

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,597.0	1,603.0	1,603.0
On Roll Regular Shared-Time	269.0	273.0	273.0
On Roll Special Ed Full-Time	51.0	52.0	52.0
On Roll Special Ed Shared-Time	278.0	270.0	270.0
On Roll Subtotal	2,195.0	2,198.0	2,198.0

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	5,337,748	5,444,503	5,553,393
	Tuition from Local Education Authorities	10-1310	11,456,825	12,210,894	12,101,654
	Other Tuition	10-1320-1340	404,627	440,000	440,000
	Unrestricted Miscellaneous Revenues	10-1XXX	180,387	400,000	400,000
	Interest Earned on Capital Reserve Funds	10-1XXX	33,237	50	50
	Total Revenues from Local Sources		17,412,824	18,495,447	18,495,097
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	1,500,077	1,665,799	1,665,799
	Equalization Aid	10-3176	8,752,789	9,012,321	11,304,057
	Categorical Security Aid	10-3177	181,339	201,372	201,372
	Total Revenues from State Sources		10,434,205	10,879,492	13,171,228
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,083,844	107,035
	Adjustment for Prior Year Encumbrances		0	3,687,279	0
	Actual Revenues (Over)/Under Expenditures		-2,042,186	0	0
General Fund Revenues	Total Operating Budget		25,804,843	34,146,062	31,773,360
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	347,796	0	0
	Total Revenues from Local Sources	20-1XXX	347,796	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	705,283	0	0
	Total Revenues from State Sources		705,283	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	210,527	202,493	100,000
	Title II	20-4451-4455	4,375	39,958	0
	Title IV	20-4471-4474	5,880	15,036	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	242,060	256,392	150,000
	Other	20-4XXX	576,083	420,400	350,000
	Total Revenues from Federal Sources		1,038,925	934,279	600,000
Special Revenue Fund Revenues	Total Grants and Entitlements		2,092,004	934,279	600,000
All Fund Revenues	Total Revenues/Sources		27,896,847	35,080,341	32,373,360
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		27,896,847	35,080,341	32,373,360

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Vocational Programs	11-3XX-100-XXX	12,889,878	14,510,269	13,570,453
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	287,444	361,713	349,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	60,717	258,373	269,301
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	142,024	149,666	144,648
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,900	0	1,900
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,084,744	1,488,936	1,178,385
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	104,271	449,922	368,992
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	26,104	64,571	40,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	42,618	71,328	58,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	492,409	893,763	641,746
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,062,914	1,644,144	1,447,275
	Undistributed Expenditures-Central Services	11-000-251-XXX	601,213	815,547	702,495
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	98,302	156,961	160,045
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,698,580	6,190,144	5,903,825
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	36,541	125,500	125,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,608,506	6,269,325	6,154,291
	Total Undistributed Expenditures		12,000,126	18,319,807	16,927,802
General Fund Current Expenses	Total General Current Expense		25,238,165	33,450,162	31,116,556
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	46,147	46,147	46,147
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		46,147	46,197	46,197
Special School Expenses for Evening/Adult/Post-Grad	Accredited Evening/Adult High School/Post-Graduate-Instruction	13-601-100-XXX	339,777	366,349	354,757
	Accredited Evening/Adult High School/Post-Graduate-Support Services	13-601-200-XXX	162,674	179,834	185,650
	Total Accredited Evening/Adult High School/Post-Graduate	13-601-X00-XXX	502,451	546,183	540,407
Special School Expenses for Vocational Evening	Vocational Evening-Local-Instruction	13-629-100-XXX	18,080	103,520	70,200
	Total Vocational Evening-Local	13-629-X00-XXX	18,080	103,520	70,200
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	520,531	649,703	610,607
General Fund Expenses and Transfers	General Fund Grand Total		25,804,843	34,146,062	31,773,360
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	347,796	0	0

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	705,283	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	705,283	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	210,527	202,493	100,000
	Title II	20-XXX-XXX-XXX	4,375	39,958	0
	Title IV	20-XXX-XXX-XXX	5,880	15,036	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	242,060	256,392	150,000
	Other	20-XXX-XXX-XXX	576,083	420,400	350,000
	Total Federal Projects	20-XXX-XXX-XXX	1,038,925	934,279	600,000
Special Revenue Fund Expenses	Total Special Revenue Funds		2,092,004	934,279	600,000
All Fund Expenses	Total Expenditures/Appropriations		27,896,847	35,080,341	32,373,360
Expenses Net of Transfers	Total Expenditures Net of Transfers		27,896,847	35,080,341	32,373,360

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	2,351,337	3,101,337	3,101,387	3,101,437
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,244,004	1,190,879	107,035	0
	Tuition Reserve	0	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	2,417,912	1,548,291	1,548,291	1,548,291
	Repayment of Debt	0	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	\$10,873	\$11,610	\$14,710	\$17,298	\$16,087
Total Classroom Instruction	\$6,739	\$7,432	\$8,498	\$9,701	\$9,239
Classroom-Salaries and Benefits	\$5,675	\$6,342	\$7,397	\$8,465	\$8,058
Classroom-General Supplies and Textbooks	\$425	\$463	\$557	\$560	\$603
Classroom-Purchased Services	\$639	\$626	\$544	\$677	\$577
Total Support Services	\$769	\$835	\$1,139	\$1,509	\$1,238
Support Services-Salaries and Benefits	\$755	\$821	\$1,111	\$1,474	\$1,208
Total Administrative Costs	\$1,283	\$1,297	\$1,779	\$2,303	\$1,968
Administration Salaries and Benefits	\$1,126	\$1,119	\$1,546	\$2,001	\$1,708
Total Operations and Maintenance of Plant	\$1,819	\$1,785	\$2,914	\$3,368	\$3,229
Operations and Maintenance-Salaries and Benefits	\$341	\$351	\$548	\$646	\$647
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$182	\$171	\$216	\$240	\$236
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$30	\$33	\$29	\$62	\$34
Employee Benefits as a percentage of salaries*	30.61%	30.05%	35.29%	31.66%	34.23%

*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.

Employee Contract List for District

Name	Category	Measure
Gwendolyn Ryan	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$195,225
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/01/21
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	29
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	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	\$3,704
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$10,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to maxium allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to mazium allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days not carried over, converts 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

Employee Contract List for District

Name	Category	Measure
Gwendolyn Ryan	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
Janet Behrmann	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$153,346
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	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
Janet Behrmann	Total Allowances Amount	\$2,254
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to a maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to a maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal time not carried over, converts 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
Michele Dorney	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of Human Resourc
	Base Annual Salary Amount	\$120,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Michele Dorney	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/01/21
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	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	\$1,774
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal time not carried over, converts 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

Employee Contract List for District

Name	Category	Measure
Michele Dorney	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
Walter Smolenski	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$153,346
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	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	\$3,254
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to a maximun allowed by regulation

Employee Contract List for District

Name	Category	Measure
Walter Smolenski	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to a maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days not carried over, converts 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