

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	5.0	2.0	2.0
On Roll Special Ed Full-Time	127.0	118.0	177.0
On Roll Subtotal	132.0	120.0	179.0

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	6,999,273	0	0
	Tuition from Local Education Authorities	10-1310	35,349	9,256,672	9,931,503
	Prior Year Tuition Adjustment from Local Education Authorities	10-1310	-4,309	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	18,891	50,000	50,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	25	25
	Total Revenues from Local Sources		7,049,204	9,306,697	9,981,528
General Fund Revenues from Other Sources	Adjustment for Prior Year Encumbrances		0	128,740	0
	Actual Revenues (Over)/Under Expenditures		-646,029	0	0
General Fund Revenues	Total Operating Budget		6,403,175	9,435,437	9,981,528
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	18,024	20,000	20,000
	Total Revenues from Local Sources	20-1XXX	18,024	20,000	20,000
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER	20-4540	23,796	0	0
	CARES Act Education Stabilization Fund	20-4530	20,000	0	0
	CRRSA Act-ESSER II	20-4534	49,720	0	0
	Total Revenues from Federal Sources		93,516	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		99,884	20,000	20,000
All Fund Revenues	Total Revenues/Sources		6,503,059	9,455,437	10,001,528
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,503,059	9,455,437	10,001,528

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	1,699,458	2,193,226	2,321,060
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	72,221	53,000	60,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	24	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	58,304	57,521	57,188
	Undistributed Expenditures-Health Services	11-000-213-XXX	205,340	219,527	231,050
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	850,570	1,219,643	1,413,007
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	38,000	38,000	39,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	62,634	6,000	6,250
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,646	36,000	36,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	238,655	308,350	324,385
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	324,058	338,686	370,068
	Undistributed Expenditures-Central Services	11-000-251-XXX	582,616	497,777	380,884
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	92,229	106,532	111,138
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	681,933	813,936	982,613
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	38,231	72,500	75,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,409,656	3,224,714	3,322,860
	Total Undistributed Expenditures		4,591,872	6,939,186	7,350,443
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	25
General Fund Current Expenses	Total General Current Expense		6,363,575	9,185,437	9,731,528
Capital Outlay	Equipment	12-XXX-XXX-730	39,600	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	250,000	250,000
	Total Capital Outlay		39,600	250,000	250,000
General Fund Expenses and Transfers	General Fund Grand Total		6,403,175	9,435,437	9,981,528
Special Revenue Fund Expenses for Federal Projects	CARES Act Education Stabilization Fund	20-477-XXX-XXX	20,000	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	49,720	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	23,796	0	0
	Total Federal Projects	20-XXX-XXX-XXX	93,516	0	0
Special Revenue Fund Expenses	Total Special Revenue Funds		99,884	20,000	20,000

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
All Fund Expenses	Total Expenditures/Appropriations		6,503,059	9,455,437	10,001,528
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,503,059	9,455,437	10,001,528

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	1,577,416	3,558,200	3,558,200	3,558,200
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,002	100,002	100,027	100,052
	Legal Reserve	0	0	0	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		
	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	33,747	45,403	45,403	45,403
	Scholarship Fund	0	0	0	0
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	\$55,445	\$49,452	\$55,907	\$75,941	\$53,947
Total Classroom Instruction	\$25,943	\$17,908	\$25,229	\$34,269	\$20,994
Classroom-Salaries and Benefits	\$25,191	\$17,302	\$24,503	\$33,283	\$20,141
Classroom-General Supplies and Textbooks	\$456	\$373	\$411	\$558	\$405
Classroom-Purchased Services	\$295	\$233	\$315	\$428	\$448
Total Support Services	\$11,524	\$12,537	\$11,157	\$15,155	\$16,034
Support Services-Salaries and Benefits	\$11,150	\$11,096	\$3,089	\$4,196	\$15,231
Total Administrative Costs	\$11,245	\$12,638	\$13,330	\$18,107	\$9,957
Administration Salaries and Benefits	\$9,550	\$11,093	\$11,765	\$15,981	\$8,352
Total Operations and Maintenance of Plant	\$5,044	\$5,589	\$5,489	\$7,456	\$6,349
Operations and Maintenance-Salaries and Benefits	\$846	\$963	\$1,031	\$1,400	\$2,157
Board Contribution to Food Services	\$919	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$759	\$770	\$626	\$850	\$557
Total Equipment Costs	\$0	\$310	\$0	\$0	\$0
Legal Costs	\$42	\$39	\$80	\$108	\$75
Employee Benefits as a percentage of salaries*	37.88%	36.44%	92.49%	92.49%	66.26%

*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)
Business Services	Shared business office services	0
Curriculum Services	Shared curriculum services	0
Professional Staff Development	Shared professional development and in service activities	0
Purchasing	Shared purchasing department	0
Special Education Services	Shared child study team services	0
Superintendent and Assistant Sup.	Shared administrative services	0
Transportation Services, including Fuel	Shared buses for trips	0

Employee Contract List for District

Name	Category	Measure
Frank H. Maurer, III	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$144,207
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4640
	Job Title Other District	Assistant Superintendent
	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	20
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$7,450
	Total Bonuses Amount	\$1,200
	Total Stipends Amount	\$3,600
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$945
	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	upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	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
Frank H. Maurer, III	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
John R. Swain	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$150,853
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	33
	Shared District	4640
	Job Title Other District	Superintendent
	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	20
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
John R. Swain	Total Allowances Amount	\$20,560
	Total Bonuses Amount	\$2,500
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
	District Contributions Above Teacher Contract for Retirement Plans	\$2,240
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	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