

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	11,861.0	11,695.0	11,695.0
On Roll Regular Shared-Time	214.0	209.0	209.0
On Roll Special Ed Full-Time	2,365.0	2,475.0	2,471.0
On Roll Special Ed Shared-Time	130.0	139.0	139.0
On Roll Subtotal	14,570.0	14,518.0	14,514.0
In Private School Placements	77.0	78.0	78.0
Sent to Other Districts Regular	5.0	14.0	9.0
Sent to Other Districts Special Ed	26.0	22.0	16.0
Received	155.5	181.5	37.0
In State Facilities	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	164,845,442	168,142,351	175,797,217
	Total Tuition	10-1300	1,242,007	712,705	741,003
	Transportation Fees from Other Local Education Authorities	10-1420-1440	86,942	40,000	40,000
	Rents and Royalties	10-1910	274,881	100,000	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	1,256,399	765,707	4,559,107
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	715	717	0
	Interest Earned on Maintenance Reserve	10-1XXX	6,336	10,841	21,920
	Interest Earned on Capital Reserve Funds	10-1XXX	7,344	609	1,580
	Total Revenues from Local Sources		167,720,066	169,772,930	181,260,827
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	5,458,073	5,458,073	5,458,073
	Extraordinary Aid	10-3131	5,719,629	3,400,000	5,400,000
	Categorical Special Education Aid	10-3132	9,865,327	9,865,327	9,865,327
	Equalization Aid	10-3176	31,863,511	27,539,198	13,117,347
	Categorical Security Aid	10-3177	2,538,055	2,538,055	2,538,055
	Other State Aids	10-3XXX	8,269,975	493,000	580,000
	Total Revenues from State Sources		63,714,570	49,293,653	36,958,802
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	454,644	429,650	467,110
	Total Revenues from Federal Sources		454,644	429,650	467,110
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	11,250,680	16,928,422
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	5,000,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	8,000,000	0
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	250,000	825,000
	Withdrawal from Maintenance Reserve	10-310	0	4,645,111	2,887,533
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	717,978
	Adjustment for Prior Year Encumbrances		0	2,537,851	0
	Actual Revenues (Over)/Under Expenditures		-8,485,749	0	0
General Fund Revenues	Total Operating Budget		223,403,531	246,179,875	245,045,672

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,242,050	625,041	625,041
	Scholarship Fund Revenue	20-1770	109,984	79,775	79,775
	Other Revenue from Local Sources	20-1XXX	205,268	1,677,992	577,992
	Total Revenues from Local Sources	20-1XXX	1,557,302	2,382,808	1,282,808
Special Revenue Fund Revenues from State Sources	Sda Emergent Needs and Capital Maintenance In School Districts	20-3257	0	355,939	0
	Other Restricted Entitlements	20-32XX	446,991	1,623,631	1,016,377
	State Grants Through Intermediate Sources	20-3700	881,475	0	0
	Total Revenues from State Sources		1,328,466	1,979,570	1,016,377
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	2,751,213	4,761,717	4,013,333
	Title II	20-4451-4455	436,716	650,880	545,598
	Title III	20-4491-4494	74,058	106,372	87,999
	Title IV	20-4471-4474	228,162	213,329	180,226
	Arp-Idea Preschool	20-4409	0	63,829	0
	Arp-Idea Basic	20-4419	502,048	271,166	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	3,978,153	4,410,586	3,449,730
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	252,215	1,057,429	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	29,023	89,289	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	59,479	0
	Arp-ESSER	20-4540	3,883,029	13,877,305	0
	CARES Act Education Stabilization Fund	20-4530	287,189	0	0
	CRRSA Act-ESSER II	20-4534	4,483,594	1,999,051	0
	CRRSA Act-Learning Acceleration Grant	20-4535	359,330	145,426	0
	Other	20-4XXX	140,771	130,293	0
	CRRSA Act-Mental Health Grant	20-4536	79,437	437	0
	Arp Homeless Children and Youth I Grant	20-4545	146,991	0	0
	Total Revenues from Federal Sources		17,631,929	27,836,588	8,276,886

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-67,945	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-9,784	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		20,439,968	32,198,966	10,576,071
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	0	750,000	175,000
	Transfers from Capital Reserve	40-5210	0	250,000	825,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	10,879,023	10,886,106	11,106,356
	Interest on Investments	40-1510	1,000,000	0	0
	Miscellaneous	40-1XXX	1,000,000	0	0
	Total Revenues from Local Sources		11,879,023	10,886,106	11,106,356
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	3,051,603	3,054,474	2,707,400
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	418	1
	Total Local Repayment of Debt		14,930,626	14,940,998	14,813,757
	Actual Revenues (Over)/Under Expenditures		283	0	0
Debt Service Fund Revenues	Total Repayment of Debt		14,930,909	14,940,998	14,813,757
All Fund Revenues	Total Revenues/Sources		258,774,408	293,319,839	270,435,500
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	250,000	825,000
	Total Revenues/Sources Net of Transfers		258,774,408	293,069,839	269,610,500

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	66,125,771	68,751,864	67,409,676
	Special Education-Instruction	11-2XX-100-XXX	22,313,587	24,238,800	25,090,993
	Basic Skills/Remedial-Instruction	11-230-100-XXX	816,634	874,680	761,739
	Bilingual Education-Instruction	11-240-100-XXX	724,493	906,806	1,326,802
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	704,082	864,861	734,900
	School-Sponsored Athletics-Instruction	11-402-100-XXX	2,795,201	3,008,379	2,862,138
	Community Services Programs/Operations	11-800-330-XXX	33,784	40,933	43,057
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,087,202	1,757,166	2,863,964
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	2,250	2,025
	Undistributed Expenditures-Health Services	11-000-213-XXX	3,557,843	5,121,296	4,199,227
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	4,121,654	4,529,603	5,299,144
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,710,195	2,265,928	2,606,669
	Undistributed Expenditures-Guidance	11-000-218-XXX	3,819,425	4,311,578	4,477,078
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	4,238,781	4,454,892	4,619,456
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,625,533	2,774,106	2,668,669
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	983,179	1,084,940	1,114,799
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	100,681	133,359	117,045
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	2,489,372	3,316,253	2,872,218
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	8,287,851	8,583,807	8,792,912
	Undistributed Expenditures-Central Services	11-000-251-XXX	2,587,039	2,735,392	2,764,099
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	1,696,733	1,856,471	1,831,765
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	19,515,771	22,477,908	19,391,214
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	16,096,534	19,512,303	18,197,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	52,044,943	53,030,227	58,204,802
Total Undistributed Expenditures			128,962,736	137,947,479	140,022,086

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10,841	21,920
	Interest Earned on Current Expense Emergency Res	10-607	0	717	0
General Fund Current Expenses	Total General Current Expense		222,476,288	236,645,360	238,273,311
Capital Outlay	Equipment	12-XXX-XXX-730	313,917	435,505	196,210
	Facilities Acquisition and Construction Services	12-000-400-XXX	371,261	8,569,956	5,471,261
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	250,000	825,000
	Interest Deposit to Capital Reserve	10-604	0	609	1,580
	Total Capital Outlay		685,178	9,256,070	6,494,051
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	22,010	41,350	41,215
	Total Summer School	13-422-X00-XXX	22,010	41,350	41,215
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	22,010	41,350	41,215
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	220,055	237,095	237,095
	General Fund Grand Total		223,403,531	246,179,875	245,045,672
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	205,268	1,677,992	577,992
	Student Activity Fund	20-475-XXX-XXX	1,174,105	625,041	625,041
	Scholarship Fund	20-476-XXX-XXX	100,200	79,775	79,775
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	62,248	76,098	76,098
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	210,344	259,592	259,592
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	246,447	252,835	252,835
	Nonpublic Nursing Services	20-XXX-XXX-XXX	126,336	131,376	131,376
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	44,232	48,426	48,426
	Nonpublic Security Aid	20-XXX-XXX-XXX	191,868	248,050	248,050
	Sda Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	355,939	0
Other	20-XXX-XXX-XXX	446,991	607,254	0	
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,328,466	1,979,570	1,016,377

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	2,751,213	4,761,717	4,013,333
	Title II	20-XXX-XXX-XXX	436,716	650,880	545,598
	Title III	20-XXX-XXX-XXX	74,058	106,372	87,999
	Title IV	20-XXX-XXX-XXX	228,162	213,329	180,226
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	3,978,153	4,410,586	3,449,730
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	502,048	271,166	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	63,829	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	287,189	0	0
	Other	20-XXX-XXX-XXX	140,771	130,293	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	4,483,594	1,999,051	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	359,330	145,426	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	79,437	437	0
	Arp ESSER Grant Program	20-487-xxx-xxx	3,883,029	13,877,305	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	252,215	1,057,429	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	29,023	89,289	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	59,479	0
	Arp Homeless Children and Youth I	20-495-xxx-xxx	146,991	0	0
		Total Federal Projects	20-XXX-XXX-XXX	17,631,929	27,836,588
Special Revenue Fund Expenses	Total Special Revenue Funds		20,439,968	32,198,966	10,576,071
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	14,930,909	14,940,998	14,813,757
	Total Debt Service Funds		14,930,909	14,940,998	14,813,757
All Fund Expenses	Total Expenditures/Appropriations		258,774,408	293,319,839	270,435,500
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	250,000	825,000
	Total Expenditures Net of Transfers		258,774,408	293,069,839	269,610,500

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	14,467,462	19,538,133	20,078,006	3,149,584
	Repayment of Debt	702	419	1	0
Restricted for General Operating Budget	Capital Reserve	8,858,545	14,865,889	9,616,498	3,793,078
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	12,840,964	14,847,300	11,213,030	8,347,417
	Legal Reserve	6,223,901	1,272,131	0	0
	Unemployment Fund	5,789,110	5,795,084	5,795,084	5,795,084
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	716,546	717,261	717,978	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for Special Revenue Fund	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
	Student Activity Fund	877,086	945,031	945,031	945,031
Restricted for Repayment of Debt	Scholarship Fund	37,880	47,664	47,664	47,664
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,789	\$13,999	\$14,573	\$15,030	\$15,167
Total Classroom Instruction	\$8,658	\$8,449	\$8,778	\$8,821	\$9,024
Classroom-Salaries and Benefits	\$7,995	\$7,697	\$8,002	\$8,018	\$8,289
Classroom-General Supplies and Textbooks	\$102	\$90	\$164	\$155	\$134
Classroom-Purchased Services	\$561	\$661	\$612	\$648	\$601
Total Support Services	\$1,790	\$1,957	\$2,150	\$2,230	\$2,325
Support Services-Salaries and Benefits	\$1,578	\$1,706	\$1,856	\$1,844	\$1,961
Total Administrative Costs	\$1,436	\$1,400	\$1,456	\$1,524	\$1,521
Administration Salaries and Benefits	\$1,297	\$1,253	\$1,281	\$1,324	\$1,346
Total Operations and Maintenance of Plant	\$1,390	\$1,615	\$1,559	\$1,835	\$1,656
Operations and Maintenance-Salaries and Benefits	\$853	\$908	\$985	\$967	\$1,037
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$280	\$322	\$334	\$347	\$335
Total Equipment Costs	\$8	\$22	\$14	\$30	\$14
Legal Costs	\$22	\$27	\$24	\$25	\$24
Employee Benefits as a percentage of salaries*	44.90%	40.06%	38.03%	38.42%	41.28%

*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 2022-23 revised appropriations and the 2023-24 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
300	Anticipated sale of land	3,828,400	Anticipated sale of land to Toms River Township
495	State	13,346,822	State loan, funding or aid cut reduction respectfully requested to address structural revenue deficit through FY24 school year (with another structural deficit projected for FY25)
700	State	13,346,822	State loan, funding or aid cut reduction respectfully requested to address structural revenue deficit through FY24 school year (with another structural deficit projected for FY25)

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Municipal/Public Works- District pays for garbage and recyclables collection through interlocal agreement with Toms River Township	0
	Municipal/Public Works- District assists Township and Police with printing and is available to assist with vehicle maintenance	0
	Municipal/Public Works- District sports teams utilize hockey rink(s), golf course in Toms River Township and Barnegat Bay EcoCenter without charge	0
	Municipal/Public Works -District has use of township building for \$1 annual lease for our health center	0
	Municipal/Public Works- District has interlocal agreement for use Jetvac and other TRMUA equipment	0
	Municipal/Public Works- District has interlocal agreement with the TR Parking Authority whereby meter revenue from district lot is shared with the district	0
	Municipal/Public Works- Toms River Township provided beneficiary grant funds of \$1,100,000 for the replacement of 3 community artificial turf fields	0
	Municipal/Public Works- District has Shared Services Agreement with Borough of South Toms River for the use of a vehicle for Outreach	0
Staffing - Other	Staffing - Other District is provided with 4 School Resource Officers from Toms River Township and 1 School Resource Officer from Beachwood (all without charge), and we split the cost of 13 Class II/III Officers with Toms River Township (11), Beachwood(1) and South Toms River (1)	0
Transportation Services, including Fuel	Transportation Services, including Fuel- District purchases fuel through Toms River Township	0
	Transportation Services, including Fuel- District provides up to \$10,000 in transportation to Toms River Township for the summer recreation program without charge	0

Estimated Tax Rates

Municipality	Category	Amount
Beachwood Borough	(A) General Fund School Levy	8,834,010
	(D) Total School Levy	9,392,117
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	826,188,800
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,177,040,928
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.0692
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.1368
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.7505
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.7979
Pine Beach Borough	(A) General Fund School Levy	2,859,650
	(D) Total School Levy	3,040,314
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	383,008,700
	(H) Estimated Equalized Valuation (as of 10/01/22)	381,018,908
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.7466
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7938
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.7505
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.7979
South Toms River Borough	(A) General Fund School Levy	2,227,657
	(D) Total School Levy	2,370,110
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	229,795,600
	(H) Estimated Equalized Valuation (as of 10/01/22)	301,595,011
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.9694
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.0314
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.7386
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.7859
Toms River	(A) General Fund School Levy	161,840,005
	(D) Total School Levy	172,064,585
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	20,343,613,100
	(H) Estimated Equalized Valuation (as of 10/01/22)	21,563,515,355
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.7955

Estimated Tax Rates

Municipality	Category	Amount
Toms River	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8458
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.7505
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7979

Employee Contract List for District

Name	Category	Measure
Cara DiMeo	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$174,709
	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	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	\$4,433
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,488
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$48,598
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Cara DiMeo	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
Dawn Radetich	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$95,165
	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	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
Dawn Radetich	Total Allowances Amount	\$0
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
Helena Gregitis	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,193
	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
Helena Gregitis	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	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	\$0
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Helena Gregitis	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
James Ricotta	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$185,297
	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	25
	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	\$4,465
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,488
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$106,902
Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract, incl NJSA 18A:30-3.5	

Employee Contract List for District

Name	Category	Measure
James Ricotta	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Megan Osborn	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of HR
	Base Annual Salary Amount	\$131,980
	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	15
	Contracted Number of Annual Sick Days	15

Employee Contract List for District

Name	Category	Measure
Megan Osborn	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	\$0
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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

Employee Contract List for District

Name	Category	Measure
Michael Citta	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$215,000
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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	\$9,020
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,592
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$56,346
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Michael Citta	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
Patrick Thomas	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$170,000
	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	07/01/22
	End Date of Contract	06/30/23
	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
Patrick Thomas	Total Allowances Amount	\$4,285
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,436
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$57,211
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract, incl NJSA 18A:30-3.5
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
William Doering	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$212,907
	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
William Doering	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	25
	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	\$6,125
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,232
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$55,944
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
William Doering	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