

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	623.0	631.0	631.0
On Roll Regular Shared-Time	25.0	42.0	42.0
On Roll Special Ed Full-Time	103.0	102.0	102.0
On Roll Special Ed Shared-Time	93.0	65.0	65.0
On Roll Subtotal	844.0	840.0	840.0
In Post-Secondary Full Time	70.0	83.0	83.0
In Post-Secondary Part Time	2.0	3.0	3.0

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	1,828,758	1,828,758	1,828,758
	Tuition from Local Education Authorities	10-1310	0	2,799,826	3,589,540
	Other Tuition	10-1320-1340	3,054,028	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	49,369	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	1,503	250	250
	Interest Earned on Capital Reserve Funds	10-1XXX	250	250	250
	Total Revenues from Local Sources			4,933,908	4,629,084
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	583,368	583,368	820,449
	Equalization Aid	10-3176	7,462,232	9,236,808	9,900,452
	Categorical Security Aid	10-3177	97,075	97,075	122,953
	Total Revenues from State Sources			8,142,675	9,917,251
General Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures		87,108	0	0
General Fund Revenues	Total Operating Budget		13,163,691	14,546,335	16,262,652
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	150,000	88,167
	Total Revenues from Local Sources	20-1XXX	0	150,000	88,167
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	177,882	185,260
	Title II	20-4451-4455	0	28,302	53,199
	Title IV	20-4471-4474	0	13,693	14,556
	IDEA Part B (Handicapped)	20-4420-4429	0	163,999	151,160
	Vocational Education	20-4430	0	117,348	138,674
	Adult Basic Education	20-4440	0	801,695	688,555
	Other	20-4XXX	0	500,000	500,000
	Total Revenues from Federal Sources			0	1,802,919
Special Revenue Fund Revenues	Total Grants and Entitlements		0	1,952,919	1,881,404
All Fund Revenues	Total Revenues/Sources		13,163,691	16,499,254	18,144,056
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,163,691	16,499,254	18,144,056

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	1,555,937	1,732,803	1,876,479
	Vocational Programs	11-3XX-100-XXX	3,893,408	4,284,455	5,060,871
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	93,319	176,000	179,750
	School-Sponsored Athletics-Instruction	11-402-100-XXX	156,226	195,100	234,015
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	125,188	162,423	151,805
	Undistributed Expenditures-Health Services	11-000-213-XXX	71,052	74,554	81,458
	Undistributed Expenditures-Guidance	11-000-218-XXX	367,220	500,685	527,826
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	15,000	35,000	45,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	125,512	168,482	260,954
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	3,600	22,000	63,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	274,603	366,950	414,387
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	345,779	398,082	439,167
	Undistributed Expenditures-Central Services	11-000-251-XXX	353,281	421,695	450,840
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	390,006	497,775	522,775
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,495,461	1,897,374	2,051,525
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	80,115	90,000	135,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,010,099	2,698,337	2,978,180
	Total Undistributed Expenditures		5,656,916	7,333,357	8,121,917
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	250
	Increase In Maintenance Reserve	10-606	0	25,000	0
General Fund Current Expenses	Total General Current Expense		11,355,806	13,746,965	15,473,282
Capital Outlay	Equipment	12-XXX-XXX-730	43,548	0	15,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,764,337	349,120	349,120
	Increase In Capital Reserve	10-604	0	450,000	425,000
	Interest Deposit to Capital Reserve	10-604	0	250	250
	Total Capital Outlay		1,807,885	799,370	789,370
General Fund Expenses and Transfers	General Fund Grand Total		13,163,691	14,546,335	16,262,652

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	0	177,882	185,260
	Title II	20-XXX-XXX-XXX	0	28,302	53,199
	Title IV	20-XXX-XXX-XXX	0	13,693	14,556
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	163,999	151,160
	Vocational Education	20-XXX-XXX-XXX	0	117,348	138,674
	Adult Education	20-XXX-XXX-XXX	0	801,695	688,555
	Other	20-XXX-XXX-XXX	0	500,000	500,000
	Total Federal Projects	20-XXX-XXX-XXX	0	1,802,919	1,731,404
Special Revenue Fund Expenses	Total Special Revenue Funds		0	1,952,919	1,881,404
All Fund Expenses	Total Expenditures/Appropriations		13,163,691	16,499,254	18,144,056
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,163,691	16,499,254	18,144,056

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	592,136	716,996	716,996	716,996
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	1,107,300	2,260,250	2,710,500	3,135,750
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,350	201,853	227,103	227,353
	Legal Reserve	1,237,901	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	61,833	61,833	61,833	0
	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	\$13,174	\$13,116	\$17,854	\$15,651	\$17,610
Total Classroom Instruction	\$7,582	\$7,788	\$9,986	\$8,753	\$9,993
Classroom-Salaries and Benefits	\$4,978	\$5,046	\$6,533	\$5,727	\$6,177
Classroom-General Supplies and Textbooks	\$222	\$350	\$375	\$328	\$385
Classroom-Purchased Services	\$2,381	\$2,393	\$3,078	\$2,698	\$3,430
Total Support Services	\$1,182	\$1,131	\$1,740	\$1,525	\$1,762
Support Services-Salaries and Benefits	\$1,145	\$1,072	\$1,485	\$1,301	\$1,414
Total Administrative Costs	\$2,019	\$1,990	\$2,837	\$2,487	\$2,723
Administration Salaries and Benefits	\$1,545	\$1,407	\$1,959	\$1,717	\$1,905
Total Operations and Maintenance of Plant	\$1,894	\$1,826	\$2,632	\$2,307	\$2,501
Operations and Maintenance-Salaries and Benefits	\$773	\$300	\$457	\$400	\$444
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$492	\$352	\$619	\$543	\$584
Total Equipment Costs	\$0	\$51	\$0	\$0	\$17
Legal Costs	\$7	\$7	\$27	\$23	\$23
Employee Benefits as a percentage of salaries*	38.62%	40.32%	47.52%	47.52%	48.88%

*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	HR and Payroll	0
Curriculum Services	Shared Curriculum team	0
Custodial and Maintenance Services	Building and Grounds	0
Insurance Coverages and Benefits	Spell Jif	0
Purchasing	Co op bulk goods	0
Special Education Services	CST and Related Services	0

Employee Contract List for District

Name	Category	Measure
Jennifer Bates	Job Title	Assistant Superintendent
	Job Title II	Assistant Superintendent
	Base Annual Salary Amount	\$138,801
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4635
	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	\$5,694
	Total Bonuses Amount	\$1,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,090
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,576
	Contractual Post-Employment Benefit Description of Payout of Sick days	max payout sick
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max payour vacation
	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
Jennifer Bates	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	Superintendent
	Base Annual Salary Amount	\$148,353
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4635
	Job Title Other District	superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/26
	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	\$10,260
	Total Bonuses Amount	\$1,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,804
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,576
	Contractual Post-Employment Benefit Description of Payout of Sick days	sick pay out max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation day max payout
	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