

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	787.0	804.0	804.0
On Roll Special Ed Full-Time	144.0	152.0	172.0
On Roll Subtotal	931.0	956.0	976.0
In Private School Placements	12.0	11.0	13.0
Sent to Other Districts Regular	247.0	273.5	312.5
Sent to Other Districts Special Ed	43.5	57.0	60.5
Received	3.0	4.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	19,787,387	20,103,985	20,757,621
	Total Tuition	10-1300	5,777	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	36,000	30,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	14,000	28,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	2,050	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	0	10	10
	Other Restricted Miscellaneous Revenues	10-1XXX	102,727	0	0
	Total Revenues from Local Sources		19,897,941	20,154,005	20,815,641
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	153,364	153,364	153,364
	Extraordinary Aid	10-3131	411,779	0	50,000
	Categorical Special Education Aid	10-3132	915,285	1,084,666	1,419,516
	Equalization Aid	10-3176	324,912	324,912	324,912
	Categorical Security Aid	10-3177	23,035	23,035	77,713
	Other State Aids	10-3XXX	23,804	0	0
	Total Revenues from State Sources		1,852,179	1,585,977	2,025,505
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	22,910
	Total Revenues from Federal Sources		0	0	22,910
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	929,886	1,377,828
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	20,000	70,000
	Withdrawal from Maintenance Reserve	10-310	0	0	25,000
	Adjustment for Prior Year Encumbrances		0	528,527	0
	Actual Revenues (Over)/Under Expenditures		-537,166	0	0
General Fund Revenues	Total Operating Budget		21,212,954	23,218,395	24,336,884
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	58,973	0	0
	Total Revenues from Local Sources	20-1XXX	58,973	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	73,553	128,880	103,104
	Title II	20-4451-4455	18,271	25,621	20,497
	Title IV	20-4471-4474	10,000	8,892	8,000
	Arp-Idea Preschool	20-4409	3,579	0	0
	Arp-Idea Basic	20-4419	41,957	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	252,558	254,875	203,900
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	42,692	63,287
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	13,842	26,158
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	22,842	17,158
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	44,999	0
	Arp-ESSER	20-4540	54,756	553,546	361,994
	CARES Act Education Stabilization Fund	20-4530	5,577	0	0
	CRRSA Act-ESSER II	20-4534	294,520	100,783	0
	CRRSA Act-Learning Acceleration Grant	20-4535	21,856	5,851	0
	CRRSA Act-Mental Health Grant	20-4536	39,045	5,956	0
	Additional or Compensatory Special Education and Related Services (Acasers)	20-4537	109,367	141,242	0
	Total Revenues from Federal Sources			925,039	1,350,021
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		10,060	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		994,072	1,350,021	804,098
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	25,000	20,000	70,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	757,000	756,000	714,150
	Total Revenues from Local Sources		757,000	756,000	714,150
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		782,000	776,000	784,150
Debt Service Fund Revenues	Total Repayment of Debt		782,000	776,000	784,150
All Fund Revenues	Total Revenues/Sources		22,989,026	25,344,416	25,925,132
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	25,000	20,000	70,000
	Total Revenues/Sources Net of Transfers		22,964,026	25,324,416	25,855,132

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,197,460	4,999,913	5,098,347
	Special Education-Instruction	11-2XX-100-XXX	2,226,325	2,525,222	2,673,770
	Basic Skills/Remedial-Instruction	11-230-100-XXX	281,729	274,638	288,305
	Bilingual Education-Instruction	11-240-100-XXX	138,559	145,384	157,960
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	24,929	40,015	40,015
	School-Sponsored Athletics-Instruction	11-402-100-XXX	26,492	38,548	29,155
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,731,376	6,041,943	6,710,312
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,406	9,594	10,074
	Undistributed Expenditures-Health Services	11-000-213-XXX	162,073	180,661	182,936
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	534,587	596,405	629,463
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	86,065	121,850	110,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	221,339	228,382	287,537
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	595,890	646,863	659,653
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	140,978	149,378	151,712
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	12,031	17,513	17,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	397,970	471,174	462,904
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	374,451	397,991	409,192
	Undistributed Expenditures-Central Services	11-000-251-XXX	295,514	307,673	317,440
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	85,100	95,000	98,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,390,832	1,543,525	1,463,838
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	866,923	1,183,868	1,390,141
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,137,754	2,784,615	2,928,629
	Total Undistributed Expenditures			13,042,289	14,776,435
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		20,937,783	22,800,165	24,117,193

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	87,089	253,302	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	20,000	70,000
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		161,739	322,962	119,660
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	113,432	95,268	100,031
	General Fund Grand Total		21,212,954	23,218,395	24,336,884
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	69,033	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	73,553	128,880	103,104
	Title II	20-XXX-XXX-XXX	18,271	25,621	20,497
	Title IV	20-XXX-XXX-XXX	10,000	8,892	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	252,558	254,875	203,900
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	41,957	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	3,579	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	5,577	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	294,520	100,783	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	21,856	5,851	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	39,045	5,956	0
	Additional or Compensatory Special Education and Related Services (Acasers) Program	20-486-XXX-XXX	109,367	141,242	0
	Arp ESSER Grant Program	20-487-xxx-xxx	54,756	553,546	361,994
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	42,692	63,287
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	13,842	26,158
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	22,842	17,158
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	44,999	0
	Total Federal Projects	20-XXX-XXX-XXX	925,039	1,350,021	804,098
	Special Revenue Fund Expenses	Total Special Revenue Funds		994,072	1,350,021

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	782,000	776,000	784,150
	Total Debt Service Funds		782,000	776,000	784,150
All Fund Expenses	Total Expenditures/Appropriations		22,989,026	25,344,416	25,925,132
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	25,000	20,000	70,000
	Total Expenditures Net of Transfers		22,964,026	25,324,416	25,855,132

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	1,438,848	1,459,616	1,233,101	453,797
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,025,000	1,000,000	1,080,010	1,010,020
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	250,000	250,000	250,010	225,020
	Legal Reserve	1,253,576	1,326,895	598,524	0
	Unemployment Fund	73,976	127,054	127,054	127,054
	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 Special Revenue Fund	Student Activity Fund	28,879	18,819	18,819	18,819
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,496	\$15,757	\$15,879	\$16,394	\$16,512
Total Classroom Instruction	\$9,551	\$10,263	\$10,347	\$10,402	\$10,524
Classroom-Salaries and Benefits	\$8,746	\$9,339	\$9,547	\$9,806	\$9,879
Classroom-General Supplies and Textbooks	\$691	\$854	\$722	\$518	\$558
Classroom-Purchased Services	\$115	\$69	\$78	\$78	\$88
Total Support Services	\$2,086	\$2,234	\$2,295	\$2,405	\$2,507
Support Services-Salaries and Benefits	\$1,626	\$1,693	\$1,789	\$1,737	\$1,922
Total Administrative Costs	\$1,424	\$1,479	\$1,510	\$1,603	\$1,597
Administration Salaries and Benefits	\$1,168	\$1,204	\$1,206	\$1,262	\$1,274
Total Operations and Maintenance of Plant	\$1,385	\$1,690	\$1,611	\$1,812	\$1,706
Operations and Maintenance-Salaries and Benefits	\$688	\$919	\$844	\$880	\$910
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$31	\$64	\$78	\$98	\$84
Total Equipment Costs	\$288	\$96	\$0	\$267	\$0
Legal Costs	\$15	\$25	\$21	\$21	\$21
Employee Benefits as a percentage of salaries*	27.77%	21.36%	25.54%	26.18%	26.25%

*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 2022-23 revised appropriations and the 2023-24 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	NESBIG	0
Purchasing	ED DATA, PEPPM, HCESC, ESCNJ	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	20,430,803
	(D) Total School Levy	21,156,153
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	1,648,865,580
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,873,274,200
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2391
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2831
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0906
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1294

Employee Contract List for District

Name	Category	Measure
JENNIFER PFOHL	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$152,237
	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	07/01/22
	End Date of Contract	06/30/23
	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/RECESS
	Total Allowances Amount	\$4,262
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,200
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$14,638
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 DAYS MAX
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	\$194,951
	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	07/01/22
	End Date of Contract	06/30/23
	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/RECESS

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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$33,745
	Contractual Post-Employment Benefit Description of Payout of Sick days	CAPPED AT STATE MAXIMUM
	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 DAYS MAX
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	