

Essex - City of Orange Twp

Notice is hereby given to the legal voters of the _____ school district, in the County of _____, of the State of New Jersey, that a Public Hearing will be held in the _____ of the _____ Board of Education, (insert complete address of where hearing will be conducted), on (insert day, date, and time of hearing), for the purpose of conducting a public hearing on the following budget for the _____ school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	13, 2023 Actual	15, 2024 Actual	15, 2025 Estimated
Pupils On Roll Regular Full-Time	4,996	5,061	5,362
Pupils On Roll - Special Full-Time	739	765	730
Pupils On Roll - Special Shared-Time	1	0	0
Subtotal - Pupils On Roll	5,736	5,826	6,092
Private School Placements	67	63	0
Pupils Sent to Contracted Preschool Prog	376	360	0
Pupils Sent to Other Districts - Reg Prog	4	6	69
Pupils Sent to Other Dists - Spec Ed Prog	17	27	142
Pupils in State Facilities	3	3	3

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Essex - City of Orange Twp
Advertised Revenues

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	13,777,101	13,023,999	13,023,999
Total Tax Levy	10-121x	13,777,101	13,023,999	13,023,999
Unrestricted Miscellaneous Revenues	10-1XXX	1,376,922	461,000	461,000
Interest Earned on Capital Reserve Funds	10-1XXX	0	0	1
Total Revenues from Local Sources		15,154,023	13,484,999	13,485,000
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,195,106	1,391,457	1,609,426
Extraordinary Aid	10-3131	738,644	650,000	0
Categorical Special Education Aid	10-3132	4,633,802	6,678,571	6,776,397
Educational Adequacy Aid	10-3175	7,152,931	7,152,931	7,152,931
Equalization Aid	10-3176	95,018,843	108,283,069	115,452,034
Categorical Security Aid	10-3177	2,473,511	2,931,439	2,603,751
Total Revenues from State Sources		111,212,837	127,087,467	133,594,539
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	264,289	203,063	45,839
Total Revenues from Federal Sources		264,289	203,063	45,839
Budgeted Fund Balance-Operating Budget				
Adjustment for Prior Year Encumbrances	10-303	0	14,916,973	2,588,428
Actual Revenues (Over)/Under Expenditures		-2,202,984	0	0
Total Operating Budget		124,428,165	156,385,541	149,713,806
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	252,152	0	0
Scholarship Fund Revenue	20-1770	2,129	0	0
Other Revenue from Local Sources	20-1XXX	2,993,771	0	0
Total Revenues from Local Sources	20-1XXX	3,248,052	0	0
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	800,000	471,526
Preschool Education Aid	20-3218	11,313,371	10,812,500	10,996,429
Nonpublic Teacher Stem Grant	20-3212	1,638	0	0
Total Revenues from State Sources		11,315,009	11,612,500	11,467,955
Revenues from Federal Sources:				
Title I	20-4411-4416	3,317,708	2,063,840	2,567,114
Title II	20-4451-4455	270,208	200,000	221,648
Title III	20-4491-4494	300,489	200,000	241,201
Title IV	20-4471-4474	167,962	150,000	147,496
Title VI	20-4417-4418	0	150,000	0
ARP-IDEA Basic	20-4419	11,511	0	0
IDEA Part B (Handicapped)	20-4420-4429	1,517,550	1,400,000	1,443,450
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	93,265	0	0
Vocational Education	20-4430	52,485	0	73,737
ARP-ESSER	20-4540	5,990,213	0	0
CRRSA Act-ESSER II	20-4534	1,325,558	0	0
CRRSA Act-Learning Acceleration Grant	20-4535	165,987	0	0
ARP Homeless Children and Youth II Grant	20-4546	27,546	0	0
Total Revenues from Federal Sources		13,240,482	4,163,840	4,694,646
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	521,734	1,026,670	1,176,810
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-10,594	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-2,129	0	0
Total Grants and Entitlements		28,312,554	16,803,010	17,339,411
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	383,963	383,813	388,225
Total Revenues from Local Sources		383,963	383,813	388,225
Total Local Repayment of Debt		383,963	383,813	388,225
Total Repayment of Debt		383,963	383,813	388,225
Total Revenues/Sources		153,124,682	173,572,364	167,441,442
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	521,734	1,026,670	1,176,810
Total Revenues/Sources Net of Transfers		152,602,948	172,545,694	166,264,632

Essex - City of Orange Twp
Advertised Appropriations

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	2,941,551	10,398,552	10,848,059
Special Education-Instruction	11-2XX-100-XXX	518,803	442,534	561,251
Bilingual Education-Instruction	11-240-100-XXX	350	0	0
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	41,739	57,225	57,225
School-Sponsored Athletics-Instruction	11-402-100-XXX	237,823	0	0
Before/After School Programs	11-421-XXX-XXX	0	480,547	304,135
Instructional Alternative Ed Program	11-423-XXX-XXX	473,223	645,724	645,724
Community Services Programs/Operations	11-800-330-XXX	0	19,900	19,900
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	8,976,207	8,700,957	6,461,348
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	152,526	294,410	178,261
Undistributed Expenditures-Health Services	11-000-213-XXX	0	103,081	138,200
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,326,311	3,721,926	3,948,651
Undistributed Expenditures-Guidance	11-000-218-XXX	109,676	133,071	166,910
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,455,774	4,139,579	4,171,517
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,161,156	3,917,892	4,311,830
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	90,333	92,500	97,500
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,032,749	849,258	915,954
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	470,032	413,925	433,301
Undistributed Expenditures-Central Services	11-000-251-XXX	4,241,293	4,284,499	4,126,193
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	2,758,684	2,003,828	2,176,243
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	8,665,951	11,693,199	12,187,840
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	8,153,104	8,669,910	8,503,810
Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,101,565	5,866,147	7,461,833
Undistributed Expenditures-Food Services	11-000-310-930	0	100,000	100,000
Total Undistributed Expenditures		47,695,361	54,984,182	55,379,391
Total General Current Expense		51,908,850	67,028,664	67,815,685
Capital Expenditures:				
Equipment	12-XXX-XXX-730	24,004	0	0
Facilities Acquisition and Construction Services	12-000-400-XXX	2,197,593	14,675,258	0
Interest Deposit to Capital Reserve	10-604	0	0	1
Total Capital Outlay		2,221,597	14,675,258	1
Special Schools:				
Summer School:				
Summer School-Instruction	13-422-100-XXX	0	0	34,100
Summer School-Support Services	13-422-200-XXX	2,543	0	0
Total Summer School	13-422-X00-XXX	2,543	0	34,100
Total Special Schools	13-XXX-XXX-XXX	2,543	0	34,100
Transfer of Funds to Charter Schools	10-000-100-56X	5,000,263	5,418,501	6,092,543
General Fund Contribution to School Based Budgeting	10-000-520-930	65,294,912	69,263,118	75,771,477
General Fund Grand Total		124,428,165	156,385,541	149,713,806
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,993,771	0	0
Student Activity Fund	20-475-XXX-XXX	241,558	0	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	2,748,507	3,222,059	3,581,394
Support Services	20-218-200-XXX	9,086,598	9,367,111	9,053,371
Facility Acquisition and Construction Services	20-218-400-XXX	0	50,000	10,000
Total Preschool Education Aid	20-218-XXX-XXX	11,835,105	12,639,170	12,644,765
Other State Projects:				
Nonpublic Teacher Stem Grant	20-481-XXX-XXX	1,638	0	0
Total Other State Projects		1,638	0	0
Total State Projects	20-XXX-XXX-XXX	11,836,743	12,639,170	12,644,765
Federal Projects:				
Title I	20-XXX-XXX-XXX	2,353,868	1,100,000	1,603,275
Title II	20-XXX-XXX-XXX	270,208	200,000	221,648
Title III	20-XXX-XXX-XXX	300,489	200,000	241,201
Title IV	20-XXX-XXX-XXX	167,962	150,000	147,496
Title VI	20-XXX-XXX-XXX	0	150,000	0
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,517,550	1,400,000	1,443,449
Vocational Education	20-XXX-XXX-XXX	52,485	0	73,737
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	11,511	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	1,325,558	0	0

(Continued)

Essex - City of Orange Twp
Advertised Appropriations

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	165,987	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	5,990,213	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	93,265	0	0
ARP Homeless Children and Youth II	20-496-xxx-xxx	27,546	0	0
Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	963,840	963,840	963,840
Total Federal Projects	20-XXX-XXX-XXX	13,240,482	4,163,840	4,694,646
Total Special Revenue Funds		28,312,554	16,803,010	17,339,411
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	383,963	383,813	388,225
Total Debt Service Funds		383,963	383,813	388,225
Total Expenditures/Appropriations		153,124,682	173,572,364	167,441,442
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	521,734	1,026,670	1,176,810
Total Expenditures Net of Transfers		152,602,948	172,545,694	166,264,632

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Essex - City of Orange Twp
 Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2023	Audited Balance 06-30-2024	Estimated Balance 06-30-2025	Estimated Balance 06-30-2026
Unrestricted:				
(General Operating Budget)	2,665,327	2,577,207	2,577,207	2,577,207
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	1,483,089	1,483,089	1,483,089	1,483,090
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	14,916,973	17,505,401	2,588,428	0
--Unemployment Fund	877,006	877,006	877,006	877,006
--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	118,771	129,365	129,365	129,365
--Scholarship Fund	159,119	161,248	161,248	161,248
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Essex - City of Orange Twp
 Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,212	\$19,200	\$22,636	\$22,584	\$23,272
Total Classroom Instruction	\$10,942	\$11,042	\$13,358	\$12,975	\$13,531
Classroom-Salaries and Benefits	\$10,411	\$10,347	\$11,142	\$10,984	\$11,578
Classroom-General Supplies and Textbooks	\$416	\$548	\$1,963	\$1,731	\$1,734
Classroom-Purchased Services	\$115	\$147	\$253	\$260	\$220
Total Support Services	\$3,048	\$3,231	\$4,158	\$4,290	\$4,341
Support Services-Salaries and Benefits	\$2,711	\$2,839	\$3,344	\$3,482	\$3,562
Total Administrative Costs	\$2,701	\$2,969	\$2,546	\$2,769	\$2,764
Administration Salaries and Benefits	\$1,768	\$1,988	\$1,955	\$2,155	\$2,140
Total Operations and Maintenance of Plant	\$2,311	\$1,788	\$2,425	\$2,404	\$2,482
Operations and Maintenance-Salaries and Benefits	\$400	\$368	\$389	\$384	\$467
Board Contribution to Food Services	\$19	\$0	\$18	\$18	\$17
Total Extracurricular Costs	\$189	\$169	\$123	\$121	\$128
Total Equipment Costs	\$69	\$16	\$9	\$9	\$4
Legal Costs	\$31	\$53	\$0	\$0	\$6
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$233	\$175	\$176	\$174	\$166
Employee Benefits as a percentage of salaries*	33.07%	32.79%	26.59%	25.78%	27.98%

*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 2024-25 revised appropriations and the 2025-26 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.

Essex - City of Orange Twp
 Advertised Blended Resource SBB Statement

Budget Category	2023-24 Ac tual	2024-25 R evised	2025-26 Pr oposed
Resources:			
Adjustment for Prior Year Encumbrances	125,782	0	0
General Fund Contribution (15-5200)	65,169,134	69,263,118	75,771,477
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	921,527	963,840	963,840
Total SBB Resources	66,216,443	70,226,958	76,735,317
Appropriations:			
Instruction (15-XXX-100-XXX)	41,261,462	45,748,109	49,607,939
Support Services (15-XXX-2XX-XXX)	24,890,445	24,478,849	27,113,978
Equipment (15-XXX-XXX-73X)	64,536	0	13,400
Total SBB Appropriations	66,216,443	70,226,958	76,735,317

The complete budget will be on file and open to examination at _____ the hours of _____ the _____ building, (insert address), (insert town),
 _____ County New Jersey between _____ am and _____ pm Monday through Friday, excluding
 holidays.

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