

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	3.0	5.0	0.0
On Roll Special Ed Full-Time	145.0	127.0	163.0
On Roll Subtotal	148.0	132.0	163.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Tuition from Local Education Authorities	10-1310	7,366,945	7,109,771	9,385,412
	Other Tuition	10-1320-1340	0	1,256,197	0
	Unrestricted Miscellaneous Revenues	10-1XXX	67,318	10,500	50,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	25
	Total Revenues from Local Sources		7,434,263	8,376,468	9,435,437
General Fund Revenues from Other Sources	Adjustment for Prior Year Encumbrances		0	1,463,495	0
	Actual Revenues (Over)/Under Expenditures		-139,328	0	0
General Fund Revenues	Total Operating Budget		7,294,935	9,839,963	9,435,437
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	11,656	20,000	20,000
	Total Revenues from Local Sources	20-1XXX	11,656	20,000	20,000
Special Revenue Fund Revenues from Federal Sources	CARES Act Education Stabilization Fund	20-4530	2,350	0	0
	Other	20-4XXX	158,556	0	0
	Total Revenues from Federal Sources		160,906	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		171,221	20,000	20,000
All Fund Revenues	Total Revenues/Sources		7,466,156	9,859,963	9,455,437
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,466,156	9,859,963	9,455,437

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	1,973,864	2,504,753	2,193,226
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	72,212	52,000	53,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	521,197	510,587	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	36,884	52,000	57,521
	Undistributed Expenditures-Health Services	11-000-213-XXX	153,560	240,290	219,527
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	871,279	864,953	1,219,643
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	34,000	34,000	38,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	3,500	3,500	6,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	10,498	27,000	36,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	250,316	299,654	308,350
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	394,151	475,185	338,686
	Undistributed Expenditures-Central Services	11-000-251-XXX	396,258	623,410	497,777
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	90,149	102,736	106,532
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	631,119	973,042	813,936
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	22,276	98,700	72,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,713,097	2,938,153	3,224,714
	Undistributed Expenditures-Food Services	11-000-310-930	120,575	0	0
		Total Undistributed Expenditures		4,727,662	6,732,623
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	25
General Fund Current Expenses	Total General Current Expense		7,294,935	9,799,963	9,185,437
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	0	40,000	250,000
	Total Capital Outlay		0	40,000	250,000
General Fund Expenses and Transfers	General Fund Grand Total		7,294,935	9,839,963	9,435,437
Special Revenue Fund Expenses for Federal Projects	CARES Act Education Stabilization Fund	20-477-XXX-XXX	2,350	0	0
	Other	20-XXX-XXX-XXX	158,556	0	0
	Total Federal Projects	20-XXX-XXX-XXX	160,906	0	0
Special Revenue Fund Expenses	Total Special Revenue Funds		171,221	20,000	20,000
All Fund Expenses	Total Expenditures/Appropriations		7,466,156	9,859,963	9,455,437
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,466,156	9,859,963	9,455,437

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	2,960,375	1,636,208	1,636,208	1,636,208
	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	100,002	100,027
	Legal Reserve	0	0	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		
Restricted for Special Revenue Fund	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
	Student Activity Fund	32,406	33,747	33,747	33,747
Restricted for Repayment of Debt	Scholarship Fund	0	0	0	0
	Restricted for 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	\$50,235	\$55,445	\$74,625	\$73,494	\$55,907
Total Classroom Instruction	\$30,668	\$25,943	\$35,209	\$34,676	\$25,229
Classroom-Salaries and Benefits	\$29,369	\$25,191	\$33,989	\$33,474	\$24,503
Classroom-General Supplies and Textbooks	\$366	\$456	\$692	\$682	\$411
Classroom-Purchased Services	\$932	\$295	\$528	\$520	\$315
Total Support Services	\$7,250	\$11,524	\$13,910	\$13,699	\$11,157
Support Services-Salaries and Benefits	\$6,982	\$11,150	\$12,764	\$12,570	\$3,089
Total Administrative Costs	\$8,513	\$11,245	\$16,808	\$16,553	\$13,330
Administration Salaries and Benefits	\$7,233	\$9,550	\$14,886	\$14,660	\$11,765
Total Operations and Maintenance of Plant	\$3,802	\$5,044	\$7,974	\$7,854	\$5,489
Operations and Maintenance-Salaries and Benefits	\$739	\$846	\$1,385	\$1,364	\$1,031
Board Contribution to Food Services	\$0	\$919	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$759	\$619	\$609	\$626
Total Equipment Costs	\$229	\$0	\$0	\$0	\$0
Legal Costs	\$26	\$42	\$92	\$91	\$80
Employee Benefits as a percentage of salaries*	42.00%	37.88%	54.67%	54.67%	92.49%

\*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 SCVTS	0
Custodial and Maintenance Services	Director of Building and Grounds	0
	Consortium for Custodial Services	0
Insurance Coverages and Benefits	SPELL-JIF	0
Professional Staff Development	SCVTS and County	0
Purchasing	Co-Op Bulk Purchasing	0
	Co-Op for Electrical Services	0
	Co-Op for Purchasing	0
Special Education Services	Provide services to many districts in various counties	0
Superintendent and Assistant Sup.	Superintendent and Asst. Superintendent/BA	0
Transportation Services, including Fuel	County Co-Op	0

Employee Contract List for District

Name	Category	Measure
Frank H. Maurer	Job Title	Business Administrator
	Job Title II	Asst. Superintendent
	Base Annual Salary Amount	\$136,123
	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	07/01/22
	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	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	\$10,700
	Total Bonuses Amount	\$1,200
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,185
	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 of \$15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max of \$15000
	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
Frank H. Maurer	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	\$143,474
	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	07/01/19
	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)	\$15,144
	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
	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	