

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,754.0	1,914.0	2,043.0
On Roll Special Ed Full-Time	445.0	442.0	421.0
On Roll Subtotal	2,199.0	2,356.0	2,464.0
In Private School Placements	16.0	15.0	11.0
Sent to Other Districts Regular	11.0	5.0	5.0
Sent to Other Districts Special Ed	14.0	14.0	11.0
Received	10.0	15.0	12.0
In State Facilities	2.0	1.0	0.0

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	25,294,875	25,891,022	26,408,842
	Total Tuition	10-1300	150,031	150,000	150,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	92,856	50,000	50,000
	Unrestricted Miscellaneous Revenues	10-1XXX	273,365	109,000	110,000
	Advertising Fees-School Buses	10-1992	2,426	1,000	1,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	4,340	200	200
	Total Revenues from Local Sources		25,817,893	26,201,422	26,720,242
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	587,335	587,335	587,335
	Extraordinary Aid	10-3131	199,579	190,000	190,000
	Categorical Special Education Aid	10-3132	1,384,544	1,384,544	1,384,544
	Equalization Aid	10-3176	7,665,842	8,871,517	10,942,970
	Categorical Security Aid	10-3177	624,464	624,464	624,464
	Other State Aids	10-3XXX	22,910	0	0
	Total Revenues from State Sources		10,484,674	11,657,860	13,729,313
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	82,226	95,352	91,620
	Total Revenues from Federal Sources		82,226	95,352	91,620
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,500,000	1,289,175
	Withdrawal from Capital Reserve for Local Share	10-307	0	301,766	0
	Withdrawal from Maintenance Reserve	10-310	0	55,500	0
	Adjustment for Prior Year Encumbrances		0	67,042	0
	Actual Revenues (Over)/Under Expenditures		34,106	0	0
General Fund Revenues	Total Operating Budget		36,418,899	39,878,942	41,830,350
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	8,200	0	0
	Total Revenues from Local Sources	20-1XXX	8,200	0	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	150,000
	Preschool Education Aid	20-3218	878,475	1,951,200	1,984,500
	Other Restricted Entitlements	20-32XX	78,701	70,000	0
	Total Revenues from State Sources		957,176	2,021,200	2,134,500
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	521,681	511,876	435,095
	Title II	20-4451-4455	49,583	58,241	49,505
	Title III	20-4491-4494	3,974	12,879	10,947
	Title IV	20-4471-4474	25,357	36,966	33,971
	I.D.E.A. Part B (Handicapped)	20-4420-4429	632,821	634,791	446,256
	Total Revenues from Federal Sources		1,233,416	1,254,753	975,774
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	122,116
Special Revenue Fund Revenues	Total Grants and Entitlements		2,198,792	3,275,953	3,232,390
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	6,046	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,726,797	1,764,334	2,841,939
	Total Revenues from Local Sources		1,726,797	1,764,334	2,841,939
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	204,647	191,360	669,711
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	6,046
	Total Local Repayment of Debt		1,937,490	1,955,694	3,517,696
	Actual Revenues (Over)/Under Expenditures		-6,046	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,931,444	1,955,694	3,517,696
All Fund Revenues	Total Revenues/Sources		40,549,135	45,110,589	48,580,436
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	122,116
	Total Revenues/Sources Net of Transfers		40,549,135	45,110,589	48,458,320

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	10,265,851	10,316,088	11,413,138
	Special Education-Instruction	11-2XX-100-XXX	5,089,073	5,280,406	5,266,205
	Basic Skills/Remedial-Instruction	11-230-100-XXX	161,133	508,520	292,460
	Bilingual Education-Instruction	11-240-100-XXX	213,990	259,569	274,292
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	136,071	134,762	182,960
	School-Sponsored Athletics-Instruction	11-402-100-XXX	497,917	508,330	526,817
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,921,856	1,912,339	1,600,419
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	59,614	96,506	99,240
	Undistributed Expenditures-Health Services	11-000-213-XXX	375,531	401,717	422,288
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	476,900	539,044	567,405
	Undistributed Expenditures-Guidance	11-000-218-XXX	732,211	749,239	796,440
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,225,105	2,711,840	2,878,116
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	371,088	410,999	421,915
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	290,109	311,564	320,854
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,493	2,200	2,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	537,870	592,181	600,228
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,472,957	1,621,925	1,616,764
	Undistributed Expenditures-Central Services	11-000-251-XXX	412,505	459,518	422,419
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	201,562	212,088	288,447
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,866,723	3,440,171	3,453,978
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,221,462	1,522,367	1,705,909
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,576,246	7,222,109	8,117,896
	Total Undistributed Expenditures		19,743,232	22,205,807	23,314,518
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	200
General Fund Current Expenses	Total General Current Expense		36,107,267	39,213,682	41,270,590

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	8,497	45,500	185,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	303,135	498,269	139,704
	Increase In Capital Reserve	10-604	0	0	140,000
	Interest Deposit to Capital Reserve	10-604	0	200	200
	Total Capital Outlay		311,632	543,969	465,404
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	121,291	94,356
	General Fund Grand Total		36,418,899	39,878,942	41,830,350
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	8,200	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	398,337	820,971	1,405,202
	Support Services	20-218-200-XXX	439,849	1,035,229	789,851
	Facility Acquisition and Construction Services	20-218-400-XXX	40,289	95,000	61,563
	Total Preschool Education Aid	20-218-XXX-XXX	878,475	1,951,200	2,256,616
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	8,445	0	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	37,478	0	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	8,306	70,000	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	17,848	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,624	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	957,176	2,021,200	2,256,616
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	521,681	511,876	435,095
	Title II	20-XXX-XXX-XXX	49,583	58,241	49,505
	Title III	20-XXX-XXX-XXX	3,974	12,879	10,947
	Title IV	20-XXX-XXX-XXX	25,357	36,966	33,971
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	632,821	634,791	446,256
	Total Federal Projects	20-XXX-XXX-XXX	1,233,416	1,254,753	975,774
Special Revenue Fund Expenses	Total Special Revenue Funds		2,198,792	3,275,953	3,232,390
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,931,444	1,955,694	3,517,696
	Total Debt Service Funds		1,931,444	1,955,694	3,517,696
All Fund Expenses	Total Expenditures/Appropriations		40,549,135	45,110,589	48,580,436

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	122,116
	Total Expenditures Net of Transfers		40,549,135	45,110,589	48,458,320

**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	980,909	828,776	527,210	667,410
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	704,643	570,143	514,843	515,043
	Legal Reserve	2,508,920	2,551,880	1,289,175	0
	Tuition Reserve	0	0	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	852,102	998,162	760,867	760,867
	Repayment of Debt	0	6,046	6,046	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	\$14,303	\$15,017	\$15,521	\$16,013	\$16,282
Total Classroom Instruction	\$8,746	\$9,128	\$9,200	\$9,404	\$9,760
Classroom-Salaries and Benefits	\$8,252	\$8,512	\$8,638	\$8,838	\$8,954
Classroom-General Supplies and Textbooks	\$233	\$295	\$302	\$299	\$279
Classroom-Purchased Services	\$260	\$321	\$261	\$267	\$526
Total Support Services	\$2,351	\$2,584	\$2,849	\$2,993	\$2,932
Support Services-Salaries and Benefits	\$1,740	\$1,760	\$1,806	\$1,867	\$1,977
Total Administrative Costs	\$1,462	\$1,441	\$1,466	\$1,518	\$1,501
Administration Salaries and Benefits	\$1,240	\$1,194	\$1,216	\$1,261	\$1,250
Total Operations and Maintenance of Plant	\$1,341	\$1,447	\$1,582	\$1,663	\$1,614
Operations and Maintenance-Salaries and Benefits	\$737	\$754	\$818	\$839	\$844
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$333	\$346	\$330	\$338	\$362
Total Equipment Costs	\$28	\$22	\$58	\$60	\$100
Legal Costs	\$15	\$22	\$28	\$29	\$27
Employee Benefits as a percentage of salaries*	29.53%	29.96%	31.10%	30.94%	33.05%

\*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Provide OLPH Food Services	0
Insurance Coverages and Benefits	School Alliance Insurance Fund	0
Municipal/Public Works	Maple Shade Township- Trash, Sewer, Water, Natural Gas	0
Others	Police coverage at athletic events	0
Purchasing	ACT (NJASBO) Communications	0
	Education Consortium for Telecommunication Savings E-Rate	0
	ACES (NJASBO) Electricity and Gas	0
	SJTP Sterling Regional Consortium	0
	Middlesex Regional Consortium	0
	Hunterdon Regional Consortium	0
Special Education Services	BCSSSD- Education Services Unit	0
Staffing - Other	SRO through Maple Shade Township Police	0
	4 SLEOs through Maple Shade Township Police	0
Transportation Services, including Fuel	Inter-local with Cinnaminson BOE for Mechanic Services	50,000
	Fuel purchased through Maple Shade Township	0

**Estimated Tax Rates**

Municipality	Category	Amount
Maple Shade Twp	(A) General Fund School Levy	26,408,842
	(D) Total School Levy	29,250,781
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,286,541,255
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,379,077,338
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.0527
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.2736
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9150
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.1210

Employee Contract List for District

Name	Category	Measure
	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$191,250
	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	08/01/19
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	30
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$5,820
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$727
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$33,389
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum set by State
	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 Vacation days at per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout of personal days
	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
Beth Norcia	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 Blake	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$130,000
	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	01/01/20
	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	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Michael Blake	Total Allowances Amount	\$3,020
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$204
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum set by State
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 vacation days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
	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	
Rick Winter	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Buildings a
	Base Annual Salary Amount	\$108,513
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Rick Winter	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	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,420
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$17
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$24,005
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum set by State
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 Vacation days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
	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

Employee Contract List for District

Name	Category	Measure
Rick Winter	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