-4540	722,056	0	0
Other	20-4XXX	229,520	0	0
<b>Total Revenues from Federal Sources</b>		<b>4,783,562</b>	<b>4,188,294</b>	<b>4,134,286</b>
Transfers from Operating Budget-Pre-Kindergarten	20-5200	554,094	0	250,237
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	908,378	690,670
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		3,987	0	0
<b>Total Grants and Entitlements</b>		<b>14,192,943</b>	<b>16,602,909</b>	<b>16,014,169</b>
<b>Repayment of Debt:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy	40-1210	5,085,652	5,338,592	5,340,285
<b>Total Revenues from Local Sources</b>		<b>5,085,652</b>	<b>5,338,592</b>	<b>5,340,285</b>

**(Continued)**

Essex - West Orange Town  
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	812,167	596,701	597,484
Budgeted Fund Balance	40-303	0	84	0
Total Local Repayment of Debt		5,897,819	5,935,377	5,937,769
Actual Revenues (Over)/Under Expenditures		2	0	0
Total Repayment of Debt		5,897,821	5,935,377	5,937,769
Total Revenues/Sources		221,427,166	226,409,368	228,773,289
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	554,094	0	250,237
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	908,378	690,670
Total Revenues/Sources Net of Transfers		220,873,072	225,500,990	227,832,382

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Essex - West Orange Town  
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	55,979,805	56,543,749	53,754,747
Special Education-Instruction	11-2XX-100-XXX	20,254,661	20,871,441	19,683,348
Basic Skills/Remedial-Instruction	11-230-100-XXX	3,847,813	3,926,533	3,967,996
Bilingual Education-Instruction	11-240-100-XXX	1,900,900	1,908,800	1,857,555
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	821,233	897,612	522,451
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,663,537	1,869,471	1,433,816
Summer School	11-422-XXX-XXX	0	69,517	50,349
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	12,464,093	13,368,683	14,821,771
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	307,067	322,330	370,981
Undistributed Expenditures-Health Services	11-000-213-XXX	1,697,873	1,654,605	1,558,959
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	3,350,932	3,366,155	3,879,404
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	608,289	714,661	669,690
Undistributed Expenditures-Guidance	11-000-218-XXX	3,776,257	3,792,578	3,092,977
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	4,772,987	4,697,145	4,554,105
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,238,619	1,640,331	1,920,537
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,336,001	1,323,013	67,257
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	361,344	256,308	215,497
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	2,185,258	2,656,826	2,302,635
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	6,449,732	6,379,234	6,071,191
Undistributed Expenditures-Central Services	11-000-251-XXX	2,210,246	1,995,442	2,150,395
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	1,704,733	1,516,708	1,155,881
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	14,874,917	14,116,339	19,025,187
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	16,015,204	17,201,979	17,704,315
Personal Services-Employee Benefits	11-XXX-XXX-2XX	30,904,458	35,087,587	40,348,140
Undistributed Expenditures-Food Services	11-000-310-930	350,000	350,000	400,000
Total Undistributed Expenditures		105,608,010	110,439,924	120,308,922
Interest Earned on Maintenance Reserve	10-606	0	100	7,500
Total General Current Expense		190,075,959	196,527,147	201,586,684
<b>Capital Expenditures:</b>				
<b>Equipment</b>				
Facilities Acquisition and Construction Services	12-XXX-XXX-730	319,799	224,743	464,663
Capital Reserve-Transfer to Capital Projects	12-000-400-XXX	6,503,054	6,275,521	4,096,559
Increase In Capital Reserve	12-000-400-931	2,184,000	0	0
Interest Deposit to Capital Reserve	10-604	1,500,000	0	0
Total Capital Outlay	10-604	0	100	2,500
Transfer of Funds to Charter Schools		10,506,853	6,500,364	4,563,722
General Fund Grand Total	10-000-100-56X	753,590	843,571	670,945
		201,336,402	203,871,082	206,821,351
<b>Special Grants and Entitlements:</b>				
<b>Local Projects</b>				
Student Activity Fund	20-XXX-XXX-XXX	29,111	80,619	81,888
Preschool Education Aid:	20-475-XXX-XXX	708,539	340,000	0
Preschool Education Aid Instruction	20-218-100-XXX	828,002	924,127	700,073
Support Services	20-218-200-XXX	6,850,563	10,042,429	10,173,247
Facility Acquisition and Construction Services	20-218-400-XXX	13,470	0	0
Total Preschool Education Aid	20-218-XXX-XXX	7,692,035	10,966,556	10,873,320
<b>Other State Projects:</b>				
Nonpublic Textbooks	20-XXX-XXX-XXX	71,126	76,755	76,755
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	1,718	5,100	7,745
Nonpublic Handicapped Services	20-XXX-XXX-XXX	254,595	201,575	201,575
Nonpublic Nursing Services	20-XXX-XXX-XXX	184,210	200,928	200,928
Nonpublic Technology Initiative	20-XXX-XXX-XXX	68,414	54,772	54,772
Nonpublic Security Aid	20-XXX-XXX-XXX	270,448	282,900	282,900
Nonpublic Teacher Stem Grant	20-481-XXX-XXX	129,185	63,102	100,000
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	142,308	0
Total Other State Projects		979,696	1,027,440	924,675
Total State Projects	20-XXX-XXX-XXX	8,671,731	11,993,996	11,797,995
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	1,312,334	1,313,227	1,229,446
Title II	20-XXX-XXX-XXX	212,719	197,676	189,904
Title III	20-XXX-XXX-XXX	105,713	103,712	139,277
Title IV	20-XXX-XXX-XXX	94,837	90,962	92,962
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,927,939	2,424,437	2,424,437

**(Continued)**

Essex - West Orange Town  
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Vocational Education	20-XXX-XXX-XXX	66,505	58,280	58,260
Other	20-XXX-XXX-XXX	229,520	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	722,056	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	84,315	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	8,700	0	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	18,924	0	0
Total Federal Projects	20-XXX-XXX-XXX	4,783,562	4,188,294	4,134,286
Total Special Revenue Funds		14,192,943	16,602,909	16,014,169
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	5,897,821	5,935,377	5,937,769
Total Debt Service Funds		5,897,821	5,935,377	5,937,769
Total Expenditures/Appropriations		221,427,166	226,409,368	228,773,289
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	554,094	0	250,237
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	908,378	690,670
Total Expenditures Net of Transfers		220,873,072	225,500,990	227,832,382

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Essex - West Orange Town  
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	5,105,256	4,094,739	4,094,739	3,806,460
(Repayment of Debt)	86	84	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	5,224,870	1,870,409	1,870,509	1,873,009
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	2,041,693	2,059,524	1,559,624	1,567,124
--Legal Reserve	7,684,623	7,499,411	3,711,721	0
--Unemployment Fund	528,777	546,329	546,329	546,329
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
(Special Revenue Fund)				
--Student Activity Fund	196,056	192,069	192,069	192,069
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Essex - West Orange Town  
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,831	\$24,724	\$24,113	\$25,545	\$25,921
Total Classroom Instruction	\$14,950	\$15,575	\$15,479	\$16,319	\$16,207
Classroom-Salaries and Benefits	\$14,117	\$14,582	\$14,553	\$15,320	\$15,087
Classroom-General Supplies and Textbooks	\$338	\$354	\$359	\$466	\$431
Classroom-Purchased Services	\$495	\$640	\$566	\$533	\$689
Total Support Services	\$3,352	\$3,616	\$3,456	\$3,708	\$3,561
Support Services-Salaries and Benefits	\$2,984	\$3,194	\$3,119	\$3,246	\$3,118
Total Administrative Costs	\$2,267	\$2,327	\$2,265	\$2,394	\$2,306
Administration Salaries and Benefits	\$1,907	\$1,977	\$1,897	\$1,989	\$1,907
Total Operations and Maintenance of Plant	\$2,639	\$2,579	\$2,270	\$2,441	\$3,277
Operations and Maintenance-Salaries and Benefits	\$1,449	\$1,497	\$1,078	\$1,220	\$1,383
Board Contribution to Food Services	\$52	\$53	\$51	\$53	\$61
Total Extracurricular Costs	\$470	\$457	\$484	\$515	\$374
Total Equipment Costs	\$150	\$51	\$25	\$34	\$71
Legal Costs	\$33	\$43	\$60	\$61	\$52
Employee Benefits as a percentage of salaries*	26.96%	27.03%	31.32%	31.21%	38.45%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\* Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers Guide to Education Spending and can be found on the Department of Education website: <http://www.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

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Essex - West Orange Town  
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
WOHS Chiller Replacement	1	\$1,690,000	N	N	
WOHS Roof Area M Conforti	2	\$862,000	N	N	
Kelly Playground	3	\$261,653	N	N	
Gregory Roof Area F&H	4	\$322,000	N	N	
Gregory Roof G	5	\$167,000	N	N	
Liberty HVAC RTUs 3 Units 7,11,14 with controls	6	\$617,915	N	N	
Lightning Protection System	7	\$61,000	N	N	

The complete budget will be on file and open to examination at the administration building, 179 Eagle Rock Avenue, West Orange, Essex County New Jersey between the hours of 9:00 am and 3:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

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