

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	113.0	125.0	125.0
On Roll Special Ed Full-Time	26.0	28.0	28.0
On Roll Subtotal	139.0	153.0	153.0
In Private School Placements	1.0		2.0
Sent to Other Districts Regular	0.0	0.0	3.0
Sent to Other Districts Special Ed	1.0	2.0	0.0

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	2,501,851	2,526,430	2,671,883
	Unrestricted Miscellaneous Revenues	10-1XXX	9,034	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	175	175
	Total Revenues from Local Sources		2,510,885	2,526,605	2,672,058
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	59,476	59,476	59,476
	Extraordinary Aid	10-3131	33,307	0	0
	Categorical Special Education Aid	10-3132	91,218	91,218	91,218
	Equalization Aid	10-3176	349,957	387,583	375,379
	Categorical Security Aid	10-3177	36,819	36,819	36,819
	Other State Aids	10-3XXX	20,290	0	0
	Total Revenues from State Sources		591,067	575,096	562,892
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	274,197	318,940
	Actual Revenues (Over)/Under Expenditures		-144,970	0	0
General Fund Revenues	Total Operating Budget		2,956,982	3,375,898	3,553,890
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	2,150	0
	Total Revenues from Local Sources	20-1XXX	0	2,150	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	17,612	38,460	342,312
	Total Revenues from State Sources		17,612	38,460	342,312
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	20,604	23,589	20,050
	Title II	20-4451-4455	4,520	3,842	3,265
	Title IV	20-4471-4474	10,000	8,500	7,225
	Title VI	20-4417-4418	20,203	0	0
	Arp-Idea Preschool	20-4409	334	0	0
	Arp-Idea Basic	20-4419	6,537	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	38,380	39,510	33,583
	Arp-ESSER	20-4540	240,804	0	0
	CRRSA Act-ESSER II	20-4534	83,267	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	5,555	0	0
CRRSA Act-Mental Health Grant	20-4536	20,000	0	0	

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		450,204	75,441	64,123
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		0	261	0
Special Revenue Fund Revenues	Total Grants and Entitlements		467,816	116,312	406,435
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	265,379	199,551	200,484
	Total Revenues from Local Sources		265,379	199,551	200,484
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	128,268	76,501	76,848
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	29	0
	Total Local Repayment of Debt		393,647	276,081	277,332
	Actual Revenues (Over)/Under Expenditures		32,572	0	0
Debt Service Fund Revenues	Total Repayment of Debt		426,219	276,081	277,332
All Fund Revenues	Total Revenues/Sources		3,851,017	3,768,291	4,237,657
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,851,017	3,768,291	4,237,657

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	851,000	881,877	1,026,411
	Special Education-Instruction	11-2XX-100-XXX	404,449	403,063	381,660
	Basic Skills/Remedial-Instruction	11-230-100-XXX	122,942	18,734	63,665
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	63,711	256,212	250,506
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	106,674	94,627	78,300
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,580	74,856	49,807
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	37,457	53,500	39,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	10,800	11,178	24,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	76,186	183,956	76,706
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	595	600	600
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,027	1,500	1,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	166,614	141,222	145,150
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	7,958	36,300	37,535
	Undistributed Expenditures-Central Services	11-000-251-XXX	66,912	27,100	27,375
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	242,615	258,544	316,700
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	135,184	214,816	237,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	576,278	717,638	797,300
		Total Undistributed Expenditures		1,558,591	2,072,049
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	175	175
General Fund Current Expenses	Total General Current Expense		2,936,982	3,375,898	3,553,890
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	20,000	0	0
	Total Capital Outlay		20,000	0	0
General Fund Expenses and Transfers	General Fund Grand Total		2,956,982	3,375,898	3,553,890
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	2,411	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	17,612	38,460	176,257
	Support Services	20-218-200-XXX	0	0	157,055
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	9,000
	Total Preschool Education Aid	20-218-XXX-XXX	17,612	38,460	342,312
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	17,612	38,460	342,312

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	20,604	23,589	20,050
	Title II	20-XXX-XXX-XXX	4,520	3,842	3,265
	Title IV	20-XXX-XXX-XXX	10,000	8,500	7,225
	Title VI	20-XXX-XXX-XXX	20,203	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	38,380	39,510	33,583
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	6,537	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	334	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	83,267	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	5,555	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	20,000	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	240,804	0	0
	Total Federal Projects	20-XXX-XXX-XXX	450,204	75,441	64,123
Special Revenue Fund Expenses	Total Special Revenue Funds		467,816	116,312	406,435
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	426,219	276,081	277,332
	Total Debt Service Funds		426,219	276,081	277,332
All Fund Expenses	Total Expenditures/Appropriations		3,851,017	3,768,291	4,237,657
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,851,017	3,768,291	4,237,657

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	270,710	283,597	383,033	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	105,394	105,394	105,569	105,744
	Legal Reserve	499,884	591,376	185,907	0
	Unemployment Fund	0	0	0	0
	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	2,909	2,909	2,648
Scholarship Fund		0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	32,601	29	29	29

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	\$19,482	\$17,010	\$21,174	\$19,236	\$22,219
Total Classroom Instruction	\$13,112	\$11,200	\$13,218	\$12,009	\$14,437
Classroom-Salaries and Benefits	\$11,973	\$10,367	\$11,666	\$10,598	\$12,581
Classroom-General Supplies and Textbooks	\$689	\$496	\$1,114	\$1,012	\$1,029
Classroom-Purchased Services	\$450	\$337	\$439	\$399	\$827
Total Support Services	\$2,756	\$2,242	\$3,709	\$3,370	\$3,426
Support Services-Salaries and Benefits	\$1,979	\$1,581	\$2,246	\$2,040	\$3,239
Total Administrative Costs	\$1,853	\$1,863	\$1,934	\$1,757	\$1,755
Administration Salaries and Benefits	\$1,438	\$1,493	\$1,511	\$1,373	\$1,313
Total Operations and Maintenance of Plant	\$1,677	\$1,637	\$2,176	\$1,977	\$2,450
Operations and Maintenance-Salaries and Benefits	\$618	\$559	\$1,034	\$940	\$1,305
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$59
Legal Costs	\$160	\$103	\$144	\$131	\$131
Employee Benefits as a percentage of salaries*	30.19%	33.18%	43.97%	43.97%	41.12%

*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	Little Egg Harbor Cafeteria Services	0
Transportation Services, including Fuel	Pinelands Regional Bussing	0

Estimated Tax Rates

Municipality	Category	Amount
Eagleswood	(A) General Fund School Levy	2,671,883
	(D) Total School Levy	2,872,367
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	234,974,700
	(H) Estimated Equalized Valuation (as of 10/01/22)	288,418,682
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1371
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2224
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9264
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9959

Employee Contract List for District

Name	Category	Measure
Heather Wawrzyniak	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$134,500
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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	\$1,500
	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	\$21,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	CAPPED PER STATE LAW
	Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM PER DAYS AVAILABLE
	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
Heather Wawrzyniak	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
Jaclyn DiCapua	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Student Ser
	Base Annual Salary Amount	\$75,054
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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
Jaclyn DiCapua	Total Allowances Amount	\$1,000
	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	\$18,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	CAPPED PER STATE LAW
	Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM PER DAY AVAILABLE
	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	
Micah Bender	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$87,500
	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
Micah Bender	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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	\$1,500
	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	\$19,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	CAPPED PER STATE LAW
	Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM PER DAY AVAILABLE
	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
Micah Bender	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