

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	822.0	787.0	806.0
On Roll Special Ed Full-Time	131.0	144.0	155.0
On Roll Subtotal	953.0	931.0	961.0
In Private School Placements	10.0	12.0	11.0
Sent to Other Districts Regular	216.5	247.0	293.0
Sent to Other Districts Special Ed	44.0	43.5	63.0
Received	1.0	3.0	0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	19,494,961	19,787,387	20,103,985
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	0	36,000
	Unrestricted Miscellaneous Revenues	10-1XXX	65,989	0	14,000
	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			19,560,950	19,787,407
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	153,364	153,364	153,364
	Extraordinary Aid	10-3131	405,548	0	0
	Categorical Special Education Aid	10-3132	815,235	915,285	1,084,666
	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	32,190	0	0
	Total Revenues from State Sources			1,754,284	1,416,596
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	878,248	929,886
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	25,000	20,000
	Adjustment for Prior Year Encumbrances		0	113,526	0
	Actual Revenues (Over)/Under Expenditures		-1,363,569	0	0
General Fund Revenues	Total Operating Budget		19,951,665	22,220,777	22,689,868
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	20,757	0	0
	Total Revenues from Local Sources	20-1XXX	20,757	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	129,205	73,553	36,776
	Title II	20-4451-4455	26,553	18,271	9,135
	Title IV	20-4471-4474	10,000	10,000	8,000
	Arp-Idea Preschool	20-4409	0	3,579	0
	Arp-Idea Basic	20-4419	0	41,957	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	257,792	252,558	202,046
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	52,990
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	20,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	20,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	0	30,000	312,981
	CARES Act Education Stabilization Fund	20-4530	37,090	0	0
	CARES-Digital Divide Grant	20-4531	9,479	0	0
	Coronavirus Relief Fund (CRF)	20-4532	83,435	0	0
	CRRSA Act-ESSER II	20-4534	36,433	295,302	100,000
	CRRSA Act-Learning Acceleration Grant	20-4535	0	27,707	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Additional or Compensatory Special Education and Related Services (Acsers)	20-4537	0	109,367	100,623
	Total Revenues from Federal Sources			589,987	907,294
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		843	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		611,587	907,294	907,551
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	25,000	25,000	20,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	752,225	757,000	756,000
	Total Revenues from Local Sources		752,225	757,000	756,000
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		777,225	782,000	776,000
Debt Service Fund Revenues	Total Repayment of Debt		777,225	782,000	776,000
All Fund Revenues	Total Revenues/Sources		21,340,477	23,910,071	24,373,419
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	25,000	25,000	20,000
	Total Revenues/Sources Net of Transfers		21,315,477	23,885,071	24,353,419

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,815,663	5,247,161	5,165,303
	Special Education-Instruction	11-2XX-100-XXX	1,929,057	2,147,310	2,416,102
	Basic Skills/Remedial-Instruction	11-230-100-XXX	219,481	292,964	295,393
	Bilingual Education-Instruction	11-240-100-XXX	133,183	138,563	141,289
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	23,575	22,124	28,133
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	32,002	35,923
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,625,849	5,920,175	6,491,408
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,221	9,765	9,876
	Undistributed Expenditures-Health Services	11-000-213-XXX	162,308	179,913	174,176
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	430,419	508,962	517,184
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	89,315	144,000	99,730
	Undistributed Expenditures-Guidance	11-000-218-XXX	225,613	234,828	236,992
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	585,393	613,210	652,064
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	98,349	143,388	149,378
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,517	17,513	17,513
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	374,055	431,324	429,355
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	347,275	371,783	384,258
	Undistributed Expenditures-Central Services	11-000-251-XXX	270,147	284,689	294,476
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	94,050	97,386	96,188
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,146,090	1,517,091	1,372,274
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	476,986	974,535	836,324
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,488,525	2,355,519	2,649,216
	Total Undistributed Expenditures			12,430,112	13,804,081
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	10
General Fund Current Expenses	Total General Current Expense		19,551,071	21,684,215	22,492,565

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	267,206	341,463	0
	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	20,000
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		341,856	416,123	69,660
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	58,738	120,439	127,643
	General Fund Grand Total		19,951,665	22,220,777	22,689,868
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	21,600	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	129,205	73,553	36,776
	Title II	20-XXX-XXX-XXX	26,553	18,271	9,135
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	257,792	252,558	202,046
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	41,957	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	3,579	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	37,090	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	9,479	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	83,435	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	36,433	295,302	100,000
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	27,707	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Additional or Compensatory Special Education and Related Services (Acasers) Program	20-486-XXX-XXX	0	109,367	100,623
	Arp ESSER Grant Program	20-487-xxx-xxx	0	30,000	312,981
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	52,990
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	20,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	20,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	589,987	907,294	907,551

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		611,587	907,294	907,551
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	777,225	782,000	776,000
	Total Debt Service Funds		777,225	782,000	776,000
All Fund Expenses	Total Expenditures/Appropriations		21,340,477	23,910,071	24,373,419
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	25,000	25,000	20,000
	Total Expenditures Net of Transfers		21,315,477	23,885,071	24,353,419

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	856,586	1,438,848	1,085,805	884,290
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	549,800	1,025,000	1,000,010	980,020
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	250,000	250,000	250,010	250,020
	Legal Reserve	893,766	1,253,576	728,371	0
	Unemployment Fund	98,912	73,976	73,976	73,976
	Tuition Reserve	90,158	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 Special Revenue Fund	Student Activity Fund	29,722	28,879	28,879	28,879
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,265	\$14,496	\$15,726	\$15,989	\$15,879
Total Classroom Instruction	\$9,285	\$9,551	\$10,144	\$10,249	\$10,347
Classroom-Salaries and Benefits	\$8,752	\$8,746	\$9,440	\$9,268	\$9,547
Classroom-General Supplies and Textbooks	\$392	\$691	\$617	\$886	\$722
Classroom-Purchased Services	\$141	\$115	\$86	\$95	\$78
Total Support Services	\$1,953	\$2,086	\$2,325	\$2,314	\$2,295
Support Services-Salaries and Benefits	\$1,484	\$1,626	\$1,731	\$1,718	\$1,789
Total Administrative Costs	\$1,511	\$1,424	\$1,529	\$1,510	\$1,510
Administration Salaries and Benefits	\$1,130	\$1,168	\$1,218	\$1,187	\$1,206
Total Operations and Maintenance of Plant	\$1,417	\$1,385	\$1,617	\$1,819	\$1,611
Operations and Maintenance-Salaries and Benefits	\$781	\$688	\$818	\$942	\$844
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$91	\$31	\$79	\$67	\$78
Total Equipment Costs	\$0	\$288	\$124	\$369	\$0
Legal Costs	\$94	\$15	\$22	\$22	\$21
Employee Benefits as a percentage of salaries*	28.54%	27.77%	26.86%	23.62%	25.54%

\*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 2021-22 revised appropriations and the 2022-23 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)
Purchasing	Educational Data Services	0
	ESCNJ, HCESC	0
Special Education Services	Bergen County Region V for Special Education	0
Transportation Services, including Fuel	Bergen County Region V for Special Education	0
	South Bergen Jointure Commission	0
	Rochelle Park (joint services agreement)	0

**Estimated Tax Rates**

Municipality	Category	Amount
Maywood Borough	(A) General Fund School Levy	19,945,686
	(D) Total School Levy	20,712,336
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	1,510,828,080
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,625,414,108
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3202
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3709
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2271
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2743

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,660
	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	07/01/21
	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
	Total Allowances Amount	\$9,162
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$201
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$14,198
	Contractual Post-Employment Benefit Description of Payout of Sick days	no provision
	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 days max
	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

Jennifer Pfohl

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	\$189,089
	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	\$44,153
	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