

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	852.0	822.0	780.0
On Roll Special Ed Full-Time	126.0	131.0	152.0
On Roll Subtotal	978.0	953.0	932.0
In Private School Placements	8.0	10.0	0.0
Sent to Other Districts Regular	221.0	216.5	282.0
Sent to Other Districts Special Ed	47.0	44.0	56.0
Received	7.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	19,083,295	19,494,961	19,787,387
	Total Tuition	10-1300	44,650	33,600	0
	Unrestricted Miscellaneous Revenues	10-1XXX	66,988	54,000	25,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	0	10	10
	Total Revenues from Local Sources		19,194,933	19,582,581	19,812,407
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	153,364	153,364	153,364
	Extraordinary Aid	10-3131	244,243	75,000	25,000
	Categorical Special Education Aid	10-3132	796,148	815,235	915,285
	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	58,038	0	0
	Total Revenues from State Sources		1,599,740	1,391,546	1,441,596
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	686,489	803,248
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	25,000	25,000
	Withdrawal from Maintenance Reserve	10-310	0	25,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	90,158	0
	Adjustment for Prior Year Encumbrances		0	54,432	0
	Actual Revenues (Over)/Under Expenditures		160,397	0	0
General Fund Revenues	Total Operating Budget		20,955,070	21,855,206	22,082,251
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	126,959	137,817	110,254
	Title II	20-4451-4455	20,488	26,553	21,226
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	249,995	257,792	206,234
	CARES Act Education Stabilization Fund	20-4530	64,995	37,090	0
	CARES-Digital Divide Grant	20-4531	0	9,479	0
	Coronavirus Relief Fund (CRF)	20-4532	0	52,810	0
	Other	20-4XXX	0	30,626	0
	Total Revenues from Federal Sources		472,437	562,167	345,714

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		472,437	562,167	345,714
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	25,000	0	0
	Transfers from Capital Reserve	40-5210	0	25,000	25,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	754,175	752,225	757,000
	Total Revenues from Local Sources		754,175	752,225	757,000
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		779,175	777,225	782,000
Debt Service Fund Revenues	Total Repayment of Debt		779,175	777,225	782,000
All Fund Revenues	Total Revenues/Sources		22,206,682	23,194,598	23,209,965
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	25,000	25,000
	Total Revenues/Sources Net of Transfers		22,206,682	23,169,598	23,184,965

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,588,013	4,743,878	4,913,706
	Special Education-Instruction	11-2XX-100-XXX	2,111,022	2,139,223	2,165,387
	Basic Skills/Remedial-Instruction	11-230-100-XXX	300,831	293,156	327,905
	Bilingual Education-Instruction	11-240-100-XXX	136,804	140,466	138,403
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	45,709	25,600	31,675
	School-Sponsored Athletics-Instruction	11-402-100-XXX	25,071	25,364	32,002
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,892,135	6,357,393	6,549,814
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,040	9,300	9,765
	Undistributed Expenditures-Health Services	11-000-213-XXX	154,716	167,096	179,913
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	408,442	457,522	481,412
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	76,934	100,440	144,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	211,233	225,613	234,828
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	563,485	596,106	613,210
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	15,000	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	138,236	144,449	143,388
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	16,581	20,250	17,513
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	492,545	428,211	424,356
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	371,307	371,727	371,783
	Undistributed Expenditures-Central Services	11-000-251-XXX	281,006	295,134	283,599
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	79,985	94,815	93,386
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,209,169	1,304,815	1,339,273
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	546,083	542,299	644,093
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,646,699	2,922,041	2,632,731
	Undistributed Expenditures-Food Services	11-000-310-930	0	20,000	0
		Total Undistributed Expenditures		13,097,596	14,072,211
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	10
	Increase In Maintenance Reserve	10-606	250,000	0	0
General Fund Current Expenses	Total General Current Expense		20,555,046	21,439,908	21,772,152

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	258,730	115,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	49,650	49,650	49,650
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	25,000	25,000	25,000
	Increase In Capital Reserve	10-604	250,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay			324,650	333,390
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	75,374	81,908	120,439
	General Fund Grand Total		20,955,070	21,855,206	22,082,251
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	126,959	137,817	110,254
	Title II	20-XXX-XXX-XXX	20,488	26,553	21,226
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	249,995	257,792	206,234
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	64,995	37,090	0
	Other	20-XXX-XXX-XXX	0	30,626	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	9,479	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	52,810	0
	Total Federal Projects	20-XXX-XXX-XXX	472,437	562,167	345,714
Special Revenue Fund Expenses	Total Special Revenue Funds		472,437	562,167	345,714
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	779,175	777,225	782,000
	Total Debt Service Funds		779,175	777,225	782,000
All Fund Expenses	Total Expenditures/Appropriations		22,206,682	23,194,598	23,209,965
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	25,000	25,000	25,000
	Total Expenditures Net of Transfers		22,181,682	23,169,598	23,184,965

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	324,800	549,800	524,810	499,820
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	75,000	325,000	300,010	300,020
	Legal Reserve	879,254	818,766	450,205	0
	Tuition Reserve	90,158	90,158	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	893,472	856,586	788,658	435,615
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,781	\$14,265	\$14,726	\$15,338	\$15,726
Total Classroom Instruction	\$8,903	\$9,285	\$9,612	\$9,902	\$10,144
Classroom-Salaries and Benefits	\$8,314	\$8,752	\$8,921	\$9,205	\$9,440
Classroom-General Supplies and Textbooks	\$516	\$392	\$515	\$567	\$617
Classroom-Purchased Services	\$72	\$141	\$176	\$129	\$86
Total Support Services	\$1,855	\$1,953	\$2,075	\$2,221	\$2,325
Support Services-Salaries and Benefits	\$1,310	\$1,484	\$1,588	\$1,703	\$1,731
Total Administrative Costs	\$1,403	\$1,511	\$1,477	\$1,540	\$1,529
Administration Salaries and Benefits	\$1,085	\$1,130	\$1,135	\$1,204	\$1,218
Total Operations and Maintenance of Plant	\$1,516	\$1,417	\$1,469	\$1,570	\$1,617
Operations and Maintenance-Salaries and Benefits	\$760	\$781	\$780	\$834	\$818
Board Contribution to Food Services	\$0	\$0	\$0	\$21	\$0
Total Extracurricular Costs	\$97	\$91	\$86	\$62	\$79
Total Equipment Costs	\$0	\$0	\$0	\$273	\$124
Legal Costs	\$35	\$94	\$70	\$49	\$22
Employee Benefits as a percentage of salaries*	27.97%	28.54%	30.08%	30.83%	26.86%

\*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 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.

**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Insurance - all coverages NESBIG	0
Purchasing	ESCNJ,PEPPM, ED DATA,HCESC	0
Special Education Services	REgion V for Special Education	0
Transportation Services, including Fuel	REgion V and South Bergen Jointure	0

**Estimated Tax Rates**

Municipality	Category	Amount
Maywood Borough	(A) General Fund School Levy	19,623,361
	(D) Total School Levy	20,365,711
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,154,371,880
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,461,023,931
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6999
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7642
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3431
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3939

Employee Contract List for District

Name	Category	Measure
Jennifer Pfohl	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$143,222
	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	07/01/20
	End Date of Contract	06/30/21
	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	school holidays
	Total Allowances Amount	\$9,162
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$13,771
	Contractual Post-Employment Benefit Description of Payout of Sick days	no provision
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 25 days upon termination
	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	None Reported
	Base Annual Salary Amount	\$185,381
	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	school holidays	

Employee Contract List for District

Name	Category	Measure
Michael Jordan	Total Allowances Amount	\$5,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$43,287
	Contractual Post-Employment Benefit Description of Payout of Sick days	37.5 max upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 max upon termination
	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	