

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	125.0	132.0	147.0
On Roll Special Ed Full-Time	28.0	18.0	20.0
On Roll Subtotal	153.0	150.0	167.0
Sent to Other Districts Special Ed	2.0		0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,526,430	2,671,883	2,725,321
	Unrestricted Miscellaneous Revenues	10-1XXX	117,564	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	175	0
	Total Revenues from Local Sources		2,643,994	2,672,058	2,725,321
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	59,476	59,476	59,476
	Extraordinary Aid	10-3131	45,822	0	0
	Categorical Special Education Aid	10-3132	91,218	91,218	91,218
	Equalization Aid	10-3176	387,583	375,379	347,556
	Categorical Security Aid	10-3177	36,819	36,819	36,819
	Maintenance of Equity Aid	10-3192	201,960	0	0
	Other State Aids	10-3XXX	8,055	0	12,520
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,530	0	0
Total Revenues from State Sources		832,463	562,892	547,589	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	450,212	349,837
	Adjustment for Prior Year Encumbrances		0	19,279	0
	Actual Revenues (Over)/Under Expenditures		-409,879	0	0
General Fund Revenues	Total Operating Budget		3,066,578	3,704,441	3,622,747
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	7,279	0	0
	Total Revenues from Local Sources	20-1XXX	7,279	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	112,000
	Preschool Education Aid	20-3218	459,341	342,312	422,576
	Total Revenues from State Sources		459,341	342,312	534,576
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	41,192	20,050	20,050
	Title II	20-4451-4455	5,442	3,265	3,265
	Title IV	20-4471-4474	10,000	7,225	7,225
	Title VI	20-4417-4418	19,569	0	0
	ARP-IDEA Preschool	20-4409	3,944	0	0
	IDEA Part B (Handicapped)	20-4420-4429	90,698	33,583	33,583
	ARP-ESSER	20-4540	66,065	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534	86,677	0	0
	Other	20-4XXX	39,256	0	0
	Total Revenues from Federal Sources		362,843	64,123	64,123
Special Revenue Fund Revenues	Total Grants and Entitlements		830,499	406,435	598,699
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	199,551	200,484	195,000
	Total Revenues from Local Sources		199,551	200,484	195,000
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	76,501	76,848	77,166
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		276,052	277,332	272,166
	Actual Revenues (Over)/Under Expenditures		29	0	0
Debt Service Fund Revenues	Total Repayment of Debt		276,081	277,332	272,166
All Fund Revenues	Total Revenues/Sources		4,173,158	4,388,208	4,493,612
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,173,158	4,388,208	4,493,612

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	1,049,374	1,041,073	1,085,136	
	Special Education-Instruction	11-2XX-100-XXX	195,851	381,660	409,355	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	32,845	63,665	19,485	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	198,263	250,506	144,752	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	86,152	78,300	84,057	
	Undistributed Expenditures-Health Services	11-000-213-XXX	51,525	49,807	50,809	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	47,841	39,500	43,435	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	22,792	24,000	24,000	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	22,469	76,706	56,270	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	99	0	0	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	600	600	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,859	1,500	1,500	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	139,166	145,150	158,815	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	57,875	37,535	52,691	
	Undistributed Expenditures-Central Services	11-000-251-XXX	39,864	27,375	24,828	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	268,900	321,317	345,272	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	195,872	237,000	258,626	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	655,831	797,300	863,116	
	Total Undistributed Expenditures			1,788,508	2,086,596	2,108,771
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	175	0
General Fund Current Expenses	Total General Current Expense		3,066,578	3,573,169	3,622,747	
Capital Outlay	Equipment	12-XXX-XXX-730	0	131,272	0	
	Total Capital Outlay		0	131,272	0	
General Fund Expenses and Transfers	General Fund Grand Total		3,066,578	3,704,441	3,622,747	
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	220,179	176,257	194,190	
	Support Services	20-218-200-XXX	175,370	157,055	208,755	
	Facility Acquisition and Construction Services	20-218-400-XXX	63,792	9,000	131,631	
	Total Preschool Education Aid	20-218-XXX-XXX	459,341	342,312	534,576	
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	459,341	342,312	534,576	

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	41,192	20,050	20,050
	Title II	20-XXX-XXX-XXX	5,442	3,265	3,265
	Title IV	20-XXX-XXX-XXX	10,000	7,225	7,225
	Title VI	20-XXX-XXX-XXX	19,569	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	90,698	33,583	33,583
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	3,944	0	0
	Other	20-XXX-XXX-XXX	39,256	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	86,677	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	66,065	0	0
	Total Federal Projects	20-XXX-XXX-XXX	362,843	64,123	64,123
Special Revenue Fund Expenses	Total Special Revenue Funds		830,499	406,435	598,699
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	276,081	277,332	272,166
	Total Debt Service Funds		276,081	277,332	272,166
All Fund Expenses	Total Expenditures/Appropriations		4,173,158	4,388,208	4,493,612
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,173,158	4,388,208	4,493,612

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	283,597	499,542	366,509	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	261,464	261,464	261,464
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	105,394	105,394	105,569	105,569
	Legal Reserve	591,376	550,507	233,328	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,529	493	493	493
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	29	0	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	\$17,010	\$21,918	\$22,219	\$22,792	\$21,691
Total Classroom Instruction	\$11,200	\$14,284	\$14,437	\$14,824	\$13,641
Classroom-Salaries and Benefits	\$10,367	\$12,704	\$12,581	\$12,833	\$11,875
Classroom-General Supplies and Textbooks	\$496	\$1,068	\$1,029	\$1,147	\$930
Classroom-Purchased Services	\$337	\$512	\$827	\$844	\$836
Total Support Services	\$2,242	\$3,108	\$3,426	\$3,495	\$3,712
Support Services-Salaries and Benefits	\$1,581	\$2,714	\$3,239	\$3,304	\$3,137
Total Administrative Costs	\$1,863	\$2,192	\$1,755	\$1,790	\$1,789
Administration Salaries and Benefits	\$1,493	\$1,769	\$1,313	\$1,339	\$1,302
Total Operations and Maintenance of Plant	\$1,637	\$2,218	\$2,450	\$2,530	\$2,414
Operations and Maintenance-Salaries and Benefits	\$559	\$1,036	\$1,305	\$1,331	\$1,205
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$458	\$59	\$935	\$788
Legal Costs	\$103	\$78	\$131	\$133	\$142
Employee Benefits as a percentage of salaries*	33.18%	38.52%	41.12%	41.12%	40.32%

*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.

Estimated Tax Rates

Municipality	Category	Amount
Eagleswood	(A) General Fund School Levy	2,725,321
	(D) Total School Levy	2,920,321
	(B) Estimated Net Taxable Valuation (as of 02/13/24)	254,324
	(H) Estimated Equalized Valuation (as of 10/01/23)	313,762,636
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1071.594
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1148.268
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.8686
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9307

Employee Contract List for District

Name	Category	Measure
Heather Wawrzyniak	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$138,535
	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	\$78,056
	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	\$90,125
	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