

**SCHOOL DISTRICT OF SOUTH ORANGE AND MAPLEWOOD, NEW JERSEY
PUBLIC BOARD MEETING
May 4, 2026**

RESOLUTION 4964A

FOR ACTION

SUBJECT: ADOPTION OF 2026-2027 SCHOOL BUDGET AND TAX LEVY

WHEREAS, the South Orange Maplewood Board of Education adopted a TENTATIVE budget on March 24, 2026, and submitted it to the Executive County Superintendent of Schools for approval, and

WHEREAS, the TENTATIVE budget was approved by the Executive County Superintendent of Schools on April 10, 2026 and;

WHEREAS, the TENTATIVE budget was advertised in the legal section of the News Record on April 27, 2026 and;

WHEREAS, the FINAL BUDGET was presented to the public during a public hearing held in the District Meeting Room, 525 Academy Street, Maplewood, NJ on May 4, 2026 and;

WHEREAS, the Preliminary budget set for adoption was as follows:

	2026-2027 Proposed Budget	Less: Anticipated Revenues	Tax Levy
General Fund	\$174,084,131	\$24,318,958	\$149,765,173
Special Revenue	\$13,133,877	\$13,133,877	\$0
Debt Service	\$13,015,908	\$2,824,525	\$10,191,383
Total	\$200,233,916	\$40,277,360	\$159,956,556

WHEREAS, due to a successful appeal with the State of New Jersey over the amount of local funding required to support the Preschool Education Program has resulted in the ability to lower the mandatory local contribution by \$457,728.00 and;

WHEREAS, the Superintendent of Schools is recommending that the following modifications be made to the tentative budget:

Revenues:

10-121 General Fund Tax Levy	\$(139,728)
20-5200 Transfers from Operating Budget	<u>\$(457,728)</u>
Total Revenues	\$(597,456)

Appropriations:

General Fund

11-140-100-101 Grade 9-12 Salary Teachers	\$ 76,000
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11-000-213-100 Salaries Health Services	\$ 76,000
11-000-221-320 Purch Prof Ed Svcs Imp Instr	\$ 15,000
11-000-222-100 Salaries Webmaster	\$ 25,000
11-000-270-512 Contr Svc (Other than bet Home&School)	\$ 58,000
11-000-291-270 Group Health Insurance	\$ 68,000
11-105-100-936 Local Contribution - Transfer to PEA	<u>\$(457,728)</u>
Total General Fund Appropriations	\$(139,728)

Special Revenue Fund

20-218-100-XXX PEA Instruction	\$(245,305)
20-218-200-XXX PEA Support Services	\$977
20-218-400-XXX PEA Facs	<u>\$(213,400)</u>
Total Special Revenue Fund	\$(457,728)

Total Appropriations **\$(597,456)**

NOW, THEREFORE, BE IT RESOLVED that in consideration of the above, the Board of Education hereby adopts the following FINAL Budget for SY2026-2027:

	2026-2027 Revised Proposed Budget	Less: Anticipated Revenues	Tax Levy
General Fund	\$173,944,403	\$24,318,958	\$149,625,445
Special Revenue	\$12,676,149	\$12,676,149	\$0
Debt Service	\$13,015,908	\$2,824,525	\$10,191,383
Total	\$199,636,460	\$39,819,632	\$159,816,828

BE IT RESOLVED that the Board approves and authorizes the application to the Commissioner of Education to increase the General Fund tax levy for the 2026-2027 school year by \$39,698 for an enrollment adjustment and;

BE IT FURTHER RESOLVED that the Board approves and authorizes the application to the Commissioner of Education to increase the General Fund tax levy for the 2026-2027 school year by \$5,176,540 for a health care cost adjustment.

NOW THEREFORE, BE IT RESOLVED THAT the Board of Education hereby adopts the REVISED 2026-2027 School District Budget; and

BE IT FURTHER RESOLVED THAT \$149,625,445 should be raised for the General Fund for the ensuing 2026-27 school year and;

BE IT FURTHER RESOLVED THAT \$10,191,383 should be raised for Debt Service Fund for the ensuing 2026-27 school year.

BACKGROUND INFORMATION

This resolution finalizes the adoption of the 2026-2027 budget for the ensuing year. Changes outlined above were made after the tentative budget was submitted and approved by the County.

SCHOOL DISTRICT OF SOUTH ORANGE AND MAPLEWOOD, NEW JERSEY
PUBLIC BOARD MEETING
May 4, 2026

RESOLUTION 4964B

FOR ACTION

SUBJECT: APPROVE 2026-2027 TRAVEL AND RELATED EXPENSE
REIMBURSEMENTS

WHEREAS, the South Orange and Maplewood Board of Education recognizes school staff and Board members will incur travel expenses related to and within the scope of their current responsibilities and for travel that promotes the delivery of instruction or furthers the efficient operation of the school district; and

WHEREAS, N.J.A.C. 6A:23A-7et seq. requires Board members to receive approval of these expenses by a majority of the full voting membership of the Board and staff members to receive prior approval of these expenses by the Superintendent of Schools and a majority of the full voting membership of the Board; and

WHEREAS, a Board of Education may establish, for regular district business travel only, an annual school year threshold of \$1,500 per staff member where prior Board approval shall not be required unless this annual threshold for a staff member is exceeded in a given school year (July 1 through June 30); and

WHEREAS, the South Orange and Maplewood Board of Education established \$200,000 as the maximum travel amount for the current school year and has expended \$113,775.55 as of this date; and

BE IT FURTHER RESOLVED, the South Orange and Maplewood Board of Education approves travel and related expense reimbursements in accordance with N.J.A.C. 6A:23A-7, to a maximum expenditure of \$200,000 for all staff and Board members; and

BE IT FURTHER RESOLVED, that the School Business Administrator track and record these costs to ensure that the maximum amount is not exceeded.