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Essex - South Orange-Maplewood

Advertised Enrollments

Notice is hereby given to the legal voters of the South Orange Maplewood School District, in the County of Essex, of the State of New Jersey, that a Public Hearing will be held in the Meeting Room at the South Orange and Maplewood Board of Education Administration Building, 525 Academy Street, Maplewood, New Jersey, on May 3, 2021 at 6:30pm, unless otherwise specified, for the purpose of conducting a public hearing on the following budget for the 2021-2022 school year. If this meeting is held virtually, instructions on how to access a virtual board meeting can be found on the district website.

Enrollment Categories	October 15, 2019	October 15, 2020	October 15, 2021
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	6,209	5,880	5,991
Pupils On Roll Regular Shared-Time	6	6	8
Pupils On Roll - Special Full-Time	934	906	893
Pupils On Roll - Special Shared-Time	13	13	19
Subtotal - Pupils On Roll	7,162	6,805	6,911

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Private School Placements		107	80	95	Revenues from State Sources:				
Pupils Sent to Contracted Preschool Prog		32	78	0	Debt Service Aid Type II	40-3160	372,546	1,005,009	1,803,663
Pupils Sent to Other Districts - Reg Prog		4	3	258	Budgeted Fund Balance	40-303	0	0	460,615
Pupils Sent to Other Dists - Spec Ed Prog		59	82	83	Total Local Repayment of Debt		4,522,090	6,378,770	9,311,827
Pupils Received		1	0	0	Actual Revenues (Over)/Under		-460,615	0	0
Essex - South Orange-Maplewood					Expenditures				
Advertised Revenues					Total Repayment of Debt		4,061,475	6,378,770	9,311,827
Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	Total Revenues/Sources		130,927,514	157,141,232	159,683,232
Operating Budget:					Deduct Transfer-Transfers from Operating20-5200		0	525,884	1,118,406
Revenues from Local Sources:					Budget-Pre-Kindergarten (Special Education)				
Local Tax Levy	10-1210	120,915,789	123,334,105	125,800,787	Total Revenues/Sources Net of Transfers		130,927,514	156,615,348	158,564,826
Total Tuition	10-1300	39,647	0	0	Essex - South Orange-Maplewood				
Unrestricted Miscellaneous Revenues	10-1XXX	629,987	275,000	275,000	Advertised Appropriations				
Total Revenues from Local Sources		121,585,423	123,609,105	126,075,787	Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Revenues from State Sources:					General Current Expense:				
Categorical Transportation Aid	10-3121	1,020,280	1,020,280	1,020,280	Instruction:				
Extraordinary Aid	10-3131	1,865,912	1,186,896	1,000,000	Regular Programs-Instruction	11-1XX-100-XXX	37,131,937	40,722,123	42,320,426
Categorical Special Education Aid	10-3132	4,392,049	4,672,534	5,996,491	Special Education-Instruction	11-2XX-100-XXX	15,046,325	14,205,190	16,291,055
Categorical Security Aid	10-3177	187,988	187,988	187,988	Basic Skills/Remedial-Instruction	11-230-100-XXX	1,245,137	2,344,688	1,721,828
Other State Aids	10-3XXX	58,773	0	0	Bilingual Education-Instruction	11-240-100-XXX	528,841	601,934	401,624
Total Revenues from State Sources		7,525,002	7,067,698	8,204,759	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	404,164	449,806	185,825
Revenues from Federal Sources:					School-Sponsored Athletics-Instruction	11-402-100-XXX	828,267	885,600	895,645
Medicaid Reimbursement	10-4200	123,049	106,638	112,073	Community Services	11-800-330-XXX	84,161	95,000	115,000
Total Revenues from Federal Sources		123,049	106,638	112,073	Programs/Operations				
Budgeted Fund Balance-Operating Budget	10-303	0	4,845,748	7,303,116	Support Services:				
Withdrawal from Maintenance Reserve	10-310	0	1,727,768	0	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	11,808,231	14,244,678	13,268,658
Adjustment for Prior Year Encumbrances		0	3,472,131	0	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	1,148,965	1,548,840	1,544,128
Actual Revenues (Over)/Under		-6,770,025	0	0	Undistributed Expenditures-Health Services	11-000-213-XXX	926,743	1,073,701	1,116,896
Expenditures					Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	2,114,316	2,843,775	2,633,080
Total Operating Budget		122,463,449	140,829,088	141,695,735	Undistributed Expenditures-Guidance	11-000-218-XXX	2,067,063	1,969,436	2,080,769
Grants and Entitlements:					Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,582,776	2,455,706	2,768,877
Other Revenue from Local Sources	20-1XXX	112,334	465,525	0	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,875,672	2,556,696	2,418,157
Total Revenues from Local Sources	20-1XXX	112,334	465,525	0	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,704,856	1,623,304	1,337,607
Revenues from State Sources:					Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,359	21,727	19,910
Preschool Education Aid-Prior Year Carryover	20-3218	0	630,430	1,051,480	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,983,361	2,542,949	2,653,566
Preschool Education Aid	20-3218	1,888,918	4,344,946	4,717,056	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	4,861,288	5,724,085	5,926,992
Other Restricted Entitlements	20-32XX	105,106	172,178	170,268	Undistributed Expenditures-Central Services	11-000-251-XXX	1,102,816	1,130,531	1,182,634
Total Revenues from State Sources		1,994,024	5,147,554	5,938,804	Undistributed Expenditures-Information Technology	11-000-252-XXX	728,308	935,500	819,461
Revenues from Federal Sources:					Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	12,846,086	17,257,045	15,025,240
Title I	20-4411-4416	368,770	838,865	341,418	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,712,675	6,780,147	7,835,823
Title II	20-4451-4455	152,980	304,949	85,082	Personal Services-Employee Benefits	11-XXX-XXX-2XX	15,454,613	18,352,701	18,600,490
Title III	20-4491-4494	23,884	58,040	19,499	Undistributed Expenditures-Food Services	11-000-310-930	28,980	0	0
Title IV	20-4471-4474	0	157,270	25,141	Total Undistributed Expenditures		66,955,108	81,060,821	79,232,288
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,724,961	1,641,151	1,120,182	Total General Current Expense		122,223,940	140,365,162	141,163,691
Vocational Education	20-4430	25,637	34,218	27,138	CONTINUED ON NEXT PAGE				
Cares Act Education Stabilization Fund	20-4530	0	425,527	0					
Cares-Digital Divide Grant	20-4531	0	6,177	0					
Coronavirus Relief Fund (Crf)	20-4532	0	328,214	0					
Total Revenues from Federal Sources		2,296,232	3,794,411	1,618,460					
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	525,884	1,118,406					
Total Grants and Entitlements		4,402,590	9,933,374	8,675,670					
Repayment of Debt:									
Revenues from Local Sources:									
Local Tax Levy	40-1210	3,688,929	5,373,761	7,047,549					
Interest on Investments	40-1510	460,615	0	0					
Miscellaneous	40-1XXX	460,615	0	0					
Total Revenues from Local Sources		4,149,544	5,373,761	7,047,549					

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Capital Expenditures:						--Capital Reserve	3,845,184	5,845,184	5,845,184	5,845,184
Equipment	12-XXX-XXX-730	116,418	251,130	192,586		--Adult Education Programs	0	0	0	0
Facilities Acquisition and Construction Services	12-000-400-XXX	68,186	68,186	68,186		--Maintenance Reserve	3,453,759	3,453,759	1,725,991	1,725,991
Total Capital Outlay		184,604	319,316	260,772		--Legal Reserve	5,842,932	10,129,895	6,676,301	0
Transfer of Funds to Charter Schools	10-000-100-56X	54,905	144,610	271,272		--Tuition Reserve	0	0	0	0
General Fund Grand Total		122,463,449	140,829,088	141,695,735		--Current Expense Emergency Reserve	0	0	0	0
Special Grants and Entitlements:						--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Local Projects	20-XXX-XXX-XXX	112,334	465,525	0		--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Preschool Education Aid:						Repayment of Debt:				
Preschool Education Aid Instruction	20-218-100-XXX	697,426	1,081,088	1,104,800		--Restricted for Repayment of Debt	0	0	0	0
Support Services	20-218-200-XXX	1,191,492	4,420,172	5,782,142						
Total Preschool Education Aid	20-218-XXX-XXX	1,888,918	5,501,260	6,886,942						
Other State Projects:										
Nonpublic Textbooks	20-XXX-XXX-XXX	7,475	8,675	8,675						
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	25,553	38,699	38,699						
Nonpublic Handicapped Services	20-XXX-XXX-XXX	32,771	80,250	78,340						
Nonpublic Nursing Services	20-XXX-XXX-XXX	14,065	14,484	14,484						
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,213	5,220	5,220						
Nonpublic Security Aid	20-XXX-XXX-XXX	20,029	24,850	24,850						
Total Other State Projects		105,106	172,178	170,268						
Total State Projects	20-XXX-XXX-XXX	1,994,024	5,673,438	7,057,210						
Federal Projects:										
Title I	20-XXX-XXX-XXX	368,770	838,865	341,418						
Title II	20-XXX-XXX-XXX	152,980	304,949	85,082						
Title III	20-XXX-XXX-XXX	23,884	58,040	19,499						
Title IV	20-XXX-XXX-XXX	0	157,270	25,141						
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,724,961	1,641,151	1,120,182						
Vocational Education	20-XXX-XXX-XXX	25,637	34,218	27,138						
Cares Act Education Stabilization Fund	20-477-XXX-XXX	0	425,527	0						
Bridging the Digital Divide Program	20-478-XXX-XXX	0	6,177	0						
Coronavirus Relief Fund (Crf) Grant Program	20-479-XXX-XXX	0	328,214	0						
Total Federal Projects	20-XXX-XXX-XXX	2,296,232	3,794,411	1,618,460						
Total Special Revenue Funds		4,402,590	9,933,374	8,675,670						
Repayment of Debt:										
Total Regular Debt Service	40-701-510-XXX	4,061,475	6,378,770	9,311,827						
Total Debt Service Funds		4,061,475	6,378,770	9,311,827						
Essex - South Orange-Maplewood Advertised Appropriations					Essex - South Orange-Maplewood Advertised Per Pupil Cost Calculations					
		2019-20	2020-21	2021-22		2018-19	2019-20	2020-21	2020-21	2021-22
Budget Category	Account	Actual	Revised	Proposed	Per Pupil Cost Calculations	Actual	Actual	Original	Revised	Proposed
Total Expenditures/Appropriations		130,927,514	157,141,232	159,683,232	Total Budgetary Comparative Per Pupil Cost	Costs	Costs	Budget	Budget	Budget
Deduct Transfer-Local	11-105-100-936	0	525,884	1,118,406	Total Classroom Instruction	\$14,711	\$14,660	\$16,531	\$17,850	\$17,671
Contribution-Transfer To Special Revenues-Inclusion					Total Classroom-Salaries and Benefits	\$9,102	\$9,042	\$10,030	\$10,514	\$10,702
Total Expenditures Net of Transfers		130,927,514	156,615,348	158,564,826	Classroom-General Supplies and Textbooks	\$7,912	\$7,879	\$8,612	\$9,110	\$9,234
					Classroom-Purchased Services	\$171	\$170	\$269	\$289	\$270
					Total Support Services	\$1,019	\$992	\$1,149	\$1,116	\$1,198
					Support Services-Salaries and Benefits	\$2,092	\$2,119	\$2,504	\$2,662	\$2,659
					Total Administrative Costs	\$1,711	\$1,783	\$2,095	\$2,181	\$2,191
					Administration Salaries and Benefits	\$1,493	\$1,406	\$1,694	\$1,807	\$1,821
					Total Operations and Maintenance of Plant	\$1,277	\$1,226	\$1,428	\$1,510	\$1,540
					Operations and Maintenance-Salaries and Benefits	\$1,789	\$1,851	\$2,033	\$2,584	\$2,229
					Board Contribution to Food Services	\$181	\$374	\$202	\$191	\$230
					Total Extracurricular Costs	\$3	\$4	\$0	\$0	\$0
					Total Equipment Costs	\$193	\$199	\$218	\$232	\$181
					Legal Costs	\$25	\$16	\$25	\$37	\$28
					Employee Benefits as a percentage of salaries*	\$76	\$57	\$70	\$74	\$76
						24.32%	22.77%	26.23%	26.37%	25.63%
Essex - South Orange-Maplewood Advertised Recapitulation of Balances					*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.					
		Audited	Audited	Estimated	Estimated	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.state.nj.us/education/guide/ . This publication is also available in the board office and public libraries. The same calculations were performed using the 2020-21 revised appropriations and the 2021-22 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.				
Budget Category		Balance	Balance	Balance	Balance	The complete budget will be on file and open to examination at the Administration Building, 525 Academy Street, Maplewood, Essex County New Jersey between the hours of 9 am and 3 pm Monday through Friday, excluding holidays.				
Unrestricted:		06-30-2019	06-30-2020	06-30-2021	06-30-2022	The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.				
--General Operating Budget		5,985,540	4,766,108	3,373,954	2,747,139					
--Repayment of Debt		0	460,615	460,615	0					
Restricted for Specific Purposes - General Operating Budget:										