

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	1,635.0	1,615.0	1,665.0
On Roll Regular Shared-Time	254.0	287.0	360.0
On Roll Regular Accred. Adult H.S.	0.0	0.0	73.0
On Roll Special Ed Full-Time	53.0	46.0	19.0
On Roll Special Ed Shared-Time	228.0	219.0	220.0
On Roll Subtotal	2,170.0	2,167.0	2,337.0
In Post-Secondary Full Time	73.0	58.0	73.0

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	5,553,393	5,553,393	5,553,393
	Tuition from Local Education Authorities	10-1310	10,886,537	11,826,720	12,769,250
	Other Tuition	10-1320-1340	422,232	440,000	440,000
	Unrestricted Miscellaneous Revenues	10-1XXX	467,612	400,000	400,000
	Interest Earned on Capital Reserve Funds	10-1XXX	28,301	50	50
	Total Revenues from Local Sources			17,358,075	18,220,163
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	1,499,942	1,665,799	1,665,799
	Equalization Aid	10-3176	11,489,964	13,857,986	15,637,942
	Categorical Security Aid	10-3177	181,322	201,372	201,372
	Total Revenues from State Sources			13,171,228	15,725,157
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	416,976	682,288
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	22,204
	Adjustment for Prior Year Encumbrances		0	9,029,727	0
	Actual Revenues (Over)/Under Expenditures		-3,747,788	0	0
General Fund Revenues	Total Operating Budget		26,781,515	43,392,023	37,372,298
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	282,760	0	0
	Other Revenue from Local Sources	20-1XXX	263,148	0	0
	Total Revenues from Local Sources	20-1XXX	545,908	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	199,939	0	0
	Total Revenues from State Sources		199,939	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	240,714	312,580	265,693
	Title II	20-4451-4455	39,626	91,034	77,379
	Title IV	20-4471-4474	12,146	34,263	29,124
	I.D.E.A. Part B (Handicapped)	20-4420-4429	254,640	308,218	222,856
	CARES Act Education Stabilization Fund	20-4530	24,490	0	0
	CRRSA Act-ESSER II	20-4534	348,204	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	35,070	0	0
	Other	20-4XXX	433,450	509,172	468,793
	CRRSA Act-Mental Health Grant	20-4536	43,958	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		1,432,298	1,255,267	1,063,845
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-22,425	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		2,155,720	1,255,267	1,063,845
All Fund Revenues	Total Revenues/Sources		28,937,235	44,647,290	38,436,143
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		28,937,235	44,647,290	38,436,143

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Vocational Programs	11-3XX-100-XXX	12,566,540	19,367,386	15,465,131
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	290,291	521,191	364,680
	Other Instructional Programs-Instruction	11-4XX-100-XXX	307,369	726,542	839,564
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	145,106	154,533	155,364
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	2,200	1,900	1,900
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,092,807	1,812,124	1,500,537
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	185,660	829,859	381,002
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	19,382	83,189	40,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	50,167	88,868	77,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	614,551	903,574	707,145
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,238,397	2,062,225	1,844,265
	Undistributed Expenditures-Central Services	11-000-251-XXX	598,627	1,086,338	900,826
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	128,942	244,269	161,312
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,149,857	7,685,584	6,962,011
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	35,959	126,701	165,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,821,597	6,909,466	7,105,435
	Total Undistributed Expenditures			13,083,252	21,988,630
General Fund Current Expenses	Total General Current Expense		26,247,452	42,603,749	36,671,772
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	46,147	46,147	46,147
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	22,204
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		46,147	46,197	68,401
Special School Expenses for Evening/Adult/Post-Grad	Accredited Evening/Adult High School/Post-Graduate-Instruction	13-601-100-XXX	277,356	430,145	412,420
	Accredited Evening/Adult High School/Post-Graduate-Support Services	13-601-200-XXX	198,838	130,857	133,929
	Total Accredited Evening/Adult High School/Post-Graduate	13-601-X00-XXX	476,194	561,002	546,349

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special School Expenses for Vocational Evening	Vocational Evening-Local-Instruction	13-629-100-XXX	11,722	181,075	85,776
	Total Vocational Evening-Local	13-629-X00-XXX	11,722	181,075	85,776
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	487,916	742,077	632,125
General Fund Expenses and Transfers	General Fund Grand Total		26,781,515	43,392,023	37,372,298
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	263,148	0	0
	Student Activity Fund	20-475-XXX-XXX	260,335	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	199,939	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	199,939	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	240,714	312,580	265,693
	Title II	20-XXX-XXX-XXX	39,626	91,034	77,379
	Title IV	20-XXX-XXX-XXX	12,146	34,263	29,124
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	254,640	308,218	222,856
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	24,490	0	0
	Other	20-XXX-XXX-XXX	433,450	509,172	468,793
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	348,204	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	35,070	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	43,958	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,432,298	1,255,267	1,063,845
Special Revenue Fund Expenses	Total Special Revenue Funds		2,155,720	1,255,267	1,063,845
All Fund Expenses	Total Expenditures/Appropriations		28,937,235	44,647,290	38,436,143
Expenses Net of Transfers	Total Expenditures Net of Transfers		28,937,235	44,647,290	38,436,143

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	1,516,244	1,606,891	1,606,891	1,606,891
	Repayment of Debt	0	0		
Restricted for General Operating Budget	Capital Reserve	3,851,337	4,601,337	4,601,387	4,579,233
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	524,011	1,099,264	682,288	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		
Restricted for Special Revenue Fund	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
	Student Activity Fund	210,517	232,942	232,942	232,942
Restricted for Repayment of Debt	Scholarship Fund	7,757	7,757	7,757	7,757
	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	\$11,484	\$12,602	\$16,825	\$21,540	\$17,834
Total Classroom Instruction	\$6,918	\$7,738	\$9,642	\$12,406	\$10,184
Classroom-Salaries and Benefits	\$6,064	\$6,383	\$8,268	\$10,952	\$8,703
Classroom-General Supplies and Textbooks	\$250	\$451	\$609	\$653	\$640
Classroom-Purchased Services	\$603	\$904	\$764	\$801	\$841
Total Support Services	\$877	\$944	\$1,315	\$1,875	\$1,393
Support Services-Salaries and Benefits	\$871	\$929	\$1,266	\$1,821	\$1,333
Total Administrative Costs	\$1,487	\$1,577	\$1,998	\$2,650	\$2,269
Administration Salaries and Benefits	\$1,260	\$1,387	\$1,734	\$2,331	\$1,976
Total Operations and Maintenance of Plant	\$2,005	\$2,090	\$3,484	\$4,085	\$3,586
Operations and Maintenance-Salaries and Benefits	\$352	\$393	\$738	\$925	\$727
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$127	\$179	\$226	\$325	\$232
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$84	\$37	\$33	\$38	\$34
Employee Benefits as a percentage of salaries*	31.49%	32.02%	33.83%	25.37%	34.22%

\*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.

Employee Contract List for District

Name	Category	Measure
Gwendolyn Ryan	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$200,593
	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	01/01/21
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	29
	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	\$3,704
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$10,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to maxium allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to maxium allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personel days not carried over, converts to sick days
	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
Gwendolyn Ryan	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
Janet Behrmann	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,221
	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
Janet Behrmann	Total Allowances Amount	\$2,254
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to a maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to a maximum allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personel days not carried over, converts to sick days
	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	
Michele Dorney	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of Human Resourc
	Base Annual Salary Amount	\$131,486
	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
Michele Dorney	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	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	\$1,774
	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	\$10,809
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days not carried over, convert to sick days.
	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
Michele Dorney	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
Walter Smolenski	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,221
	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	\$3,263
	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	\$30,000	
Contractual Post-Employment Benefit Description of Payout of Sick days	Up to maxiun allowed by regulation	

Employee Contract List for District

Name	Category	Measure
Walter Smolenski	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to a maximum allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personel days not carried over, converts to sick days
	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