

04/14/2008

ESSEX - SOUTH ORANGE-MAPLEWOOD

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	5399	5397	5454
Pupils on Roll Regular Shared-Time	8	3	
Pupils on Roll - Special Full-Time	675	676	676
Pupils on Roll - Special Shared-Time	18	21	21
Private School Placements	122	113	113
Pupils Sent to Other Districts-Reg Prog	5	1	
Pupils Sent to Other Dists-Spec Ed Prog	38	40	40
Pupils Received		16	
Pupils in State Facilities	3	3	2

ESSEX - SOUTH ORANGE-MAPLEWOOD

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		1,250,623	1,709,145
Revenues from Local Sources:				
Local Tax Levy	10-1210	81,911,476	86,724,181	90,709,873
Interest Earned on Capital Reserve Funds	10-1XXX	10,948	2,000	2,000
Unrestricted Miscellaneous Revenues	10-1XXX	1,084,624	200,000	500,000
SUBTOTAL		83,007,048	86,926,181	91,211,873
Revenues from State Sources:				
Transportation Aid	10-3120	869,323	869,323	
Special Education Aid	10-3130	3,267,559	3,267,559	
Bilingual Education	10-3140	140,142	140,142	
Stabilization Aid	10-3171	282,608	282,608	
Extraordinary Aid	10-3131			1,088,883
Consolidated Aid	10-3195	282,918	282,918	
Additional Formula Aid	10-3196	160,874	326,575	
Other State Aids	10-3XXX	1,057,503	466,363	
Categorical Special Education Aid	10-3132			3,330,054
Equalization Aid	10-3176			1,637,019
Categorical Security Aid	10-3177			629,385
Categorical Transportation Aid	10-3121			890,502
SUBTOTAL		6,060,927	5,635,488	7,575,843
Adjustment for Prior Year Encumbrances			963,650	
Actual Revenues (Over)/Under Expenditures		191,246		
TOTAL OPERATING BUDGET		89,259,221	94,775,942	100,496,861
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	104,497		
Revenues from State Sources:				
Demonstrably Effect Prog Aid - Pr Year Carryover	20-3212	171,590		
Distance Learning Network Aid - Pr Yr Carryover	20-3213	6,936		
Demonstrably Effective Program Aid	20-3212		171,590	
Preschool Education Aid	20-3218			59,400
Instructional Supplement Aid	20-3214	348,339	348,339	
Other Restricted Entitlements	20-32XX	400,730	704,780	369,906
TOTAL REVENUES FROM STATE SOURCES		927,595	1,224,709	429,306
Revenues from Federal Sources:				
Title I	20-4411-4416	223,029	275,744	297,573
Title VI	20-4417-4418		10,676	

I.D.E.A. Part B (Handicapped)	20-4420-4429	1,305,978	1,393,583	1,261,553
Vocational Education	20-4430	28,306	32,265	
Other	20-4XXX	250,119	230,115	157,914
TOTAL REVENUES FROM FEDERAL SOURCES		1,807,432	1,942,383	1,717,040
TOTAL GRANTS AND ENTITLEMENTS		2,839,524	3,167,092	2,146,346
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		45,508	1
Revenues from Local Sources:				
Local Tax Levy	40-1210	3,436,356	2,953,492	3,436,649
TOTAL REVENUES FROM LOCAL SOURCES		3,436,356	2,953,492	3,436,649
TOTAL LOCAL REPAYMENT OF DEBT		3,436,356	2,999,000	3,436,650
Actual Revenues (Over)/Under Expenditures		13,143		
TOTAL REPAYMENT OF DEBT		3,449,499	2,999,000	3,436,650
TOTAL REVENUES/SOURCES		95,548,244	100,942,034	106,079,857

ESSEX - SOUTH ORANGE-MAPLEWOOD

Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	27,347,206	26,839,039	29,176,242
Special Education	11-2XX-100-XXX	7,164,924	8,023,582	8,510,606
Basic Skills/Remedial	11-230-100-XXX	1,098,940	1,308,375	1,708,993
Bilingual Education	11-240-100-XXX	410,173	405,517	424,632
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	270,980	349,975	364,373
School Sponsored Athletics	11-402-100-XXX	522,584	579,981	595,857
Community Services Programs/Operations	11-800-330-XXX	201,277	199,600	205,368
Support Services:				
Tuition	11-000-100-XXX	7,557,127	8,838,994	10,339,633
Attendance and Social Work Services	11-000-211-XXX	632,407	655,514	688,290
Health Services	11-000-213-XXX	893,320	927,180	971,125
Students - Related & Extraordinary	11-000-216,217	1,875,333	1,797,275	1,969,636
Guidance	11-000-218-XXX	1,634,880	1,598,467	1,692,032
Child Study Teams	11-000-219-XXX	2,023,217	2,018,642	2,135,069
Improvement of Instructional Services	11-000-221-XXX	1,281,258	1,540,307	2,056,586
Educational Media Services - School Library	11-000-222-XXX	1,706,249	1,665,637	1,678,394
Instructional Staff Training Services	11-000-223-XXX	268,270	303,767	430,422
General Administration	11-000-230-XXX	1,936,115	2,154,532	2,292,524
School Administration	11-000-240-XXX	4,023,439	4,282,185	4,045,655
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,446,568	1,550,508	1,916,804
Operation and Maintenance of Plant Services	11-000-26X-XXX	10,883,973	12,230,369	12,166,086
Student Transportation Services	11-000-270-XXX	5,011,315	4,959,117	5,132,119
Personal Services - Employee Benefits	11-XXX-XXX-2XX	10,840,131	12,314,417	11,901,363
Total Support Services Expenditures		52,013,602	56,836,911	59,415,738
TOTAL GENERAL CURRENT EXPENSE		89,029,686	94,542,980	100,401,809
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		2,000	2,000
Equipment	12-XXX-XXX-73X	58,535	76,962	82,500
Facilities Acquisition and Construction Services	12-000-4XX-XXX	171,000	154,000	
TOTAL CAPITAL EXPENDITURES		229,535	232,962	84,500
Transfer of Funds to Charter Schools	10-000-100-56X			10,552
OPERATING BUDGET GRAND TOTAL		89,259,221	94,775,942	100,496,861
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	104,497		
Early Childhood Program Aid:				
Instruction	20-211-100-XXX			59,400
TOTAL EARLY CHILDHOOD PROGRAM AID				59,400

Demonstrably Effective Program Aid:				
Instruction	20-212-100-XXX	157,968	146,658	
Support Services	20-212-200-XXX	13,622	24,932	
TOTAL DEMONSTRABLY EFFECTIVE PROGRAM AID		171,590	171,590	
Distance Learning Network Aid:				
Support Services	20-213-200-XXX	6,936		
TOTAL DISTANCE LEARNING NETWORK AID		6,936		
Instructional Supplement Aid:				
Instruction	20-214-100-XXX	295,059	295,059	
Support Services	20-214-200-XXX	53,280	53,280	
TOTAL INSTRUCTIONAL SUPPLEMENT AID		348,339	348,339	
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	41,865	43,197	39,123
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	92,364	201,061	133,262
Nonpublic Handicapped Services	20-XXX-XXX-XXX	87,609	145,561	112,652
Nonpublic Nursing Services	20-XXX-XXX-XXX	59,377	59,401	55,429
Nonpublic Technology Initiative	20-XXX-XXX-XXX	26,469	32,360	29,440
Other Special Projects	20-XXX-XXX-XXX	93,046	223,200	
Total State Projects		927,595	1,224,709	429,306
Federal Projects:				
Title I	20-XXX-XXX-XXX	223,029	275,744	297,573
Title VI	20-XXX-XXX-XXX		10,676	
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,305,978	1,393,583	1,261,553
Vocational Education	20-XXX-XXX-XXX	28,306	32,265	
Other Special Projects	20-XXX-XXX-XXX	250,119	230,115	157,914
Total Federal Projects		1,807,432	1,942,383	1,717,040
TOTAL GRANTS AND ENTITLEMENTS		2,839,524	3,167,092	2,146,346
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	3,449,499	2,999,000	3,436,650
TOTAL REPAYMENT OF DEBT		3,449,499	2,999,000	3,436,650
Total Expenditures		95,548,244	100,942,034	106,079,857
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
TOTAL EXPENDITURES NET OF TRANSFERS		95,548,244	100,942,034	106,079,857

ESSEX - SOUTH ORANGE-MAPLEWOOD

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008	Estimated Balance 6/30/2009
Unreserved:				
General Operating Budget	1,666,459	2,376,324	1,876,246	1,876,246
Repayment of Debt	58,652	45,509	1	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	493,901	179,849	186,849	188,849
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	1,885,484	2,959,768	1,709,145	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Reserved for Repayment of Debt	0	0	0	0

ESSEX - SOUTH ORANGE-MAPLEWOOD

Advertised Per Pupil Cost Calculations

2008 - 2009

	2005-06 Actual	2006-07 Actual	2007-08 Original Budget	2007-08 Revised Budget	2008-2009 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	11366	12594	13139	13353	13825
Total Classroom Instruction	6432	7180	7354	7467	7813
Classroom-Salaries and Benefits	6169	6961	7070	7162	7468
Classroom-General Supplies and Textbooks	155	180	218	240	256
Classroom-Purchased Services and Other	108	40	66	65	89
Total Support Services	1713	1983	2144	2059	2223
Support Services-Salaries and Benefits	1513	1687	1824	1719	1873
Total Administrative Costs	1228	1413	1467	1543	1532
Administration-Salaries and Benefits	1008	1169	1192	1201	1153
Total Operations and Maintenance of Plant	1831	1806	1938	2039	2011
Operations & Maintenance of Plant-Salary & Ben.	576	145	153	151	169
Total Food Services Costs				0	0
Total Extracurricular Costs	137	151	169	181	182
Total Equipment Costs	57	10	0	13	13
Employee Benefits as a % of Salaries	21.4	21.1	24.3	23.9	21.4

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2007-08 revised appropriations and 2008-09 budgeted appropriations presented in this advertised budget. Total 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.

ESSEX - SOUTH ORANGE-MAPLEWOOD

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	08-09 Amount	Description of circumstances
-------------	-------------------------------------	--------------	------------------------------

Total Unusual Revenues:0

Total Unusual Appropriations:0

ESSEX - SOUTH ORANGE-MAPLEWOOD

Shared Services -- Description of Shared Services

The South Orange Maplewood School District is a member-district of the Morris Union Jointure Commission giving us access to shared services in the areas of special education classes and transportation. We also utilize the services of the Essex County Education Commission and the Sussex County Coop to coordinate transportation services with other districts. South Orange Maplewood is also a member of the Morris County Purchasing Coop and is a member of the ACES consortium for purchasing electric and natural gas. In addition the School District works with the two townships of Maplewood and South Orange with interlocal agreements for the purchase of fuel and for nursing services to the local nonpublic schools. The largest area of shared services with the townships is the use of fields and recreational space. The three entities are currently involved in a joint effort to study recreational space versus program needs.

22a. Estimated Tax Rate Information _____

A. Estimated 08-09 School Tax Rate_____

SO ORANGE VIL TWP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS		
General Fund School Levy	37,832,430	(A)
Estimated Net Taxable Valuation (as of 10/01/2007)	1,016,298,304	(B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	3.7226	(C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	39,194,920	(D)
Estimated Net Taxable Valuation (as of 10/01/2007)	1,016,298,304	(E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	3.8566	(F)

B. Estimated 08-09 Equalized School Tax Rate_____

SO ORANGE VIL TWP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS		
General Fund School Levy	37,832,430	(G)
Estimated Equalized Valuation (as of 10/01/2007)	2,818,563,060	(H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	1.3423	(I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	39,194,920	(J)
Estimated Equalized Valuation (as of 10/01/2007)	2,818,563,060	(K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	1.3906	(L)

ESSEX - SOUTH ORANGE-MAPLEWOOD

22a. Estimated Tax Rate Information _____

A. Estimated 08-09 School Tax Rate_____

MAPLEWOOD TWP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS		
General Fund School Levy	50,884,597	(A)
Estimated Net Taxable Valuation (as of 10/01/2007)	2,055,054,000	(B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	2.4761	(C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	52,717,177	(D)
Estimated Net Taxable Valuation (as of 10/01/2007)	2,055,054,000	(E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	2.5652	(F)

B. Estimated 08-09 Equalized School Tax Rate_____

MAPLEWOOD TWP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS		
General Fund School Levy	50,884,597	(G)
Estimated Equalized Valuation (as of 10/01/2007)	3,792,155,742	(H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	1.3418	(I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	52,717,177	(J)
Estimated Equalized Valuation (as of 10/01/2007)	3,792,155,742	(K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	1.3902	(L)