

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	597.0	594.0	754.0
On Roll Regular Shared-Time	21.0	23.0	104.0
On Roll Special Ed Full-Time	89.0	98.0	0.0
On Roll Special Ed Shared-Time	85.0	83.0	0.0
On Roll Subtotal	792.0	798.0	858.0
In Post-Secondary Full Time	50.0	30.0	0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 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	3,968,076	3,165,893	3,058,432
	Rents and Royalties	10-1910	0	75,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	87,050	5,000	45,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	250	250
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	250
	Total Revenues from Local Sources			5,883,884	5,075,001
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	583,368	583,368	583,368
	Equalization Aid	10-3176	4,942,718	6,027,848	7,462,232
	Categorical Security Aid	10-3177	97,075	97,075	97,075
	Total Revenues from State Sources			5,623,161	6,708,291
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	594,069	1,421,534
	Actual Revenues (Over)/Under Expenditures		-1,218,423	0	0
General Fund Revenues	Total Operating Budget		10,288,622	12,377,361	14,496,899
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	51,967	0	0
	Other Revenue from Local Sources	20-1XXX	9,411	0	0
	Total Revenues from Local Sources	20-1XXX	61,378	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	184,331	0	0
	Total Revenues from State Sources		184,331	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	183,659	175,872	175,872
	Title II	20-4451-4455	20,846	25,019	25,019
	Title IV	20-4471-4474	9,950	12,936	12,936
	I.D.E.A. Part B (Handicapped)	20-4420-4429	114,361	114,361	114,361
	Vocational Education	20-4430	0	115,477	115,477
	Adult Basic Education	20-4440	0	625,000	625,000
	CARES Act Education Stabilization Fund	20-4530	114,109	0	0
	Coronavirus Relief Fund (CRF)	20-4532	41,055	0	0
	Other	20-4XXX	1,162,455	500,000	500,000
Total Revenues from Federal Sources			1,646,435	1,568,665	1,568,665

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		27,084	51,000	10,833
Special Revenue Fund Revenues	Total Grants and Entitlements		1,919,228	1,619,665	1,579,498
All Fund Revenues	Total Revenues/Sources		12,207,850	13,997,026	16,076,397
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,207,850	13,997,026	16,076,397

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,349,145	1,506,793	1,655,843	
	Vocational Programs	11-3XX-100-XXX	3,510,308	3,589,906	3,883,662	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	59,538	135,500	159,700	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	107,838	157,570	180,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	103,213	105,794	156,992	
	Undistributed Expenditures-Health Services	11-000-213-XXX	60,718	64,950	72,055	
	Undistributed Expenditures-Guidance	11-000-218-XXX	369,111	363,408	372,719	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	10,171	15,000	35,000	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	97,520	159,250	163,107	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	15,000	20,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	261,747	365,990	378,356	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	328,694	345,679	359,374	
	Undistributed Expenditures-Central Services	11-000-251-XXX	301,536	352,586	382,590	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	345,998	423,652	403,406	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,152,268	1,536,500	1,594,235	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	3,972	29,000	65,000	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,865,479	2,507,863	2,570,323	
	Undistributed Expenditures-Food Services	11-000-310-930	19,863	0	0	
	Total Undistributed Expenditures			4,920,290	6,284,672	6,573,157
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	250
Increase In Maintenance Reserve		10-606	0	150,000	50,000	
General Fund Current Expenses	Total General Current Expense		9,947,119	11,824,691	12,502,612	
Capital Outlay	Equipment	12-XXX-XXX-730	12,779	0	57,000	
	Facilities Acquisition and Construction Services	12-000-400-XXX	328,724	327,570	1,764,337	
	Increase In Capital Reserve	10-604	0	225,000	172,700	
	Interest Deposit to Capital Reserve	10-604	0	100	250	
	Total Capital Outlay			341,503	552,670	1,994,287
General Fund Expenses and Transfers	General Fund Grand Total		10,288,622	12,377,361	14,496,899	

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	9,411	0	0
	Student Activity Fund	20-475-XXX-XXX	79,051	51,000	10,833
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	184,331	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	184,331	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	183,659	175,872	175,872
	Title II	20-XXX-XXX-XXX	20,846	25,019	25,019
	Title IV	20-XXX-XXX-XXX	9,950	12,936	12,936
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	114,361	114,361	114,361
	Vocational Education	20-XXX-XXX-XXX	0	115,477	115,477
	Adult Education	20-XXX-XXX-XXX	0	625,000	625,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	114,109	0	0
	Other	20-XXX-XXX-XXX	1,162,455	500,000	500,000
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	41,055	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,646,435	1,568,665	1,568,665
Special Revenue Fund Expenses	Total Special Revenue Funds		1,919,228	1,619,665	1,579,498
All Fund Expenses	Total Expenditures/Appropriations		12,207,850	13,997,026	16,076,397
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,207,850	13,997,026	16,076,397

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	712,237	616,126	616,126	616,126
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	209,300	102,200	327,300	500,250
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	100	150,350	200,600
	Legal Reserve	594,069	2,015,603	1,421,534	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve		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		
Restricted for Special Revenue Fund	Student Activity Fund	88,917	61,833	10,833	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0		

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,156	\$13,181	\$17,126	\$15,026	\$15,369
Total Classroom Instruction	\$7,284	\$7,983	\$9,935	\$8,532	\$8,787
Classroom-Salaries and Benefits	\$4,661	\$5,326	\$6,848	\$5,773	\$5,893
Classroom-General Supplies and Textbooks	\$186	\$172	\$267	\$283	\$281
Classroom-Purchased Services	\$2,437	\$2,485	\$2,821	\$2,475	\$2,613
Total Support Services	\$1,052	\$1,180	\$1,590	\$1,382	\$1,459
Support Services-Salaries and Benefits	\$1,043	\$1,142	\$1,524	\$1,324	\$1,362
Total Administrative Costs	\$1,768	\$2,087	\$2,724	\$2,496	\$2,441
Administration Salaries and Benefits	\$1,300	\$1,540	\$1,902	\$1,701	\$1,694
Total Operations and Maintenance of Plant	\$1,471	\$1,629	\$2,365	\$2,131	\$2,115
Operations and Maintenance-Salaries and Benefits	\$535	\$350	\$337	\$439	\$421
Board Contribution to Food Services	\$35	\$26	\$0	\$0	\$0
Total Extracurricular Costs	\$541	\$274	\$499	\$474	\$541
Total Equipment Costs	\$0	\$17	\$0	\$0	\$71
Legal Costs	\$10	\$19	\$28	\$25	\$24
Employee Benefits as a percentage of salaries*	41.66%	40.72%	52.71%	51.21%	48.09%

*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 2021-22 revised appropriations and the 2022-23 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 HR and Payroll (SCSSSD)	0
Curriculum Services	SCSSSD Shared	0
Insurance Coverages and Benefits	Spell Jif	0
Others	Building and Grounds SCSSSD	0
Professional Staff Development	SCSSSD and county schools	0
Purchasing	Co-op bulk food service purchases, electrical services, goods	0
Special Education Services	Shared CST and Related Services	0
Superintendent and Assistant Sup.	Shared Superintendent and Assistant Superintendent Curriculum	0
Transportation Services, including Fuel	Shared Transportation for field trips and fuel purchases	0

Employee Contract List for District

Name	Category	Measure
Jennifer KA Bates	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$131,459
	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	07/01/21
	End Date of Contract	06/30/22
	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)	\$4,169
	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 day pay out
	Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation pay out
	Contractual Post-Employment Benefit Description of Payout of Personal days	not paid
	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 KA 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	None Reported
	Base Annual Salary Amount	\$143,055
	Full-Time Equivalent (FTE)	0.5
	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	07/01/20
	End Date of Contract	06/30/23
	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	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
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 day pay out
	Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation pay out
	Contractual Post-Employment Benefit Description of Payout of Personal days	not paid
	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	