

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	30.0	23.0	46.0
On Roll Special Ed Full-Time	153.0	147.0	141.0
On Roll Subtotal	183.0	170.0	187.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	250,000	200,000	200,000
	Tuition from Local Education Authorities	10-1310	7,181,692	8,757,727	8,676,260
	Prior Year Tuition Adjustment from Local Education Authorities	10-1310	1,404,102	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	35,670	10,000	10,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	1	1
	Total Revenues from Local Sources		8,871,464	8,967,728	8,886,761
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	200,000	350,000
	Adjustment for Prior Year Encumbrances		0	2,550	0
	Actual Revenues (Over)/Under Expenditures		-706,464	0	0
General Fund Revenues	Total Operating Budget		8,165,000	9,170,278	9,236,761
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,887	11,618	0
	Total Revenues from Local Sources	20-1XXX	2,887	11,618	0
Special Revenue Fund Revenues	Total Grants and Entitlements		2,887	11,618	0
All Fund Revenues	Total Revenues/Sources		8,167,887	9,181,896	9,236,761
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,167,887	9,181,896	9,236,761

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	3,000,577	3,349,429	3,158,349	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	8,000	9,000	
	Other Instructional Programs-Instruction	11-4XX-100-XXX	645,647	695,018	716,700	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	57,507	29,534	28,840	
	Undistributed Expenditures-Health Services	11-000-213-XXX	161,562	164,263	163,499	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	603,079	632,565	681,461	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	28,468	20,000	20,000	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	3,745	3,500	3,500	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,438	20,000	20,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	203,869	266,046	284,426	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	353,925	376,619	422,180	
	Undistributed Expenditures-Central Services	11-000-251-XXX	278,895	363,767	372,260	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	64,258	76,848	78,269	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	543,078	637,319	647,572	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	25,035	110,588	114,588	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,054,888	2,266,781	2,476,116	
	Undistributed Expenditures-Food Services	11-000-310-930	40,074	0	0	
	Total Undistributed Expenditures			4,423,821	4,967,830	5,312,711
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1	1
General Fund Current Expenses	Total General Current Expense		8,070,045	9,020,278	9,196,761	
Capital Outlay	Equipment	12-XXX-XXX-730	7,922	0	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	87,033	150,000	40,000	
	Total Capital Outlay		94,955	150,000	40,000	
General Fund Expenses and Transfers	General Fund Grand Total		8,165,000	9,170,278	9,236,761	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,887	11,618	0	
Special Revenue Fund Expenses	Total Special Revenue Funds		2,887	11,618	0	
All Fund Expenses	Total Expenditures/Appropriations		8,167,887	9,181,896	9,236,761	
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,167,887	9,181,896	9,236,761	

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,000	100,000	100,001	100,002
	Legal Reserve	0	0	0	0
	Tuition Reserve		0		
	Current Expense Emergency Reserve	0	0		
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Repayment of Debt	Repayment of Debt	0	0		
Unrestricted	General Operating Budget	1,317,898	2,023,212	1,823,212	1,473,212
	Repayment of Debt		0		

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$42,295	\$42,391	\$47,357	\$52,410	\$48,568
Total Classroom Instruction	\$29,130	\$26,504	\$29,747	\$32,953	\$29,508
Classroom-Salaries and Benefits	\$27,837	\$24,985	\$27,779	\$30,802	\$27,506
Classroom-General Supplies and Textbooks	\$369	\$441	\$718	\$792	\$722
Classroom-Purchased Services	\$923	\$1,078	\$1,250	\$1,359	\$1,280
Total Support Services	\$5,108	\$6,280	\$6,439	\$6,978	\$6,900
Support Services-Salaries and Benefits	\$4,972	\$5,996	\$6,099	\$6,258	\$6,244
Total Administrative Costs	\$5,323	\$6,393	\$7,589	\$8,400	\$8,380
Administration Salaries and Benefits	\$4,702	\$5,641	\$6,161	\$6,816	\$6,863
Total Operations and Maintenance of Plant	\$2,623	\$2,986	\$3,522	\$3,895	\$3,596
Operations and Maintenance-Salaries and Benefits	\$431	\$425	\$443	\$490	\$417
Board Contribution to Food Services	\$0	\$211	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$61	\$67	\$71
Total Equipment Costs	\$25	\$42	\$0	\$0	\$0
Legal Costs	\$54	\$36	\$144	\$154	\$53
Employee Benefits as a percentage of salaries*	44.41%	41.20%	42.28%	42.34%	46.93%

*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's Internet 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 2018-19 revised appropriations and the 2019-20 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
200	LEAS	8,676,260	TUITION
300	INTEREST	10,500	INYEREST

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared with SCVTS	0
Curriculum Services	Shared with SCVTS	0
Insurance Coverages and Benefits	SPELLJIF, GRINSPEC TRUST	0
Professional Staff Development	Shared with SCVTS	0
Purchasing	Shared MRESC, HCESC	0
Superintendent and Assistant Sup.	Shared with SCVTS	0

Employee Contract List for District

Name	Category	Measure
John Bolil	Job Title	Business Administrator
	Job Title II	SBA
	Base Annual Salary Amount	\$121,597
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4640
	Job Title Other District	BUSINESS ADMINISTRATOR
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$6,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,494
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,160
	Contractual Post-Employment Benefit Description of Payout of Sick days	PER CONTRACT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	PER CONTRACT
	Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
John Bolil	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
John Swain	Job Title	Superintendent
	Job Title II	SUPT.
	Base Annual Salary Amount	\$128,846
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4640
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/16
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
John Swain	Total Allowances Amount	\$14,360
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,559
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$24,911
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAX PER LAW
	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAX # OF DAYS PER CONTRACT
	Contractual Post-Employment Benefit Description of Payout of Personal days	PERSONAL DAYS CONVERT TO SICK DAYS
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Shared Services Agreement	Job Title	Assistant Superintendent
	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title	Other
	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	None Reported
	Job Title II	Director, HR
	Job Title II	Community Relations

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	Job Title II	Director, Food Services
	Base Annual Salary Amount	\$55,986
	Base Annual Salary Amount	\$62,243
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$20,000
	Full-Time Equivalent (FTE)	0.4
	Full-Time Equivalent (FTE)	0.5
	Full-Time Equivalent (FTE)	0.0
	Full-Time Equivalent (FTE)	0.2
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	33
	Shared District	4640
	Job Title Other District	Asst. Superintendent
	Job Title Other District	HR Director
	Job Title Other District	Community Relations
	Job Title Other District	Food Services Director
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	Beginning Date of Contract	07/01/18
	Beginning Date of Contract	07/01/18
	Beginning Date of Contract	07/01/18
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	End Date of Contract	06/30/19
	End Date of Contract	06/30/19
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported