

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	23.0	22.0	34.0
On Roll Special Ed Full-Time	147.0	145.0	143.0
On Roll Subtotal	170.0	167.0	177.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	200,000	200,000	200,000
	Tuition from Local Education Authorities	10-1310	7,498,969	8,676,260	8,298,577
	Prior Year Tuition Adjustment from Local Education Authorities	10-1310	1,404,102	0	0
	Other Tuition	10-1320-1340	0	0	775,114
	Unrestricted Miscellaneous Revenues	10-1XXX	25,222	10,500	10,500
	Interest Earned on Maintenance Reserve	10-1XXX	1	1	0
	Total Revenues from Local Sources		9,128,294	8,886,761	9,284,191
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	350,000	223,673
	Actual Revenues (Over)/Under Expenditures		-613,713	0	0
General Fund Revenues	Total Operating Budget		8,514,581	9,236,761	9,507,864
All Fund Revenues	Total Revenues/Sources		8,514,581	9,236,761	9,507,864
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,514,581	9,236,761	9,507,864

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed	
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	2,957,399	3,249,608	3,056,550	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	9,000	5,000	
	Other Instructional Programs-Instruction	11-4XX-100-XXX	661,275	716,700	724,714	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	35,747	36,000	35,405	
	Undistributed Expenditures-Health Services	11-000-213-XXX	148,117	163,701	240,616	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	611,919	652,461	669,975	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	30,832	34,000	28,000	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	3,500	2,500	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	17,256	27,000	20,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	227,889	252,426	287,855	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	366,424	387,559	427,920	
	Undistributed Expenditures-Central Services	11-000-251-XXX	395,006	394,260	388,664	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	70,987	78,268	94,088	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	543,790	587,573	731,013	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	19,175	88,588	115,600	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,280,265	2,516,116	2,639,964	
	Undistributed Expenditures-Food Services	11-000-310-930	89,960	0	0	
		Total Undistributed Expenditures		4,837,367	5,221,452	5,681,600
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1	0
General Fund Current Expenses	Total General Current Expense		8,456,041	9,196,761	9,467,864	
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	58,540	40,000	40,000	
	Total Capital Outlay		58,540	40,000	40,000	
General Fund Expenses and Transfers	General Fund Grand Total		8,514,581	9,236,761	9,507,864	
All Fund Expenses	Total Expenditures/Appropriations		8,514,581	9,236,761	9,507,864	
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,514,581	9,236,761	9,507,864	

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,000	100,001	100,002	100,002
	Legal Reserve	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 Repayment of Debt	Repayment of Debt	0	0		
Unrestricted	General Operating Budget	2,023,212	2,639,474	2,289,474	2,065,801
	Repayment of Debt		0		

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$42,391	\$48,114	\$48,568	\$54,540	\$52,838
Total Classroom Instruction	\$26,504	\$29,240	\$29,508	\$33,929	\$30,958
Classroom-Salaries and Benefits	\$24,985	\$27,769	\$27,506	\$31,738	\$28,957
Classroom-General Supplies and Textbooks	\$441	\$491	\$722	\$808	\$700
Classroom-Purchased Services	\$1,078	\$981	\$1,280	\$1,383	\$1,300
Total Support Services	\$6,280	\$6,817	\$6,900	\$7,672	\$8,034
Support Services-Salaries and Benefits	\$5,996	\$6,468	\$6,244	\$6,806	\$7,256
Total Administrative Costs	\$6,393	\$8,236	\$8,380	\$9,093	\$9,329
Administration Salaries and Benefits	\$5,641	\$7,068	\$6,863	\$7,580	\$7,720
Total Operations and Maintenance of Plant	\$2,986	\$3,264	\$3,596	\$3,697	\$4,345
Operations and Maintenance-Salaries and Benefits	\$425	\$526	\$417	\$556	\$650
Board Contribution to Food Services	\$211	\$513	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$71	\$79	\$42
Total Equipment Costs	\$42	\$0	\$0	\$0	\$0
Legal Costs	\$36	\$17	\$53	\$60	\$58
Employee Benefits as a percentage of salaries*	41.20%	44.89%	46.93%	47.21%	49.55%

\*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 2019-20 revised appropriations and the 2020-21 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.

**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
220	Tuition from LEAs	775,114	2018 2019 tuition adjustment

## Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Operations are shared with Salem County Vocational	0
Curriculum Services	Shared with Salem County Vocational	0
Custodial and Maintenance Services	Consortium through Upper Pittsgrove	0
Food Services	Shared Food Services through Salem County Vocational and Upper Pittsgrove	0
Insurance Coverages and Benefits	Special Services participates in a joint insurance program for property and workers compensation	0
Nursing Services	Provide nursing services to non-public schools	0
Professional Staff Development	Shared with Salem County Vocational	0
Purchasing	Purchasing Services through Co-Ops	0
Special Education Services	Provide special education services to many districts	0
Superintendent and Assistant Sup.	Superintendent is shared with Salem County Vocational	0
Transportation Services, including Fuel	Field Trip Busing with Salem County Vocational	0
	Cooperative fueling costs for district vehicles	0
	Provide sports busing for Salem County Vocational	0

## Employee Contract List for District

Name	Category	Measure
Frank Maurer	Job Title	Business Administrator
	Job Title II	Asst Superintendent
	Base Annual Salary Amount	\$128,932
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4640
	Job Title Other District	Asst. Sup/BA
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	\$14,489
	Total Bonuses Amount	\$1,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,349
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,154
	Contractual Post-Employment Benefit Description of Payout of Sick days	Sick payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	personal days become sick 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 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 Swain	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$136,505
	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	07/01/20
	End Date of Contract	06/30/25
	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 Swain	Total Allowances Amount	\$17,960
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$16,645
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,159
	Contractual Post-Employment Benefit Description of Payout of Sick days	Sick payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	personal are paid out as sick
	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	
Randy Wentzell	Job Title	Other
	Job Title II	Buildings and Grounds Sup
	Base Annual Salary Amount	\$76,875
	Full-Time Equivalent (FTE)	0.8
	Shared with Another District?	Y
	Shared County	33
	Shared District	4640

Employee Contract List for District

Name	Category	Measure
Randy Wentzell	Job Title Other District	Buildings and Grounds Sup
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	240
	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