

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	22.0	14.0	45.0
On Roll Special Ed Full-Time	145.0	160.0	144.0
On Roll Subtotal	167.0	174.0	189.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	200,000	200,000	0
	Tuition from Local Education Authorities	10-1310	8,121,338	8,298,577	8,563,842
	Prior Year Tuition Adjustment from Local Education Authorities	10-1310	284,238	0	0
	Other Tuition	10-1320-1340	0	775,114	630,000
	Unrestricted Miscellaneous Revenues	10-1XXX	32,465	10,500	10,500
	Interest Earned on Maintenance Reserve	10-1XXX	1	0	0
	Total Revenues from Local Sources		8,638,042	9,284,191	9,204,342
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	350,000	223,673	518,268
	Actual Revenues (Over)/Under Expenditures		-219,035	0	0
General Fund Revenues	Total Operating Budget		8,769,007	9,507,864	9,722,610
Special Revenue Fund Revenues	Total Grants and Entitlements		0	0	35,000
All Fund Revenues	Total Revenues/Sources		8,769,007	9,507,864	9,757,610
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,769,007	9,507,864	9,757,610

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	3,275,697	3,056,550	3,103,678	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	5,000	50,100	
	Other Instructional Programs-Instruction	11-4XX-100-XXX	732,936	724,714	490,597	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	40,590	35,405	36,291	
	Undistributed Expenditures-Health Services	11-000-213-XXX	159,288	240,616	245,290	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	718,064	669,975	889,192	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	51,066	28,000	34,000	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	2,500	3,500	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	17,438	20,000	27,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	312,287	287,855	273,500	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	294,043	427,920	478,279	
	Undistributed Expenditures-Central Services	11-000-251-XXX	392,425	388,664	404,286	
	Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	84,830	94,088	95,872	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	554,187	731,013	944,738	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	18,870	115,600	91,400	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,979,177	2,639,964	2,514,887	
	Undistributed Expenditures-Food Services	11-000-310-930	79,023	0	0	
		Total Undistributed Expenditures		4,701,288	5,681,600	6,038,235
	General Fund Current Expenses	Total General Current Expense		8,709,921	9,467,864	9,682,610
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	59,086	40,000	40,000	
	Total Capital Outlay		59,086	40,000	40,000	
General Fund Expenses and Transfers	General Fund Grand Total		8,769,007	9,507,864	9,722,610	
Special Revenue Fund Expenses	Total Special Revenue Funds		0	0	35,000	
All Fund Expenses	Total Expenditures/Appropriations		8,769,007	9,507,864	9,757,610	
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,769,007	9,507,864	9,757,610	

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,001	100,002	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	2,639,474	2,508,508	2,284,835	1,766,567
	Repayment of Debt		0		

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$48,114	\$48,854	\$52,838	\$53,749	\$50,747
Total Classroom Instruction	\$29,240	\$29,906	\$30,958	\$31,492	\$27,031
Classroom-Salaries and Benefits	\$27,769	\$27,292	\$28,957	\$29,457	\$26,016
Classroom-General Supplies and Textbooks	\$491	\$432	\$700	\$712	\$615
Classroom-Purchased Services	\$981	\$2,181	\$1,300	\$1,323	\$400
Total Support Services	\$6,817	\$7,426	\$8,034	\$8,173	\$9,087
Support Services-Salaries and Benefits	\$6,468	\$6,962	\$7,256	\$7,381	\$8,283
Total Administrative Costs	\$8,236	\$7,737	\$9,329	\$9,490	\$8,951
Administration Salaries and Benefits	\$7,068	\$6,094	\$7,720	\$7,853	\$7,555
Total Operations and Maintenance of Plant	\$3,264	\$3,302	\$4,345	\$4,420	\$5,235
Operations and Maintenance-Salaries and Benefits	\$526	\$691	\$650	\$661	\$768
Board Contribution to Food Services	\$513	\$444	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$42	\$43	\$383
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$17	\$28	\$58	\$59	\$53
Employee Benefits as a percentage of salaries*	44.89%	37.01%	49.55%	49.55%	44.52%

*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 2020-21 revised appropriations and the 2021-22 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
Curriculum Services	Shared with SCVTS	0
Food Services	Shared food service services	0
Insurance Coverages and Benefits	SPELL-JIF	0
Others	Buildings and Grounds	0
Professional Staff Development	Shared with SCVTS and Salem County Districts	0
Purchasing	Co-Op for bulk food service purchasing	0
	Co-op for electrical service	0
	Co-op for purchasing	0
Special Education Services	Share services with other districts	0
Superintendent and Assistant Sup.	Shared Superintendent and Asst. Superintendent/BA	0
Transportation Services, including Fuel	Shared transportation for field trips and fuel purchase	0

Employee Contract List for District

Name	Category	Measure
Frank H. Maurer, III	Job Title	Business Administrator
	Job Title II	Asst. Superintendent
	Base Annual Salary Amount	\$132,155
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4640
	Job Title Other District	BA/Asst Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	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	\$9,604
	Total Bonuses Amount	\$1,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,548
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,043
	Contractual Post-Employment Benefit Description of Payout of Sick days	Sick Day Payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation Day Payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not paid out
	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, III	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	\$139,566
	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 R. Swain	Total Allowances Amount	\$10,260
	Total Bonuses Amount	\$750
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$15,788
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,576
	Contractual Post-Employment Benefit Description of Payout of Sick days	Sick days paid out
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation days paid out
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not paid out
	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	