

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	594.0	623.0	629.0
On Roll Regular Shared-Time	23.0	25.0	29.0
On Roll Special Ed Full-Time	98.0	103.0	110.0
On Roll Special Ed Shared-Time	83.0	93.0	20.0
On Roll Subtotal	798.0	844.0	788.0
In Post-Secondary Full Time	30.0	70.0	0.0
In Post-Secondary Part Time		2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 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	2,705,634	2,879,912	2,799,826
	Other Tuition	10-1320-1340	341,290	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	8,510	45,000	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	250	250
	Interest Earned on Capital Reserve Funds	10-1XXX	0	250	250
	Total Revenues from Local Sources			4,884,192	4,754,170
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	583,368	583,368	583,368
	Equalization Aid	10-3176	6,027,848	7,462,232	9,236,808
	Categorical Security Aid	10-3177	97,075	97,075	97,075
	Total Revenues from State Sources			6,708,291	8,142,675
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,421,534	0
	Adjustment for Prior Year Encumbrances		0	178,520	0
	Actual Revenues (Over)/Under Expenditures		-715,811	0	0
General Fund Revenues	Total Operating Budget		10,876,672	14,496,899	14,546,335
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	217,192	150,000	150,000
	Other Revenue from Local Sources	20-1XXX	3,222	0	0
	Total Revenues from Local Sources	20-1XXX	220,414	150,000	150,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	79,770	0	0
	Total Revenues from State Sources		79,770	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	144,868	175,872	177,882
	Title II	20-4451-4455	5,869	25,019	28,302
	Title IV	20-4471-4474	14,707	12,936	13,693
	Arp-Idea Basic	20-4419	14,281	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	118,358	114,361	163,999
	Vocational Education	20-4430	0	115,477	117,348
	Arp-ESSER	20-4540	870,188	0	0
	Adult Basic Education	20-4440	399,789	625,000	801,695
	CARES Act Education Stabilization Fund	20-4530	34,429	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534	352,120	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	31,644	0	0
	Other	20-4XXX	827,616	500,000	500,000
	CRRSA Act-Mental Health Grant	20-4536	39,210	0	0
	Total Revenues from Federal Sources		2,853,079	1,568,665	1,802,919
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-15,035	-73,132	0
Special Revenue Fund Revenues	Total Grants and Entitlements		3,138,228	1,645,533	1,952,919
All Fund Revenues	Total Revenues/Sources		14,014,900	16,142,432	16,499,254
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,014,900	16,142,432	16,499,254

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,438,964	1,655,843	1,732,803
	Vocational Programs	11-3XX-100-XXX	3,512,396	3,883,662	4,284,455
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	182,985	159,700	176,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	135,763	180,000	195,100
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	105,762	156,992	162,423
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,631	72,055	74,554
	Undistributed Expenditures-Guidance	11-000-218-XXX	355,620	372,719	500,685
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	15,000	35,000	35,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	147,507	163,107	168,482
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	20,000	22,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	258,154	378,356	366,950
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	335,972	359,374	398,082
	Undistributed Expenditures-Central Services	11-000-251-XXX	321,693	382,590	421,695
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	353,959	403,406	497,775
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,341,556	1,594,235	1,897,374
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	21,591	65,000	90,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,958,518	2,570,323	2,698,337
	Total Undistributed Expenditures			5,280,963	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	50,000	25,000
General Fund Current Expenses	Total General Current Expense		10,551,071	12,502,612	13,746,965
Capital Outlay	Equipment	12-XXX-XXX-730	0	57,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	325,601	1,764,337	349,120
	Increase In Capital Reserve	10-604	0	172,700	450,000
	Interest Deposit to Capital Reserve	10-604	0	250	250
	Total Capital Outlay			325,601	1,994,287
General Fund Expenses and Transfers	General Fund Grand Total		10,876,672	14,496,899	14,546,335

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,222	0	0
	Student Activity Fund	20-475-XXX-XXX	202,157	76,868	150,000
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	79,770	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	79,770	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	144,868	175,872	177,882
	Title II	20-XXX-XXX-XXX	5,869	25,019	28,302
	Title IV	20-XXX-XXX-XXX	14,707	12,936	13,693
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	118,358	114,361	163,999
	Vocational Education	20-XXX-XXX-XXX	0	115,477	117,348
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	14,281	0	0
	Adult Education	20-XXX-XXX-XXX	399,789	625,000	801,695
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	34,429	0	0
	Other	20-XXX-XXX-XXX	827,616	500,000	500,000
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	352,120	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	31,644	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	39,210	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	870,188	0	0
	Total Federal Projects	20-XXX-XXX-XXX	2,853,079	1,568,665	1,802,919
	Special Revenue Fund Expenses	Total Special Revenue Funds		3,138,228	1,645,533
All Fund Expenses	Total Expenditures/Appropriations		14,014,900	16,142,432	16,499,254
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,014,900	16,142,432	16,499,254

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	616,126	592,136	592,136	592,136
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	102,200	1,107,300	1,280,250	1,730,500
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100	150,350	200,600	225,850
	Legal Reserve	2,015,603	1,421,534	0	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	61,833	76,868	150,000	150,000
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,181	\$13,174	\$15,369	\$14,471	\$17,854
Total Classroom Instruction	\$7,983	\$7,582	\$8,787	\$8,273	\$9,986
Classroom-Salaries and Benefits	\$5,326	\$4,978	\$5,893	\$5,549	\$6,533
Classroom-General Supplies and Textbooks	\$172	\$222	\$281	\$264	\$375
Classroom-Purchased Services	\$2,485	\$2,381	\$2,613	\$2,460	\$3,078
Total Support Services	\$1,180	\$1,182	\$1,459	\$1,374	\$1,740
Support Services-Salaries and Benefits	\$1,142	\$1,145	\$1,362	\$1,282	\$1,485
Total Administrative Costs	\$2,087	\$2,019	\$2,441	\$2,298	\$2,837
Administration Salaries and Benefits	\$1,540	\$1,545	\$1,694	\$1,595	\$1,959
Total Operations and Maintenance of Plant	\$1,629	\$1,894	\$2,115	\$1,991	\$2,632
Operations and Maintenance-Salaries and Benefits	\$350	\$773	\$421	\$397	\$457
Board Contribution to Food Services	\$26	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$274	\$492	\$541	\$509	\$619
Total Equipment Costs	\$17	\$0	\$71	\$67	\$0
Legal Costs	\$19	\$7	\$24	\$23	\$27
Employee Benefits as a percentage of salaries*	40.72%	38.62%	48.09%	48.09%	47.52%

*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 2022-23 revised appropriations and the 2023-24 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	0
	Shared Food Service	0
Curriculum Services	Shared with SCSSSD	0
Custodial and Maintenance Services	Director Grounds	0
	Consortium Custodial	0
Insurance Coverages and Benefits	SPELL-JIF	0
Professional Staff Development	SCSSSD and County	0
Purchasing	Co-Op Bulk	0
	Co-Op Electrical Services	0
	Co-Op Purchasing	0
Superintendent and Assistant Sup.	Superintendent and Assistant Superintendent Curriculum SCSSSD	0
Transportation Services, including Fuel	County Co-Op	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	\$133,500
	Full-Time Equivalent (FTE)	0.5
	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	07/01/22
	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	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	\$10,400
	Total Bonuses Amount	\$1,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,300
	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	max payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max 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	

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	\$800
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$40,050
	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	max payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	np 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	