

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	311.0	350.0	404.0
On Roll Regular Shared-Time	264.0	304.0	297.0
On Roll Special Ed Full-Time	11.0	16.0	16.0
On Roll Special Ed Shared-Time	112.0	134.0	134.0
On Roll Subtotal	698.0	804.0	851.0
In Post-Secondary Full Time	182.0	207.0	207.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	1,712,367	1,729,491	1,746,786
	Tuition from Local Education Authorities	10-1310	1,957,786	5,434,475	6,271,914
	Other Tuition	10-1320-1340	3,297,218	500,000	500,000
	Unrestricted Miscellaneous Revenues	10-1XXX	36,799	49,181	40,000
	Interest Earned on Capital Reserve Funds	10-1XXX	2,557	25,000	5,000
	Other Restricted Miscellaneous Revenues	10-1XXX	70	0	0
	Total Revenues from Local Sources		7,006,797	7,738,147	8,563,700
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	158,471	158,471	224,540
	Vocational Expansion Stabilization Aid	10-3140	222,380	272,640	206,571
	Equalization Aid	10-3176	241,040	241,040	241,040
	Categorical Security Aid	10-3177	31,411	31,411	31,411
	Adjustment Aid	10-3178	279,981	229,721	229,721
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	41,019	0	0
	Total Revenues from State Sources		974,302	933,283	933,283
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	11,228	0	0
	Total Revenues from Federal Sources		11,228	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	195,819	0	244,179
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	430,536	0	60,000
	Withdrawal from Maintenance Reserve	10-310	0	175,000	20,000
	Transfers from Other Funds	10-5200	0	178,000	0
	Adjustment for Prior Year Encumbrances		0	20,738	0
	Actual Revenues (Over)/Under Expenditures		-259,635	0	0
General Fund Revenues	Total Operating Budget		8,359,047	9,045,168	9,821,162
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	125,965	0	0
	Scholarship Fund Revenue	20-1770	350	0	0
	Other Revenue from Local Sources	20-1XXX	180,822	84,937	64,000
	Total Revenues from Local Sources	20-1XXX	307,137	84,937	64,000

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from State Sources	Sda Emergent Needs and Capital Maintenance In School Districts	20-3257	0	19,139	0
	Other Restricted Entitlements	20-32XX	120,945	273,265	114,230
	Total Revenues from State Sources		120,945	292,404	114,230
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	2,924	18,728	14,982
	Title II	20-4451-4455	985	11,595	9,276
	Title IV	20-4471-4474	0	20,000	12,773
	Arp-Idea Basic	20-4419	10,652	1,350	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	29,884	62,217	49,773
	CRRSA Act-ESSER II	20-4534	19,563	10,707	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	Other	20-4XXX	109,467	190,738	152,590
	CRRSA Act-Mental Health Grant	20-4536	17,000	28,000	0
	Total Revenues from Federal Sources		190,475	368,335	239,394
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		64,119	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-175	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		682,501	745,676	417,624
All Fund Revenues	Total Revenues/Sources		9,041,548	9,790,844	10,238,786
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,041,548	9,790,844	10,238,786

**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	1,753,870	2,043,388	2,409,372	
	Vocational Programs	11-3XX-100-XXX	2,205,625	2,491,186	2,604,072	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	66,406	46,260	73,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	154,472	158,514	169,220	
	Undistributed Expenditures-Health Services	11-000-213-XXX	98,067	107,800	110,315	
	Undistributed Expenditures-Guidance	11-000-218-XXX	185,589	230,106	224,048	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	98,886	94,058	96,606	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	3,512	3,000	0	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	200	3,000	0	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	318,482	383,247	394,809	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	400,545	438,124	419,532	
	Undistributed Expenditures-Central Services	11-000-251-XXX	196,761	235,418	241,764	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	110,707	103,338	161,380	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	978,700	1,055,199	1,078,206	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	64,934	90,839	116,500	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	791,325	999,829	1,126,641	
	Total Undistributed Expenditures			3,402,180	3,902,472	4,139,021
	General Fund Current Expenses	Total General Current Expense		7,428,081	8,483,306	9,225,465
Capital Outlay	Equipment	12-XXX-XXX-730	48,812	24,894	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	459,613	37,934	97,934	
	Increase In Capital Reserve	10-604	25,000	0	0	
	Interest Deposit to Capital Reserve	10-604	2,557	25,000	5,000	
	Total Capital Outlay		535,982	87,828	102,934	
Special School Expenses for Vocational Evening	Vocational Evening-Local-Instruction	13-629-100-XXX	173,899	197,339	204,570	
	Vocational Evening-Local-Support Services	13-629-200-XXX	221,085	276,695	288,193	
	Total Vocational Evening-Local	13-629-X00-XXX	394,984	474,034	492,763	
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	394,984	474,034	492,763	
General Fund Expenses and Transfers	General Fund Grand Total		8,359,047	9,045,168	9,821,162	

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	180,822	84,937	64,000
	Student Activity Fund	20-475-XXX-XXX	190,084	0	0
	Scholarship Fund	20-476-XXX-XXX	175	0	0
Special Revenue Fund Expenses for Other State Projects	Sda Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	19,139	0
	Other	20-XXX-XXX-XXX	120,945	273,265	114,230
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	120,945	292,404	114,230
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	2,924	18,728	14,982
	Title II	20-XXX-XXX-XXX	985	11,595	9,276
	Title IV	20-XXX-XXX-XXX	0	20,000	12,773
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	29,884	62,217	49,773
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	10,652	1,350	0
	Other	20-XXX-XXX-XXX	109,467	190,738	152,590
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	19,563	10,707	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	17,000	28,000	0
	Total Federal Projects	20-XXX-XXX-XXX	190,475	368,335	239,394
Special Revenue Fund Expenses	Total Special Revenue Funds		682,501	745,676	417,624
All Fund Expenses	Total Expenditures/Appropriations		9,041,548	9,790,844	10,238,786
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,041,548	9,790,844	10,238,786

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	444,843	499,889	499,889	499,889
	Repayment of Debt	0	0		
Restricted for General Operating Budget	Capital Reserve	2,746,393	2,343,414	2,368,414	2,313,414
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	340,100	340,100	165,100	145,100
	Legal Reserve	195,819	244,179	244,179	0
	Unemployment Fund	59,804	59,874	59,874	59,874
	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	215,484	151,365	151,365	151,365
	Scholarship Fund	18,245	18,420	18,420	18,420
Restricted for Repayment of Debt	Repayment of Debt	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	\$15,543	\$10,721	\$11,337	\$10,597	\$10,812
Total Classroom Instruction	\$9,202	\$6,471	\$6,946	\$6,458	\$6,764
Classroom-Salaries and Benefits	\$4,165	\$3,080	\$3,096	\$2,862	\$2,848
Classroom-General Supplies and Textbooks	\$376	\$247	\$247	\$270	\$245
Classroom-Purchased Services	\$4,661	\$3,144	\$3,603	\$3,326	\$3,671
Total Support Services	\$1,744	\$1,005	\$962	\$970	\$915
Support Services-Salaries and Benefits	\$1,432	\$764	\$708	\$706	\$694
Total Administrative Costs	\$2,323	\$1,834	\$1,990	\$1,831	\$1,851
Administration Salaries and Benefits	\$1,409	\$1,366	\$1,455	\$1,376	\$1,352
Total Operations and Maintenance of Plant	\$2,385	\$1,436	\$1,457	\$1,349	\$1,288
Operations and Maintenance-Salaries and Benefits	\$177	\$133	\$146	\$114	\$96
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$67	\$99	\$66	\$60	\$89
Total Equipment Costs	\$151	\$71	\$3	\$31	\$0
Legal Costs	\$43	\$17	\$32	\$33	\$24
Employee Benefits as a percentage of salaries*	32.83%	28.77%	31.59%	32.20%	36.25%

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



Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$133,250
	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	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$3,180
	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	\$23,575
	Contractual Post-Employment Benefit Description of Payout of Sick days	24 days.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	22 days.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout.
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Ashley Sanguiliano

Employee Contract List for District

Name	Category	Measure
Ashley Sanguiliano	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Christina Shockley	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Adult Education Coordinat
	Base Annual Salary Amount	\$76,163
	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	240
	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	15
	Description of Other Contracted Non-Working Days	Holidays/Floating days

Employee Contract List for District

Name	Category	Measure
Christina Shockley	Total Allowances Amount	\$520
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout.
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Gudrun Szierer	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$89,115
	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
Gudrun Szierer	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	240
	Contracted Number of Annual Vacation Days	25
	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	15
	Description of Other Contracted Non-Working Days	Holidays/Floating days
	Total Allowances Amount	\$480
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout.
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Gudrun Szierer	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Todd Bonsall	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$181,290
	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	06/30/27
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	21
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$6,320
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$29,642
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout.	

Employee Contract List for District

Name	Category	Measure
Todd Bonsall	Contractual Post-Employment Benefit Description of Payout of Vacation days	21 Days.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout.
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	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