

Advertised Enrollments

| Pupil Enrollment Categories    | 10-13-2023<br>Actual | 10-15-2024<br>Actual | 10-15-2025<br>Estimate |
|--------------------------------|----------------------|----------------------|------------------------|
| On Roll Regular Full-Time      | 631.0                | 638.0                | 619.0                  |
| On Roll Regular Shared-Time    | 42.0                 | 45.0                 | 0.0                    |
| On Roll Special Ed Full-Time   | 102.0                | 114.0                | 121.0                  |
| On Roll Special Ed Shared-Time | 65.0                 | 53.0                 | 0.0                    |
| On Roll Subtotal               | 840.0                | 850.0                | 740.0                  |
| In Post-Secondary Full Time    | 83.0                 | 101.0                | 0.0                    |
| In Post-Secondary Part Time    | 3.0                  |                      | 0.0                    |

Advertised Revenues

| Budget Category                                    | Description  | Account      | 2023-24 Actual | 2024-25 Revised | 2025-26 Proposed |
|--|--|--------------|----------------|-----------------|------------------|
| General Fund Revenues from Local Sources           | County Tax Levy-Base Budget  | 10-1210      | 1,828,758      | 1,828,758       | 1,865,280        |
|  | Total Tax Levy   | 10-121x      |                | 1,828,758       | 1,865,280        |
|  | Tuition from Local Education Authorities   | 10-1310      | 0              | 3,589,540       | 3,450,669        |
|  | Other Tuition  | 10-1320-1340 | 2,796,113      | 0               | 0                |
|  | Unrestricted Miscellaneous Revenues  | 10-1XXX      | 24,053         | 0               | 0                |
|  | Interest Earned on Maintenance Reserve   | 10-1XXX      | 2,018          | 250             | 250              |
|  | Interest Earned on Capital Reserve Funds   | 10-1XXX      | 22,602         | 250             | 250              |
|  | Total Revenues from Local Sources  |              | 4,673,544      | 5,418,798       | 5,316,449        |
| General Fund Revenues from State Sources           | Categorical Special Education Aid  | 10-3132      | 583,368        | 820,449         | 920,460          |
|  | Equalization Aid   | 10-3176      | 9,236,808      | 9,900,452       | 10,410,279       |
|  | Categorical Security Aid   | 10-3177      | 97,075         | 122,953         | 163,746          |
|  | Total Revenues from State Sources  |              | 9,917,251      | 10,843,854      | 11,494,485       |
| General Fund Revenues from Other Sources           | Budgeted Fund Balance-Operating Budget   | 10-303       | 0              | 0               | 41,885           |
|  | Actual Revenues (Over)/Under Expenditures  |              | -1,323,325     | 0               | 0                |
| General Fund Revenues                              | Total Operating Budget   |              | 13,267,470     | 16,262,652      | 16,852,819       |
| Special Revenue Fund Revenues from Local Sources   | Student Activity Fund Revenue  | 20-1760      | 285,363        | 88,167          | 88,203           |
|  | Total Revenues from Local Sources  | 20-1XXX      | 285,363        | 88,167          | 88,203           |
| Special Revenue Fund Revenues from State Sources   | Other Restricted Entitlements  | 20-32XX      | 3,519,899      | 0               | 0                |
|  | Total Revenues from State Sources  |              | 3,519,899      | 0               | 0                |
| Special Revenue Fund Revenues from Federal Sources | Title I  | 20-4411-4416 | 219,700        | 185,260         | 206,106          |
|  | Title II   | 20-4451-4455 | 44,921         | 53,199          | 32,387           |
|  | Title IV   | 20-4471-4474 | 13,340         | 14,556          | 15,528           |
|  | ARP-IDEA Basic   | 20-4419      | 8,787          | 0               | 0                |
|  | IDEA Part B (Handicapped)  | 20-4420-4429 | 143,111        | 151,160         | 136,854          |
|  | ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant            | 20-4541      | 47,027         | 0               | 0                |
|  | ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant      | 20-4542      | 25,148         | 0               | 0                |
|  | ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant | 20-4543      | 15,799         | 0               | 0                |

Advertised Revenues

| Budget Category                                    | Description  | Account | 2023-24 Actual | 2024-25 Revised | 2025-26 Proposed |
|--|--|---------|----------------|-----------------|------------------|
| Special Revenue Fund Revenues from Federal Sources | ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant | 20-4544 | 6,328          | 0               | 0                |
|  | Vocational Education   | 20-4430 | 0              | 138,674         | 138,070          |
|  | ARP-ESSER  | 20-4540 | 257,018        | 0               | 0                |
|  | Adult Basic Education  | 20-4440 | 0              | 688,555         | 302,025          |
|  | CRRSA Act-ESSER II   | 20-4534 | 2,636          | 0               | 0                |
|  | Other  | 20-4XXX | 1,393,569      | 500,000         | 550,000          |
|  | Total Revenues from Federal Sources  |         | 2,177,384      | 1,731,404       | 1,380,970        |
| Special Revenue Fund Revenues                      | Total Grants and Entitlements  |         | 6,081,817      | 1,881,404       | 1,469,173        |
| All Fund Revenues                                  | Total Revenues/Sources   |         | 19,349,287     | 18,144,056      | 18,321,992       |
| Revenues Net of Transfers                          | Total Revenues/Sources Net of Transfers  |         | 19,349,287     | 18,144,056      | 18,321,992       |

Advertised Appropriations

| Budget Category  | Description   | Account        | 2023-24<br>Actual | 2024-25<br>Revised | 2025-26<br>Proposed |
|--|---|----------------|-------------------|--------------------|---------------------|
| General Fund Current Expenses for Instruction          | Regular Programs-Instruction  | 11-1XX-100-XXX | 1,737,875         | 1,876,479          | 1,950,554           |
|  | Vocational Programs   | 11-3XX-100-XXX | 4,163,407         | 5,060,871          | 5,943,104           |
|  | School-Sponsored Cocurricular or Extracurricular Activities-Instruction | 11-401-100-XXX | 109,909           | 179,750            | 172,800             |
|  | School-Sponsored Athletics-Instruction                                  | 11-402-100-XXX | 207,091           | 234,015            | 307,086             |
| General Fund Current Expenses for Support Services     | Undistributed Expenditures-Attendance and Social Work                   | 11-000-211-XXX | 129,689           | 151,805            | 168,663             |
|  | Undistributed Expenditures-Health Services                              | 11-000-213-XXX | 70,325            | 81,458             | 87,199              |
|  | Undistributed Expenditures-Guidance                                     | 11-000-218-XXX | 474,867           | 527,826            | 534,655             |
|  | Undistributed Expenditures-Child Study Teams                            | 11-000-219-XXX | 14,427            | 45,000             | 45,000              |
|  | Undistributed Expenditures-Improvement of Instruction Services          | 11-000-221-XXX | 100,314           | 260,954            | 318,051             |
|  | Undistributed Expenditures-Education Media Services/Library             | 11-000-222-XXX | 3,600             | 63,000             | 45,000              |
|  | Undistributed Expenditures-Support Services-General Administration      | 11-000-230-XXX | 322,433           | 414,387            | 423,302             |
|  | Undistributed Expenditures-Support Services-School Administration       | 11-000-240-XXX | 328,812           | 439,167            | 399,280             |
|  | Undistributed Expenditures-Central Services                             | 11-000-251-XXX | 393,132           | 450,840            | 434,246             |
|  | Undistributed Expenditures-Administrative InformationTechnology         | 11-000-252-XXX | 404,317           | 522,775            | 571,231             |
|  | Undistributed Expenditures-Operation and Maintenance of Plant Services  | 11-000-26X-XXX | 1,753,998         | 2,051,525          | 2,118,293           |
|  | Undistributed Expenditures-Student Transportation Services              | 11-000-270-XXX | 61,597            | 135,000            | 159,900             |
|  | Personal Services-Employee Benefits                                     | 11-XXX-XXX-2XX | 2,245,649         | 2,978,180          | 3,173,030           |
|  | Total Undistributed Expenditures  |                | 6,303,160         | 8,121,917          | 8,477,850           |
| General Fund Current Expenses for Increased Reserves   | Interest Earned on Maintenance Reserve                                  | 10-606         | 0                 | 250                | 250                 |
| General Fund Current Expenses                          | Total General Current Expense   |                | 12,521,442        | 15,473,282         | 16,851,644          |
| Capital Outlay   | Equipment   | 12-XXX-XXX-730 | 0                 | 15,000             | 0                   |
|  | Facilities Acquisition and Construction Services                        | 12-000-400-XXX | 746,028           | 349,120            | 925                 |
|  | Increase In Capital Reserve   | 10-604         | 0                 | 425,000            | 0                   |
|  | Interest Deposit to Capital Reserve                                     | 10-604         | 0                 | 250                | 250                 |
|  | Total Capital Outlay  |                | 746,028           | 789,370            | 1,175               |
| General Fund Expenses and Transfers                    | General Fund Grand Total  |                | 13,267,470        | 16,262,652         | 16,852,819          |
| Special Revenue Fund Expenses for Other State Projects | Other   | 20-XXX-XXX-XXX | 3,519,899         | 0                  | 0                   |

Advertised Appropriations

| Budget Category                                    | Description  | Account        | 2023-24<br>Actual | 2024-25<br>Revised | 2025-26<br>Proposed |
|--|--|----------------|-------------------|--------------------|---------------------|
| Special Revenue Fund Expenses for State Projects   | Total State Projects   | 20-XXX-XXX-XXX | 3,519,899         | 0                  | 0                   |
| Special Revenue Fund Expenses for Federal Projects | Title I  | 20-XXX-XXX-XXX | 219,700           | 185,260            | 206,106             |
|  | Title II   | 20-XXX-XXX-XXX | 44,921            | 53,199             | 32,387              |
|  | Title IV   | 20-XXX-XXX-XXX | 13,340            | 14,556             | 15,528              |
|  | IDEA Part B (Handicapped)  | 20-XXX-XXX-XXX | 143,111           | 151,160            | 136,854             |
|  | Vocational Education   | 20-XXX-XXX-XXX | 0                 | 138,674            | 138,070             |
|  | ARP-IDEA Basic Grant Program   | 20-223-xxx-xxx | 8,787             | 0                  | 0                   |
|  | Adult Education  | 20-XXX-XXX-XXX | 0                 | 688,555            | 302,025             |
|  | Other  | 20-XXX-XXX-XXX | 1,393,569         | 500,000            | 550,000             |
|  | CRRSA Act-ESSER II Grant Program   | 20-483-xxx-xxx | 2,636             | 0                  | 0                   |
|  | ARP-ESSER Grant Program  | 20-487-xxx-xxx | 257,018           | 0                  | 0                   |
|  | ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant                          | 20-488-xxx-xxx | 47,027            | 0                  | 0                   |
|  | ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant                    | 20-489-xxx-xxx | 25,148            | 0                  | 0                   |
|  | ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant               | 20-490-xxx-xxx | 15,799            | 0                  | 0                   |
|  | ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant | 20-491-xxx-xxx | 6,328             | 0                  | 0                   |
|  | Total Federal Projects   | 20-XXX-XXX-XXX | 2,177,384         | 1,731,404          | 1,380,970           |
| Special Revenue Fund Expenses                      | Total Special Revenue Funds  |                | 6,081,817         | 1,881,404          | 1,469,173           |
| All Fund Expenses                                  | Total Expenditures/Appropriations  |                | 19,349,287        | 18,144,056         | 18,321,992          |
| Expenses Net of Transfers                          | Total Expenditures Net of Transfers  |                | 19,349,287        | 18,144,056         | 18,321,992          |

Advertised Recapitulation of Balances

| Fund Balance Category                   | Budget Category  | Audited Balance<br>06/30/2023 | Audited Balance<br>06/30/2024 | Estimated Balance<br>06/30/2025 | Estimated Balance<br>06/30/2026 |
|---|--|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Unrestricted                            | General Operating Budget   | 716,996                       | 796,048                       | 796,048                         | 796,048                         |
|   | Repayment of Debt  |                               | 0                             |                                 |                                 |
| Restricted for General Operating Budget | Capital Reserve  | 2,260,250                     | 3,435,620                     | 3,860,870                       | 3,861,120                       |
|   | Adult Education Programs   | 0                             | 0                             | 0                               | 0                               |
|   | Maintenance Reserve  | 201,853                       | 228,871                       | 229,121                         | 229,371                         |
|   | Legal Reserve  | 0                             | 41,885                        | 41,885                          | 0                               |
|   | Unemployment Fund  | 0                             | 0                             | 0                               | 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 Special Revenue Fund     | Student Activity Fund  | 210,124                       | 110,953                       | 49,120                          | 49,120                          |
|   | Scholarship Fund   | 0                             | 0                             | 0                               | 0                               |
| Restricted for Repayment of Debt        | Restricted for Repayment of Debt                                 | 0                             | 0                             |                                 |                                 |

Advertised Per Pupil Cost Calculations

| Per Pupil Cost Calculations                      | 2022-23<br>Actual Costs | 2023-24<br>Actual Costs | 2024-25<br>Original Budget | 2024-25<br>Revised Budget | 2025-26<br>Proposed Budget |
|--|-------------------------|-------------------------|----------------------------|---------------------------|----------------------------|
| Total Budgetary Comparative Per Pupil Cost       | \$13,116                | \$14,400                | \$17,610                   | \$17,004                  | \$22,556                   |
| Total Classroom Instruction                      | \$7,788                 | \$8,383                 | \$9,993                    | \$9,649                   | \$13,214                   |
| Classroom-Salaries and Benefits                  | \$5,046                 | \$5,340                 | \$6,177                    | \$5,965                   | \$7,612                    |
| Classroom-General Supplies and Textbooks         | \$350                   | \$317                   | \$385                      | \$372                     | \$486                      |
| Classroom-Purchased Services                     | \$2,393                 | \$2,725                 | \$3,430                    | \$3,312                   | \$5,116                    |
| Total Support Services                           | \$1,131                 | \$1,223                 | \$1,762                    | \$1,701                   | \$2,212                    |
| Support Services-Salaries and Benefits           | \$1,072                 | \$1,047                 | \$1,414                    | \$1,366                   | \$1,771                    |
| Total Administrative Costs                       | \$1,990                 | \$2,145                 | \$2,723                    | \$2,630                   | \$3,207                    |
| Administration Salaries and Benefits             | \$1,407                 | \$1,609                 | \$1,905                    | \$1,840                   | \$2,202                    |
| Total Operations and Maintenance of Plant        | \$1,826                 | \$2,178                 | \$2,501                    | \$2,415                   | \$3,084                    |
| Operations and Maintenance-Salaries and Benefits | \$300                   | \$515                   | \$444                      | \$428                     | \$660                      |
| Board Contribution to Food Services              | \$0                     | \$0                     | \$0                        | \$0                       | \$0                        |
| Total Extracurricular Costs                      | \$352                   | \$452                   | \$584                      | \$564                     | \$806                      |
| Total Equipment Costs                            | \$51                    | \$0                     | \$17                       | \$17                      | \$0                        |
| Legal Costs                                      | \$7                     | \$11                    | \$23                       | \$22                      | \$45                       |
| Employee Benefits as a percentage of salaries*   | 40.32%                  | 41.37%                  | 48.88%                     | 48.88%                    | 50.28%                     |

\*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 2024-25 revised appropriations and the 2025-26 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                  | HR and Payroll                      | 0                       |
| Curriculum Services                | Shared Curriculum Team              | 0                       |
| Custodial and Maintenance Services | Building and Grounds                | 0                       |
| Insurance Coverages and Benefits   | Spell JIF                           | 0                       |
| Purchasing                         | Co Op and Bulk Goods                | 0                       |
| Special Education Services         | CTS and Related Services            | 0                       |



Employee Contract List for District

| Name                   | Category  | Measure                  |
|------------------------|---|--------------------------|
| Jennifer KA Bates Ed.D | Job Title   | Assistant Superintendent |
|                        | Job Title II  | None Reported            |
|                        | Base Annual Salary Amount   | \$147,305                |
|                        | Full-Time Equivalent (FTE)  | 0.5                      |
|                        | Shared with Another District?   | Y                        |
|                        | Shared County   | 33                       |
|                        | Shared District   | 4635                     |
|                        | Job Title Other District  | Assistant Superintendent |
|                        | Member of Collective Bargaining Unit (CBU)?   | N                        |
|                        | Beginning Date of Contract  | 07/01/25                 |
|                        | End Date of Contract  | 06/30/26                 |
|                        | Contracted Number of Annual Work Days   | 240                      |
|                        | Contracted Number of Annual Vacation Days   | 20                       |
|                        | 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   | 0                        |
|                        | Description of Other Contracted Non-Working Days  | None Reported            |
|                        | Total Allowances Amount   | \$6,054                  |
|                        | Total Bonuses Amount  | \$2,800                  |
|                        | Total Stipends Amount   | \$0                      |
|                        | District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other) | \$4,090                  |
|                        | District Contributions Above Teacher Contract for Retirement Plans                        | \$0                      |
|                        | Total Contractual Post-Employment Benefit Amount  | \$28,576                 |
|                        | Contractual Post-Employment Benefit Description of Payout of Sick days                    | max pay out              |
|                        | Contractual Post-Employment Benefit Description of Payout of Vacation days                | max pay out              |
|                        | 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        |
|------------------------|--|----------------|
| Jennifer KA Bates Ed.D | Contractual Post-Employment Benefit Description of Other Benefits 3                      | None Reported  |
|                        | Total Other/In-Kind Remuneration Amount  | \$0            |
|                        | Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash     | None Reported  |
|                        | Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash | None Reported  |
|                        | Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash | None Reported  |
|                        | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1          | None Reported  |
|                        | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2          | None Reported  |
|                        | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3          | None Reported  |
|                        | Additional Comment 1   | None Reported  |
|                        | Additional Comment 2   | None Reported  |
|                        | Additional Comment 3   | None Reported  |
| John R Swain           | Job Title  | Superintendent |
|                        | Job Title II   | None Reported  |
|                        | Base Annual Salary Amount  | \$155,897      |
|                        | Full-Time Equivalent (FTE)   | 0.5            |
|                        | Shared with Another District?  | Y              |
|                        | Shared County  | 33             |
|                        | Shared District  | 4635           |
|                        | Job Title Other District   | Superintendent |
|                        | Member of Collective Bargaining Unit (CBU)?  | N              |
|                        | Beginning Date of Contract   | 07/01/24       |
|                        | End Date of Contract   | 06/30/26       |
|                        | Contracted Number of Annual Work Days  | 240            |
|                        | Contracted Number of Annual Vacation Days  | 20             |
|                        | 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  | 0              |
|                        | Description of Other Contracted Non-Working Days   | None Reported  |

Employee Contract List for District

| Name         | Category  | Measure       |
|--------------|---|---------------|
| John R Swain | Total Allowances Amount   | \$17,560      |
|              | Total Bonuses Amount  | \$2,500       |
|              | Total Stipends Amount   | \$0           |
|              | District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other) | \$25,127      |
|              | District Contributions Above Teacher Contract for Retirement Plans                        | \$0           |
|              | Total Contractual Post-Employment Benefit Amount  | \$30,861      |
|              | Contractual Post-Employment Benefit Description of Payout of Sick days                    | max pay out   |
|              | Contractual Post-Employment Benefit Description of Payout of Vacation days                | max pay out   |
|              | 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 |