

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	459.0	455.0	438.0
On Roll Regular Shared-Time	33.0	21.0	18.0
On Roll Special Ed Full-Time	86.0	86.0	94.0
On Roll Special Ed Shared-Time	43.0	39.0	25.0
On Roll Subtotal	621.0	601.0	575.0
In Post-Secondary Full Time	63.0	44.0	65.0
In Post-Secondary Part Time	13.0	10.0	0.0

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	8,224,833	8,224,834	8,224,834
	Tuition from Local Education Authorities	10-1310	5,287,658	5,345,569	5,128,471
	Prior Year Tuition Adjustment from Local Education Authorities	10-1310	30,330	0	0
	Non-Resident Fees	10-1350	83,180	95,629	44,892
	Unrestricted Miscellaneous Revenues	10-1XXX	106,930	75,000	85,050
	Adult Education Testing Center Fees	10-1991	3,518	6,200	6,200
	Interest Earned on Maintenance Reserve	10-1XXX	0	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	0	150	150
	Other Restricted Miscellaneous Revenues	10-1XXX	526,547	443,550	509,235
	Total Revenues from Local Sources		14,262,996	14,191,082	13,998,982
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	447,941	447,941	447,941
	Vocational Expansion Stabilization Aid	10-3140	102,540	260,639	463,501
	Categorical Security Aid	10-3177	79,387	79,387	79,387
	Adjustment Aid	10-3178	766,181	608,082	405,220
	Total Revenues from State Sources		1,396,049	1,396,049	1,396,049
General Fund Revenues from Other Sources	Withdrawal from Capital Reserve for Local Share	10-307	0	2,375,000	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	875,000	0
	Other Financing Sources	10-5XXX	4,745	0	0
	Adjustment for Prior Year Encumbrances		0	21,643	0
	Actual Revenues (Over)/Under Expenditures		-587,981	0	0
General Fund Revenues	Total Operating Budget		15,075,809	18,858,774	15,395,031
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	255,516
	Scholarship Fund Revenue	20-1770	0	0	10,942
	Other Revenue from Local Sources	20-1XXX	13,631	682,199	15,000
	Total Revenues from Local Sources	20-1XXX	13,631	682,199	281,458
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	92,680	0	0
	State Grants Through Intermediate Sources	20-3700	0	80,871	64,697
	Total Revenues from State Sources		92,680	80,871	64,697

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	155,490	170,586	136,469
	Title II	20-4451-4455	24,336	23,184	18,547
	Title IV	20-4471-4474	10,078	11,914	9,531
	I.D.E.A. Part B (Handicapped)	20-4420-4429	92,817	95,556	76,445
	Vocational Education	20-4430	112,698	89,083	71,266
	CARES Act Education Stabilization Fund	20-4530	0	129,710	0
	CARES-Digital Divide Grant	20-4531	0	53,072	0
	Coronavirus Relief Fund (CRF)	20-4532	0	34,537	0
	Other	20-4XXX	161,893	194,975	155,980
	Total Revenues from Federal Sources			557,312	802,617
Special Revenue Fund Revenues	Total Grants and Entitlements		663,623	1,565,687	814,393
All Fund Revenues	Total Revenues/Sources		15,739,432	20,424,461	16,209,424
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,739,432	20,424,461	16,209,424

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,632,028	2,653,583	2,745,261
	Vocational Programs	11-3XX-100-XXX	2,793,203	2,919,389	2,853,604
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	78,415	68,862
	School-Sponsored Athletics-Instruction	11-402-100-XXX	44,239	283,754	269,599
	Other Instructional Programs-Instruction	11-4XX-100-XXX	229,910	3,000	0
	Community Services Programs/Operations	11-800-330-XXX	0	82,500	82,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	52,878	56,912	57,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	110,188	106,301	114,277
	Undistributed Expenditures-Guidance	11-000-218-XXX	397,115	368,686	374,323
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	218,928	290,043	260,496
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	135,506	159,853	159,883
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	113,912	122,372	121,160
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	20,859	23,071	26,595
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	478,547	573,125	570,685
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	343,180	331,909	344,807
	Undistributed Expenditures-Central Services	11-000-251-XXX	400,234	428,098	454,202
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	385,549	362,211	365,550
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,300,041	2,388,901	2,402,949
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	108,873	135,500	117,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,004,384	3,095,022	2,931,492
	Undistributed Expenditures-Food Services	11-000-310-930	127,277	0	0
		Total Undistributed Expenditures		8,197,471	8,442,004
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	150	150
General Fund Current Expenses	Total General Current Expense		13,896,851	14,462,795	14,320,895
Capital Outlay	Equipment	12-XXX-XXX-730	113,569	50,233	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	9,760	9,760	9,760
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	3,250,000	0
	Interest Deposit to Capital Reserve	10-604	0	150	150
		Total Capital Outlay		123,329	3,310,143

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	5,616	11,152	11,152
	Summer School-Support Services	13-422-200-XXX	100	225	225
	Total Summer School	13-422-X00-XXX	5,716	11,377	11,377
Special School Expenses for Evening/Adult/Post-Grad	Accredited Evening/Adult High School/Post-Graduate-Instruction	13-601-100-XXX	5,789	13,000	13,000
	Accredited Evening/Adult High School/Post-Graduate-Support Services	13-601-200-XXX	61,927	81,116	81,370
	Total Accredited Evening/Adult High School/Post-Graduate	13-601-X00-XXX	67,716	94,116	94,370
Special School Expenses for Adult Education	Adult Education-Local-Instruction	13-602-100-XXX	26,566	17,556	29,000
	Adult Education-Local-Support Services	13-602-200-XXX	77,268	86,302	87,727
	Total Adult Education-Local	13-602-X00-XXX	103,834	103,858	116,727
Special School Expenses for Vocational Evening	Vocational Evening-Local-Instruction	13-629-100-XXX	71,132	70,828	71,000
	Vocational Evening-Local-Support Services	13-629-200-XXX	75,175	80,055	81,295
	Total Vocational Evening-Local	13-629-X00-XXX	146,307	150,883	152,295
Special School Expenses for Adult Ed Test Center	Adult Education Testing Centers	13-640-200-XXX	3,245	6,200	6,200
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	1,055,629	1,085,836	1,064,226
General Fund Expenses and Transfers	General Fund Grand Total		15,075,809	18,858,774	15,395,031
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	13,631	682,199	15,000
Special Revenue Fund Expenses for Other State Projects	Vocational Education	20-XXX-XXX-XXX	82,080	80,871	64,697
	Other	20-XXX-XXX-XXX	10,600	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	92,680	80,871	64,697
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	155,490	170,586	136,469
	Title II	20-XXX-XXX-XXX	24,336	23,184	18,547
	Title IV	20-XXX-XXX-XXX	10,078	11,914	9,531
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	92,817	95,556	76,445
	Vocational Education	20-XXX-XXX-XXX	112,698	89,083	71,266
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	129,710	0
	Other	20-XXX-XXX-XXX	161,893	194,975	155,980
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	53,072	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	34,537	0
	Total Federal Projects	20-XXX-XXX-XXX	557,312	802,617	468,238

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		663,623	1,565,687	814,393
All Fund Expenses	Total Expenditures/Appropriations		15,739,432	20,424,461	16,209,424
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,739,432	20,424,461	16,209,424

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	2,835,779	3,521,343	571,493	571,643
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	944,303	944,453	944,603	944,753
	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	495,697	429,546	529,546	529,546
	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	\$23,181	\$22,920	\$26,655	\$24,269	\$24,069
Total Classroom Instruction	\$12,727	\$12,945	\$14,312	\$13,059	\$12,933
Classroom-Salaries and Benefits	\$11,640	\$11,716	\$13,281	\$12,160	\$12,115
Classroom-General Supplies and Textbooks	\$904	\$966	\$804	\$688	\$594
Classroom-Purchased Services	\$182	\$263	\$227	\$210	\$224
Total Support Services	\$2,299	\$2,320	\$2,772	\$2,533	\$2,480
Support Services-Salaries and Benefits	\$2,153	\$2,201	\$2,622	\$2,394	\$2,362
Total Administrative Costs	\$3,339	\$3,254	\$3,820	\$3,466	\$3,521
Administration Salaries and Benefits	\$2,834	\$2,674	\$3,134	\$2,836	\$2,887
Total Operations and Maintenance of Plant	\$4,037	\$4,021	\$4,697	\$4,256	\$4,260
Operations and Maintenance-Salaries and Benefits	\$1,702	\$1,456	\$1,906	\$1,564	\$1,513
Board Contribution to Food Services	\$130	\$201	\$0	\$0	\$0
Total Extracurricular Costs	\$563	\$88	\$792	\$722	\$666
Total Equipment Costs	\$271	\$179	\$18	\$81	\$0
Legal Costs	\$46	\$21	\$57	\$52	\$40
Employee Benefits as a percentage of salaries*	39.47%	38.00%	35.10%	35.62%	33.86%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	erate	31,664	xtel, internet and category 2
	gov deals scrap	10,000	obsolete equipment
	interest	3,000	warrant interest
	hs cosmo kits	5,500	HS cosmetology
	Enemoc	8,500	demand response
350	Post secondary tuitions	509,235	Post Secondary and Evening and Continuing Ed

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	NJSIG	0
Purchasing	Middlesex, Ed data, Pittsgrove natural Gas, Aces	0
Social Worker/Psychologist	Itinerent services	0
Superintendent and Assistant Sup.	Superintendent	0
Transportation Services, including Fuel	Special Services	0

Employee Contract List for District

Name	Category	Measure
Dr. Nancy Hudanich	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$195,602
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	09
	Shared District	0715
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	26
	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	18
	Description of Other Contracted Non-Working Days	District Holidays
	Total Allowances Amount	\$16,600
	Total Bonuses Amount	\$4,500
	Total Stipends Amount	\$15,000
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$42,964
	Contractual Post-Employment Benefit Description of Payout of Sick days	capped at 15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	16 days at 1/240
	Contractual Post-Employment Benefit Description of Payout of Personal 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
Dr. Nancy Hudanich	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 Castaldi	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$118,498
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	18
	Description of Other Contracted Non-Working Days	District Holidays

Employee Contract List for District

Name	Category	Measure
John Castaldi	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$18,349
	Contractual Post-Employment Benefit Description of Payout of Sick days	40.5 days at 1/3
	Contractual Post-Employment Benefit Description of Payout of Vacation days	26.75 DAYS
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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	\$2,285
	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	UP TO 5 DAYS
	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	
Michael Matthews	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$81,828
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	None Reported
	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	22
	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	18
	Description of Other Contracted Non-Working Days	District holidays
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Michael Matthews	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$21,782
	Contractual Post-Employment Benefit Description of Payout of Sick days	104.25 DAYS AT 1/3
	Contractual Post-Employment Benefit Description of Payout of Vacation days	34.5 DAYS
	Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
	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

Employee Contract List for District

Name	Category	Measure
Michael Matthews	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
Paula Smith	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,631
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	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	18
	Description of Other Contracted Non-Working Days	District holidays
	Total Allowances Amount	\$12,024
	Total Bonuses Amount	\$2,500
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$831
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,008
	Contractual Post-Employment Benefit Description of Payout of Sick days	capped at 15,000

Employee Contract List for District

Name	Category	Measure
Paula Smith	Contractual Post-Employment Benefit Description of Payout of Vacation days	11 days at 1/240
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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