

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	1,615.0	1,653.0	1,653.0
On Roll Regular Shared-Time	287.0	271.0	271.0
On Roll Regular Accred. Adult H.S.	0.0	0.0	73.0
On Roll Special Ed Full-Time	46.0	52.0	51.0
On Roll Special Ed Shared-Time	219.0	240.0	241.0
On Roll Subtotal	2,167.0	2,216.0	2,289.0
In Post-Secondary Full Time	58.0	22.0	22.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	County Tax Levy-Base Budget	10-1210	5,553,393	5,553,393	5,553,393
	Tuition from Local Education Authorities	10-1310	10,494,305	12,769,250	12,857,000
	Other Tuition	10-1320-1340	417,442	440,000	440,000
	Unrestricted Miscellaneous Revenues	10-1XXX	475,028	400,000	400,000
	Interest Earned on Capital Reserve Funds	10-1XXX	78,169	50	50
	Total Revenues from Local Sources		17,018,337	19,162,693	19,250,443
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	1,499,824	1,665,799	2,300,820
	Equalization Aid	10-3176	14,044,025	15,637,942	16,089,901
	Categorical Security Aid	10-3177	181,308	201,372	224,419
	Other State Aids	10-3XXX	0	0	25,000,000
	Total Revenues from State Sources		15,725,157	17,505,113	43,615,140
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	682,288	10,422,207
	Withdrawal from Capital Reserve for Local Share	10-307	0	22,204	0
	Adjustment for Prior Year Encumbrances		0	1,805,512	0
	Actual Revenues (Over)/Under Expenditures		-3,668,618	0	0
General Fund Revenues	Total Operating Budget		29,074,876	39,177,810	73,287,790
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	408,771	0	0
	Other Revenue from Local Sources	20-1XXX	283,685	0	0
	Total Revenues from Local Sources	20-1XXX	692,456	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	140,155	0	0
	Total Revenues from State Sources		140,155	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	174,826	280,465	238,396
	Title II	20-4451-4455	29,261	87,277	74,185
	Title IV	20-4471-4474	25,497	27,157	23,083
	IDEA Part B (Handicapped)	20-4420-4429	265,008	380,965	323,820
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	99,134	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	26,913	0	0
	ARP-ESSER	20-4540	470,407	0	0
	CRRSA Act-ESSER II	20-4534	195,140	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	5,485	0	0
	Other	20-4XXX	631,408	468,793	478,169
	Total Revenues from Federal Sources		1,923,079	1,244,657	1,137,653
Special Revenue Fund Revenues	Total Grants and Entitlements		2,708,291	1,244,657	1,137,653
All Fund Revenues	Total Revenues/Sources		31,783,167	40,422,467	74,425,443
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		31,783,167	40,422,467	74,425,443

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Vocational Programs	11-3XX-100-XXX	13,316,624	15,885,405	15,687,611
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	363,911	383,371	369,680
	Other Instructional Programs-Instruction	11-4XX-100-XXX	312,240	863,792	808,391
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	150,012	155,497	166,288
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	2,200	1,900	2,200
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,235,758	1,535,726	1,596,314
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	213,198	384,323	378,167
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	80,364	40,000	195,629
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	40,303	78,115	78,120
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	664,771	723,636	722,985
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,495,398	1,857,099	1,721,277
	Undistributed Expenditures-Central Services	11-000-251-XXX	644,705	955,356	887,988
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	148,675	161,312	166,381
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,826,689	7,362,280	6,904,172
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	76,428	171,136	165,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,095,891	7,830,580	7,393,598
	Total Undistributed Expenditures		14,674,392	21,256,960	20,378,119
General Fund Current Expenses	Total General Current Expense		28,667,167	38,389,528	37,243,801
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	46,147	46,147	25,046,147
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	22,204	0
	Increase In Capital Reserve	10-604	0	0	10,422,207
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		46,147	68,401	35,468,404
Special School Expenses for Evening/Adult/Post-Grad	Accredited Evening/Adult High School/Post-Graduate-Instruction	13-601-100-XXX	275,819	413,515	350,720
	Accredited Evening/Adult High School/Post-Graduate-Support Services	13-601-200-XXX	68,855	170,058	136,083
	Total Accredited Evening/Adult High School/Post-Graduate	13-601-X00-XXX	344,674	583,573	486,803

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special School Expenses for Vocational Evening	Vocational Evening-Local-Instruction	13-629-100-XXX	16,888	136,308	88,782
	Total Vocational Evening-Local	13-629-X00-XXX	16,888	136,308	88,782
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	361,562	719,881	575,585
General Fund Expenses and Transfers	General Fund Grand Total		29,074,876	39,177,810	73,287,790
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	283,685	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	140,155	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	140,155	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	174,826	280,465	238,396
	Title II	20-XXX-XXX-XXX	29,261	87,277	74,185
	Title IV	20-XXX-XXX-XXX	25,497	27,157	23,083
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	265,008	380,965	323,820
	Other	20-XXX-XXX-XXX	631,408	468,793	478,169
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	195,140	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	5,485	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	470,407	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	99,134	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	26,913	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,923,079	1,244,657	1,137,653
Special Revenue Fund Expenses	Total Special Revenue Funds		2,708,291	1,244,657	1,137,653
All Fund Expenses	Total Expenditures/Appropriations		31,783,167	40,422,467	74,425,443
Expenses Net of Transfers	Total Expenditures Net of Transfers		31,783,167	40,422,467	74,425,443

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	1,606,891	1,744,493	1,744,493	1,744,493
	Repayment of Debt	0	0		
Restricted for General Operating Budget	Capital Reserve	4,601,337	5,351,337	5,329,183	15,751,440
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,099,264	11,104,495	10,422,207	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	232,942	280,341	280,341	280,341
	Scholarship Fund	7,757	7,757	7,757	7,757
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	\$12,602	\$13,563	\$17,834	\$19,278	\$18,708
Total Classroom Instruction	\$7,738	\$8,049	\$10,184	\$10,984	\$10,742
Classroom-Salaries and Benefits	\$6,383	\$6,837	\$8,703	\$9,412	\$9,323
Classroom-General Supplies and Textbooks	\$451	\$405	\$640	\$688	\$649
Classroom-Purchased Services	\$904	\$807	\$841	\$885	\$770
Total Support Services	\$944	\$1,059	\$1,393	\$1,492	\$1,624
Support Services-Salaries and Benefits	\$929	\$1,044	\$1,333	\$1,428	\$1,561
Total Administrative Costs	\$1,577	\$1,762	\$2,269	\$2,427	\$2,277
Administration Salaries and Benefits	\$1,387	\$1,559	\$1,976	\$2,087	\$1,973
Total Operations and Maintenance of Plant	\$2,090	\$2,398	\$3,586	\$3,920	\$3,651
Operations and Maintenance-Salaries and Benefits	\$393	\$468	\$727	\$765	\$644
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$179	\$218	\$232	\$256	\$244
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$37	\$40	\$34	\$44	\$40
Employee Benefits as a percentage of salaries*	32.02%	30.14%	34.22%	36.88%	35.04%

*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.

Employee Contract List for District

Name	Category	Measure
Gwendolyn Ryan	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$206,811
	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	01/01/21
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	29
	Contracted Number of Annual Sick Days	15
	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	\$3,704
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$10,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$53,576
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to maxium allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to maxium allowd by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days not carried over, converts to sick days
	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
Gwendolyn Ryan	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
Janet Behrmann	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$170,591
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	15
	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
Janet Behrmann	Total Allowances Amount	\$2,564
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$47,806
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to a maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to a maximum allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personel days not carrier over, converts to sick days
	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
Michele Dorney	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of Human Resourc
	Base Annual Salary Amount	\$135,102
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Michele Dorney	Job Title Other District	None Reported
	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	22
	Contracted Number of Annual Sick Days	15
	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	\$1,774
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,996
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$13,391
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to maximum allowed by regulation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal Days not carried over, convert to sick days
	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

Employee Contract List for District

Name	Category	Measure
Michele Dorney	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
Walter Smolenski	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$170,591
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	15
	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	\$3,263
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$47,806
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to maxium allowed by regulation

Employee Contract List for District

Name	Category	Measure
Walter Smolenski	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to maxium allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days not carried over, converts to sick days
	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