

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	880.0	852.0	879.0
On Roll Special Ed Full-Time	116.0	126.0	119.0
On Roll Subtotal	996.0	978.0	998.0
In Private School Placements	8.0	8.0	0.0
Sent to Other Districts Regular	224.5	221.0	265.0
Sent to Other Districts Special Ed	41.0	47.0	55.5
Received	7.0	7.0	1.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	18,598,281	19,083,295	19,494,961
	Total Tuition	10-1300	82,176	33,600	33,600
	Unrestricted Miscellaneous Revenues	10-1XXX	128,786	106,000	54,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	10
	Interest Earned on Capital Reserve Funds	10-1XXX	0	10	10
	Total Revenues from Local Sources		18,809,243	19,222,905	19,582,581
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	153,364	153,364	153,364
	Extraordinary Aid	10-3131	267,871	75,000	75,000
	Categorical Special Education Aid	10-3132	759,538	796,148	856,210
	Equalization Aid	10-3176	324,912	324,912	324,912
	Categorical Security Aid	10-3177	23,035	23,035	23,035
	Other State Aids	10-3XXX	21,766	0	0
	Total Revenues from State Sources		1,550,486	1,372,459	1,432,521
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	774,318	645,514
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	25,000	25,000
	Withdrawal from Maintenance Reserve	10-310	0	0	25,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	90,158
	Other Financing Sources	10-5XXX	18,531	0	0
	Adjustment for Prior Year Encumbrances		0	90,158	0
	Actual Revenues (Over)/Under Expenditures		135,652	0	0
General Fund Revenues	Total Operating Budget		20,513,912	21,484,840	21,800,774
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	135,110	126,959	101,567
	Title II	20-4451-4455	23,163	20,488	16,390
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	244,668	249,995	200,000
	Total Revenues from Federal Sources		412,941	407,442	325,957
Special Revenue Fund Revenues	Total Grants and Entitlements		412,941	407,442	325,957
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	0	25,000	25,000

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	778,100	754,175	752,225
	Total Revenues from Local Sources		778,100	754,175	752,225
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		778,100	779,175	777,225
Debt Service Fund Revenues	Total Repayment of Debt		778,100	779,175	777,225
All Fund Revenues	Total Revenues/Sources		21,704,953	22,671,457	22,903,956
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	25,000	25,000
	Total Revenues/Sources Net of Transfers		21,704,953	22,646,457	22,878,956

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,749,104	4,723,983	4,828,971
	Special Education-Instruction	11-2XX-100-XXX	1,962,320	2,144,531	2,242,497
	Basic Skills/Remedial-Instruction	11-230-100-XXX	211,480	298,885	307,974
	Bilingual Education-Instruction	11-240-100-XXX	131,360	136,571	140,466
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	50,017	53,100	38,071
	School-Sponsored Athletics-Instruction	11-402-100-XXX	29,579	33,000	33,606
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,068,199	6,154,307	6,205,495
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	8,863	9,100	9,300
	Undistributed Expenditures-Health Services	11-000-213-XXX	157,226	162,536	166,196
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	400,297	451,043	459,138
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	183,455	89,000	96,210
	Undistributed Expenditures-Guidance	11-000-218-XXX	204,840	215,228	222,594
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	456,780	585,036	581,842
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	15,000	15,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	138,908	142,435	144,449
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,341	20,500	20,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	395,645	534,578	451,253
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	366,909	375,673	371,727
	Undistributed Expenditures-Central Services	11-000-251-XXX	317,409	278,853	293,009
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	81,005	88,285	94,815
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,344,381	1,264,168	1,289,980
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	565,323	561,876	741,811
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,519,562	2,986,492	2,889,542
	Total Undistributed Expenditures			13,220,143	13,934,110
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	10
General Fund Current Expenses	Total General Current Expense		20,354,003	21,324,180	21,644,206

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	78,895	49,650	49,650
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	25,000	25,000
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		78,895	74,660	74,660
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	81,014	86,000	81,908
	General Fund Grand Total		20,513,912	21,484,840	21,800,774
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	135,110	126,959	101,567
	Title II	20-XXX-XXX-XXX	23,163	20,488	16,390
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	244,668	249,995	200,000
	Total Federal Projects	20-XXX-XXX-XXX	412,941	407,442	325,957
Special Revenue Fund Expenses	Total Special Revenue Funds		412,941	407,442	325,957
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	778,100	779,175	777,225
	Total Debt Service Funds		778,100	779,175	777,225
All Fund Expenses	Total Expenditures/Appropriations		21,704,953	22,671,457	22,903,956
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	25,000	25,000
	Total Expenditures Net of Transfers		21,704,953	22,646,457	22,878,956

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	364,471	324,800	299,810	274,820
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	75,000	75,000	50,010
	Legal Reserve	991,515	879,254	368,561	0
	Tuition Reserve	0	90,158	90,158	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	832,088	893,472	704,847	427,894
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,230	\$13,781	\$14,164	\$15,013	\$14,726
Total Classroom Instruction	\$8,501	\$8,903	\$9,300	\$9,696	\$9,612
Classroom-Salaries and Benefits	\$7,907	\$8,314	\$8,753	\$9,066	\$8,921
Classroom-General Supplies and Textbooks	\$553	\$516	\$472	\$474	\$515
Classroom-Purchased Services	\$41	\$72	\$76	\$156	\$176
Total Support Services	\$1,794	\$1,855	\$1,899	\$2,094	\$2,075
Support Services-Salaries and Benefits	\$1,331	\$1,310	\$1,403	\$1,530	\$1,588
Total Administrative Costs	\$1,302	\$1,403	\$1,446	\$1,616	\$1,477
Administration Salaries and Benefits	\$1,033	\$1,085	\$1,145	\$1,183	\$1,135
Total Operations and Maintenance of Plant	\$1,541	\$1,516	\$1,411	\$1,492	\$1,469
Operations and Maintenance-Salaries and Benefits	\$723	\$760	\$745	\$817	\$780
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$85	\$97	\$100	\$108	\$86
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$20	\$35	\$62	\$119	\$70
Employee Benefits as a percentage of salaries*	26.26%	27.97%	29.42%	31.81%	30.08%

*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's Internet 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 2019-20 revised appropriations and the 2020-21 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.

Estimated Tax Rates

Municipality	Category	Amount
Maywood Borough	(A) General Fund School Levy	19,306,941
	(D) Total School Levy	20,094,041
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,148,941,880
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,486,317,767
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6804
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7489
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2990
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3519

Employee Contract List for District

Name	Category	Measure
JENNIFER PFOHL	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$138,916
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	13
	Description of Other Contracted Non-Working Days	HOLIDAYS/SCHOOL RECESS
	Total Allowances Amount	\$4,790
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$200
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$13,357
	Contractual Post-Employment Benefit Description of Payout of Sick days	no provision
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon termination, max 37.5 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	no provision
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
JENNIFER PFOHL	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
MICHAEL JORDAN	Job Title	Superintendent
	Job Title II	PRINCIPAL
	Base Annual Salary Amount	\$181,746
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	13
	Description of Other Contracted Non-Working Days	HOLIDAYS/SCHOOL RECESS

Employee Contract List for District

Name	Category	Measure
MICHAEL JORDAN	Total Allowances Amount	\$6,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$43,689
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, max 37.5 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon termination, amx 25
	Contractual Post-Employment Benefit Description of Payout of Personal days	no provision
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	