

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	874.0	880.0	871.0
On Roll Special Ed Full-Time	109.0	116.0	129.0
On Roll Subtotal	983.0	996.0	1,000.0
In Private School Placements	10.0	8.0	11.0
Sent to Other Districts Regular	232.0	224.5	242.0
Sent to Other Districts Special Ed	38.5	41.0	41.5
Received	8.0	7.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	18,150,275	18,598,281	19,083,295
	Total Tuition	10-1300	34,000	44,000	33,600
	Unrestricted Miscellaneous Revenues	10-1XXX	311,976	112,700	106,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	10	10
	Total Revenues from Local Sources		18,496,251	18,754,991	19,222,905
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	55,403	153,364	153,364
	Extraordinary Aid	10-3131	171,657	75,000	75,000
	Categorical Special Education Aid	10-3132	759,538	759,538	796,148
	Equalization Aid	10-3176	324,912	324,912	324,912
	Categorical Security Aid	10-3177	23,035	23,035	23,035
	PARCC Readiness Aid	10-3181	12,790	0	0
	Per Pupil Growth Aid	10-3182	12,790	0	0
	Professional Learning Community Aid	10-3183	12,340	0	0
	Other State Aids	10-3XXX	20,300	0	0
	Total Revenues from State Sources		1,392,765	1,335,849	1,372,459
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	774,135	774,318
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	142,500	0
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	0	25,000
	Adjustment for Prior Year Encumbrances		0	300,420	0
	Actual Revenues (Over)/Under Expenditures		-48,097	0	0
General Fund Revenues	Total Operating Budget		19,840,919	21,307,895	21,394,682
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	134,138	135,110	108,088
	Title II	20-4451-4455	25,724	23,163	18,530
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	245,220	244,668	195,734
	Total Revenues from Federal Sources		415,082	412,941	330,352
Special Revenue Fund Revenues	Total Grants and Entitlements		415,082	412,941	330,352
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	0	0	25,000

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	776,600	778,100	754,175
	Total Revenues from Local Sources		776,600	778,100	754,175
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		776,600	778,100	779,175
Debt Service Fund Revenues	Total Repayment of Debt		776,600	778,100	779,175
All Fund Revenues	Total Revenues/Sources		21,032,601	22,498,936	22,504,209
Revenues Net of Transfers	Deduct Transfer: Transfers from Capital Reserve	40-5210	0	0	25,000
	Total Revenues/Sources Net of Transfers		21,032,601	22,498,936	22,479,209

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,615,970	4,807,098	4,843,740
	Special Education-Instruction	11-2XX-100-XXX	1,768,062	2,049,040	2,112,722
	Basic Skills/Remedial-Instruction	11-230-100-XXX	209,627	208,980	221,905
	Bilingual Education-Instruction	11-240-100-XXX	107,362	130,498	136,540
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	41,512	61,016	51,100
	School-Sponsored Athletics-Instruction	11-402-100-XXX	26,091	30,500	30,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,180,840	6,420,939	6,506,641
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	8,689	9,000	9,100
	Undistributed Expenditures-Health Services	11-000-213-XXX	168,855	168,679	162,893
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	389,850	418,767	433,425
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	100,538	138,900	104,576
	Undistributed Expenditures-Guidance	11-000-218-XXX	180,657	205,011	213,379
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	504,669	501,067	495,600
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,168	15,000	15,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	125,853	139,267	131,285
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	231	20,500	20,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	390,158	434,491	421,254
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	338,264	373,329	375,572
	Undistributed Expenditures-Central Services	11-000-251-XXX	258,305	278,696	285,340
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	75,560	88,000	89,760
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,359,154	1,335,194	1,244,832
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	517,220	558,900	559,104
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,256,898	2,635,533	2,765,254
	Total Undistributed Expenditures			12,858,909	13,741,273
General Fund Current Expenses	Total General Current Expense		19,627,533	21,028,405	21,230,022

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	150,679	192,150	49,650
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	25,000
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		150,679	192,160	74,660
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	62,707	87,330	90,000
	General Fund Grand Total		19,840,919	21,307,895	21,394,682
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	134,138	135,110	108,088
	Title II	20-XXX-XXX-XXX	25,724	23,163	18,530
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	245,220	244,668	195,734
	Total Federal Projects	20-XXX-XXX-XXX	415,082	412,941	330,352
Special Revenue Fund Expenses	Total Special Revenue Funds		415,082	412,941	330,352
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	776,600	778,100	779,175
	Total Debt Service Funds		776,600	778,100	779,175
All Fund Expenses	Total Expenditures/Appropriations		21,032,601	22,498,936	22,504,209
Expenses Net of Transfers	Deduct Transfer: Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	25,000
	Total Expenditures Net of Transfers		21,032,601	22,498,936	22,479,209

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	315,500	364,471	221,981	196,991
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,144,477	991,515	510,693	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	28,504	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	803,200	832,088	683,775	420,150
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,736	\$13,230	\$14,180	\$14,190	\$14,164
Total Classroom Instruction	\$8,586	\$8,501	\$9,225	\$9,167	\$9,300
Classroom-Salaries and Benefits	\$7,772	\$7,907	\$8,673	\$8,566	\$8,753
Classroom-General Supplies and Textbooks	\$562	\$553	\$475	\$594	\$472
Classroom-Purchased Services	\$251	\$41	\$78	\$8	\$76
Total Support Services	\$1,307	\$1,794	\$1,959	\$1,938	\$1,899
Support Services-Salaries and Benefits	\$1,138	\$1,331	\$1,413	\$1,402	\$1,403
Total Administrative Costs	\$1,354	\$1,302	\$1,426	\$1,448	\$1,446
Administration Salaries and Benefits	\$1,096	\$1,033	\$1,153	\$1,120	\$1,145
Total Operations and Maintenance of Plant	\$1,402	\$1,541	\$1,449	\$1,518	\$1,411
Operations and Maintenance-Salaries and Benefits	\$671	\$723	\$779	\$775	\$745
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$76	\$85	\$113	\$111	\$100
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$15	\$20	\$29	\$28	\$62
Employee Benefits as a percentage of salaries*	26.37%	26.26%	29.55%	28.55%	29.42%

*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 2018-19 revised appropriations and the 2019-20 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)
Curriculum Services	Curriculum Consortium with Rochelle Park and Hackensack	0
Insurance Coverages and Benefits	Participate in South Bergen Workers Comp Insurance Pool	0
Purchasing	Member of Ed Data and Educational Services Commission, utilize State contracts	0
Special Education Services	Member of Region V	0
Transportation Services, including Fuel	Contract with SBJC and Region V for transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Maywood Borough	(A) General Fund School Levy	18,840,788
	(D) Total School Levy	19,602,038
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,157,658,390
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,440,210,799
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6275
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6932
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3082
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3611

Employee Contract List for District

Name	Category	Measure
Jennifer Pfohl	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$135,132
	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	07/01/18
	End Date of Contract	06/30/19
	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 holiday/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)	\$6,832
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$12,993
	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 256
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	Amount charged to RP shared service agreement - ended 10/31/2018
Michael Jordan	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$178,183
	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 holiday/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)	\$1,732
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$42,832
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement, max 37.5
	Contractual Post-Employment Benefit Description of Payout of Vacation days	unused upon termination, max 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	