

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	2.0		0.0
On Roll Special Ed Full-Time	118.0	118.0	160.0
On Roll Subtotal	120.0	118.0	160.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	County Tax Levy-Base Budget	10-1210	0	0	36,000
	Total Tax Levy	10-121x	0	0	36,000
	Tuition from Local Education Authorities	10-1310	7,370,004	9,964,982	10,287,844
	Other Tuition	10-1320-1340	5,467	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	54,809	50,000	50,000
	Interest Earned on Maintenance Reserve	10-1XXX	25	25	25
	Total Revenues from Local Sources		7,430,305	10,015,007	10,373,869
General Fund Revenues from Other Sources	Adjustment for Prior Year Encumbrances		0	11,521	0
	Actual Revenues (Over)/Under Expenditures		-229,333	0	0
General Fund Revenues	Total Operating Budget		7,200,972	10,026,528	10,373,869
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	11,312	20,000	20,000
	Other Revenue from Local Sources	20-1XXX	0	0	2,500
	Total Revenues from Local Sources	20-1XXX	11,312	20,000	22,500
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	0	0	1,454,173
	Total Revenues from Federal Sources		0	0	1,454,173
Special Revenue Fund Revenues	Total Grants and Entitlements		10,786	20,000	1,476,673
All Fund Revenues	Total Revenues/Sources		7,211,758	10,046,528	11,850,542
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,211,758	10,046,528	11,850,542

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	2,012,895	2,321,060	2,704,173
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	94,807	60,000	57,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	58,963	57,188	57,596
	Undistributed Expenditures-Health Services	11-000-213-XXX	210,766	231,050	178,218
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,163,758	1,413,007	1,529,290
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	38,000	39,500	40,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	6,250	6,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,418	36,500	36,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	269,003	324,385	336,976
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	330,070	370,068	383,059
	Undistributed Expenditures-Central Services	11-000-251-XXX	442,840	380,884	428,457
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	96,297	111,138	115,038
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	701,411	982,613	1,002,481
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	161,431	75,000	78,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,420,503	3,322,860	3,207,056
	Total Undistributed Expenditures			4,898,460	7,350,443
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	25
General Fund Current Expenses	Total General Current Expense		7,006,162	9,731,528	10,161,369
Capital Outlay	Equipment	12-XXX-XXX-730	45,000	45,000	45,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	149,810	250,000	167,500
	Total Capital Outlay		194,810	295,000	212,500
General Fund Expenses and Transfers	General Fund Grand Total		7,200,972	10,026,528	10,373,869
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	0	2,500
Special Revenue Fund Expenses for Federal Projects	Other	20-XXX-XXX-XXX	0	0	1,454,173
	Total Federal Projects	20-XXX-XXX-XXX	0	0	1,454,173
Special Revenue Fund Expenses	Total Special Revenue Funds		10,786	20,000	1,476,673
All Fund Expenses	Total Expenditures/Appropriations		7,211,758	10,046,528	11,850,542
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,211,758	10,046,528	11,850,542

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	3,558,200	3,904,727	3,904,727	3,904,727
	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	100,027	100,052	100,077
	Legal Reserve	0	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		
Restricted for Special Revenue Fund	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
	Student Activity Fund	33,116	33,642	33,642	33,642
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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$49,452	\$56,270	\$53,947	\$81,835	\$63,018
Total Classroom Instruction	\$17,908	\$21,513	\$20,994	\$31,847	\$26,214
Classroom-Salaries and Benefits	\$17,302	\$20,769	\$20,141	\$30,553	\$25,206
Classroom-General Supplies and Textbooks	\$373	\$494	\$405	\$614	\$453
Classroom-Purchased Services	\$233	\$250	\$448	\$679	\$554
Total Support Services	\$12,537	\$15,785	\$16,034	\$24,323	\$17,788
Support Services-Salaries and Benefits	\$11,096	\$15,241	\$15,231	\$23,105	\$16,882
Total Administrative Costs	\$12,638	\$11,774	\$9,957	\$15,105	\$11,453
Administration Salaries and Benefits	\$11,093	\$10,111	\$8,352	\$12,670	\$9,625
Total Operations and Maintenance of Plant	\$5,589	\$6,152	\$6,349	\$9,631	\$6,926
Operations and Maintenance-Salaries and Benefits	\$963	\$1,613	\$2,157	\$3,272	\$1,787
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$770	\$1,024	\$557	\$845	\$570
Total Equipment Costs	\$310	\$370	\$0	\$381	\$281
Legal Costs	\$39	\$28	\$75	\$114	\$88
Employee Benefits as a percentage of salaries*	36.44%	31.42%	66.26%	66.26%	58.59%

*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 2024-25 revised appropriations and the 2025-26 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 business office operations	0
Curriculum Services	Shared curriculum development	0
Purchasing	Shared purchasing through co-op	0
Superintendent and Assistant Sup.	Shared district administration	0
Transportation Services, including Fuel	Shared field trip busing	0

Employee Contract List for District

Name	Category	Measure
Frank H Maurer III	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$141,407
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4640
	Job Title Other District	Assistant Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	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	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	\$7,700
	Total Bonuses Amount	\$1,800
	Total Stipends Amount	\$3,600
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,231
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,992
	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	NA
	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	24-25
	Base Annual Salary Amount	\$155,897
	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	07/01/23
	End Date of Contract	06/30/26
	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	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
John R. Swain	Total Allowances Amount	\$17,560
	Total Bonuses Amount	\$2,500
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$23,626
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,861
	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	NA
	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	