Essex - East Orange

Notice is hereby given to the legal voters of the East Orange School District, in the County of Essex, of the State of New Jersey, that a Public Hearing will be held in Conference Room A of the East Orange Board of Education, 199 4th Avenue, East Orange, New Jersey on Monday, April 17, 2023, for the purpose of conducting a public hearing on the following budget for the 2023-2024 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2021 Actual	October 15, 2022 Actual	October 13, 2023 Estimated
Pupils On Roll Regular Full-Time	8,649	8,784	9,266
Pupils On Roll - Special Full-Time	1,246	1,254	1,254
Pupils On Roll - Special Shared-Time	5	3	3
Subtotal - Pupils On Roll	9,900	10,041	10,523
Private School Placements	106	107	107
Pupils Sent to Contracted Preschool Prog	424	485	0
Pupils Sent to Other Districts - Reg Prog	6	11	11
Pupils Sent to Other Dists - Spec Ed Prog	26	27	27
Pupils in State Facilities	4	3	2

Generated On 17APR23 at 11:44

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	22,791,159	22,791,159	27,791,159
Unrestricted Miscellaneous Revenues	10-1XXX	2,768,914	413,418	413,418
Interest Earned on Capital Reserve Funds	10-1XXX	0	1	0
Total Revenues from Local Sources		25,560,073	23,204,578	28,204,577
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,172,856	1,172,856	1,172,856
Extraordinary Aid	10-3131	1,643,255	915,000	915,000
Categorical Special Education Aid	10-3132	7,715,286	7,715,286	7,715,286
Equalization Aid	10-3176	134,162,325	134,162,325	134,162,325
Categorical Security Aid	10-3177	4,014,478	4,014,478	4,014,478
Adjustment Aid	10-3178	28,022,427	28,022,427	28,022,427
Total Revenues from State Sources		176,730,627	176,002,372	176,002,372
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	133,281	355,000	343,417
Total Revenues from Federal Sources		133,281	355,000	343,417
Budgeted Fund Balance-Operating Budget	10-303	10,095,948	10,612,799	5,000,000
Withdrawal from Capital Reserve for Local Share	10-307	1,872,833	0	0
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	1,872,833	1,429,833	1,522,885
Withdrawal from Maintenance Reserve	10-310	1,000,000	0	744,000
Transfers from Other Funds	10-5200	0	0	2,000,000
Adjustment for Prior Year Encumbrances		0	7,768,270	0
Actual Revenues (Over)/Under Expenditures		-12,325,741	0	0
Total Operating Budget		204,939,854	219,372,852	213,817,251
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	329,075	128,489	300,000
Scholarship Fund Revenue	20-1770	3	0	0
Other Revenue from Local Sources	20-1XXX	122,625	0	0
Total Revenues from Local Sources	20-1XXX	451,703	128,489	300,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	625,156	1,738,207
Preschool Education Aid	20-3218	18,460,120	18,647,479	19,423,881
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	1,605,945	0
Other Restricted Entitlements	20-32XX	2,294,408	436,766	474,000
Total Revenues from State Sources		20,754,528	21,315,346	21,636,088
Revenues from Federal Sources:				
Title I	20-4411-4416	5,064,558	5,552,506	4,530,000
Title II	20-4451-4455	505,693	502,155	515,000
Title III	20-4491-4494	123,315	128,631	93,000
Title IV	20-4471-4474	388,335	362,883	327,000
ARP-IDEA Preschool	20-4409	0	45,621	79,989
ARP-IDEA Basic	20-4419	0	538,593	0
IDEA Part B (Handicapped)	20-4420-4429	2,177,433	2,204,115	2,513,000
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	151,228	1,012,185	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	69,009	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	69,009	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
Vocational Education	20-4430	62,499	53,933	50,000
Middle Grades Career Awareness and Exploration Program	20-4431	0	68,795	0
ARP-ESSER	20-4540	8,308,036	33,093,157	24,785,121
Adult Basic Education	20-4440	79,932	0	0
CARES Act Education Stabilization Fund	20-4530	190,122	0	0
CRRSA Act-ESSER II	20-4534	9,170,717	10,599,331	5,321,637
CRRSA Act-Learning Acceleration Grant	20-4535	870,920	403,266	0
Other	20-4XXX	325,332	0	0
CRRSA Act-Mental Health Grant	20-4536	37,950	40,035	0
Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	0	325,377	0
ARP Homeless Children and Youth II Grant	20-4546	0	144,273	0
Total Revenues from Federal Sources		27,456,070	55,257,874	38,214,747
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	520,272	0

(Continued)

Essex - East Orange
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-53,787	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-3	0	0
Total Grants and Entitlements		48,608,511	77,221,981	60,150,835
Repayment of Debt:				
Transfers from Other Funds	40-5200	310,494	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,883,663	1,883,663	1,883,663
Interest on Investments	40-1510	0	310,500	305,556
Miscellaneous	40-1XXX	0	310,500	305,556
Total Revenues from Local Sources		1,883,663	2,194,163	2,189,219
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	3,495,837	3,495,837	3,495,849
Budgeted Fund Balance	40-303	0	0	4,932
Total Local Repayment of Debt		5,689,994	5,690,000	5,690,000
Actual Revenues (Over)/Under Expenditures		6	0	0
Total Repayment of Debt		5,690,000	5,690,000	5,690,000
Total Revenues/Sources		259,238,365	302,284,833	279,658,086
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	520,272	0
Total Revenues/Sources Net of Transfers		259,238,365	301,764,561	279,658,086

Generated On 17APR23 at 11:44

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	3,987,730	6,299,338	3,618,308
Special Education-Instruction	11-2XX-100-XXX	403,166	576,442	465,254
Bilingual Education-Instruction	11-240-100-XXX	0	2,671	0
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	900	0
School-Sponsored Athletics-Instruction	11-402-100-XXX	0	8,949	0
Instructional Alternative Ed Program	11-423-XXX-XXX	1,705,732	2,259,757	1,872,376
Other Instructional Programs-Instruction	11-4XX-100-XXX	6,878	0	0
Community Services Programs/Operations	11-800-330-XXX	2,311	2,398	6,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	11,422,838	12,191,545	11,530,640
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	736,716	777,597	854,888
Undistributed Expenditures-Health Services	11-000-213-XXX	271,563	585,403	343,200
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	991,558	1,171,171	1,619,244
Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	2,001,277	1,992,389	2,135,269
Undistributed Expenditures-Guidance	11-000-218-XXX	758,938	928,373	772,289
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	5,068,794	5,450,030	5,902,969
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,275,582	4,731,794	3,062,017
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	4,647	0
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	163,066	192,408	184,292
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	2,529,623	2,949,935	2,451,053
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	531,349	40,675	0
Undistributed Expenditures-Central Services	11-000-251-XXX	2,923,421	3,797,234	3,643,936
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	667,547	924,261	944,865
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	20,004,655	24,841,238	19,794,358
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	6,145,408	7,123,250	9,902,000
Personal Services-Employee Benefits	11-XXX-XXX-2XX	14,688,970	13,457,493	16,330,629
Total Undistributed Expenditures		72,181,305	81,159,443	79,471,649
Total General Current Expense		78,287,122	90,309,898	85,433,587
Capital Expenditures:				
Equipment	12-XXX-XXX-730	79,306	299,626	0
Facilities Acquisition and Construction Services	12-000-400-XXX	2,279,179	1,820,488	1,522,885
Increase In Capital Reserve	10-604	1,000,000	0	0
Interest Deposit to Capital Reserve	10-604	0	1	0
Total Capital Outlay		3,358,485	2,120,115	1,522,885
Special Schools:				
Summer School:				
Summer School-Instruction	13-422-100-XXX	183,303	164,637	200,263
Summer School-Support Services	13-422-200-XXX	108,934	139,050	89,728
Total Summer School	13-422-X00-XXX	292,237	303,687	289,991
Adult Education:				
Adult Education-Local-Instruction	13-602-100-XXX	11,165	31,605	16,486
Adult Education-Local-Support Services	13-602-200-XXX	12,334	28,181	18,614
Total Adult Education-Local	13-602-X00-XXX	23,499	59,786	35,100
Total Special Schools	13-XXX-XXX-XXX	315,736	363,473	325,091
Transfer of Funds to Charter Schools	10-000-100-56X	17,031,807	17,900,000	22,761,653
General Fund Contribution to School Based Budgeting	10-000-520-930	105,946,704	108,679,366	103,774,035
General Fund Grand Total		204,939,854	219,372,852	213,817,251
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	122,625	0	0
Student Activity Fund	20-475-XXX-XXX	275,288	128,489	300,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	5,514,046	6,206,658	6,482,529
Support Services	20-218-200-XXX	12,860,929	13,586,249	14,679,559
Facility Acquisition and Construction Services	20-218-400-XXX	85,145	0	0
Total Preschool Education Aid	20-218-XXX-XXX	18,460,120	19,792,907	21,162,088
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	21,458	26,125	28,352
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	183,328	148,233	160,870
Nonpublic Handicapped Services	20-XXX-XXX-XXX	69,918	91,303	99,087
Nonpublic Nursing Services	20-XXX-XXX-XXX	41,439	35,224	38,227
Nonpublic Technology Initiative	20-XXX-XXX-XXX	14,310	13,209	14,335
Nonpublic Security Aid	20-XXX-XXX-XXX	64,750	55,037	59,729
Adult Education	20-XXX-XXX-XXX	0	67,635	73,400

(Continued)

Essex - East Orange
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	1,605,945	0
Other	20-XXX-XXX-XXX	1,899,205	0	0
Total Other State Projects		2,294,408	2,042,711	474,000
Total State Projects	20-XXX-XXX-XXX	20,754,528	21,835,618	21,636,088
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,267,663	2,014,690	778,608
Title II	20-XXX-XXX-XXX	505,693	502,155	515,000
Title III	20-XXX-XXX-XXX	123,315	128,631	93,000
Title IV	20-XXX-XXX-XXX	388,335	362,883	327,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	2,177,433	2,204,115	2,513,000
Vocational Education	20-XXX-XXX-XXX	62,499	53,933	50,000
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	538,593	0
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	45,621	79,989
Middle Grades Career Awareness and Exploration Program	20-390-xxx-xxx	0	68,795	0
Adult Education	20-XXX-XXX-XXX	79,932	0	0
CARES Act Education Stabilization Fund	20-477-XXX-XXX	190,122	0	0
Other	20-XXX-XXX-XXX	325,332	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	9,170,717	10,599,331	5,321,637
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	870,920	403,266	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	37,950	40,035	0
Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	0	325,377	0
ARP-ESSER Grant Program	20-487-xxx-xxx	8,308,036	33,093,157	24,785,121
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	151,228	1,012,185	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	69,009	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	69,009	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
ARP Homeless Children and Youth II	20-496-xxx-xxx	0	144,273	0
Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	3,796,895	3,537,816	3,751,392
Total Federal Projects	20-XXX-XXX-XXX	27,456,070	55,257,874	38,214,747
Total Special Revenue Funds		48,608,511	77,221,981	60,150,835
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	5,690,000	5,690,000	5,690,000
Total Debt Service Funds		5,690,000	5,690,000	5,690,000
Total Expenditures/Appropriations		259,238,365	302,284,833	279,658,086
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	520,272	0
Total Expenditures Net of Transfers		259,238,365	301,764,561	279,658,086

Essex - East Orange
Advertised Recapitulation of Balances

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)	16,554,453	13,729,477	6,309,482	1,309,482
(Repayment of Debt)	0	4,932	4,932	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	3,915,262	3,042,429	1,612,597	89,712
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,774,557	774,557	774,557	30,557
--Legal Reserve	2,443,691	2,192,804	0	0
--Unemployment Fund	1,723,549	1,790,201	1,790,201	1,790,201
--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	128,489	182,276	182,276	182,276
--Scholarship Fund	10,350	10,353	10,353	10,353
(Repayment of Debt)				
--Restricted for Repayment of Debt	4,938	0	0	0

Generated On 17APR23 at 11:44

Essex - East Orange

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	$19,986	$20,864	$25,342	$22,260	$19,994
Total Classroom Instruction	$10,591	$11,051	$12,743	$10,886	$10,098
Classroom-Salaries and Benefits	$10,228	$10,591	$12,021	$10,221	$9,658
Classroom-General Supplies and Textbooks	$175	$165	$279	$250	$171
Classroom-Purchased Services	$188	$295	$443	$416	$270
Total Support Services	$4,477	$4,614	$6,266	$5,242	$4,753
Support Services-Salaries and Benefits	$4,192	$4,268	$5,738	$4,728	$4,334
Total Administrative Costs	$2,184	$2,231	$2,397	$2,412	$2,193
Administration Salaries and Benefits	$1,878	$1,932	$2,043	$2,070	$1,914
Total Operations and Maintenance of Plant	$2,509	$2,804	$3,722	$3,538	$2,795
Operations and Maintenance-Salaries and Benefits	$1,420	$1,535	$2,158	$2,052	$1,636
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$214	$152	$201	$171	$146
Total Equipment Costs	$31	$42	$20	$36	$0
Legal Costs	$61	$40	$54	$57	$68
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	$415	$440	$480	$408	$410
Employee Benefits as a percentage of salaries*	29.02%	31.35%	30.04%	29.34%	29.93%

*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 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.

Generated On 17APR23 at 11:44

Essex - East Orange
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
LEASE PURCHASE AGREEMENT	1	$1,480,885	N	N	
EAST ORANGE CAMPUS HIGH SCHOOL ATHLETIC EQUIPMENT	2	$12,000	N	N	
Tyson Middle High School 6-8th Equipment Upgrades	3	$15,000	N	N	
Tyson Middle High School 9-12th Equipment Upgrades	4	$15,000	N	N	

Generated On 17APR23 at 11:44

Essex - East Orange
Advertised Blended Resource SBB Statement

Budget Category	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Resources:			
Adjustment for Prior Year Encumbrances	164,007	0	0
General Fund Contribution (15-5200)	105,782,697	108,679,366	103,774,035
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	3,796,895	3,537,816	3,751,392
Total SBB Resources	109,743,599	112,217,182	107,525,427
Appropriations:			
Instruction (15-XXX-100-XXX)	63,337,736	61,521,276	61,268,689
Support Services (15-XXX-2XX-XXX)	46,209,302	50,683,906	46,256,738
Equipment (15-XXX-XXX-73X)	196,561	12,000	0
Total SBB Appropriations	109,743,599	112,217,182	107,525,427

The complete budget will be on file and open to examination at the East Orange Board of Education building, 199 4th Avenue, East Orange, Essex County, New Jersey between the hours of 8:30 am and 4:30 pm Monday through Friday, excluding holidays.

Generated On 17APR23 at 11:44