



West Orange Public Schools 2026-2027 Budget Hearing

Presented by: Hayden Moore, Superintendent of Schools
& Tonya M. Flowers, Business Administrator

May 4, 2026



Board Members

Brian Rock, President

Maria Vera, Vice President

Dia Bryant

Robert Ivker

Eric Stevenson

Administration

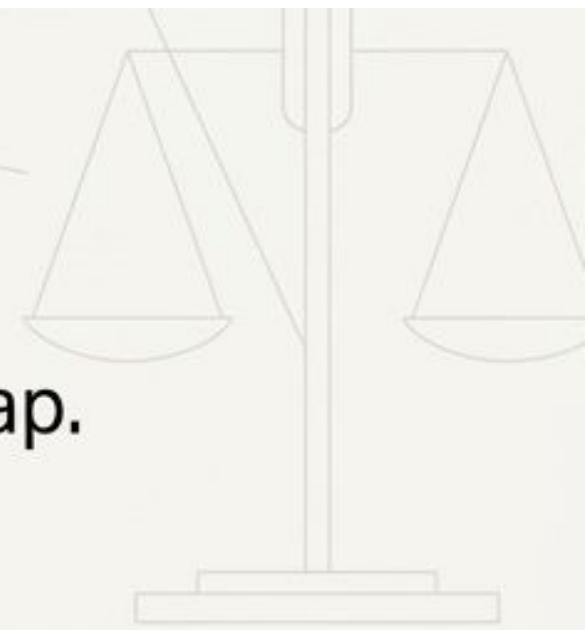
Hayden Moore, Superintendent of Schools

Tonya M. Flowers, Business Administrator

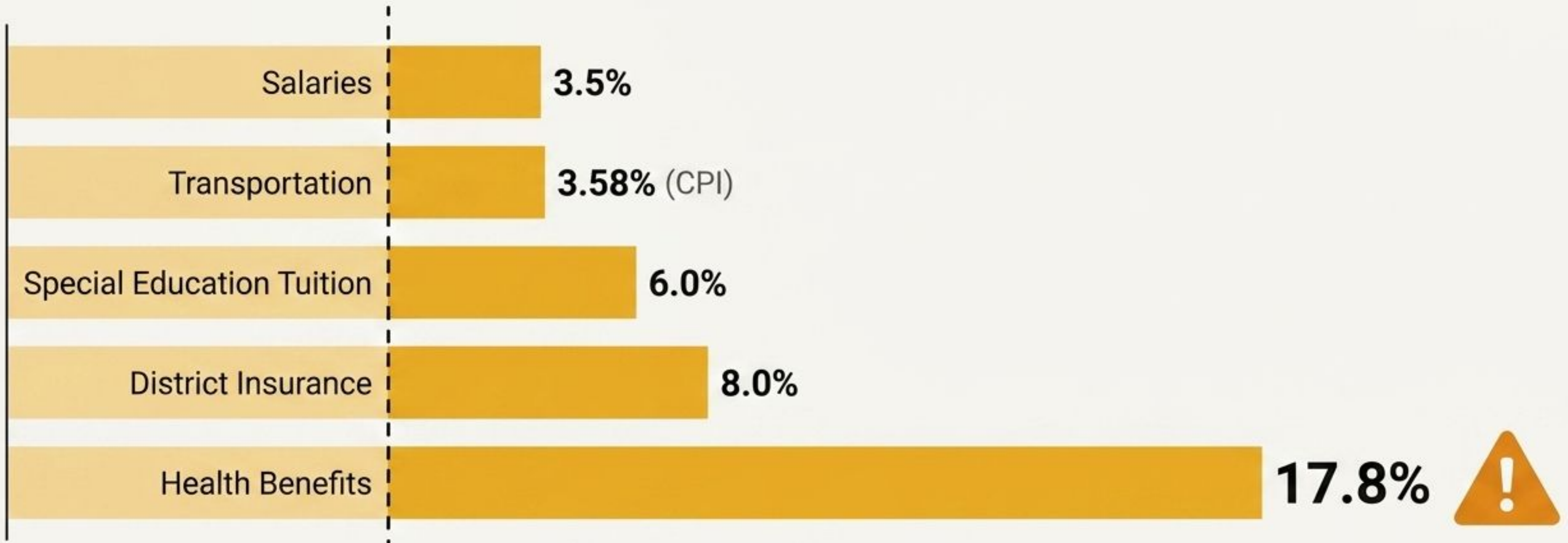
Trenae Lambkin, Assistant Business Administrator

The Unavoidable Drivers of the Deficit

Required operational costs are accelerating well beyond the 2% tax levy cap.



2.0% Tax Levy Cap



REVENUE COMPARISON

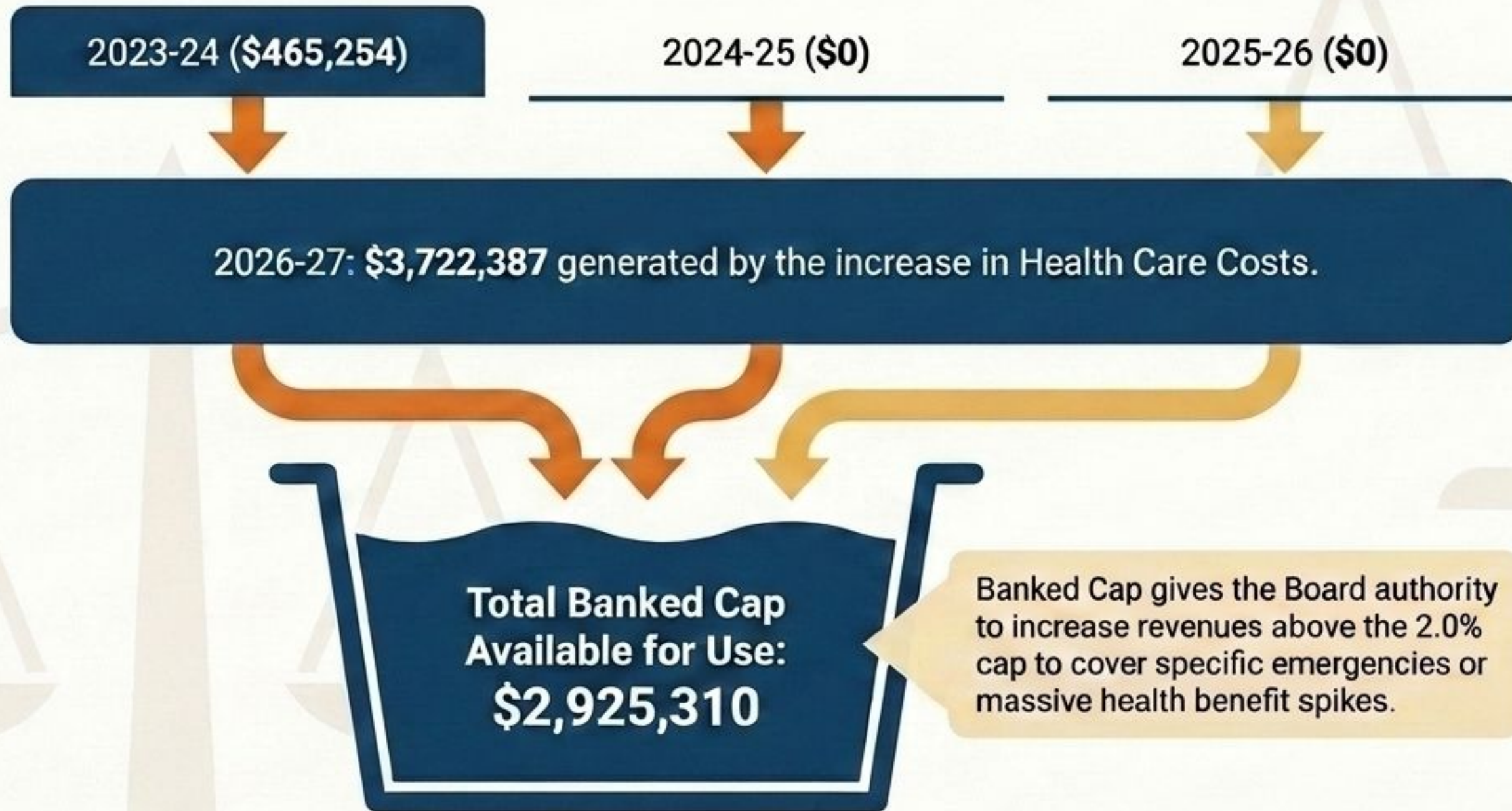
Revenue Source	2025-2026 Adjusted Budget	2026-2027 Proposed (at 2.5%)	Change	Percent Change
Tax Levy	\$ 159,415,304	\$ 163,400,687	\$ 3,985,383	2.50%
State aid	\$ 36,503,262	\$ 38,763,954	\$ 2,260,692	6.19%
Tuition Revenue	\$ 140,000	\$ 80,000	\$ (60,000)	-42.86%
SEMI Revenue	\$ 38,707	\$ 231,710	\$ 193,003	498.63%
Misc. & Int. Revenue	\$ 499,119	\$ 345,000	\$ (154,119)	-30.88%
Budgeted Fund Balance	\$ 3,787,690	\$ 4,000,000	\$ 212,310	5.61%
W/D Capital Reserve	\$ -	\$ -	\$ -	0.00%
W/D Maintenance Reserve	\$ 500,000	\$ -	\$ (500,000)	-100.00%
Encumbrances- Rollover	\$ 2,987,000	\$ -	\$ (2,987,000)	0.00%
Total	\$ 203,871,082	\$ 206,821,351	\$ 2,950,269	1.45%

	Generated in 2023-24	Generated in 2024-25	Generated in 2025-26	Generated in 2026-27
Prebudget Year Adjusted Tax Levy, including Weighted Increases for Enrollment, Inflated by	150,660,462	154,861,367	158,950,040	162,603,610
Cap Adjustments:				
Increase in Health Care Costs	1,437,260	0	132,482	3,722,387
Tax Levy Cap	152,097,722	154,861,367	159,082,522	166,325,997
Tax Levy	151,632,468	155,833,373	159,415,304	163,400,687
Adjustments to Levy	0	0	0	0
Banked Cap Available for Use in Next Three Years (Line F less Lines G and G1)	465,254	0	0	2,925,310
Requested Use of Banked Cap in Prior Years	332,782	0		
Requested Use of Banked Cap in Current Year	\$0	\$0	\$0	
(2023-24) Amount Expiring in 2026-27, (2026-27) Amount not available for future bank	132,472			0
Available Banked Cap Carried Forward to Following Year	0	0	0	2,925,310
Banked Cap Available for 2027-28.				2,925,310

‘Banked Cap’ amount utilized for the 2026-2027 budget is \$797,076...2.5%

Leveraging Every Tool: Banked Cap Analysis

Utilizing past responsible budgeting to bridge the current fiscal gap.



EXPENDITURE COMPARISON

	2025-2026 Adjusted Budget	2026-2027 (Proposed @ 2.5%)	\$ Diff	% Diff
Tuition	\$ 13,368,683	\$ 14,821,771	\$ 1,453,088	10.87%
Support	\$ 8,989,165	\$ 7,226,208	\$ (1,762,957)	-19.61%
Special Ed Services	\$ 8,777,961	\$ 9,103,199	\$ 325,238	3.71%
Administration	\$ 12,548,210	\$ 11,680,102	\$ (868,108)	-6.92%
Custodial & Maint. & Security	\$ 14,116,339	\$ 19,025,187	\$ 4,908,848	34.77%
Transportation	\$ 17,201,979	\$ 17,704,315	\$ 502,336	2.92%
Benefits	\$ 35,087,587	\$ 40,348,140	\$ 5,260,553	14.99%
General Ed Instructional	\$ 56,543,749	\$ 53,754,747	\$ (2,789,002)	-4.93%
Special Ed Instructional	\$ 20,871,441	\$ 19,683,348	\$ (1,188,093)	-5.69%
Basic/ Bilingual/ Multi Instruct	\$ 5,835,333	\$ 5,825,551	\$ (9,782)	-0.17%
Co Curr/ Athletic/ Summer	\$ 2,836,600	\$ 2,006,616	\$ (829,984)	-29.26%
Equipment/Capital Outlay	\$ 6,500,464	\$ 4,571,222	\$ (1,929,242)	-29.68%
Charter	\$ 843,571	\$ 670,945	\$ (172,626)	-20.46%
Food Service Contribution	\$ 350,000	\$ 400,000	\$ 50,000	14.29%
	\$ 203,871,082	\$ 206,821,351	\$ 2,950,269	1.45%

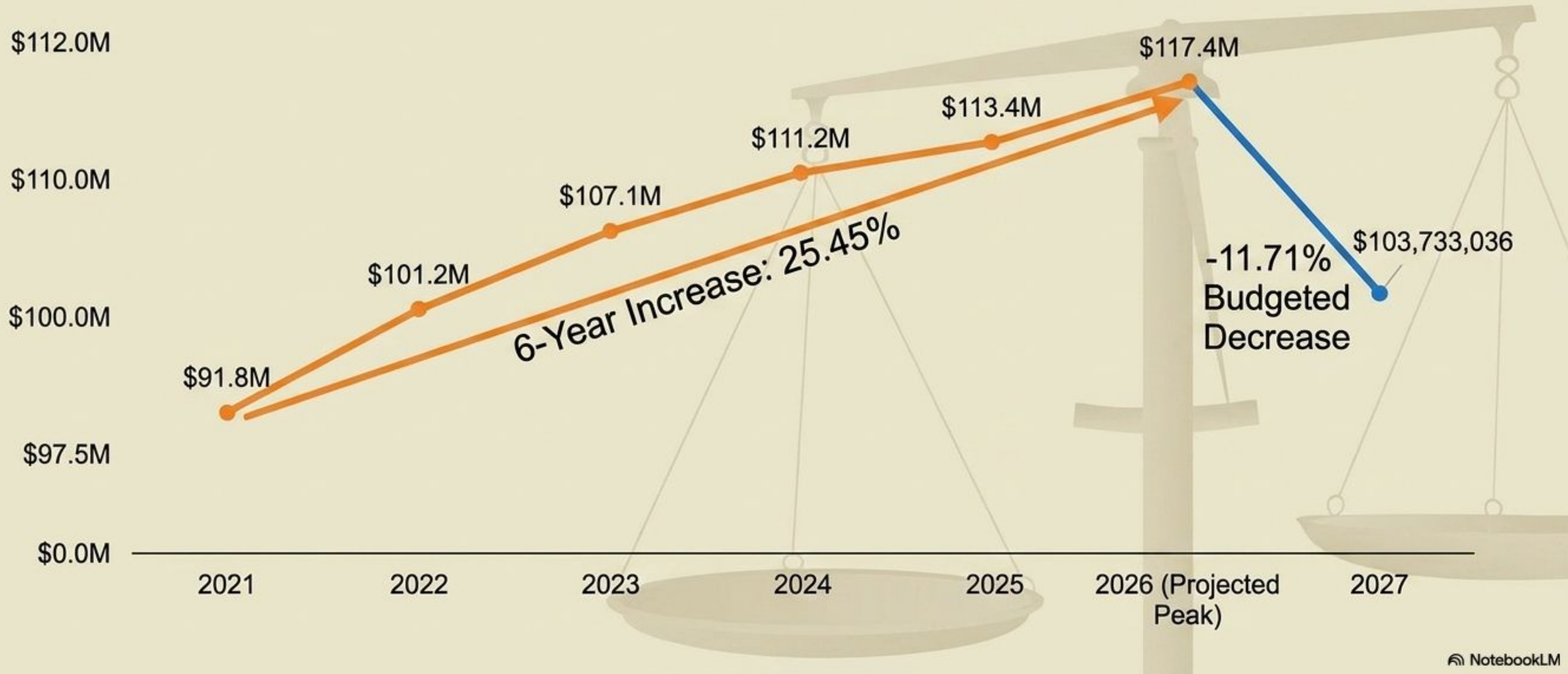
General Fund Salary Analysis – 2021-2027

	Audited	Audited	Audited	Audited	Audited	Projected	6-Yr Inc	Budgeted
Year Ended June 30th	2021	2022	2023	2024	2025	2026		2027
Total General Fund Salaries	\$ 91,832,704	\$ 101,271,007	\$ 107,156,098	\$ 111,266,808	\$ 113,403,473	\$ 117,494,020		\$ 103,733,036
		10.28%	5.81%	3.84%	1.92%	3.61%	25.45%	-11.71%

Salaries increased over 6-years by **25.45%**.

Salary Analysis (2021–2027)

Breaking the historical trend line to achieve fiscal sustainability





General Fund Benefits (Health, Prescription and Dental)

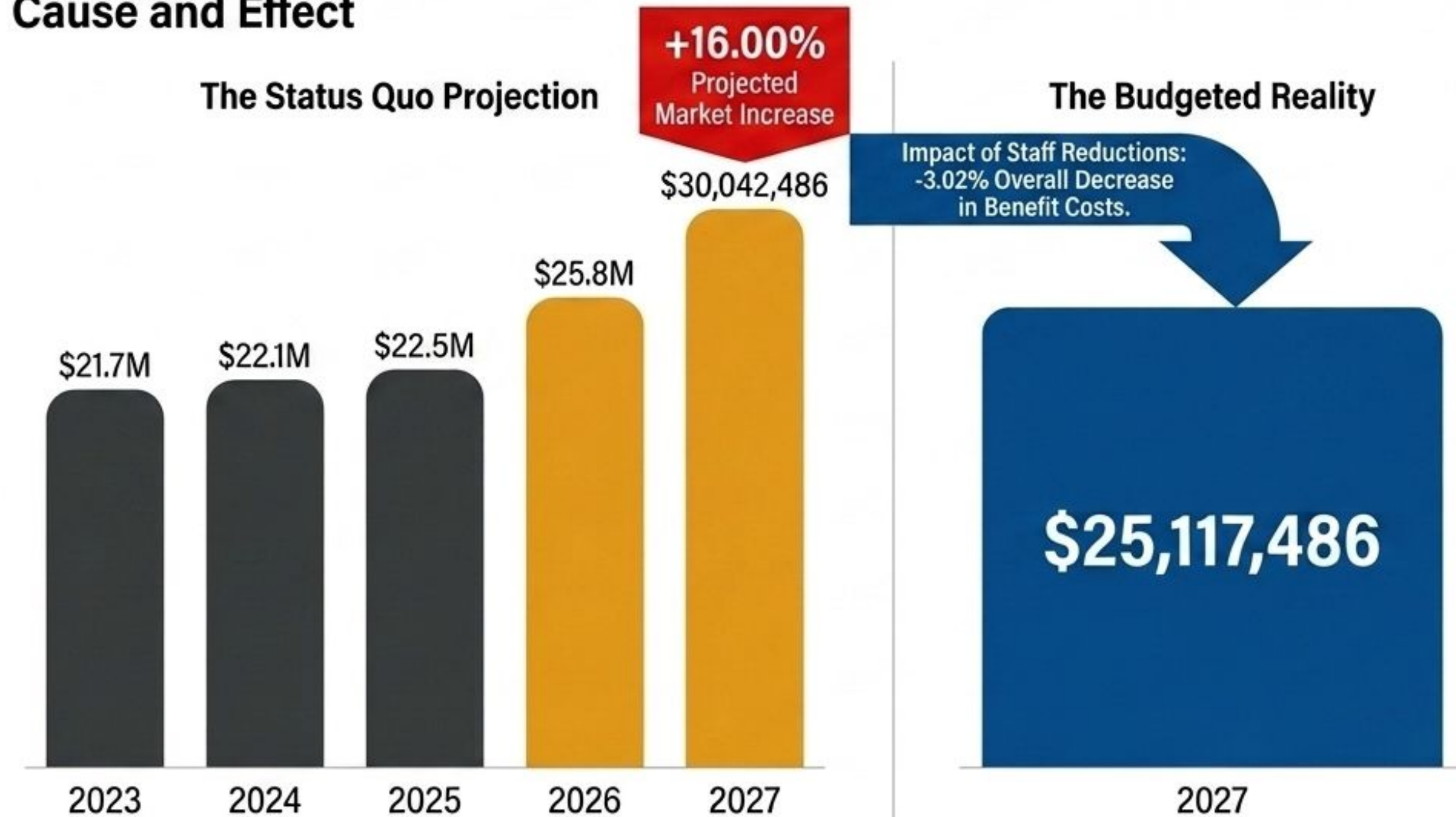
	2023	2024	2025	2026	2027
	Audited	Audited	Audited	Projected	Budgeted
Benefits	\$ 21,740,536	\$ 22,173,704	\$ 22,517,057	\$ 25,898,695	\$ 30,042,486
		1.99%	1.55%	15.02%	16.00%
				With Reduction of staff	\$ 25,117,486
					-3.02%

Benefits Analysis: Mitigating Spiking Healthcare Costs

Without intervention, health, prescription, and dental costs were projected to jump 16%.



Cause and Effect



REDUCTIONS BY LOCATION

	Reduction in Force (RIF)			Not Replacing (Retirement/ Resignation/ Nonrenewals)		
	TOTAL	Instructional	Non Instructional	TOTAL	Instructional	Non Instructional
BMELC/ WOECLC	1	1 SE		-		
District/ Central Office	4		1 Admin Asst 2 Techs 1 PR	4	1 Reading Spec	1 Dir 1 Sup 1 Plumber
Edison	7	1 Art 1 English 1 Librarian 1 Math 1 PE/ Health 1 SE	1 Admin Asst	3	1 Sci 1 Math 1 SAC	
Gregory	3	1 Music 1 Gen Ed	1 Counselor	5	2 SE	1 Admin Asst 1 Nurse 1 Guard
Hazel	-			-		
Kelly	3	1 Music 1 PE	1 Counselor	1	1 Gen Ed	
Liberty	5	1 Math 1 Music 1 Sci 1 SE 1 WL		1	1 SE	
Mt Pleasant	2	1 Music 1 Gen Ed		-		
Redwood	1	1 SE		1	1 Gen Ed	
Roosevelt	4	2 SE 1 SS	1 Admin Asst	-		
St Cloud	2	1 Art 1 Music		-		
Washington	-			-		
WOHS & Athletics	26	2 Art 2 English 1 Librarian 2 Math 2 Science 1 SS 2 WL	1 Trainer 8 Coaches 1 Dean 1 AV 3 Greeters	4	1 SS 1 SE	1 Admin Asst 1 SAC
77	58	36	22	19	11	8



Operational Efficiency Strategies

Restructuring district operations to protect core academic experiences while minimizing costs.



Course Consolidation

Auditing low-enrollment classes to responsibly combine sections.



Class Size Adjustments

Targeting average sizes of 25 (Elementary) and 25-30 (Middle/High School).



Middle School Reconfiguration

Shifting to an 8-period day to align with the High School, maximizing existing resources.



Facility & Transportation Limits

Reducing facility use to lower wear/overtime; fine-tuning late runs and consolidating bus stops.

The Balanced Scale: 2026-2027 Final Budget





Estimated Impact on Homeowners

We remain committed to minimizing the burden on our community while ensuring the sustainability of our schools.

\$24.50 / month

Estimated tax increase for the average assessed home (\$614,976) with a 2.5% tax increase.

Town Total Value:	\$9,946,533,541
Budget Tax Levy:	\$168,740,972
School Taxes on Avg. Home:	\$10,432.95
Annual Increase:	\$294.11



A Commitment to Our Future: Right-Sizing for Long-Term Sustainability

Our goal over the next few years is to strategically and responsibly right-size this budget. We are dedicated to ensuring a stable, high-quality educational experience for our students while maintaining fiscal prudence. By making informed decisions today, we secure the financial health and academic excellence of West Orange Public Schools for generations to come.