

Essex - South Orange-Maplewood

Notice is hereby given to the legal voters of the South Orange – Maplewood school district, in the County of Essex, of the State of New Jersey, that a Public Hearing will be held in the District Meeting Room of the South Orange-Maplewood Board of Education, 525 Academy Street, Maplewood, New Jersey, 07040, on Monday, May 4, 2026 at 6:30 p.m., for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024 Actual	15, 2025 Actual	15, 2026 Estimated
Pupils On Roll Regular Full-Time	5,634	5,614	5,647
Pupils On Roll Regular Shared-Time	6	8	0
Pupils On Roll - Special Full-Time	1,098	1,125	1,103
Pupils On Roll - Special Shared-Time	12	15	12
Subtotal - Pupils On Roll	6,750	6,762	6,762
Private School Placements	100	97	103
Pupils Sent to Contracted Preschool Prog	266	294	0
Pupils Sent to Other Districts - Reg Prog	3	4	4
Pupils Sent to Other Distrs - Spec Ed Prog	54	42	56
Pupils Received	4	5	2
Pupils in State Facilities	1	0	0

**Essex - South Orange-Maplewood
Advertised Revenues**

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	138,166,868	141,780,530	149,765,173
Total Tax Levy	10-121x	138,166,868	141,780,530	149,765,173
Total Tuition	10-1300	21,081	0	98,992
Rents and Royalties	10-1910	0	200,000	200,000
Unrestricted Miscellaneous Revenues	10-1XXX	1,373,370	931,000	910,530
Interest Earned on Maintenance Reserve	10-1XXX	0	0	750
Interest Earned on Capital Reserve Funds	10-1XXX	0	0	2,500
Total Revenues from Local Sources		139,561,319	142,911,530	150,977,945
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,635,743	1,410,776	1,205,215
Extraordinary Aid	10-3131	2,185,505	2,500,000	2,000,000
Categorical Special Education Aid	10-3132	7,865,043	8,563,843	9,319,049
Categorical Security Aid	10-3177	818,734	964,072	1,070,747
Other State Aids	10-3XXX	570,795	0	0
Total Revenues from State Sources		13,075,820	13,438,691	13,595,011
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	59,516	22,309	110,085
Total Revenues from Federal Sources		59,516	22,309	110,085
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	11,352,696	9,401,090
Withdrawal from Maintenance Reserve	10-307	4,267,015	0	0
Transfers from Other Funds	10-310	1,500,000	2,500,000	0
Adjustment for Prior Year Encumbrances	10-5200	2,141,978	0	0
Actual Revenues (Over)/Under Expenditures		0	410,470	0
Total Operating Budget		-72,117	0	0
		160,533,531	170,635,696	174,084,131
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	1,018,273	0	0
Other Revenue from Local Sources	20-1XXX	113,616	143,544	0
Total Revenues from Local Sources	20-1XXX	1,131,889	143,544	0
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	852,870	1,790,413
Preschool Education Aid	20-3218	6,455,781	6,988,344	7,777,660
Other Restricted Entitlements	20-32XX	310,265	218,088	197,498
Total Revenues from State Sources		6,766,046	8,059,302	9,765,571
Revenues from Federal Sources:				
Title I	20-4411-4416	313,819	279,616	223,693
Title II	20-4451-4455	134,479	113,170	90,536
Title III	20-4491-4494	28,525	38,535	30,828
Title IV	20-4471-4474	49,668	19,587	15,670
IDEA Part B (Handicapped)	20-4420-4429	1,679,022	1,634,129	1,634,129
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	190,351	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	40,831	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	9,478	0	0
ARP-ESSER	20-4540	775,187	0	0
CRRSA Act-Mental Health Grant	20-4536	3,699	0	0
ARP Homeless Children and Youth II Grant	20-4546	530	0	0
Total Revenues from Federal Sources		3,225,589	2,085,037	1,994,856
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	1,525,350	1,747,086	1,373,450
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-139,906	0	0
Total Grants and Entitlements		12,508,968	12,034,969	13,133,877
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	5,616,347	9,076,988	10,191,383
Total Revenues from Local Sources		5,616,347	9,076,988	10,191,383
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	2,428,392	2,823,760	2,824,525
Budgeted Fund Balance	40-303	0	1,132,295	0

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**Essex - South Orange-Maplewood
Advertised Revenues**

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Total Local Repayment of Debt		8,044,739	13,033,043	13,015,908
Actual Revenues (Over)/Under Expenditures		4,020,406	0	1,372,000
Total Repayment of Debt		12,065,145	13,033,043	13,015,908
Total Revenues/Sources		185,107,644	195,703,708	200,233,916
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	1,525,350	1,747,086	1,373,450
Total Revenues/Sources Net of Transfers		183,582,294	193,956,622	198,860,466

**Essex - South Orange-Maplewood
Advertised Appropriations**

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	46,066,312	48,458,897	47,679,387
Special Education-Instruction	11-2XX-100-XXX	19,064,511	19,012,893	19,192,937
Basic Skills/Remedial-Instruction	11-230-100-XXX	1,594,261	1,980,415	1,869,270
Bilingual Education-Instruction	11-240-100-XXX	569,999	751,725	792,373
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	460,486	591,322	590,555
School-Sponsored Athletics-Instruction	11-402-100-XXX	926,795	1,062,437	974,262
Community Services Programs/Operations	11-800-330-XXX	64,075	0	0
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	12,301,625	13,153,096	13,510,000
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	1,696,323	1,392,524	1,372,000
Undistributed Expenditures-Health Services	11-000-213-XXX	1,059,300	1,218,264	1,134,851
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	4,218,425	3,618,942	3,684,646
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	1,497,495	1,641,821	2,517,000
Undistributed Expenditures-Guidance	11-000-218-XXX	2,037,436	2,071,855	2,094,813
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	3,158,602	3,844,865	4,190,907
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,397,044	2,430,201	2,452,674
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,452,716	2,301,614	2,369,115
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	332,787	531,563	421,563
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	3,202,769	3,256,451	2,799,929
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	5,375,568	6,423,303	6,141,884
Undistributed Expenditures-Central Services	11-000-251-XXX	1,403,553	1,995,852	1,833,141
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	790,393	946,265	765,745
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	15,670,817	19,308,637	18,012,501
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	11,371,066	11,146,046	10,500,274
Personal Services-Employee Benefits	11-XXX-XXX-2XX	18,919,975	22,842,545	28,683,937
Total Undistributed Expenditures		86,885,894	98,123,844	102,484,987
Interest Earned on Maintenance Reserve	10-606	0	0	750
Total General Current Expense		155,632,333	169,981,533	173,584,521
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	18,239	14,000
Facilities Acquisition and Construction Services	12-000-400-XXX	68,186	68,186	68,186
Capital Reserve-Transfer to Capital Projects	12-000-400-931	4,267,015	0	0
Interest Deposit to Capital Reserve	10-604	0	0	2,500
Total Capital Outlay		4,335,201	86,425	84,686
Transfer of Funds to Charter Schools	10-000-100-56X	565,997	567,738	414,924
General Fund Grand Total		160,533,531	170,635,696	174,084,131
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	113,616	143,544	0
Student Activity Fund	20-475-XXX-XXX	878,367	0	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	940,215	995,659	1,465,358
Support Services	20-218-200-XXX	7,040,916	8,499,750	8,776,165
Facility Acquisition and Construction Services	20-218-400-XXX	0	92,891	700,000
Total Preschool Education Aid	20-218-XXX-XXX	7,981,131	9,588,300	10,941,523
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	9,410	11,402	11,402
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	7,629	68,113	68,113
Nonpublic Handicapped Services	20-XXX-XXX-XXX	47,739	36,226	36,226
Nonpublic Nursing Services	20-XXX-XXX-XXX	28,860	31,595	31,595
Nonpublic Technology Initiative	20-XXX-XXX-XXX	9,701	8,137	8,137
Nonpublic Security Aid	20-XXX-XXX-XXX	42,626	42,025	42,025
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	164,300	0	0
Other	20-XXX-XXX-XXX	0	20,590	0
Total Other State Projects		310,265	218,088	197,498
Total State Projects	20-XXX-XXX-XXX	8,291,396	9,806,388	11,139,021
Federal Projects:				
Title I	20-XXX-XXX-XXX	313,819	279,616	223,693
Title II	20-XXX-XXX-XXX	134,479	113,170	90,536
Title III	20-XXX-XXX-XXX	28,525	38,535	30,828
Title IV	20-XXX-XXX-XXX	49,668	19,587	15,670
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,679,022	1,634,129	1,634,129
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	3,699	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	775,187	0	0

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**Essex - South Orange-Maplewood
Advertised Appropriations**

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	190,351	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	40,831	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	9,478	0	0
ARP Homeless Children and Youth II	20-496-xxx-xxx	530	0	0
Total Federal Projects	20-XXX-XXX-XXX	3,225,589	2,085,037	1,994,856
Total Special Revenue Funds		12,508,968	12,034,969	13,133,877
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	12,065,145	13,033,043	13,015,908
Total Debt Service Funds		12,065,145	13,033,043	13,015,908
Total Expenditures/Appropriations		185,107,644	195,703,708	200,233,916
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	1,525,350	1,747,086	1,373,450
Total Expenditures Net of Transfers		183,582,294	193,956,622	198,860,466

**Essex - South Orange-Maplewood
Advertised Recapitulation of Balances**

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	4,833,567	8,176,539	7,220,019	3,404,505
(Repayment of Debt)	5,152,701	1,132,295	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	8,890,236	4,623,221	4,623,221	4,625,721
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	4,725,991	3,225,991	725,991	726,741
--Legal Reserve	13,937,476	12,478,704	5,585,576	0
--Unemployment Fund	420,412	393,195	393,195	393,195
--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
(Special Revenue Fund)				
--Student Activity Fund	576,307	716,213	716,213	716,213
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

**Essex - South Orange-Maplewood
Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary					