

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	14.0	3.0	3.0
On Roll Special Ed Full-Time	160.0	145.0	127.0
On Roll Subtotal	174.0	148.0	130.0

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	200,000	0	0
	Tuition from Local Education Authorities	10-1310	7,952,307	8,563,842	8,573,266
	Other Tuition	10-1320-1340	778,762	630,000	1,256,197
	Unrestricted Miscellaneous Revenues	10-1XXX	10,509	10,500	10,500
	Interest Earned on Maintenance Reserve	10-1XXX	279	0	0
	Total Revenues from Local Sources		8,941,857	9,204,342	9,839,963
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	518,268	0
	Actual Revenues (Over)/Under Expenditures		-451,867	0	0
General Fund Revenues	Total Operating Budget		8,489,990	9,722,610	9,839,963
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	2,304	2,594	20,000
	Total Revenues from Local Sources	20-1XXX	2,304	2,594	20,000
Special Revenue Fund Revenues from Federal Sources	CARES Act Education Stabilization Fund	20-4530	14,546	0	0
	Total Revenues from Federal Sources		14,546	0	0
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		800	32,406	0
Special Revenue Fund Revenues	Total Grants and Entitlements		17,650	35,000	20,000
All Fund Revenues	Total Revenues/Sources		8,507,640	9,757,610	9,859,963
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,507,640	9,757,610	9,859,963

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	2,989,805	3,103,678	2,504,753
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	50,100	52,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	683,334	490,597	510,587
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	41,605	36,291	52,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	182,632	245,290	240,290
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	607,718	889,192	864,953
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	27,799	34,000	34,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,400	3,500	3,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,237	27,000	27,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	226,620	273,500	299,654
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	334,994	478,279	475,185
	Undistributed Expenditures-Central Services	11-000-251-XXX	409,979	404,286	623,410
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	93,425	95,872	102,736
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	598,901	944,738	973,042
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	18,742	91,400	98,700
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,191,341	2,514,887	2,938,153
	Total Undistributed Expenditures		4,740,393	6,038,235	6,732,623
	General Fund Current Expenses	Total General Current Expense		8,413,532	9,682,610
Capital Outlay	Equipment	12-XXX-XXX-730	38,308	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	38,150	40,000	40,000
	Total Capital Outlay		76,458	40,000	40,000
General Fund Expenses and Transfers	General Fund Grand Total		8,489,990	9,722,610	9,839,963
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	3,104	35,000	20,000
Special Revenue Fund Expenses for Federal Projects	CARES Act Education Stabilization Fund	20-477-XXX-XXX	14,546	0	0
	Total Federal Projects	20-XXX-XXX-XXX	14,546	0	0
Special Revenue Fund Expenses	Total Special Revenue Funds		17,650	35,000	20,000
All Fund Expenses	Total Expenditures/Appropriations		8,507,640	9,757,610	9,859,963
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,507,640	9,757,610	9,859,963

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	2,508,508	2,960,375	2,442,107	2,442,107
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,002	100,002	100,002	100,002
	Legal Reserve	0	0	0	0
	Unemployment Fund	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		
Restricted for Special Revenue Fund	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
	Student Activity Fund	33,206	32,406	0	0
Restricted for Repayment of Debt	Scholarship Fund	0	0	0	0
	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	\$48,854	\$50,235	\$50,747	\$64,805	\$74,625
Total Classroom Instruction	\$29,906	\$30,668	\$27,031	\$34,520	\$35,209
Classroom-Salaries and Benefits	\$27,292	\$29,369	\$26,016	\$33,224	\$33,989
Classroom-General Supplies and Textbooks	\$432	\$366	\$615	\$785	\$692
Classroom-Purchased Services	\$2,181	\$932	\$400	\$510	\$528
Total Support Services	\$7,426	\$7,250	\$9,087	\$11,605	\$13,910
Support Services-Salaries and Benefits	\$6,962	\$6,982	\$8,283	\$10,578	\$12,764
Total Administrative Costs	\$7,737	\$8,513	\$8,951	\$11,431	\$16,808
Administration Salaries and Benefits	\$6,094	\$7,233	\$7,555	\$9,648	\$14,886
Total Operations and Maintenance of Plant	\$3,302	\$3,802	\$5,235	\$6,686	\$7,974
Operations and Maintenance-Salaries and Benefits	\$691	\$739	\$768	\$981	\$1,385
Board Contribution to Food Services	\$444	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$383	\$489	\$619
Total Equipment Costs	\$0	\$229	\$0	\$0	\$0
Legal Costs	\$28	\$26	\$53	\$68	\$92
Employee Benefits as a percentage of salaries*	37.01%	42.00%	44.52%	44.52%	54.67%

*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)
Business Services	Shared HR and Payroll	0
	Food Service	0
Curriculum Services	Shared with SCVTS	0
Custodial and Maintenance Services	Director of Buildings and Grounds	0
Insurance Coverages and Benefits	SPELL-JIF	0
Professional Staff Development	SCVTS and County	0
Purchasing	Co-op Bulk purchasing	0
	Co-Op for electrical services	0
	Co-op for purchasing	0
Special Education Services	Provide services for many districts	0
Superintendent and Assistant Sup.	Superintendent and Asst. Superintendent	0
	Shared Superintendent and Asst Superintendent/BA	0
Transportation Services, including Fuel	County Co-op	0

Employee Contract List for District

Name	Category	Measure
Frank Maurer	Job Title	Business Administrator
	Job Title II	BA/ Asst Superintendent
	Base Annual Salary Amount	\$132,803
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$7,150
	Total Bonuses Amount	\$1,200
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$945
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,478
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	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 Maurer	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	Superintendent
	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	07/01/19
	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	\$500
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$27,428
	District Contributions Above Teacher Contract for Retirement Plans	\$2,240
	Total Contractual Post-Employment Benefit Amount	\$29,347
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	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