

BOARD OF EDUCATION
The School District of South Orange and Maplewood
525 Academy Street, Maplewood, NJ 07040

Karla Milanette
School Business Administrator and
Board Secretary

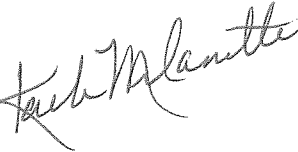
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November 16, 2008

MEMORANDUM

TO: Members, Board of Education
Members, Board of School Estimate
Brian Osborne, Superintendent

FROM: Karla Milanette, Business Administrator



SUBJECT: BASELINE DATA FOR 2010-11 SCHOOL BUDGET DEVELOPMENT

The school budget is a planning document. Building the school budget is not done by simply inflating prior year spending by a given percentage. The development process requires the thoughtful review of the current education program, compilation and analysis of a variety of data, and the involvement of a multitude of stakeholders. The following information will provide baseline data for development of the 2010-11 school budget.

Enrollment Projections.

Enrollment is an important element of budget development. It is used to determine appropriate amounts to budget in several areas including staffing levels, facility needs, equipment, textbooks, supplies and materials. The New Jersey Department of Education considers district enrollment in the state aid formula and per pupil cost analyses are used for comparative purposes among districts.

The district enrollments are determined as of October 15 and filed with the NJDOE. It appears from the October 15, 2009 data that the trend in enrollment growth is continuing to increase after a relatively stable period. The district will need to watch this trend considering that full-day Kindergarten and preschool are increasing the demand for space at the same time. There were 6,414 students on the roll, 226 more than on the October 15, 2008 roll. The count of students "on the roll" does not include resident students placed in schools out of the district.

As of Oct 15,	Elementary (K-5)	% Change	Middle (6-8)	% Change	High School (9-12)	% Change	Special Education	% Change	Total Enrolled	% Change
2001	2,874	0%	1,522	-0%	1,855	.%	139	32%	6,396	1%
2002	2,806	-2%	1,511	-0.7%	1,877	1%	170	22%	6,364	-0.4%
2003	2,753	-2%	1,474	-3%	1,996	6%	167	-2%	6,390	0.4%
2004	2,716	-1%	1,450	-2%	2,004	0.4%	130	-22%	6,300	-1%
2005	2,716	0%	1,404	-3%	1,975	-1%	126	-3%	6,221	-1%
2006	2,683	-1%	1,361	-3%	1,885	-5%	171	36%	6,100	-2%
2007	2,750	2.5%	1,332	-2%	1,862	-1%	153	-11%	6,097	0%
2008	2,847	3.5%	1,356	2%	1,840	-1%	145	-5%	6,188	2%
2009	3,016	6%	1,394	3%	1,851	0.6%	153	6%	6,414	4%

Special education in-district enrollment continues to fluctuate but is beginning to level off due to the district's "stem the flow" initiatives. In-district enrollment increased slightly (6%) after decreasing 5% and 11% the previous years due to the creation of new classes for special needs students in the district. At the same time, the number of special education students sent to out-of-district schools remains constant at 2% of the total resident enrollment for the past three years.

The annual Application for State School Aid details all resident students, those on the roll and sent out of district on October 15. The Fall Survey Enrollment Report details a breakdown of in-district students by demographic categories. The total 6,402.5 shown on the Fall Report is 11.5 less than the total of 6,415 reported on the roll on the ASSA Report because 23 shared-time students are counted as 0.5 and one student reported on the ASSA attends a charter school. Copies of the report summaries submitted to the state in October are provided as **Attachments A and B**.

Enrollment data has been provided to Sara Weissman, a professional demographer, to update district level and building level enrollment projections for future planning. The demographer will also complete a migration analysis to identify trends.

Low-income (at-risk) Students.

The number of students eligible for free or reduced-price lunches is also an important element of budget development. The concentration of free eligible students is used by NJDOE to determine whether the district qualifies for additional state aid. The number of low-income students is also used to determine qualification for federal Title I funding and the requirement to provide a breakfast program. The number of eligible students in 2009 (1,223) is an increase of 12% from 2008 and represents 19% of the total student population. The number of eligible students has remained about 16%-19% of the student population for the past several years. A report that presents the trends in the numbers of eligible students by school, by category as a percentage of enrollments and the percent of change from the previous years is provided as **Attachment C**.

Transported Students.

The cost of transporting resident students within the district and to out-of-district schools is a major expenditure in the school budget. The number of students transported as of October 15 is reported to NJDOE in the annual District Report of Transported Resident Students (DRTRS). The New Jersey Department of Education considers the number of transported students in the state aid formula and per pupil cost analyses used for comparative purposes among districts. An efficiency analysis is also performed by NJDOE to determine that buses are fully loaded. The state standard for efficiency is 120%. The district's rating in 2008-09 was 0.908 due to the fact that bus seats filled with courtesy students are considered empty. The efficiency rating is expected to improve in 2009-10 due to changes in the bell schedules at two elementary schools allowing the use of single buses to run two routes (tiering) and increase the load factor (efficiency).

The district transports 2,021 students to and from school each day. Of the students transported, 944 are regular students transported to district schools, (519 of the 912 are transported as a courtesy due to policies regarding the Marshall-Jefferson school pairing, Seth Boyden Demonstration school and hazardous walking routes), 757 are transported to non-public schools

(or paid aid in lieu of transportation) and 260.5 are special needs students transported to district and out of district schools. A copy of the DRTRS summary is provided as **Attachment D**.

Salaries and Benefits.

Salaries and benefits comprise the largest expenditure of the school budget. As of October 15, the district employed 791.62 full-time equivalent certificated and non-certificated staff members including 735.62 members of South Orange and Maplewood Education Association (SOMEA), 30 members of Administrators, Supervisors and Coordinators Association (ASCA) and 26 central office staff (including 9 confidential secretaries). The Board of Education agreement with SOMEA expired on June 30, 2009. Negotiations are currently underway for a succeeding contract. A three-year contract for the period 2007-2010 was negotiated with ASCA in 2007. It provided a 12.75% increase over three years with annual increases of 4.5% in 2007-08, 4.25% in 2008-09 and 4.0% in 2009-2010.

Benefits for all groups include group insurance, social security, unemployment compensation, workmen's compensation, health benefits, tuition reimbursement, and retiree unused sick-day reimbursement. The total benefit package is estimated to be approximately 22% of salaries.

School Facilities.

The aging school facilities require major investments of resources. Funds are budgeted in three categories. Custodial services and routine maintenance are funded in the operating budget and capital improvements are funded primarily by bond proceeds. The NJDOE has established a minimum requirement that 0.2% of building replacement value must be budgeted annually for routine maintenance. For the past few years, the district has established a minimum budget of 1% of building value each year due to the age and condition of the buildings. A copy of the Annual Maintenance Budget Amount Worksheet and Comprehensive Maintenance Plan are provided as **Attachment E**. The Long Rang Facilities Plan provides for capital projects according to a schedule that attempts to maintain a level debt service.

The 2008 Comprehensive Annual Financial Report (audit) and Management Discussion and Analysis (MD&A).

This document presents historical financial information prepared by an independent auditing firm. The document will be distributed to the Board of Education and Board of School Estimate members separately. Mr. Heard from the auditing firm of Noke and Heard will be available to present the audit at the November 16 Board meeting to answer questions from members of the Board. The unaudited portion of the CAFR includes a Management Discussion and Analysis and statistical section which provide historical data that may be valuable to budget development. A Synopsis of Audit is also provided as **Attachment F** and will be available on-line at www.somdsd.k12.nj.us.

General Fund Free Balance Status.

The amount of general fund free balance is important to determine if surplus funds are available to supplement revenues and reduce taxes. It is also used to identify the amount available for dealing with contingencies. The Board of Education has established a policy that it is prudent to maintain a minimum amount equal to 3% of budgeted appropriations for unforeseen

circumstances. The NJDOE requires that amounts exceeding 2% are surplus and must be appropriated in the subsequent school budget.

A report of changes in general fund free balance from 1993-94 to 2008-09 is provided as **Attachment G**. It shows that the net unreserved general fund balance on June 30, 2009 was \$284,974. This is an amount equal to 0.3% of 2008-09 expenditures and below board policy. The amount of unreserved funds dropped below Board policy due to the NJDOE requirement that amounts in excess of 2% must be reserved as surplus. An amount of \$3,065,389 has been legally reserved to appropriate toward the 2010-11 revenues. The amount is less than 2% because the NJDOE includes the final state aid payment in the calculation of surplus even though receipt was deferred until after June 30 and therefore is not reflected in the fund balance on June 30, 2009. An additional amount may be required to bring the fund balance to 2% of budgeted expenditures for 2009-10 at the time the budget is submitted.

Budget Calendar and Priorities

The reports provided in this document represent the key information needed to build the 2010-11 school budget. The district goals, adopted by the Board of Education in September provide the priorities for budget development and allocation of scarce resources. Additional data will be collected and compiled as needed to perform various analyses and complete reports to aid in the overall budget development process. They will be provided to the Board of Education and Board of School Estimate as part of those reports. The reports will also be available on-line at www.somssd.k12.nj.us. The District Goals adopted by the Board of Education are provided as **Attachment H**.

The administration is scheduled to present a preliminary 2008-09 school budget to the Board of Education at its public meeting on Wednesday, January 20. The NJDOE has not yet provided the schedule for budget submission. It is anticipated that the Board of Education will approve a 2009-10 school budget for advertising by February 22. The Board of Education will then submit the approved budget to the Board of School Estimate to raise the taxes necessary to fund the budget tentatively scheduled for March 31, 2010. A copy of the 2010-11 budget calendar is provided as **Attachment I**.

Please contact me if you have any questions about the data provided.

[illegible]

LOW INCOME

CATEGORY	Free Lunch ENROLLMENT # AGE 5-17	Reduced Lunch ENROLLMENT # AGE 5-17
Sent Priv Sch Disable	11.0	2.0
Sent to RDS	0.0	0.0
Sent to CSSD	0.0	0.0
Sent to OTHERS	4.0	3.0
Sent to Head Start PK	0.0	0.0
Sent to Provider PK	0.0	0.0
On Roll	868.0	317.0
TOTAL	883.0	331.0
	843.5	322.0

LEP On Roll

CATEGORY	TOTAL
LEP On Roll - Regular	72.0
LEP On Roll - Charter	0.0
LEP On Roll - Choice	0.0
LEP On Roll - PreK	0.0
LEP On Roll - Adult & Post-Gra	0.0

REGIONAL/CONSOLIDATED ENROLLMENT BREAKDOWN

CONSTITUENT DISTRICT/MUNICIPALITY	ENROLLMENT
SOUTH ORANGE VILLAGE	2,165.0
MAPLEWOOD TWP	4,371.5
Non-Resident Students	1.0
TOTAL	6,532.5

ATTACHMENT B



Fall Survey System Report 2009 - 2010

District Report

County : ESSEX District : SOUTH ORANGE-MAPLEWOOD

Grade	White M (Non Hisp)	White F (Non Hisp)	Black M (Non Hisp)	Black F (Non Hisp)	Hispan M	Hispan F	Am Ntv M (Non Hisp)	Am Ntv F (Non Hisp)	As Pac M (Non Hisp)	As Pac F (Non Hisp)	Haw Ntv Pac Isl M (Non Hisp)	Haw Ntv Pac Isl F (Non Hisp)	2/More Races M (Non Hisp)	2/More Races F (Non Hisp)	Total
Full-Day Pre-Kind.	8.0	1.0	11.0	6.0	2.0	1.0	1.0	0.0	0.0	1.0	0.0	0.0	0.0	1.0	32.0
Half-Day Pre-Kind.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Full-Day Kindergarten	136.0	152.0	75.0	49.0	4.0	8.0	0.0	0.0	5.0	16.0	0.0	0.0	35.0	25.0	505.0
Half-Day Kindergarten	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grade 1	165.0	149.0	84.0	74.0	12.0	19.0	2.0	0.0	9.0	18.0	1.0	0.0	16.0	9.0	558.0
Grade 2	152.0	171.0	80.0	73.0	11.0	6.0	1.0	0.0	12.0	7.0	0.0	0.0	5.0	4.0	522.0
Grade 3	145.0	139.0	77.0	92.0	15.0	8.0	0.0	0.0	11.0	14.0	0.0	0.0	0.0	3.0	504.0
Grade 4	139.0	128.0	78.0	98.0	11.0	17.0	0.0	1.0	6.0	13.0	0.0	0.0	2.0	2.0	495.0
Grade 5	116.0	94.0	96.0	85.0	11.0	6.0	1.0	1.0	6.0	12.0	0.0	0.0	2.0	2.0	432.0
Grade 6	100.0	115.0	110.0	116.0	10.0	6.0	0.0	0.0	7.0	13.0	0.0	1.0	1.0	3.0	482.0
Grade 7	110.0	97.0	119.0	116.0	11.0	13.0	2.0	3.0	6.0	6.0	1.0	1.0	1.0	0.0	486.0
Grade 8	99.0	77.0	102.0	109.0	9.0	8.0	1.0	0.0	6.0	12.0	0.0	0.0	2.0	1.0	426.0
Grade 9	85.0	95.0	157.5	145.0	16.0	16.0	0.0	0.0	12.0	4.0	1.0	0.0	3.0	1.0	535.5
Grade 10	88.5	96.0	116.5	112.5	9.0	10.0	0.0	0.0	7.0	9.0	0.0	0.0	4.0	0.0	452.5
Grade 11	81.0	78.0	123.0	107.0	8.0	17.5	1.0	0.0	8.0	4.0	1.0	0.0	1.0	2.0	431.5
Grade 12	97.0	81.5	110.0	97.5	12.5	9.0	0.0	0.0	7.0	5.5	0.0	0.0	0.0	0.0	420.0
Cognitive-Mild	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cognitive- Moderate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Learn and/or Lang Dis. - Mild/Moderate	1.0	2.0	17.0	5.0	2.0	1.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	1.0	30.0
Behavioral Disabilities	1.0	0.0	4.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0
Multiple Disabilities	2.0	2.0	18.0	11.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	34.0
Learn and/or Lang Dis. - Severe	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Auditory Impairments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Visual Impairments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Autism	1.0	0.0	3.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0
Cognitive-Severe	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Full-Day Preschool Dis.	18.0	3.0	12.0	4.0	2.0	0.0	0.0	0.0	3.0	0.0	0.0	0.0	2.0	0.0	44.0
Half-Day Preschool Dis.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1544.5	1480.5	1393.0	1301.0	148.5	146.5	9.0	5.0	105.0	135.5	4.0	2.0	74.0	54.0	6402.5

This line is for vocational schools only!

Grade	White M (Non Hisp)	White F (Non Hisp)	Black M (Non Hisp)	Black F (Non Hisp)	Hispan M	Hispan F	Am Ntv M (Non Hisp)	Am Ntv F (Non Hisp)	As Pac M (Non Hisp)	As Pac F (Non Hisp)	Haw Ntv Pac Isl M	Haw Ntv Pac Isl F	2/More Races M	2/More Races F	Total
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STUDENTS ELIGIBLE FOR FREE OR REDUCED MEALS

Number of eligible students by school, by category as a percentage of enrollment and the percent change from the previous year.

School	October 15, 2005			October 15, 2006			October 15, 2007			October 15, 2008			October 15, 2009		
	#	% of Enr	% Chg	#	% of Enr	% Chg	#	% of Enr	% Chg	#	% of Enr	% Chg	#	% of Enr	% Chg
COLUMBIA															
Enrollment	2,008	100%	-1%	1,939	100%	-3%	1,871	100%	-4%	1,856	100%	-1%	1,866	100%	1%
Free	269	13%	7%	249	13%	-7%	277	15%	11%	277	15%	0%	322	17%	16%
Reduced	106	5%	-9%	92	5%	-13%	107	6%	16%	109	6%	2%	102	5%	-6%
Total	375	19%	2%	341	18%	-9%	384	21%	13%	386	21%	1%	424	23%	10%
MMS															
Enrollment	703	100%	-2%	696	100%	-1%	704	100%	1%	707	100%	0%	735	100%	4%
Free	89	13%	-4%	108	16%	21%	113	16%	5%	102	14%	-10%	116	16%	14%
Reduced	56	8%	0%	47	7%	-16%	47	7%	0%	55	8%	17%	54	7%	-2%
Total	145	21%	-3%	155	22%	7%	160	23%	3%	157	22%	-2%	170	23%	8%
SOMS															
Enrollment	711	100%	-5%	675	100%	-5%	641	100%	-5%	660	100%	3%	674	100%	2%
Free	93	13%	-4%	82	12%	-12%	86	13%	5%	83	13%	-3%	88	13%	6%
Reduced	34	5%	13%	26	4%	-24%	32	5%	23%	34	5%	6%	40	6%	18%
Total	127	18%	0%	108	16%	-15%	118	18%	9%	117	18%	-1%	128	19%	9%
MARSHALL															
Enrollment	422	100%	10%	433	100%	3%	446	100%	3%	443	100%	-1%	450	100%	2%
Free	19	5%	0%	17	4%	-11%	23	5%	35%	23	5%	0%	34	8%	48%
Reduced	6	1%	50%	7	2%	17%	8	2%	14%	4	1%	-50%	15	3%	275%
Total	25	6%	9%	24	6%	-4%	31	7%	29%	27	6%	-13%	49	11%	81%
JEFFERSON															
Enrollment	351	100%	-9%	367	100%	5%	379	100%	3%	418	100%	10%	433	100%	4%
Free	32	9%	-9%	29	8%	-9%	24	6%	-17%	36	9%	50%	47	11%	31%
Reduced	6	2%	-45%	9	2%	50%	12	3%	33%	13	3%	8%	17	4%	31%
Total	38	11%	-17%	38	10%	0%	36	9%	-5%	49	12%	36%	64	15%	31%
CLINTON															
Enrollment	467	100%	1%	461	100%	-1%	462	100%	0%	453	100%	-2%	483	100%	7%
Free	94	20%	-1%	86	19%	-9%	91	20%	6%	83	18%	-9%	84	17%	1%
Reduced	24	5%	-23%	23	5%	-4%	29	6%	26%	35	8%	21%	38	8%	9%
Total	118	25%	-6%	109	24%	-8%	120	26%	10%	118	26%	-2%	122	25%	3%
SETH BOYDEN															
Enrollment	500	100%	3%	430	100%	-14%	430	100%	0%	482	100%	12%	525	100%	9%
Free	93	19%	31%	84	20%	-10%	81	19%	-4%	105	22%	30%	122	23%	16%
Reduced	39	8%	-24%	29	7%	-26%	32	7%	10%	31	6%	-3%	41	8%	32%
Total	132	26%	8%	113	26%	-14%	113	26%	0%	136	28%	20%	163	31%	20%
SOUTH MOUNTAIN															
Enrollment	513	100%	0%	549	100%	7%	589	100%	7%	578	100%	-2%	628	100%	9%
Free	25	5%	-7%	25	5%	0%	24	4%	-4%	21	4%	-13%	25	4%	19%
Reduced	7	1%	-50%	10	2%	43%	6	1%	-40%	13	2%	117%	11	2%	-15%
Total	32	6%	-22%	35	6%	9%	30	5%	-14%	34	6%	13%	36	6%	6%
TUSCAN															
Enrollment	546	100%	-6%	550	100%	1%	575	100%	5%	591	100%	3%	620	100%	5%
Free	37	7%	-21%	49	9%	32%	31	5%	-37%	49	8%	58%	54	9%	10%
Reduced	30	5%	7%	16	3%	-47%	27	5%	69%	23	4%	-15%	13	2%	-43%
Total	67	12%	-11%	65	12%	-3%	58	10%	-11%	72	12%	24%	67	11%	-7%
DISTRICT															
Enrollment	6,221	100%	-1%	6,100	100%	-2%	6,097	100%	0%	6,188	100%	1%	6,414	100%	4%
Free	751	12%	2%	729	12%	-3%	750	12%	3%	779	13%	4%	892	14%	15%
Reduced	308	5%	-10%	259	4%	-16%	300	5%	16%	317	5%	6%	331	5%	4%
Total	1,059	17%	-2%	988	16%	-7%	1,050	17%	6%	1,096	18%	4%	1,223	19%	12%

Source: District Records: State Fall Reports

Nov-09

New Jersey Department of Education
DRTRS Summary Report
School Year 2009-2010

ATTACHMENT D

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11/02/2009

COUNTY : 13 - ESSEX
DISTRICT: 4900 - SOUTH ORANGE-MAPLEWOOD

A - Eligible REGULAR and In-District Special Education Students
without Special Transportation Needs

1 - Students - Grade PK	0.0
2 - Public School Students Excl. Voc. Students...	425.0
3 - Vocational School Students	13.0
4 - Charter School Students	0.0
5 - CSPP Charter School Students	0.0
6 - Transported Non-Public School Students	266.0
7 - AIL Non-Public School Students	491.0
8 - Special Education Public School Students ...	46.5
9 - Special Education Charter School Students ...	0.0
10 - Private School for the Handicapped Students .	0.0
11 - Total Students	1241.5
12 - Total Mileage	8045.2
13 - Average Home to School Mileage	6.5
14 - Total Mileage Excluding Grade PK	8045.2
15 - Average Home to School Mileage Excluding Grade PK	6.5

B - Eligible SPECIAL EDUCATION STUDENTS with Special Transportation
Needs and Out-of-District Special Education Students without
Special Transportation Needs

1 - Public School Students with Special Transportation Needs	121.0
2 - Charter School Students with Special Transportation Needs	0.0
3 - Private School for the Handicapped Students with Special Transportation Needs	66.0
4 - Total Special Education Students with Special Transportation Needs	187.0
5 - Total Mileage for Special Education Students with Special Transportation Needs	1628.8
6 - Out-of-District Public School Students without Special Transportation Needs	24.5
7 - Out-of-District Charter School Students without Special Transportation Needs	0.0
8 - Out-of-District Private Sch for the Handicapped Students without Special Transp. Needs ..	49.0
9 - Total Out-of-District Special Education Students without Special Transportation Needs ...	73.5
10 - Total Mileage for Out-of-District Special Ed. Students without Special Transp. Needs ..	1136.4
11 - Total Special Education Students	260.5
12 - Total Special Education Mileage	2765.2
13 - Average Home to School Mileage	10.6

New Jersey Department of Education
DRTRS Summary Report
School Year 2009-2010

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11/02/2009

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COUNTY : 13 - ESSEX
DISTRICT: 4900 - SOUTH ORANGE-MAPLEWOOD

C - Courtesy Students

1 - Total Elementary School Students	465.0
2 - Total Elementary School Student Mileage ...	635.3
3 - Total Secondary School Students	54.0
4 - Total Secondary School Student Mileage	102.1
5 - Total Courtesy Students	519.0
6 - Total Courtesy Student Mileage	737.4
7 - Average Home to School Mileage	1.4

D - Nonpublic School Students over 20 Miles

1 - Transported Nonpublic Sch. Students 20.1-30 Miles	0.0
2 - Transported Nonpublic Sch. Students > 30 Miles	0.0
3 - AIL Nonpublic School Students 20.1-30 Miles	0.0
4 - AIL Nonpublic School Student - > 30 Miles ...	0.0
5 - Total Mileage	0.0

Name of routing vendor or "NONE" for none: VERSATRANS

Does your district have a subscription busing program for
resident students?(Y/N): N

Does your district have a subscription busing program for
nonresident students?(Y/N): N

Does your district provide Non-Mandated transportation to resident
students who would be required to walk to and from school along
a route designated as a hazardous route by the school district
pursuant to NJSA 18A:39-1.5 if transportation were not provided?(Y/N) Y

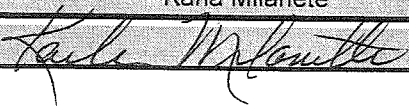
Form M-1

**Annual Maintenance
Budget Amount Worksheet
Per N.J.A.C. 6A:26A**

County Essex
 District Name So. Orange Maple
 District Number 4900
 Filing Date 11/13/2009

Current Area Cost Allowance per SF \$ 143.00
 District contact name Cheryl Schneider
 District contact phone 973-762-5600 ext 1806
 District contact e-mail cschneid@somsd.k12.nj.u

A	B	C	D	E	F	G
School Facility Name	School Number	Gross Building Area (GSF)	Building Replacement Value	Prior Years Actual & Current Year Budgeted expenditure (See Detailed Sheet)	Min. Annual Target Expenditure for FY 10-11	Anticipated Budget for FY 10-11
Maintenance Building	0	6,596	\$ 943,228	\$ 72,366	\$ 1,886	\$ 8,797
Administrative Building	170	27,989	\$ 4,002,427	\$ 436,492	\$ 8,005	\$ 55,903
Columbia High School	030	341,209	\$ 48,792,887	\$ 5,568,877	\$ 97,586	\$ 603,921
Montrose	110	32,117	\$ 4,592,731	\$ 287,853	\$ 9,185	\$ 38,666
Underhill Field	030	4,314	\$ 616,902	\$ 249,565	\$ 1,234	\$ 6,283
Maplewood Middle School	040	144,980	\$ 20,732,140	\$ 2,134,121	\$ 41,464	\$ 239,730
South Orange Middle School	050	157,112	\$ 22,467,016	\$ 2,665,945	\$ 44,934	\$ 258,814
Clinton	060	63,071	\$ 9,019,153	\$ 937,459	\$ 18,038	\$ 107,500
Jefferson	090	71,293	\$ 10,194,899	\$ 923,536	\$ 20,390	\$ 141,085
Marshall	100	53,297	\$ 7,621,471	\$ 814,252	\$ 15,243	\$ 90,057
Seth Boyden	130	80,116	\$ 11,456,588	\$ 1,247,438	\$ 22,913	\$ 128,308
South Mountain	140	56,414	\$ 8,067,202	\$ 683,200	\$ 16,134	\$ 99,827
South Mountain Annex	140	19,930	\$ 2,849,990	\$ 310,476	\$ 5,700	\$ 34,479
Tuscan	150	67,235	\$ 9,614,605	\$ 1,115,249	\$ 19,229	\$ 129,938
New Field House	0	3,156	\$ 451,308	\$ 22,472	\$ 903	\$ 6,042
			\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	
District Total		1,128,829	\$ 161,422,547	\$ 17,469,300		
Min. Required amount for FY 10-11					\$ 322,845	
Anticipated Budget amount for FY 10-11						\$ 1,949,350

Prepared by: **District School Business Administrator** *Print* Karla Milanete *Sign*  **Date** 11/13/2009

Max. Maintenance Reserve Amount (4% of column D) \$ 6,456,902
Current District Maintenance Reserve Amount \$ -

South Orange Maplewood

Essex County - County Code 4900

Comprehensive Maintenance Plan

Actual Fiscal Year 2008-2009-- Budget Fiscal Year 2009-2010-- Planned Fiscal Year 2010-2011

Building Name	Actual 2008-2009	Budget 2009-2010	Planned 2010-2011
Columbia High School	\$673,414 Install A/C system in music wing. Repair steam lines. Repair gym bleachers. Replace flat roof. Replace 10% of water fountains Partial abatement of clock tower. Install automatic feed to condensate return tank and enlarge tank. Paint selected rooms. Repair main gym floor as needed. Ritzer Field Lawn Treatment. Boiler maintenance. Heating system maintenance. Asbestos abatement.	\$603,921 Repair section of gym floor. Refinish B wing science room work tables. Paint selected rooms. Upgrade lighting in B-wing halls. Install new fire alarm panel. Replace 5% of water fountains. Replace library rug. Miscellaneous locker repair as needed. Partial abatement of clock tower. Install one pool heater. Repair damaged sidewalk. Remove selected trees. Annual lawn treatment on Ritzer Field.	\$603,921 Repair flat roof on A-wing. Replace interior pool doors. Paint selected rooms. Install one pool heater. Replace 5% of water fountains. Replace lockers as needed. Provide water treatment for heating systems. Replace selected rugs. Remove selected trees. Repair damaged sidewalk. Annual lawn treatment on Ritzer Field. Ritzer Field.
Montrose School	\$45,099 Renovate first floor classrooms. Replace boiler room lighting. Paint selected rooms.	\$38,666 Partial roof replacement as needed. Paint selected classrooms. Refinish gym floor. Install new fire alarm panel. Remove selected trees.	\$38,666 Paint selected classrooms. Pave parking lot. Remove selected trees.
Maplewood Middle	\$218,233 Complete renovations to small gym. Remove old classroom rugs. Paint selected halls. Replace 5% of water fountains. Install new kitchen serving lines. Boiler maintenance. Asbestos maintenance. Heating system maintenance.	\$239,730 Convert science wing to hot water heat. Paint new wing halls. Remove selected trees. Install automatic light switches in halls. Remove old hot water storage tank. Boiler water treatment. Replace selected first floor hall lockers. Remove selected rugs. Repair selected sidewalk. Repair flat roof.	\$239,730 Paint selected classrooms. Replace first floor lockers. Replace library rug. Provide water treatments for heating system. Remove selected trees. Water treatment (boilers). Repair/replace selected wall lockers on second floor. Remove selected rugs. Roof repairs as needed.

South Orange Maplewood

Essex County - County Code 4900

Comprehensive Maintenance Plan

Actual Fiscal Year 2008-2009-- Budget Fiscal Year 2009-2010-- Planned Fiscal Year 2010-2011

Building Name	Actual 2008-2009	Budget 2009-2010	Planned 2010-2011
Marshall ES	\$131,844 Paint classrooms as needed. Replace selected exterior fencing as required. Replace fire alarm panel. Install boiler chemical treatment. Install one addressable fire alarm zone. Boiler maintenance.	\$90,057 Refinish gym floor. Remove selected floor coverings. Replace hall rugs. Replace 5% of water fountains. Mulch playground. Remove selected trees. Repair selected sidewalk sections. Boiler treatment.	\$90,057 Paint selected rooms. Refinish gym floor. Repair selected sidewalk sections. Boiler water treatment. Remove selected trees. Mulch playground.
Seth Boyden ES	\$206,882 Upgrade electrical system as needed. Repair storm sewer system in side parking lot as needed. Replace fire alarm panel as needed. Refinish one gym floor. Replace 5% of water fountains. Chair lift renovations.	\$128,308 Repair selected roofing on portable classrooms. Remove selected floor coverings. Paint selected rooms. Improve lighting in main hall. Refinish one gym floor. Boiler water treatment. Replace playground mulch. Repair portable base boards.	\$128,308 Paint selected rooms. Create additional staff parking. Boiler water treatment. Remove selected trees. Repair selected sidewalks.
South Mountain ES	\$70,919 Repair roof, masonry and lintels as needed. Repair boiler leaks. Remove two trees. Replace or repair selected exterior doors.	\$99,827 Refinish gym floor. Paint selected rooms. Replace fire alarm panels. Refinish stage. Install new cafeteria serving line. Install boiler chemical treatment. Boiler water treatment. Replace playground mulch. Boiler maintenance.	\$99,827 Paint selected rooms. Install addressable fire alarm heads on two floors. Replace sidewalk sections as needed. Boiler water treatment. Replace playground mulch. Boiler maintenance.
South Mountain Annex	\$85,776 Repair roof and masonry as needed. Paint selected rooms and hallways.	\$34,479 Paint selected rooms. Install new fire alarm panel. Replace selected water fountains. Boiler water treatment. Replace playground mulch.	\$34,479 Install new gym floor. Boiler water treatment. Replace playground mulch. Repair selected sidewalk.

South Orange Maplewood

Essex County - County Code 4900

Comprehensive Maintenance Plan

Actual Fiscal Year 2008-2009-- Budget Fiscal Year 2009-2010-- Planned Fiscal Year 2010-2011

Building Name	Actual 2008-2009	Budget 2009-2010	Planned 2010-2011
South Orange Middle	\$357,136 Paint selected areas in school. Remove rugs in selected classrooms. Repair boiler room storm drain line. Install boiler chemical treatment. Boiler maintenance. Heating system piping. Storm drain maintenance.	\$258,814 Paint selected areas in school. Restore drain line. Repair auditorium ventilation. Remove trees from courtyard. Refinish gym floor. Boiler water treatment. Remove rugs. Repair selected sidewalk.	\$258,814 Paint selected rooms. Replace first floor lockers. Replace library rug. Repair parking lot. Remove selected rugs. Boiler water treatment.
Clinton ES	\$185,699 Repair compressor in boiler room. Replace stair treads as needed. Paint selected rooms and hallways. Replace low water cut-off valves on heating system. Repair auditorium air handler. Boiler maintenance. Air handler maintenance.	\$107,500 Paint selected areas in school. Replace floor coverings in selected rooms. Replace univents in 5% of rooms. Install additional exterior lighting. Install new fire alarm panel. Repair selected sidewalk. Mulch playground.	\$107,500 Paint selected rooms. Replace floor coverings in selected areas. Install boiler chemical water treatment. Remove selected trees. Repair selected sidewalks. Replace playground mulch.
Jefferson ES	\$130,402 Install new drain line in cafeteria. Replace fire alarm panel. Paint selected rooms. Remove selected floor coverings in rooms. Remove selected trees. Mulch playground. Boiler piping maintenance.	\$141,085 Paint selected rooms. Replace stair treads as needed. Replace front hall rug. Remove selected floor coverings. Replace 50% of water fountains. Install new cafeteria serving line. Repair selected sidewalk. Boiler water treatment. Mulch playground. Boiler maintenance.	\$141,085 Paint selected rooms. Replace hallway rugs. Replace 50% of water fountains. Install addressable fire alarm heads. Repair selected sidewalk. Boiler treatment. Replace playground mulch. Boiler maintenance.

South Orange Maplewood

Essex County - County Code 4900

Comprehensive Maintenance Plan

Actual Fiscal Year 2008-2009-- Budget Fiscal Year 2009-2010-- Planned Fiscal Year 2010-2011

Building Name	Actual 2008-2009	Budget 2009-2010	Planned 2010-2011
Tuscan ES	\$209,348 Repair library floor. Replace floor covering in selected classrooms and main hallway. Install boiler chemical treatment. Repair selected windows. Replace selected exterior doors. Boiler maintenance.	\$129,938 Paint selected rooms. Remove trees as needed. Replace 5% of water fountains. Replace plumbing fixtures as needed. Boiler water treatment. Replace playground mulch. Repair selected sidewalks. Remove selected trees. Install playground border.	\$129,938 Paint selected rooms. Replace floor covering in selected rooms. Remove selected trees. Replace sidewalk sections as needed. Repair windows as needed. Boiler water treatment. Replace playground mulch.
Underhill Field	\$140,374 Install baseball field drain line. Repaint bleachers. Build storage area under bleachers. Install new scoreboard. Expand baseball batting cage. Reside press box. Animal treatment. Interior wall repairs. Baseball field ground treatment.	\$12,325 Paint bleachers, repair/replace selected areas. Ground treatment for baseball field.	\$12,325 Paint selected room in new field house. Install sign board. Replace rear gate.
Administration Bldg	\$59,682 Renovate several offices. Replace selected carpet. Paint one stairwell. Repair boiler control system. Repair roof sections.	\$55,903 Replace exterior fire escape. Paint selected rooms. Install boiler water treatment system. Paint portable. Upgrade lighting in district meeting room. Boiler maintenance.	\$55,903 Paint selected room. Chair lift renovations. Install addressable fire alarm heads. Boiler water treatment. Boiler maintenance. Sidewalk repair as needed.
Maintenance	\$6,412 Repipe boiler room.	\$8,797 Paint break room and offices. Repair roof as needed. Install shelving on second floor.	\$8,797 Build map room cabinets. Paint main machine room.
Total	\$2,521,220	\$1,949,350	\$1,949,350

BOARD OF EDUCATION
SCHOOL DISTRICT OF SOUTH ORANGE AND MAPLEWOOD
COUNTY OF ESSEX

SYNOPSIS OF AUDIT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2009

BOARD OF EDUCATION
SCHOOL DISTRICT OF SOUTH ORANGE AND MAPLEWOOD

EXHIBIT B-1

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2009

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECT FUND	DEBT SERVICE FUND	PERMANENT FUND	TOTAL GOVERNMENTAL FUNDS
Assets:						
Cash and cash equivalents	\$ 7,026,524	\$ 344,427	\$ 6,574,864	\$ 126	\$ -	\$ 13,945,941
Restricted cash	187,213	-	-	-	-	187,213
Investments	-	-	1,100,000	-	-	1,100,000
Due from other funds	-	-	-	-	-	-
Receivables from other governments	3,344,139	-	-	-	-	-
Receivables - Other	4,890	1,870,358	1,013,693	-	-	6,228,190
Interest receivable	10,885	90,544	-	-	-	95,434
Inventory	-	-	-	-	-	10,885
Total assets	\$10,573,651	\$ 2,305,329	\$ 8,688,557	\$ 126	\$ -	\$ 21,567,663
Liabilities and fund balance:						
Liabilities:						
Accounts payable	\$ 616,327	\$ 81,505	\$ -	\$ -	\$ -	\$ 697,832
Contracts payable	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-
Payable to Federal government	-	20,664	-	-	-	20,664
Payable to State government	-	99,054	-	-	-	99,054
Deferred revenue	-	1,574,077	-	-	-	1,574,077
Total liabilities	616,327	1,775,300	-	-	-	2,391,627
Fund balance:						
Reserved for:						
Encumbrances	2,848,438	-	-	-	-	2,848,438
Legally restricted - Designated for subsequent year	482,723	-	-	-	-	482,723
Capital reserve account	187,213	-	-	-	-	187,213
Excess surplus	3,065,389	-	-	-	-	3,065,389
Excess surplus design. for subseq. year	3,088,587	-	-	-	-	3,088,587
Unreserved reported in:						
General fund	284,974	-	-	-	-	284,974
Special revenue fund	-	530,029	-	-	-	530,029
Debt service fund	-	-	-	126	-	126
Capital project fund	-	-	-	-	-	-
Total fund balances	9,957,324	530,029	8,688,557	126	-	8,688,557
Total liabilities and fund balances	\$10,573,651	\$ 2,305,329	\$ 8,688,557	\$ 126	\$ -	\$ 19,176,036

Amounts reported for governmental activities in the statement of net assets (A-1) are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$75,008,247 and the accumulated depreciation is \$20,666,660. (See Note 1)

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. (See Note 1)

Accrued interest due of bonds payable

Net assets of governmental activities

54,341,587

(38,304,452)

(474,991)

\$ 34,738,180

BOARD OF EDUCATION
SCHOOL DISTRICT OF SOUTH ORANGE AND MAPLEWOOD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECT FUND	DEBT SERVICE FUND	PERMANENT FUND	TOTAL GOVERNMENTAL FUNDS
<u>Revenues:</u>						
<u>Local sources:</u>						
Local tax levy	\$ 90,709,873	\$ -	\$ -	\$ 3,436,650	\$ -	\$ 94,146,523
Tuition charges	22,720	-	-	-	-	22,720
Interest earned - Capital Reserve Fund	195	-	-	-	-	195
Interest earned investments	261,877	-	-	-	-	261,877
Miscellaneous	286,676	289,304	-	-	-	575,980
Total local sources	91,281,341	289,304	-	3,436,650	-	95,007,295
State sources	13,324,134	399,930	-	-	-	13,724,064
Federal sources	-	1,193,598	-	-	-	1,193,598
Total revenue	104,605,475	1,882,832	-	3,436,650	-	109,924,957
<u>Expenditures:</u>						
<u>Current:</u>						
Regular instruction	28,836,706	557,163	-	-	-	29,393,869
Special education instruction	8,299,660	-	-	-	-	8,299,660
Other special instruction	1,945,718	-	-	-	-	1,945,718
Other instruction	962,837	-	-	-	-	962,837
Support services and undistributed costs:						
Community service programs	91,710	-	-	-	-	91,710
Tuition	8,639,232	-	-	-	-	8,639,232
Student and inst. related services	11,438,135	861,412	-	-	-	12,299,547
School administrative services	5,819,386	-	-	-	-	5,819,386
Other administrative services	1,955,608	-	-	-	-	1,955,608
Plant operations and maintenance	12,618,512	-	-	-	-	12,618,512
Pupil transportation	4,838,581	-	-	-	-	4,838,581
Unallocated benefits	17,750,590	-	-	-	-	17,750,590
Special schools:						
Transfer to charter schools	34,280	-	-	-	-	34,280
Debt service:						
Principal	-	-	-	1,836,343	-	1,836,343
Interest	-	-	-	1,600,303	-	1,600,303
Capital outlay	57,665	1,122,396	7,457,834	-	-	8,637,895
Total expenditures	103,288,620	2,540,971	7,457,834	3,436,646	-	116,724,071

BOARD OF EDUCATION
SCHOOL DISTRICT OF SOUTH ORANGE AND MAPLEWOOD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECT FUND	DEBT SERVICE FUND	PERMANENT FUND	TOTAL GOVERNMENTAL FUNDS
(Continued from prior page)						
Excess (deficiency) of revenues over expenditures	\$ 1,316,855	\$ (658,139)	\$ (7,457,834)	\$ 4	\$ -	\$ (6,799,114)
Other financing sources (uses):						
Interest earned	-	-	-	-	-	-
Bonds issued	-	-	124,055	-	-	124,055
Write-off uncollected state aid portion	-	-	-	-	-	-
Interest and premium from bond sale	-	-	-	-	-	-
Transfers from capital project fund	-	-	-	-	-	-
Transfer to general fund	124,055	-	(124,055)	-	-	(124,055)
	124,055	-	-	-	-	124,055
Total other financing sources	124,055	-	-	-	-	124,055
Net change in fund balances	1,440,910	(658,139)	(7,457,834)	4	-	(6,675,059)
Fund balances - July 1,	8,516,414	1,188,168	16,146,391	122	-	25,851,095
Fund balances - June 30,	\$ 9,957,324	\$ 530,029	\$ 8,688,557	\$ 126	\$ -	\$ 19,176,036

BOARD OF EDUCATION
SCHOOL DISTRICT OF SOUTH ORANGE AND MAPLEWOOD

EXHIBIT K-6(1)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR FISCAL YEAR ENDED JUNE 30, 2009

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- 1) Material weakness(es) identified? ☐ Yes ☒ No
- 2) Reportable condition(s) identified that are not considered to be material weaknesses? ☒ Yes ☐ None reported

Noncompliance material to general-purpose financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal Control over major programs:

- 1) Material weakness(es) identified? ☐ Yes ☒ No
- 2) Reportable condition(s) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133? ☐ Yes ☒ No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	NCLB - Title I

Dollar threshold used to distinguish between type A and type B programs: \$500,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

BOARD OF EDUCATION
SCHOOL DISTRICT OF SOUTH ORANGE AND MAPLEWOOD

EXHIBIT K-6(2)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR FISCAL YEAR ENDED JUNE 30, 2009

Section I - Summary of Auditor's Results (Cont'd.)

State Awards

Dollar threshold used to distinguish
between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

Type of auditor's report issued
on compliance for major programs:

Unqualified

Internal Control over major programs:

1) Material weakness(es) identified?

☐ Yes ☒ No

2) Reportable condition(s) identified
that are not considered to be
material weaknesses?

☒ Yes ☐ None reported

Any audit findings disclosed that are required
to be reported in accordance with NJOMB
Circular Letter 04-04

☐ Yes ☒ No

Identification of major programs:

GMIS Number(s)

Name of State Program

495-034-5120-014

Categorical Transportation Aid

495-034-5120-011

Special Education Aid

495-034-5120-084

Security Aid

495-034-5120-078

Equalization Aid

495-034-5120-051

Reimbursement TPAF Soc. Sec.

495-034-5095-034

Extraordinary Aid

495-034-5120-050

On Behalf TPAF Pension

BOARD OF EDUCATION
SCHOOL DISTRICT OF SOUTH ORANGE AND MAPLEWOOD

EXHIBIT K-6(3)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR FISCAL YEAR ENDED JUNE 30, 2009
(Continued)

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III - FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE FINDINGS

FEDERAL AWARDS AND STATE AWARDS

FINDING 09-01

TITLE I AND CHAPTER 192 AND 193:

Invoices received from various consultants for services rendered, did not have adequate documentation to support billings.

RECOMMENDATION

All invoices presented for payment should include complete supporting documentation.

FINDING 09-02

VARIOUS FEDERAL PROGRAMS:

It was noted that requests for reimbursement of expenditures made for Federal programs were not always filed on a timely basis.

RECOMMENDATION

In order to improve the cash flow, reimbursement requests should be made as soon as possible at month end.

BOARD OF EDUCATION
SCHOOL DISTRICT OF SOUTH ORANGE AND MAPLEWOOD

EXHIBIT K-7

SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 30, 2008

FINDING 08-01

TREASURER OF SCHOOL MONIES:

The Treasurer of School Monies bond was less than the \$393,000 required by N.J.A.C. 6A:23-2.5.

NO EXCEPTION NOTED.

FINDING 08-02

PERKINS GRANT:

The final report for the year ended 2007 was not filed on a timely basis.

NO EXCEPTION NOTED.

FINDING 08-03

PERKINS GRANT:

Unexpended Funds for the year 2006-07 in the amount of \$3,959.14 were not returned to the State of New Jersey.

NO EXCEPTION NOTED.



Revised and Adopted August 17, 2009

Our Mission

The South Orange-Maplewood School District prepares each student to be a productive member of society by offering a quality, comprehensive education within a diverse learning community that values academic excellence and has the expectation that all students at all grade levels achieve proficiency in the New Jersey Core Curriculum Content Standards.

As a productive member of society, a student of South Orange-Maplewood will be:

- responsible, caring, collaborative and ethical.
- a critical thinker and problem solver.
- an effective communicator, both orally and in writing.
- a lifelong learner.

Core Values

- We value equity and excellence in achieving our mission.
- We value effective communication and active collaboration.
- We value investments in early childhood as the foundation of good education.
- We value the renewal of our secondary schools as vibrant and rigorous learning environments.

Preamble

These *district goals* establish the ends by which the district's success in fulfilling its mission of educating students shall be measured from 2007 - 2011. Each of these goals, and the underlying objectives, is important and relates to the others. No objective shall be considered met if its achievement comes through the erosion of another objective's baselines.

These goals also comprise essential steps on the path to meeting the aim of the federal No Child Left Behind law to achieve 100% student proficiency in core subject areas by 2014, as measured by standardized assessments. The board hereby embraces that aim.

These goals—specifically their achievement or lack thereof—shall form the primary basis for evaluation of the superintendent by the board. Each is rooted in the strategic imperatives identified in *Vision 2010: Rigor, Relationships & Resources*, the strategic plan that was adopted by the board in October 2005. The board presents this document as the primary statement of priorities that shall govern the initiatives, budget allocations and collective-bargaining objectives of the district in 2007-08 as it looks ahead to 2010-11. Each year the board will review and amend these goals by resolution, including resetting and adding milestones.

Lastly, the board wishes to emphasize that the schools of South Orange-Maplewood seek to educate the *complete* student, utilizing a broad and diverse curriculum that includes art, music, languages, technology, physical education and other subjects that may not be mentioned as priorities for improvement in the goals that follow. Although continuing improvement in the quality of language-arts and math instruction is an essential priority (as indicated in Goal One), it is not the board's intent that such improvement occur through a de-emphasis of the arts and sciences.

Roles

The board has a responsibility to ensure that the district goals reflect community values, to establish the necessary policies to achieve the goals, and to communicate with the community about the goals and progress toward them.

The superintendent is responsible for progress toward the goals, through the management of all staff to achieve clearly stated milestones. The board shall evaluate his performance by assessing success against the milestones on an annual basis.

Definitions

Each of the four district goals has five components.

Goal statement — Articulation of the fundamental, long-term aspirations for the schools of South Orange-Maplewood.

Objectives — Specific targets for each goal area. All objectives are four-year targets.

Indicators — Criteria used to evaluate progress toward the goals. They consist of types of information, both quantitative and qualitative, that can reasonably be used to evaluate progress.

Baselines — Articulation of the current status for each indicator for which information is currently available as of the end of the 2006-07 school year. For many indicators data does not yet exist and a mechanism for collecting and reporting good information needs to be developed before a baseline can be defined.

Milestones — Milestones are one-year targets and will serve as the primary basis for measuring the district's progress and the primary means among several for evaluating the superintendent's performance.

Goal One: Student Learning

The South Orange-Maplewood Public Schools will promote the intellectual, social, emotional and physical growth of all students.

Objective A: On both an aggregated and disaggregated basis, the student body in South Orange-Maplewood will demonstrate academic achievement and breadth equal to or better than peer districts as grouped socioeconomically by the state (District Factor Group “T”).

Indicator 1: Student performance comparisons to the DFG-I on both aggregated and disaggregated scores [comparing like to like] district-wide and school-by-school on state assessments in language arts, math and science for each grade tested.

Milestones:

Baseline	2007-2008	2008-2009	2009-2010	2010-2011
2006-07 NJ ASK, NJ ASK 8 (formerly GEPA) & HSPA scores	15% closer to DFG* on: • advanced • proficient • proficient (P+AP)	20-35% closer to DFG on: • advanced • proficient • proficient	35-65% closer to DFG on: • advanced • proficient • proficient	65-100% closer to DFG on: • advanced • proficient • proficient

Note: For South Mountain, Jefferson, and Tuscan, the 2009-10 milestone is to achieve a 5-point advantage vs. the DFG for proficiency and advanced proficiency. The 2010-11 milestone is to demonstrate achievement at a level 10 points higher than the DFG (or 100% proficiency in some cases)..

Objective B: Elimination of variations in achievement among student groups correlated with race, socioeconomic status, gender and special needs.

Indicator 1: Disaggregated by race, economic status, gender and special needs, district-wide and school-by-school, in: 1) student performance on state assessments in language arts, math and science; 2) AP scores; 3) course-taking by level; 4) graduation rates; and 5) college matriculation.

Milestones:

2009-2010	2010-2011
20% of the gap closed on: advanced proficient proficient AP scores	An additional 25% of the gap closed on: advanced proficient proficient AP scores
10% decreases in the gaps of numbers of students in higher level classes by course, grade, and subject; 20% decreases in gaps for graduation and college matriculation rates.	Additional 20% decreases in the gaps of numbers of students in higher level classes by course, grade, and subject; additional 20% decreases in gaps for graduation and college matriculation rates.

Objective C: Rigorous curricula and assessments and the creation of expanded learning opportunities to enable the district to meet its goals.

Indicator 1: A consistently implemented and thoroughly articulated K-12 standards-based core curriculum reflecting world class standards and 21st century skills.

Milestones

Core Area	2007-2008	2008-2009	2009-2010	2010-2011
English Language Arts	Assess	Develop K-8	Implement K-8; Develop 9-12	Assess K-8; Implement 9-12
Mathematics	Monitor	Monitor	Assess	Revise
Science	Implement	Monitor	Assess	Revise
Social Studies	Revise	Implement	Monitor	Assess
World Languages/ESL	Implement	Monitor	Assess	Revise
PE/Health	Revise	Implement	Monitor	Assess
Fine Arts	Implement	Monitor	Assess	Revise
Media/Educational Technology	Monitor	Assess	Revise	Implement

Indicator 2: Implementation of common district assessments in core content areas.

2009-10 Milestones:

- Implementation of DRA2 in grades K-2.
- District formative assessments in core subjects in grades 3-5.
- Common assessments for midterms and finals in core subjects in grades 6-10.

Indicator 3: Number of classified students taught in an inclusion setting.

2009-10 Milestone:

- Increase in the percentage of classified students taught in an inclusion setting.

Indicator 4: Academic intervention and acceleration for struggling and/or disengaged students.

2009-10 Milestones:

- Meeting of AYP in all schools for all subgroups.
- 10% decrease of students who failed academic courses.

Objective D: School environments that support the social and emotional development of all students.

Indicator 1: Ongoing reinforcement of exemplary student conduct in all schools.

2009-10 Milestone:

- Development and implementation of annual plans at each school for increasing the visibility and numbers of student awards, notices and incentives rewarding exemplary conduct.

Objective E: Secondary schools that leverage proven reforms, pioneer instructional technologies, create greater opportunities for individualized instruction and student development, and foster more collaboration and cross-learning amongst student subgroups.

Indicator 1: Greater use of new methods and programs for stimulating excellence and equity amongst all student cohorts in the middle and high schools.

2009-10 Milestones:

- Stewardship of the newly formed “Excellence and Equity Task Force” in its effort to generate non-binding recommendations to the superintendent for making the secondary schools more supportive of the campaign to narrow and eliminate achievement gaps.
- Development and implementation of a CHS Action Plan for piloting new strategies for supporting and advancing struggling learners.

Goal Two: Professional Staff

The staff of the South Orange–Maplewood Public Schools will be world-class, with a deep knowledge and understanding of the subjects they teach, and the ability to achieve the educational outcomes the district seeks to achieve.

Objective A: A performance evaluation and compensation system driven by objective measures that are tied to student learning and school/district goals.

Indicator 1: Valid, fair, reliable and constructive systems for performance evaluation of principals, assistant principals, supervisors, teachers (non-tenured and tenured) and district administrators, driven by multiple measures (student achievement and individual evaluation) of individual performance as well as contributions to team efforts that are aligned to school/district goals.

2009-10 Milestone: One hundred percent district-wide implementation of:

- Coaching and evaluations system based on the Danielson framework for all teachers and staff;
- Coaching and evaluation system based on ISLLC standards for all administrators; and
- Evaluation and compensation for all senior leaders based on district goals.

Indicator 2: Opportunities for incentive compensation tied to performance on multiple measures.

2009-10 Milestone: Implementation of performance-compensation pilot with ASCA members.

Objective B: Professional development programs to equip district faculty to contribute to measurable improvements in student achievement.

Indicator 1: Number of national board certified teachers.

2009-10 Milestone: The current cohort of 10 continues to pursue certification and 10 additional staff members initiate the process.

Indicator 2: High-quality professional development to support teachers in improving instruction and to support administrators in using the new teacher coaching model.

2009-10 Milestones:

- Completion of proposed professional-development exercises throughout 2009-10 according to proposed schedule.
- Improvements in student performance on state ELA assessments (see Goal One, Objective A, Indicator 1, Milestones for 2009-10).
- Ninety percent or greater success rate in implementation of Danielson-based teacher evaluation system, yielding valid, fair, reliable and constructive evaluations and tenure recommendations, as judged by administration.
- One hundred percent success rate in implementation of improved administrator evaluation system, yielding valid, fair, reliable and constructive evaluations and tenure recommendations, as judged by the superintendent.

- Development of baseline data with regard to staff and administrator attendance at optional professional development activities.

Objective C: Recruitment and hiring of qualified and diverse professional staff.

Indicator 1: Bigger pools of highly qualified and diverse candidates for administrative, faculty and support positions.

2009-10 Milestones:

- 10% increase in candidates identifying themselves as minorities.
- One hundred percent of hires made according to district practices (includes use of Danielson framework to assess knowledge of effective practice, a group interview, and a sample lesson done in a district classroom with students).

Indicator 2: Hiring of highly qualified and diverse candidates.

2009-10 Milestone: Establish tracking system to gauge frequency of hiring “top choice” candidates. Exceed 75% “top choice” hires for 2009-10.

Goal Three: Communications

The South Orange-Maplewood Public Schools will promote effective communication within the schools and throughout the greater community.

Objective A: Well-informed internal and external constituencies.

Indicator 1: Disaggregated PTA/HSA, parent, student, staff and community satisfaction ratings gathered through annual survey(s) on the effectiveness of district communications and other elements of education in the district, including student conduct.

2009-10 Milestones: Field one or more survey tools to address each of the five stakeholder groups. Complete analysis of 2009-10 results vs. 2008-09.

Objective B: A system in place for gathering meaningful, actionable feedback from parents, students and staff regarding the quality of curriculum and instruction in schools.

Indicator 1: Disaggregated parent, student and staff input regarding the quality of curriculum and instruction gathered through annual survey(s) and/or other mechanisms.

2009-10 Milestone: Development of a strategic plan for collecting more timely, in-depth instruction- and curriculum-focused feedback from parents, students and staff.

Objective C: Strong partnerships with parents, local businesses and community organizations built around a shared embrace of the district's goals of high achievement for every student.

Indicator 1: Greater participation by parents in managing and monitoring their students' academic performance.

2009-10 Milestones: Establish data gathering to monitor and compare parent attendance in various engagement opportunities. Achieve improved parent attendance at parent-teacher conferences, back-to-school nights, and other in-school events..

Indicator 2: Greater proactive faculty participation in engaging parents in managing and monitoring their students' academic performance.

2009-10 Milestones: Develop strategic plan for effectively increasing faculty usage of email and Edline to engage parents on an ongoing basis. Establish a time period for piloting the plan. Conduct the pilot along with pre/post measurement of outbound email and Edline use.

Indicator3: Greater participation by voters, local businesses and community organizations in lobbying for state-level education reforms that will support the district goals of the South Orange-Maplewood Public Schools.

2009-10 Milestone: Develop a system for collecting email letters from voters and community institutions and forwarding them in batches to state legislators and policymakers.

Goal Four: Resource Management

The South Orange–Maplewood Public Schools will manage fiscal and facilities resources effectively and efficiently.

Objective A: A transparent, efficient budget that aligns with and supports the attainment of district goals and that reins in spending on budget categories that are rising at a faster rate than the cost of living.

Indicator 1: Timely approval of the district budget aligned to district goals and responsive to taxpayer burden.

2009-10 Milestone: Approved 2010-11 budget with a lower year-over-year tax impact than that achieved for 2009-10.

Indicator 2: Rate of growth in health-insurance costs.

2009-10 Milestone: Double number of employees with dual coverage who opt out of district coverage.

Indicator 3: Rate of growth in energy consumption.

2009-10 Milestone: Reduce consumption 5% or more at each district location. (Baseline created in 08-09 of consumption by location.)

Indicator 4: Rate of growth in special education costs.

2009-10 Milestone: Expansion of in-district programs to two more classes of students that would otherwise be served by out-of-district placements.

Indicator 5: Specific shared services and the value or savings associated with them.

2009-10 Milestone: Generate new savings of \$100,000 from shared services or an increase of 10% on 2008-09 savings generated through shared services, whichever is greater.

Objective B: Well-maintained and safe facilities that enable focused and effective teaching and learning, and are repaired and updated in an architecturally sensitive and fiscally responsible manner.

Indicator 1: Feedback from parents, students, administrators and teachers on quality of facilities.

2009-10 Milestone: Improved stakeholder satisfaction rates, as measured by surveys on cleanliness, maintenance, and work-order completion.

Indicator 2: Progress on projects in the Long-Range Facilities Plan

2009-10 Milestone: Complete all long-range facilities projects scheduled for completion during 2009-10.

Objective C: A technology infrastructure that effectively supports instruction and administration for the 21st century.

Indicator 1: Implementation of the district's five-year technology plan.

2009-10 Milestones:

- Completion of scheduled technology projects and development of support instruction on time and on or under budget.
- WAN enhancements and fiber optic ring completed for Maplewood schools, and strategy identified for achieving comparable level of WAN enhancements in South Orange schools.
- Implementation of fifth-grade model classrooms; all 5th grade teachers trained in new instructional technology.
- Middle school technology curriculum developed for September 2010 implementation, and lab implementation on track for January 2011.

Indicator 2: Evidence of technology contributing to improved teaching and learning.

2009-10 Milestones:

- • Development of monitoring instrument(s) for assessing the contributions of information technology in improving teaching and learning.

Indicator 3: Evidence of technology delivering curriculum cost-effectiveness gains.

2009-10 Milestone: Achieve real savings in technology or other expenditure areas that partially offset the cost of investments in technology systems, services and staff.

REV 10/12/09

2010-11 BUDGET CALENDAR
Tentative (subject to change)**

<u>Date</u>	<u>Activity</u>
Monday, October 19, 2009	BOE meeting: • Receive 2010-11 Budget Calendar • Discuss 2010-11 Budget Principles: ○ Align budget to district goals ○ Align budget to cost centers ○ Topics of analysis for discussion
Monday, November 16, 2009	BOE meeting: • Receive 2008-09 CAFR and MD&A (audit report) • Receive baseline data (10/15 reports): ○ Enrollment projections (ASSA) ○ Free/reduced lunch eligible ○ Transportation (DRTRS) report; ○ Comprehensive maintenance plan
December 1, 2009 November 23, 2009	Maplewood Township meeting: South Orange Village meeting: • Present audit report, data, calendar • Invite BSE members to January 20 Budget presentation
Monday, December 21, 2009	BOE meeting: • Refresher on legal constraints • Update status of funding formula (if available) • Discuss goals alignment and analysis topics
<i>December 24-January 2 - Holiday Recess</i>	
January, 2010	Superintendent's State of District Address
Wednesday, January 20, 2010	BOE meeting: Present Superintendent's 2010-11 Preliminary Budget ** BSE members comment and public input
Monday, February 22, 2010	BOE meeting: Discuss 2010-11 Preliminary Budget BOE approve 2010-11 Preliminary Budget to be sent to Executive County Superintendent for advertising purposes (if requesting a Commissioner waiver).

Monday, February 22, 2010	Last date to submit Preliminary Budget to Executive County Superintendent if requesting a waiver.
To be determined (if needed)	BOE Budget Public Workshop: 2010-11 Preliminary Budget
Monday, March 8, 2010 (if needed)	BOE Special meeting: BOE approve 2010-11 Preliminary Budget to be sent to Executive County Superintendent for advertising purposes (if not requesting a Commissioner waiver). <i>State aid projected at 2009-10 amount.</i>
Tuesday, March 9, 2010 Thursday, March 11, 2010	Governor's Budget Address State Aid Notices
Monday, March 15, 2010	BOE meeting: BOE adopt final 2010-11 Budget to be submitted to the BSE
Wednesday, March 17, 2010	Last date to submit final 2010-11 Budget to Executive County Superintendent
Thursday, March 18, 2010	Proposed Budget advertised in <i>News Record</i> (notice at least 4 days prior to public hearing)
Wednesday, March 24, 2010	BSE & BOE Workshop to establish understanding of 2010-11 proposed Budget
Wednesday, March 31, 2010	BSE Public Hearing and action to levy 2010-11 school tax (<i>must occur between March 29 and April 1</i>).

April 5 - 9 Spring Recess

Monday, April 19, 2010	BOE meeting: Adopt 2010-11 Budget and action by BSE
Tuesday, April 20, 2010	BOE Election
Monday, May 3, 2010	BOE Reorganization

*** All dates following the introduction of the preliminary budget are estimates and depend upon NJDOE guidance and requirements. Historically, issuance of state aid figures and CAP calculations follow the Governor's budget address and thus budget submission and approval deadlines may be extended.*