

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	116.0	111.0	111.0
On Roll Special Ed Full-Time	7.0	11.0	11.0
On Roll Subtotal	123.0	122.0	122.0
Sent to Other Districts Special Ed		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	1,276,797	1,326,975	1,366,405
	Transportation Fees from Other Local Education Authorities	10-1420-1440	97,670	62,000	62,000
	Unrestricted Miscellaneous Revenues	10-1XXX	118,758	50,100	50,100
	Interest Earned on Maintenance Reserve	10-1XXX	15	15	15
	Interest Earned on Capital Reserve Funds	10-1XXX	250	250	0
	Total Revenues from Local Sources		1,493,490	1,439,340	1,478,520
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	55,120	55,120	55,120
	Categorical Special Education Aid	10-3132	88,149	88,149	88,149
	Equalization Aid	10-3176	440,854	342,607	294,671
	Categorical Security Aid	10-3177	17,125	17,125	17,125
	Other State Aids	10-3XXX	1,740	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	19,785	0	0
	Total Revenues from State Sources		622,773	503,001	455,065
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	55,658	138,506
	Withdrawal from Capital Reserve for Local Share	10-307	221,341	132,789	0
	Withdrawal from Maintenance Reserve	10-310	0	50,000	60,000
	Adjustment for Prior Year Encumbrances		0	53,296	0
	Actual Revenues (Over)/Under Expenditures		-205,656	0	0
General Fund Revenues	Total Operating Budget		2,131,948	2,234,084	2,132,091
Special Revenue Fund Revenues from Local Sources	Tuition from Local Education Authorities-Preschool	20-1320	0	0	93,952
	Student Activity Fund Revenue	20-1760	5,492	7,500	7,500
	Total Revenues from Local Sources	20-1XXX	5,492	7,500	101,452
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	1,767	17,660
	Preschool Education Aid	20-3218	179,392	185,752	196,630
	Other Restricted Entitlements	20-32XX	32,093	0	0
	Total Revenues from State Sources		211,485	187,519	214,290

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	29,249	21,375	20,678
	Title II	20-4451-4455	3,124	2,343	2,902
	Title IV	20-4471-4474	11,895	7,500	8,000
	Arp-Idea Basic	20-4419	780	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	50,834	37,316	42,142
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	45,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	35,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	21,000
	Arp-ESSER	20-4540	0	0	38,000
	CARES Act Education Stabilization Fund	20-4530	7,735	0	0
	CRRSA Act-ESSER II	20-4534	35,541	43,755	47,000
	CRRSA Act-Learning Acceleration Grant	20-4535	9,286	15,000	0
	Other	20-4XXX	12,980	9,735	0
	CRRSA Act-Mental Health Grant	20-4536	33,014	29,000	1,180
	Total Revenues from Federal Sources			194,438	166,024
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	13,019	13,268	14,045
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-903	-1,500	-1,500
Special Revenue Fund Revenues	Total Grants and Entitlements		423,531	372,811	629,189
All Fund Revenues	Total Revenues/Sources		2,555,479	2,606,895	2,761,280
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	13,019	13,268	14,045
	Total Revenues/Sources Net of Transfers		2,542,460	2,593,627	2,747,235

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	619,546	547,605	711,969
	Special Education-Instruction	11-2XX-100-XXX	102,201	64,693	53,812
	Basic Skills/Remedial-Instruction	11-230-100-XXX	21,738	24,057	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,600	3,500	3,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	3,427	7,500	7,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	56,885	136,941	151,864
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	20,054	20,367	22,275
	Undistributed Expenditures-Health Services	11-000-213-XXX	10,546	59,889	62,228
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	10,000	10,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	13,500	13,500
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	6,500	6,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	37,259	26,000	26,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	530	2,395	1,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	96,703	112,107	100,020
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	25,712	23,867	22,991
	Undistributed Expenditures-Central Services	11-000-251-XXX	54,742	79,250	65,014
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	219,734	288,887	208,274
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	153,123	139,731	169,424
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	468,461	521,684	494,666
	Undistributed Expenditures-Food Services	11-000-310-930	11,818	11,818	0
		Total Undistributed Expenditures		1,155,567	1,452,936
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	15	15
General Fund Current Expenses	Total General Current Expense		1,905,079	2,100,306	2,131,352
Capital Outlay	Equipment	12-XXX-XXX-730	19,785	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	207,084	133,528	739
	Interest Deposit to Capital Reserve	10-604	0	250	0
		Total Capital Outlay		226,869	133,778
General Fund Expenses and Transfers	General Fund Grand Total		2,131,948	2,234,084	2,132,091

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	4,589	6,000	6,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	167,289	174,596	187,483
	Support Services	20-218-200-XXX	25,122	26,191	134,804
	Total Preschool Education Aid	20-218-XXX-XXX	192,411	200,787	322,287
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	5,895	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	7,852	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,143	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	14,203	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	224,504	200,787	322,287
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	29,249	21,375	20,678
	Title II	20-XXX-XXX-XXX	3,124	2,343	2,902
	Title IV	20-XXX-XXX-XXX	11,895	7,500	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	50,834	37,316	42,142
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	780	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	7,735	0	0
	Other	20-XXX-XXX-XXX	12,980	9,735	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	35,541	43,755	47,000
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	9,286	15,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	33,014	29,000	1,180
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	38,000
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	45,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	35,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	21,000
		Total Federal Projects	20-XXX-XXX-XXX	194,438	166,024
Special Revenue Fund Expenses	Total Special Revenue Funds		423,531	372,811	629,189
All Fund Expenses	Total Expenditures/Appropriations		2,555,479	2,606,895	2,761,280

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	13,019	13,268	14,045
	Total Expenditures Net of Transfers		2,542,460	2,593,627	2,747,235

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	250,580	252,320	283,378	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	353,880	332,789	200,250	200,250
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	80,833	164,400	114,415	54,430
	Legal Reserve	178,531	160,206	105,128	0
	Unemployment Fund	29,107	32,110	32,110	32,110
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	24,965	25,868	27,368	28,868
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	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	\$15,331	\$15,251	\$15,917	\$16,485	\$17,363
Total Classroom Instruction	\$10,878	\$11,128	\$10,831	\$10,953	\$12,434
Classroom-Salaries and Benefits	\$10,038	\$10,570	\$10,287	\$10,372	\$11,837
Classroom-General Supplies and Textbooks	\$259	\$117	\$106	\$140	\$155
Classroom-Purchased Services	\$581	\$441	\$438	\$441	\$441
Total Support Services	\$1,109	\$745	\$1,139	\$1,154	\$1,398
Support Services-Salaries and Benefits	\$746	\$425	\$751	\$757	\$1,006
Total Administrative Costs	\$1,473	\$1,443	\$1,726	\$1,795	\$1,651
Administration Salaries and Benefits	\$987	\$1,042	\$1,357	\$1,368	\$1,251
Total Operations and Maintenance of Plant	\$1,639	\$1,789	\$2,020	\$2,380	\$1,717
Operations and Maintenance-Salaries and Benefits	\$533	\$521	\$546	\$550	\$116
Board Contribution to Food Services	\$188	\$96	\$96	\$97	\$0
Total Extracurricular Costs	\$13	\$49	\$91	\$92	\$97
Total Equipment Costs	\$0	\$161	\$0	\$0	\$0
Legal Costs	\$25	\$58	\$37	\$37	\$37
Employee Benefits as a percentage of salaries*	47.20%	40.67%	48.62%	48.62%	50.00%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	BUSINESS OFFICE SERVICES SHARED WITH GREENWICH TOWNSHIP SCHOOL	0
Custodial and Maintenance Services	CEFM SHARED WITH GREENWICH TOWNSHIP SCHOOL	0
Purchasing	PART OF THE ACES CONSORTIUM FOR ELECTRICITY/GAS PURCHASING	0
Special Education Services	OT/PT AND SPEECH THROUGH SALEM COUNTY SPECIAL SERVICES DISTRICT	0
	CHILD STUDY TEAM SERVICES THROUGH SALEM COUNTY SPECIAL SERVICES DISTRICT	0
Staffing - Other	MULTIPLE TEACHERS SHARED WITH GREENWICH TOWNSHIP SCHOOL	0
Superintendent and Assistant Sup.	SUPERINTENDENT SERVICES SHARED WITH GREENWICH TOWNSHIP SCHOOL	0
Transportation Services, including Fuel	TRANSPORTATION SERVICES PROVIDED FOR GREENWICH TOWNSHIP SCHOOL AND UPPPER DEERFIELD TOWNSHIP SCHOOL	0

Estimated Tax Rates

Municipality	Category	Amount
Stow Creek Twp	(A) General Fund School Levy	1,366,405
	(D) Total School Levy	1,366,405
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	108,084,565
	(H) Estimated Equalized Valuation (as of 10/01/22)	141,422,361
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2642
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.2642
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9662
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9662

Employee Contract List for District

Name	Category	Measure
BRANDON COBB	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$107,689
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	11
	Shared District	1820
	Job Title Other District	SUPERINTENDENT
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	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	4
	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	\$2,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$15,000
	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	\$21,413
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAX OF 100 DAYS @ \$120 PER DAY
	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAX OBLIGATION ASSUMING NO VACATION WAS USED
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO CONTRACTUAL OBLIGATION
	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
BRANDON COBB	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
KIMBERLY FLEETWOOD	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$82,400
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	11
	Shared District	1820
	Job Title Other District	BUSINESS ADMINISTRATOR
	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

Employee Contract List for District

Name	Category	Measure
KIMBERLY FLEETWOOD	Total Allowances Amount	\$2,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$500
	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	\$18,377
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAX OF 100 DAYS @ \$120 PER DAY
	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAX OBLIGATION ASSUMING NO VACATION WAS USED
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO CONTRACTUAL OBLIGATION
	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	