

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	268.0	311.0	368.0
On Roll Regular Shared-Time	259.0	264.0	261.0
On Roll Special Ed Full-Time	5.0	11.0	11.0
On Roll Special Ed Shared-Time	146.0	112.0	112.0
On Roll Subtotal	678.0	698.0	752.0
In Post-Secondary Full Time	175.0	182.0	175.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	1,678,832	1,712,367	1,729,491
	Tuition from Local Education Authorities	10-1310	4,600,707	5,104,500	5,434,475
	Other Tuition	10-1320-1340	177,008	500,000	500,000
	Unrestricted Miscellaneous Revenues	10-1XXX	7,497	49,181	49,181
	Interest Earned on Capital Reserve Funds	10-1XXX	3,510	25,000	25,000
	Other Restricted Miscellaneous Revenues	10-1XXX	77	0	0
	Total Revenues from Local Sources			6,467,631	7,391,048
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	158,471	158,471	158,471
	Vocational Expansion Stabilization Aid	10-3140	139,965	222,380	272,640
	Equalization Aid	10-3176	241,040	241,040	241,040
	Categorical Security Aid	10-3177	31,411	31,411	31,411
	Adjustment Aid	10-3178	362,396	279,981	229,721
	Total Revenues from State Sources			933,283	933,283
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	301,037	195,819	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	430,536	0
	Withdrawal from Maintenance Reserve	10-310	0	0	175,000
	Transfers from Other Funds	10-5200	200,000	0	178,000
	Adjustment for Prior Year Encumbrances		0	60,398	0
	Actual Revenues (Over)/Under Expenditures		-949	0	0
General Fund Revenues	Total Operating Budget		7,901,002	9,011,084	9,024,430
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	38,233	0	0
	Scholarship Fund Revenue	20-1770	174	0	0
	Other Revenue from Local Sources	20-1XXX	80,000	84,974	80,000
	Total Revenues from Local Sources	20-1XXX	118,407	84,974	80,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	176,182	177,466	138,000
	Total Revenues from State Sources		176,182	177,466	138,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	9,529	9,931	10,000
	Title II	20-4451-4455	5,698	5,779	7,000
	Title IV	20-4471-4474	10,000	10,000	10,000
	Arp-Idea Basic	20-4419	0	12,002	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	31,600	42,342	45,000
	Vocational Education	20-4430	58,263	0	0
	CARES Act Education Stabilization Fund	20-4530	6,049	0	0
	Coronavirus Relief Fund (CRF)	20-4532	13,054	0	0
	CRRSA Act-ESSER II	20-4534	0	30,270	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	Other	20-4XXX	0	205,228	210,000
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			134,193	385,552
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		25,427	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		1,401	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		455,610	647,992	500,000
All Fund Revenues	Total Revenues/Sources		8,356,612	9,659,076	9,524,430
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,356,612	9,659,076	9,524,430

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,815,155	1,753,870	2,115,957	
	Vocational Programs	11-3XX-100-XXX	2,007,278	2,301,501	2,465,007	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	30,490	46,500	47,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	172,699	166,196	158,514	
	Undistributed Expenditures-Health Services	11-000-213-XXX	97,657	103,906	107,800	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	609	6,585	0	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	5,000	0	
	Undistributed Expenditures-Guidance	11-000-218-XXX	146,014	186,987	191,734	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	199,506	109,891	93,558	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	4,500	4,500	3,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,685	3,200	3,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	338,801	344,956	413,743	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	343,984	500,188	408,559	
	Undistributed Expenditures-Central Services	11-000-251-XXX	149,485	222,991	239,596	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	59,508	112,712	105,103	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,105,564	1,077,990	1,065,126	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,971	74,262	90,400	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	811,114	930,084	976,563	
	Total Undistributed Expenditures			3,437,097	3,849,448	3,856,696
	General Fund Current Expenses	Total General Current Expense		7,290,020	7,951,319	8,485,160
Capital Outlay	Equipment	12-XXX-XXX-730	70,858	12,317	2,300	
	Facilities Acquisition and Construction Services	12-000-400-XXX	140,817	487,015	37,934	
	Interest Deposit to Capital Reserve	10-604	3,510	25,000	25,000	
	Total Capital Outlay		215,185	524,332	65,234	
Special School Expenses for Vocational Evening	Vocational Evening-Local-Instruction	13-629-100-XXX	147,437	209,280	197,341	
	Vocational Evening-Local-Support Services	13-629-200-XXX	248,360	326,153	276,695	
	Total Vocational Evening-Local	13-629-X00-XXX	395,797	535,433	474,036	
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	395,797	535,433	474,036	
General Fund Expenses and Transfers	General Fund Grand Total		7,901,002	9,011,084	9,024,430	

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	80,000	84,974	80,000
	Student Activity Fund	20-475-XXX-XXX	63,660	0	0
	Scholarship Fund	20-476-XXX-XXX	1,575	0	0
Special Revenue Fund Expenses for Other State Projects	Vocational Education	20-XXX-XXX-XXX	176,182	0	0
	Other	20-XXX-XXX-XXX	0	177,466	138,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	176,182	177,466	138,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	9,529	9,931	10,000
	Title II	20-XXX-XXX-XXX	5,698	5,779	7,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	31,600	42,342	45,000
	Vocational Education	20-XXX-XXX-XXX	58,263	0	0
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	12,002	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	6,049	0	0
	Other	20-XXX-XXX-XXX	0	205,228	210,000
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	13,054	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	30,270	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	134,193	385,552	282,000
Special Revenue Fund Expenses	Total Special Revenue Funds		455,610	647,992	500,000
All Fund Expenses	Total Expenditures/Appropriations		8,356,612	9,659,076	9,524,430
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,356,612	9,659,076	9,524,430

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	444,447	444,843	444,843	444,843
	Repayment of Debt	0	0		
Restricted for General Operating Budget	Capital Reserve	2,742,883	2,746,393	2,340,857	2,365,857
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	340,100	340,100	340,100	165,100
	Legal Reserve	496,856	195,819	0	0
	Unemployment Fund	59,727	59,804	59,804	59,804
	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 Special Revenue Fund	Student Activity Fund	240,911	215,484	215,484	215,484
	Scholarship Fund	19,646	18,245	18,245	18,245
Restricted for Repayment of Debt	Repayment of Debt	0	0		

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,367	\$15,543	\$10,967	\$11,383	\$11,337
Total Classroom Instruction	\$8,499	\$9,202	\$6,433	\$6,662	\$6,946
Classroom-Salaries and Benefits	\$3,770	\$4,165	\$2,940	\$3,154	\$3,096
Classroom-General Supplies and Textbooks	\$429	\$376	\$312	\$307	\$247
Classroom-Purchased Services	\$4,301	\$4,661	\$3,181	\$3,201	\$3,603
Total Support Services	\$2,048	\$1,744	\$1,061	\$1,125	\$962
Support Services-Salaries and Benefits	\$1,705	\$1,432	\$737	\$848	\$708
Total Administrative Costs	\$2,474	\$2,323	\$2,041	\$2,102	\$1,990
Administration Salaries and Benefits	\$1,491	\$1,409	\$1,460	\$1,568	\$1,455
Total Operations and Maintenance of Plant	\$2,469	\$2,385	\$1,516	\$1,577	\$1,457
Operations and Maintenance-Salaries and Benefits	\$171	\$177	\$167	\$172	\$146
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$68	\$67	\$67	\$70	\$66
Total Equipment Costs	\$0	\$151	\$0	\$18	\$3
Legal Costs	\$58	\$43	\$32	\$33	\$32
Employee Benefits as a percentage of salaries*	34.39%	32.83%	31.00%	31.96%	31.59%

*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 2021-22 revised appropriations and the 2022-23 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)
Food Services	Host Districts to provide food services to full time students.	0
Insurance Coverages and Benefits	SAIF Insurance	0
Nursing Services	Nursing services (Central and Califon).	50,000
Purchasing	Utilize Co-operatives such as HC ESC, ESC of NJ and State Contracts.	0
Special Education Services	Host Districts provide CST evaluations.	0
Staffing - Other	Host district provides academics to full time students	0
Technology Services	Technology contract with Del Val.	0
Transportation Services, including Fuel	Transportation services are coordinated with HC ESC and Del Val	0

Employee Contract List for District

Name	Category	Measure
Ashley Sanguiliano	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$130,000
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	11
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$2,430
	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	\$17,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	11 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	22 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout.
	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
Ashley Sanguiliano	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
Gudrun Szierer	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$86,941
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	11
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Gudrun Szierer	Total Allowances Amount	\$480
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout.
	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	
Todd Bonsall	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$176,868
	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
Todd Bonsall	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	21
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	11
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$5,780
	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	\$29,285
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	21 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout.
	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
Todd Bonsall	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