

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	2,193.0	2,185.0	2,185.0
On Roll Regular Shared-Time	256.0	213.0	213.0
On Roll Regular Accred. Adult H.S.	92.0		0.0
On Roll Special Ed Full-Time	128.0	130.0	130.0
On Roll Special Ed Shared-Time	81.0	70.0	70.0
On Roll Subtotal	2,750.0	2,598.0	2,598.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	County Tax Levy-Base Budget	10-1210	41,600,000	42,600,000	56,158,925
	Total Tax Levy	10-121x	41,600,000	42,600,000	56,158,925
	Tuition from Local Education Authorities	10-1310	457,734	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	2,269,025	2,200,000	1,200,000
	Total Revenues from Local Sources		44,326,759	44,800,000	57,358,925
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	818,768	1,693,523	1,648,647
	Categorical Special Education Aid	10-3132	2,462,876	1,816,818	1,743,672
	Equalization Aid	10-3176	19,320,150	17,876,131	17,390,801
	Categorical Security Aid	10-3177	632,290	1,150,589	1,077,829
	Other State Aids	10-3XXX	0	10,000,000	0
	Total Revenues from State Sources		23,234,084	32,537,061	21,860,949
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	28	0	0
	Total Revenues from Federal Sources		28	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	3,000,000
	Adjustment for Prior Year Encumbrances		0	41,537	0
	Actual Revenues (Over)/Under Expenditures		5,786,995	0	0
General Fund Revenues	Total Operating Budget		73,347,866	77,378,598	82,219,874
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,584,542	0	0
	Total Revenues from Local Sources	20-1XXX	1,584,542	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	488,276	0	0
	Total Revenues from State Sources		488,276	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	1,486,746	900,000	900,000
	Title II	20-4451-4455	106,986	100,000	100,000
	Title IV	20-4471-4474	104,929	75,000	75,000
	IDEA Part B (Handicapped)	20-4420-4429	553,307	425,000	425,000
	Vocational Education	20-4430	830,626	800,000	800,000
	Private Industry Council (JTPA/WIOA)	20-4700	1,938,440	0	0
	Total Revenues from Federal Sources		5,021,034	2,300,000	2,300,000
Special Revenue Fund Revenues	Total Grants and Entitlements		7,430,459	2,300,000	2,300,000

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
All Fund Revenues	Total Revenues/Sources		80,778,325	79,678,598	84,519,874
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		80,778,325	79,678,598	84,519,874

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	16,010,764	15,996,058	19,820,579
	Vocational Programs	11-3XX-100-XXX	7,286,508	6,644,756	7,494,784
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	276,790	361,422	910,300
	School-Sponsored Athletics-Instruction	11-402-100-XXX	185	3,600	4,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	360,000	377,000	370,623
	Undistributed Expenditures-Health Services	11-000-213-XXX	518,156	315,252	582,489
	Undistributed Expenditures-Guidance	11-000-218-XXX	2,090,113	2,281,498	2,392,776
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,142,185	1,002,300	1,182,884
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	377,535	322,736	664,403
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,435,229	1,500,000	1,478,564
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	2,331,408	2,899,534	3,109,299
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,545,169	1,808,447	1,831,767
	Undistributed Expenditures-Central Services	11-000-251-XXX	1,901,290	1,967,898	2,244,083
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	16,786	98,624	101,090
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	10,738,206	8,271,837	10,034,766
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	3,863,573	3,797,245	2,967,309
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	18,027,438	24,461,418	21,552,766
	Undistributed Expenditures-Food Services	11-000-310-930	1,430,663	2,174,780	3,000,000
	Total Undistributed Expenditures		45,777,751	51,278,569	51,512,819
General Fund Current Expenses	Total General Current Expense		69,351,998	74,284,405	79,743,082
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	0	3,778	3,778
	Total Capital Outlay		0	3,778	3,778
Special School Expenses for Evening/Adult/Post-Grad	Accredited Evening/Adult High School/Post-Graduate-Instruction	13-601-100-XXX	1,481,676	1,068,385	1,317,127
	Accredited Evening/Adult High School/Post-Graduate-Support Services	13-601-200-XXX	1,890,000	1,480,000	432,880
	Total Accredited Evening/Adult High School/Post-Graduate	13-601-X00-XXX	3,371,676	2,548,385	1,750,007
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	3,995,868	3,090,415	2,473,014
General Fund Expenses and Transfers	General Fund Grand Total		73,347,866	77,378,598	82,219,874
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	488,276	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	488,276	0	0

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	1,486,746	900,000	900,000
	Title II	20-XXX-XXX-XXX	106,986	100,000	100,000
	Title IV	20-XXX-XXX-XXX	104,929	75,000	75,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	553,307	425,000	425,000
	Vocational Education	20-XXX-XXX-XXX	830,626	800,000	800,000
	Private Industry Council (JTPA/WIOA)	20-XXX-XXX-XXX	1,938,440	0	0
	Total Federal Projects	20-XXX-XXX-XXX	5,021,034	2,300,000	2,300,000
Special Revenue Fund Expenses	Total Special Revenue Funds		7,430,459	2,300,000	2,300,000
All Fund Expenses	Total Expenditures/Appropriations		80,778,325	79,678,598	84,519,874
Expenses Net of Transfers	Total Expenditures Net of Transfers		80,778,325	79,678,598	84,519,874

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	1,965,256	-3,683,607	3,000,000	0
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	158,474	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		
Restricted for Special Revenue Fund	Student Activity Fund	717,935	381,328	381,328	381,328
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$24,411	\$26,621	\$24,023	\$28,915	\$31,548
Total Classroom Instruction	\$12,261	\$13,280	\$12,759	\$14,624	\$16,313
Classroom-Salaries and Benefits	\$11,996	\$13,094	\$12,617	\$14,469	\$16,148
Classroom-General Supplies and Textbooks	\$223	\$133	\$114	\$108	\$121
Classroom-Purchased Services	\$42	\$52	\$27	\$46	\$44
Total Support Services	\$3,296	\$3,293	\$3,204	\$3,675	\$3,896
Support Services-Salaries and Benefits	\$3,291	\$3,285	\$3,193	\$3,668	\$3,888
Total Administrative Costs	\$3,577	\$2,993	\$3,185	\$3,857	\$3,889
Administration Salaries and Benefits	\$2,462	\$2,387	\$2,671	\$3,068	\$3,043
Total Operations and Maintenance of Plant	\$3,769	\$5,053	\$3,524	\$4,200	\$4,840
Operations and Maintenance-Salaries and Benefits	\$2,113	\$2,638	\$2,022	\$2,322	\$2,490
Board Contribution to Food Services	\$428	\$576	\$0	\$885	\$1,221
Total Extracurricular Costs	\$187	\$154	\$187	\$231	\$534
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$89	\$27	\$79	\$175	\$176
Employee Benefits as a percentage of salaries*	33.72%	38.40%	40.26%	55.87%	43.56%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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
Dominick Pandolfo	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$189,750
	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	08/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	28
	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	34
	Description of Other Contracted Non-Working Days	School Closing Days
	Total Allowances Amount	\$9,068
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,105
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$42,865
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout at Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Payment - 35 days at \$365 perday
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	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
Dominick Pandolfo	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
Thomas Macagnano	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$235,000
	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	07/15/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	28
	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	34
	Description of Other Contracted Non-Working Days	School Closing Days

Employee Contract List for District

Name	Category	Measure
Thomas Macagnano	Total Allowances Amount	\$9,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$105
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$36,132
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payment upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Paymnet for unused vacation
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	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