

Advertised Enrollments

| Pupil Enrollment Categories | 10-15-2019 Actual | 10-15-2020 Actual | 10-15-2021 Estimate |
|------------------------------|----------------------|----------------------|------------------------|
| On Roll Regular Full-Time | 22.0 | 14.0 | 45.0 |
| On Roll Special Ed Full-Time | 145.0 | 160.0 | 144.0 |
| On Roll Subtotal | 167.0 | 174.0 | 189.0 |

Advertised Revenues

| Budget Category | Description | Account | 2019-20 Actual | 2020-21 Revised | 2021-22 Proposed |
|--|---|--------------|-------------------|--------------------|---------------------|
| General Fund Revenues from Local Sources | County Tax Levy | 10-1210 | 200,000 | 200,000 | 0 |
| | Tuition from Local Education Authorities | 10-1310 | 8,121,338 | 8,298,577 | 8,563,842 |
| | Prior Year Tuition Adjustment from Local Education Authorities | 10-1310 | 284,238 | 0 | 0 |
| | Other Tuition | 10-1320-1340 | 0 | 775,114 | 630,000 |
| | Unrestricted Miscellaneous Revenues | 10-1XXX | 32,465 | 10,500 | 10,500 |
| | Interest Earned on Maintenance Reserve | 10-1XXX | 1 | 0 | 0 |
| | Total Revenues from Local Sources | | 8,638,042 | 9,284,191 | 9,204,342 |
| General Fund Revenues from Other Sources | Budgeted Fund Balance-Operating Budget | 10-303 | 350,000 | 223,673 | 518,268 |
| | Actual Revenues (Over)/Under Expenditures | | -219,035 | 0 | 0 |
| General Fund Revenues | Total Operating Budget | | 8,769,007 | 9,507,864 | 9,722,610 |
| Special Revenue Fund Revenues from Other Sources | Actual Revenues (Over)/Under Expenditures-Student Activity Fund | | 0 | 0 | 35,000 |
| Special Revenue Fund Revenues | Total Grants and Entitlements | | 0 | 0 | 35,000 |
| All Fund Revenues | Total Revenues/Sources | | 8,769,007 | 9,507,864 | 9,757,610 |
| Revenues Net of Transfers | Total Revenues/Sources Net of Transfers | | 8,769,007 | 9,507,864 | 9,757,610 |

Advertised Appropriations

| Budget Category | Description | Account | 2019-20 Actual | 2020-21 Revised | 2021-22 Proposed | |
|---|---|----------------------------------|-------------------|--------------------|---------------------|-----------|
| General Fund Current Expenses for Instruction | Special Education-Instruction | 11-2XX-100-XXX | 3,275,697 | 3,056,550 | 3,103,678 | |
| | School-Sponsored Cocurricular or Extracurricular Activities-Instruction | 11-401-100-XXX | 0 | 5,000 | 50,100 | |
| | Other Instructional Programs-Instruction | 11-4XX-100-XXX | 732,936 | 724,714 | 490,597 | |
| General Fund Current Expenses for Support Services | Undistributed Expenditures-Attendance and Social Work | 11-000-211-XXX | 40,590 | 35,405 | 36,291 | |
| | Undistributed Expenditures-Health Services | 11-000-213-XXX | 159,288 | 240,616 | 245,290 | |
| | Undistributed Expenditures-Speech, OT, PT and Related Services | 11-000-216-XXX | 718,064 | 669,975 | 889,192 | |
| | Undistributed Expenditures-Improvement of Instruction Services | 11-000-221-XXX | 51,066 | 28,000 | 34,000 | |
| | Undistributed Expenditures-Education Media Services/Library | 11-000-222-XXX | 0 | 2,500 | 3,500 | |
| | Undistributed Expenditures-Instructional Staff Training Services | 11-000-223-XXX | 17,438 | 20,000 | 27,000 | |
| | Undistributed Expenditures-Support Services-General Administration | 11-000-230-XXX | 312,287 | 287,855 | 273,500 | |
| | Undistributed Expenditures-Support Services-School Administration | 11-000-240-XXX | 294,043 | 427,920 | 478,279 | |
| | Undistributed Expenditures-Central Services | 11-000-251-XXX | 392,425 | 388,664 | 404,286 | |
| | Undistributed Expenditures-Administrative InformationTechnology | 11-000-252-XXX | 84,830 | 94,088 | 95,872 | |
| | Undistributed Expenditures-Operation and Maintenance of Plant Services | 11-000-26X-XXX | 554,187 | 731,013 | 944,738 | |
| | Undistributed Expenditures-Student Transportation Services | 11-000-270-XXX | 18,870 | 115,600 | 91,400 | |
| | Personal Services-Employee Benefits | 11-XXX-XXX-2XX | 1,979,177 | 2,639,964 | 2,514,887 | |
| | Undistributed Expenditures-Food Services | 11-000-310-930 | 79,023 | 0 | 0 | |
| | | Total Undistributed Expenditures | | 4,701,288 | 5,681,600 | 6,038,235 |
| | General Fund Current Expenses | Total General Current Expense | | 8,709,921 | 9,467,864 | 9,682,610 |
| Capital Outlay | Facilities Acquisition and Construction Services | 12-000-400-XXX | 59,086 | 40,000 | 40,000 | |
| | Total Capital Outlay | | 59,086 | 40,000 | 40,000 | |
| General Fund Expenses and Transfers | General Fund Grand Total | | 8,769,007 | 9,507,864 | 9,722,610 | |
| Special Revenue Fund Expenses for Grants and Entitlements | Student Activity Fund | 20-475-XXX-XXX | 0 | 0 | 35,000 | |
| Special Revenue Fund Expenses | Total Special Revenue Funds | | 0 | 0 | 35,000 | |
| All Fund Expenses | Total Expenditures/Appropriations | | 8,769,007 | 9,507,864 | 9,757,610 | |
| Expenses Net of Transfers | Total Expenditures Net of Transfers | | 8,769,007 | 9,507,864 | 9,757,610 | |

Advertised Recapitulation of Balances

| Fund Balance Category | Budget Category | Audited Balance 06/30/2019 | Audited Balance 06/30/2020 | Estimated Balance 06/30/2021 | Estimated Balance 06/30/2022 |
|---|--|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Restricted for General Operating Budget | Capital Reserve | 0 | 0 | 0 | 0 |
| | Adult Education Programs | 0 | 0 | 0 | 0 |
| | Maintenance Reserve | 100,001 | 100,002 | 100,002 | 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 | 2,639,474 | 2,508,508 | 2,284,835 | 1,766,567 |
| | Repayment of Debt | | 0 | | |

Advertised Per Pupil Cost Calculations

| Per Pupil Cost Calculations | 2018-19 Actual Costs | 2019-20 Actual Costs | 2020-21 Original Budget | 2020-21 Revised Budget | 2021-22 Proposed Budget |
|--|----------------------|----------------------|-------------------------|------------------------|-------------------------|
| Total Budgetary Comparative Per Pupil Cost | \$48,114 | \$48,854 | \$52,838 | \$53,749 | \$50,747 |
| Total Classroom Instruction | \$29,240 | \$29,906 | \$30,958 | \$31,492 | \$27,031 |
| Classroom-Salaries and Benefits | \$27,769 | \$27,292 | \$28,957 | \$29,457 | \$26,016 |
| Classroom-General Supplies and Textbooks | \$491 | \$432 | \$700 | \$712 | \$615 |
| Classroom-Purchased Services | \$981 | \$2,181 | \$1,300 | \$1,323 | \$400 |
| Total Support Services | \$6,817 | \$7,426 | \$8,034 | \$8,173 | \$9,087 |
| Support Services-Salaries and Benefits | \$6,468 | \$6,962 | \$7,256 | \$7,381 | \$8,283 |
| Total Administrative Costs | \$8,236 | \$7,737 | \$9,329 | \$9,490 | \$8,951 |
| Administration Salaries and Benefits | \$7,068 | \$6,094 | \$7,720 | \$7,853 | \$7,555 |
| Total Operations and Maintenance of Plant | \$3,264 | \$3,302 | \$4,345 | \$4,420 | \$5,235 |
| Operations and Maintenance-Salaries and Benefits | \$526 | \$691 | \$650 | \$661 | \$768 |
| Board Contribution to Food Services | \$513 | \$444 | \$0 | \$0 | \$0 |
| Total Extracurricular Costs | \$0 | \$0 | \$42 | \$43 | \$383 |
| Total Equipment Costs | \$0 | \$0 | \$0 | \$0 | \$0 |
| Legal Costs | \$17 | \$28 | \$58 | \$59 | \$53 |
| Employee Benefits as a percentage of salaries* | 44.89% | 37.01% | 49.55% | 49.55% | 44.52% |

*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 2020-21 revised appropriations and the 2021-22 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.

Shared Services

| Shared Service Category Type | Shared Service Category Description | Amount Saved (Optional) |
|---|---|-------------------------|
| Business Services | Shared HR and Payroll | 0 |
| Curriculum Services | Shared with SCVTS | 0 |
| Food Services | Shared food service services | 0 |
| Insurance Coverages and Benefits | SPELL-JIF | 0 |
| Others | Buildings and Grounds | 0 |
| Professional Staff Development | Shared with SCVTS and Salem County Districts | 0 |
| Purchasing | Co-Op for bulk food service purchasing | 0 |
| | Co-op for electrical service | 0 |
| | Co-op for purchasing | 0 |
| Special Education Services | Share services with other districts | 0 |
| Superintendent and Assistant Sup. | Shared Superintendent and Asst. Superintendent/BA | 0 |
| Transportation Services, including Fuel | Shared transportation for field trips and fuel purchase | 0 |

Employee Contract List for District

| Name | Category | Measure |
|----------------------|---|------------------------|
| Frank H. Maurer, III | Job Title | Business Administrator |
| | Job Title II | Asst. Superintendent |
| | Base Annual Salary Amount | \$132,155 |
| | Full-Time Equivalent (FTE) | 1.0 |
| | Shared with Another District? | Y |
| | Shared County | 33 |
| | Shared District | 4640 |
| | Job Title Other District | BA/Asst Superintendent |
| | Member of Collective Bargaining Unit (CBU)? | N |
| | Beginning Date of Contract | 07/01/21 |
| | End Date of Contract | 06/30/22 |
| | Contracted Number of Annual Work Days | 260 |
| | 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 | \$9,604 |
| | Total Bonuses Amount | \$1,000 |
| | Total Stipends Amount | \$0 |
| | District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other) | \$5,548 |
| | District Contributions Above Teacher Contract for Retirement Plans | \$0 |
| | Total Contractual Post-Employment Benefit Amount | \$25,043 |
| | Contractual Post-Employment Benefit Description of Payout of Sick days | Sick Day Payout |
| | Contractual Post-Employment Benefit Description of Payout of Vacation days | Vacation Day Payout |
| | Contractual Post-Employment Benefit Description of Payout of Personal days | Not paid out |
| | 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 |
|----------------------|--|----------------|
| Frank H. Maurer, III | 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 R. Swain | Job Title | Superintendent |
| | Job Title II | None Reported |
| | Base Annual Salary Amount | \$139,566 |
| | Full-Time Equivalent (FTE) | 0.5 |
| | 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 | 07/01/20 |
| | End Date of Contract | 06/30/25 |
| | Contracted Number of Annual Work Days | 260 |
| | 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 R. Swain | Total Allowances Amount | \$10,260 |
| | Total Bonuses Amount | \$750 |
| | Total Stipends Amount | \$0 |
| | District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other) | \$15,788 |
| | District Contributions Above Teacher Contract for Retirement Plans | \$0 |
| | Total Contractual Post-Employment Benefit Amount | \$28,576 |
| | Contractual Post-Employment Benefit Description of Payout of Sick days | Sick days paid out |
| | Contractual Post-Employment Benefit Description of Payout of Vacation days | Vacation days paid out |
| | Contractual Post-Employment Benefit Description of Payout of Personal days | Not paid out |
| | 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 |