

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Special Ed Full-Time	118.0	105.0	165.0
On Roll Subtotal	118.0	105.0	165.0

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	0	36,000	73,000
	Total Tax Levy	10-121x	0	36,000	73,000
	Tuition from Local Education Authorities	10-1310	10,124,416	9,057,496	10,440,641
	Other Tuition	10-1320-1340	27,585	50,000	50,000
	Unrestricted Miscellaneous Revenues	10-1XXX	17,364	0	0
	Total Revenues from Local Sources		10,169,365	9,143,496	10,563,641
General Fund Revenues from Other Sources	Adjustment for Prior Year Encumbrances		0	615,174	0
	Actual Revenues (Over)/Under Expenditures		-2,143,878	0	0
General Fund Revenues	Total Operating Budget		8,025,487	9,758,670	10,563,641
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	8,288	20,000	25,000
	Other Revenue from Local Sources	20-1XXX	88	2,500	0
	Total Revenues from Local Sources	20-1XXX	8,376	22,500	25,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	489,325	0	0
	Title II	20-4451-4455	426,583	0	0
	Other	20-4XXX	0	1,454,173	0
	Total Revenues from Federal Sources		915,908	1,454,173	0
Special Revenue Fund Revenues	Total Grants and Entitlements		927,265	1,476,673	25,000
All Fund Revenues	Total Revenues/Sources		8,952,752	11,235,343	10,588,641
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,952,752	11,235,343	10,588,641

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	2,233,612	2,704,173	2,923,120
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	78,205	57,500	62,750
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	56,835	57,596	60,750
	Undistributed Expenditures-Health Services	11-000-213-XXX	219,998	178,218	179,663
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,400,085	1,529,290	1,453,647
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	24,093	40,000	40,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	3,775	6,500	7,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	17,395	36,500	36,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	316,005	336,976	353,415
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	345,929	383,059	397,651
	Undistributed Expenditures-Central Services	11-000-251-XXX	353,067	428,457	374,654
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	100,189	115,038	216,552
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	955,461	1,002,481	1,053,944
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	45,779	78,500	162,716
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,679,256	2,591,882	3,195,779
	Total Undistributed Expenditures			5,517,867	6,784,497
General Fund Current Expenses	Total General Current Expense		7,829,684	9,546,170	10,518,641
Capital Outlay	Equipment	12-XXX-XXX-730	47,188	45,000	45,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	148,615	167,500	0
	Total Capital Outlay		195,803	212,500	45,000
General Fund Expenses and Transfers	General Fund Grand Total		8,025,487	9,758,670	10,563,641
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	88	2,500	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	489,325	0	0
	Title II	20-XXX-XXX-XXX	426,583	0	0
	Other	20-XXX-XXX-XXX	0	1,454,173	0
	Total Federal Projects	20-XXX-XXX-XXX	915,908	1,454,173	0
Special Revenue Fund Expenses	Total Special Revenue Funds		927,265	1,476,673	25,000
All Fund Expenses	Total Expenditures/Appropriations		8,952,752	11,235,343	10,588,641
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,952,752	11,235,343	10,588,641

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	3,904,727	5,544,979	5,544,979	5,544,979
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,027	0	0	0
	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	33,642	30,661	30,661	30,661
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	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	\$56,270	\$66,433	\$63,018	\$90,168	\$62,763
Total Classroom Instruction	\$21,513	\$25,292	\$26,214	\$37,223	\$27,106
Classroom-Salaries and Benefits	\$20,769	\$24,421	\$25,206	\$35,688	\$26,054
Classroom-General Supplies and Textbooks	\$494	\$538	\$453	\$690	\$485
Classroom-Purchased Services	\$250	\$332	\$554	\$844	\$568
Total Support Services	\$15,785	\$19,470	\$17,788	\$25,282	\$16,360
Support Services-Salaries and Benefits	\$15,241	\$18,710	\$16,882	\$23,901	\$15,492
Total Administrative Costs	\$11,774	\$12,178	\$11,453	\$16,413	\$11,346
Administration Salaries and Benefits	\$10,111	\$10,432	\$9,625	\$13,627	\$8,909
Total Operations and Maintenance of Plant	\$6,152	\$8,583	\$6,926	\$10,361	\$7,012
Operations and Maintenance-Salaries and Benefits	\$1,613	\$1,681	\$1,787	\$2,531	\$1,733
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,024	\$896	\$570	\$807	\$595
Total Equipment Costs	\$370	\$403	\$281	\$429	\$273
Legal Costs	\$28	\$50	\$88	\$133	\$85
Employee Benefits as a percentage of salaries*	31.42%	34.24%	58.59%	47.35%	56.35%

\*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.

**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared business office services	0
Curriculum Services	Shared curriculum services	0
Nursing Services	Shared sub nursing services	0
Professional Staff Development	Shared professional development and in-service activities.	0
Purchasing	Shared purchasing department	0
Special Education Services	Shared child study team services	0
Superintendent and Assistant Sup.	Shared administrative services	0
Transportation Services, including Fuel	Shared buses for trips	0

Employee Contract List for District

Name	Category	Measure
Frank Maurer	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$167,650
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4640
	Job Title Other District	Asst. Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	10
	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	\$2,800
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,189
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	payout of sick
	Contractual Post-Employment Benefit Description of Payout of Vacation days	payout of vacation
	Contractual Post-Employment Benefit Description of Payout of Personal days	payout of vacation
	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 R. Swain	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$161,112
	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	260
	Contracted Number of Annual Vacation Days	21
	Contracted Number of Annual Sick Days	10
	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	\$10,560
	Total Bonuses Amount	\$5,500
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$23,846
	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	payout of sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	payout of vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout of personal 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	