

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	350.0	372.0	417.0
On Roll Regular Shared-Time	304.0	290.0	290.0
On Roll Special Ed Full-Time	16.0	23.0	23.0
On Roll Special Ed Shared-Time	134.0	136.0	136.0
On Roll Subtotal	804.0	821.0	866.0
In Post-Secondary Full Time	207.0	208.0	208.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	1,729,491	1,746,786	1,781,722
	Tuition from Local Education Authorities	10-1310	1,900,000	6,271,914	6,510,832
	Other Tuition	10-1320-1340	3,744,221	500,000	300,000
	Unrestricted Miscellaneous Revenues	10-1XXX	53,839	40,000	40,000
	Interest Earned on Capital Reserve Funds	10-1XXX	17,765	5,000	5,000
	Other Restricted Miscellaneous Revenues	10-1XXX	526	0	0
	Total Revenues from Local Sources		7,445,842	8,563,700	8,637,554
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	158,471	224,540	303,733
	Vocational Expansion Stabilization Aid	10-3140	272,640	206,571	127,378
	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	229,721	229,721	229,721
	Other State Aids	10-3XXX	0	3,000,000	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,202	0	0
Total Revenues from State Sources		934,485	3,933,283	933,283	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	244,179	199,364
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	60,000	120,000
	Withdrawal from Maintenance Reserve	10-310	175,000	20,000	87,934
	Transfers from Other Funds	10-5200	178,000	0	0
	Adjustment for Prior Year Encumbrances		0	23,082	0
	Actual Revenues (Over)/Under Expenditures		-203,699	0	0
General Fund Revenues	Total Operating Budget		8,529,628	12,844,244	9,978,135
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	86,302	0	0
	Scholarship Fund Revenue	20-1770	1,231	0	0
	Other Revenue from Local Sources	20-1XXX	223,451	325,362	64,000
	Total Revenues from Local Sources	20-1XXX	310,984	325,362	64,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	122,645	232,771	186,217
	Total Revenues from State Sources		122,645	232,771	186,217

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	18,728	27,079	9,129
	Title II	20-4451-4455	8,880	2,715	4,534
	Title III	20-4491-4494	0	0	147
	Title IV	20-4471-4474	4,034	15,966	8,000
	ARP-IDEA Basic	20-4419	828	0	0
	IDEA Part B (Handicapped)	20-4420-4429	62,217	85,327	67,844
	CRRSA Act-ESSER II	20-4534	10,707	7,300	0
	CRRSA Act-Learning Acceleration Grant	20-4535	10,776	14,224	0
	Other	20-4XXX	499,566	107,557	86,046
	CRRSA Act-Mental Health Grant	20-4536	16,500	11,500	0
	Total Revenues from Federal Sources			632,236	271,668
Special Revenue Fund Revenues	Total Grants and Entitlements		1,115,058	829,801	425,917
All Fund Revenues	Total Revenues/Sources		9,644,686	13,674,045	10,404,052
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,644,686	13,674,045	10,404,052

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,043,378	2,369,372	2,253,222
	Vocational Programs	11-3XX-100-XXX	2,297,621	2,537,762	2,636,418
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	66,963	73,550	85,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	157,385	169,220	243,453
	Undistributed Expenditures-Health Services	11-000-213-XXX	101,433	110,315	114,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	233,471	267,859	308,853
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	89,526	96,509	63,192
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	96	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	338,746	384,036	370,609
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	397,137	476,032	439,646
	Undistributed Expenditures-Central Services	11-000-251-XXX	219,624	264,529	243,974
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	84,777	156,152	88,056
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	586,170	1,095,774	1,107,054
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	85,764	103,000	81,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	867,683	1,129,030	1,260,487
	Total Undistributed Expenditures		3,161,716	4,252,552	4,320,824
	General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	95,969	0
General Fund Current Expenses	Total General Current Expense		7,665,647	9,233,236	9,295,464
Capital Outlay	Equipment	12-XXX-XXX-730	9,947	15,311	18,231
	Facilities Acquisition and Construction Services	12-000-400-XXX	404,641	3,097,934	157,934
	Increase In Capital Reserve	10-604	60,000	0	0
	Interest Deposit to Capital Reserve	10-604	17,765	5,000	5,000
	Total Capital Outlay		492,353	3,118,245	181,165
Special School Expenses for Vocational Evening	Vocational Evening-Local-Instruction	13-629-100-XXX	142,927	204,570	206,943
	Vocational Evening-Local-Support Services	13-629-200-XXX	228,701	288,193	294,563
	Total Vocational Evening-Local	13-629-X00-XXX	371,628	492,763	501,506
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	371,628	492,763	501,506
General Fund Expenses and Transfers	General Fund Grand Total		8,529,628	12,844,244	9,978,135
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	223,451	325,362	64,000

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	122,645	232,771	186,217
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	122,645	232,771	186,217
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	18,728	27,079	9,129
	Title II	20-XXX-XXX-XXX	8,880	2,715	4,534
	Title III	20-XXX-XXX-XXX	0	0	147
	Title IV	20-XXX-XXX-XXX	4,034	15,966	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	62,217	85,327	67,844
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	828	0	0
	Other	20-XXX-XXX-XXX	499,566	107,557	86,046
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	10,707	7,300	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	10,776	14,224	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	16,500	11,500	0
	Total Federal Projects	20-XXX-XXX-XXX	632,236	271,668	175,700
	Special Revenue Fund Expenses	Total Special Revenue Funds		1,115,058	829,801
All Fund Expenses	Total Expenditures/Appropriations		9,644,686	13,674,045	10,404,052
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,644,686	13,674,045	10,404,052

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	499,889	501,354	501,354	501,354
	Repayment of Debt	0	0		
Restricted for General Operating Budget	Capital Reserve	2,343,414	2,421,179	2,366,179	2,251,179
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	340,100	261,069	241,069	153,135
	Legal Reserve	244,179	443,543	199,364	0
	Unemployment Fund	59,874	60,400	60,400	60,400
	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		
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112				
Restricted for Special Revenue Fund	Student Activity Fund	151,365	103,069	103,069	103,069
	Scholarship Fund	18,420	17,523	17,523	17,523
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0		

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,244	\$12,967	\$10,812	\$11,189	\$10,701
Total Classroom Instruction	\$8,597	\$8,427	\$6,764	\$6,829	\$6,498
Classroom-Salaries and Benefits	\$4,092	\$3,639	\$2,848	\$2,846	\$2,862
Classroom-General Supplies and Textbooks	\$328	\$363	\$245	\$255	\$230
Classroom-Purchased Services	\$4,177	\$4,425	\$3,671	\$3,728	\$3,406
Total Support Services	\$1,336	\$1,273	\$915	\$999	\$1,128
Support Services-Salaries and Benefits	\$1,015	\$942	\$694	\$723	\$940
Total Administrative Costs	\$2,436	\$2,255	\$1,851	\$2,012	\$1,786
Administration Salaries and Benefits	\$1,814	\$1,760	\$1,352	\$1,482	\$1,385
Total Operations and Maintenance of Plant	\$1,908	\$1,027	\$1,288	\$1,352	\$1,290
Operations and Maintenance-Salaries and Benefits	\$176	\$116	\$96	\$100	\$91
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$132	\$119	\$89	\$92	\$101
Total Equipment Costs	\$94	\$17	\$0	\$19	\$21
Legal Costs	\$22	\$47	\$24	\$34	\$41
Employee Benefits as a percentage of salaries*	28.77%	31.33%	36.25%	36.26%	38.08%

*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 2023-24 revised appropriations and the 2024-25 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 Califon)	50,000
Purchasing	Utilize Co-op's such as ESC, ESC of NJ and State contracts	0
Special Education Services	Host Districts provide CST evaluations	0
Staffing - Other	Host Districts provide academic to full time students	0
Technology Services	Technology Services contract with Del Val	0
Transportation Services, including Fuel	Transportation services coordinated with HCESC and Del Val	0

Employee Contract List for District

Name	Category	Measure
Ashley Sanguiliano	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$136,581
	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	15
	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	\$3,280
	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	\$14,184
	Contractual Post-Employment Benefit Description of Payout of Sick days	12 Days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	15 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	

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 Coord.
	Base Annual Salary Amount	\$78,067
	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	15
	Contracted Number of Annual Sick Days	14
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Christina Shockley	Total Allowances Amount	\$580
	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	
Todd Bonsall	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$185,822
	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
Todd Bonsall	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	15
	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	\$6,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,092
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,721
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max amount allowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	15 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	

Employee Contract List for District

Name	Category	Measure
Todd Bonsall	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