

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	111.0	124.0	136.0
On Roll Special Ed Full-Time	11.0	12.0	12.0
On Roll Subtotal	122.0	136.0	148.0
Sent to Other Districts Special Ed	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,326,975	1,366,405	1,393,733
	Total Tuition	10-1300	127,424	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	62,000	62,000
	Unrestricted Miscellaneous Revenues	10-1XXX	38,861	50,100	50,100
	Interest Earned on Maintenance Reserve	10-1XXX	0	15	0
	Total Revenues from Local Sources		1,493,260	1,478,520	1,505,833
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	55,120	55,120	102,421
	Extraordinary Aid	10-3131	23,663	0	0
	Categorical Special Education Aid	10-3132	88,149	88,149	131,988
	Equalization Aid	10-3176	342,607	294,671	546,539
	Categorical Security Aid	10-3177	17,125	17,125	28,467
	Other State Aids	10-3XXX	193,510	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	481	0	0
	Total Revenues from State Sources		720,655	455,065	809,415
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	138,506	427,656
	Withdrawal from Maintenance Reserve	10-310	0	60,000	0
	Adjustment for Prior Year Encumbrances		0	142,960	0
	Actual Revenues (Over)/Under Expenditures		-312,085	0	0
General Fund Revenues	Total Operating Budget		1,901,830	2,275,051	2,742,904
Special Revenue Fund Revenues from Local Sources	Tuition from Local Education Authorities-Preschool	20-1320	0	93,952	110,030
	Student Activity Fund Revenue	20-1760	15,756	7,500	7,500
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	17,756	101,452	117,530
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	17,660	1,767
	Preschool Education Aid	20-3218	187,519	196,630	208,054
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	5,453	0	0
	Other Restricted Entitlements	20-32XX	40,288	0	0
	Total Revenues from State Sources		233,260	214,290	209,821

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	25,847	20,678	22,613
	Title II	20-4451-4455	3,807	2,902	3,699
	Title IV	20-4471-4474	5,265	8,000	8,000
	ARP-IDEA Preschool	20-4409	931	0	0
	ARP-IDEA Basic	20-4419	10,137	0	0
	IDEA Part B (Handicapped)	20-4420-4429	54,330	42,142	45,656
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	2,596	45,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	6,314	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	32,798	35,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	21,000	0
	ARP-ESSER	20-4540	190,609	38,000	0
	CARES Act Education Stabilization Fund	20-4530	13,155	0	0
	CRRSA Act-ESSER II	20-4534	24,161	47,000	0
	CRRSA Act-Learning Acceleration Grant	20-4535	15,602	0	0
	Other	20-4XXX	9,379	0	0
		CRRSA Act-Mental Health Grant	20-4536	11,806	1,180
	Total Revenues from Federal Sources		406,737	300,902	79,968
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	14,045	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	13,268	0	14,861
Special Revenue Fund Revenues	Total Grants and Entitlements		668,293	629,189	420,680
All Fund Revenues	Total Revenues/Sources		2,570,123	2,904,240	3,163,584
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	14,045	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	13,268	0	14,861
	Total Revenues/Sources Net of Transfers		2,556,855	2,890,195	3,148,723

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	549,940	712,969	721,345
	Special Education-Instruction	11-2XX-100-XXX	44,714	53,812	68,506
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,000	3,500	3,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	3,202	7,500	12,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	117,201	151,864	158,445
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,109	22,275	25,393
	Undistributed Expenditures-Health Services	11-000-213-XXX	59,028	62,228	59,048
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	10,000	25,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	2,404	13,500	24,300
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	6,500	15,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	30,752	26,000	26,910
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,555	1,800	1,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	93,993	100,020	102,691
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	23,540	22,991	23,442
	Undistributed Expenditures-Central Services	11-000-251-XXX	56,273	65,014	67,528
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	264,293	350,234	367,462
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	175,004	169,424	195,641
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	403,657	494,666	514,154
	Undistributed Expenditures-Food Services	11-000-310-930	6,842	0	0
		Total Undistributed Expenditures		1,255,651	1,496,516
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	15	0
General Fund Current Expenses	Total General Current Expense		1,856,507	2,274,312	2,412,165
Capital Outlay	Equipment	12-XXX-XXX-730	33,219	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	12,104	739	330,739
	Total Capital Outlay		45,323	739	330,739
General Fund Expenses and Transfers	General Fund Grand Total		1,901,830	2,275,051	2,742,904
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	174,596	187,483	189,413
	Support Services	20-218-200-XXX	26,191	134,804	145,299
	Total Preschool Education Aid	20-218-XXX-XXX	200,787	322,287	334,712
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	6,382	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	11,368	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,284	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	18,254	0	0
	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	5,453	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	246,528	322,287	334,712
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	25,847	20,678	22,613
	Title II	20-XXX-XXX-XXX	3,807	2,902	3,699
	Title IV	20-XXX-XXX-XXX	5,265	8,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	54,330	42,142	45,656
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	10,137	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	931	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	13,155	0	0
	Other	20-XXX-XXX-XXX	9,379	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	24,161	47,000	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	15,602	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	11,806	1,180	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	190,609	38,000	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	2,596	45,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	6,314	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	32,798	35,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	21,000	0
	Total Federal Projects	20-XXX-XXX-XXX	406,737	300,902	79,968
	Special Revenue Fund Expenses	Total Special Revenue Funds		668,293	629,189

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
All Fund Expenses	Total Expenditures/Appropriations		2,570,123	2,904,240	3,163,584
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	14,045	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	13,268	0	14,861
	Total Expenditures Net of Transfers		2,556,855	2,890,195	3,148,723

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	252,320	443,510	410,132	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	332,789	200,000	200,000	200,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	164,400	114,400	54,415	54,415
	Legal Reserve	160,206	372,652	267,524	0
	Unemployment Fund	32,110	33,684	33,684	33,684
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	25,868	28,596	30,096	31,596
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,251	\$14,216	\$17,363	\$16,627	\$16,067
Total Classroom Instruction	\$11,128	\$8,286	\$12,434	\$11,161	\$10,604
Classroom-Salaries and Benefits	\$10,570	\$7,719	\$11,837	\$10,619	\$10,121
Classroom-General Supplies and Textbooks	\$117	\$128	\$155	\$147	\$106
Classroom-Purchased Services	\$441	\$440	\$441	\$396	\$377
Total Support Services	\$745	\$1,398	\$1,398	\$1,254	\$1,393
Support Services-Salaries and Benefits	\$425	\$910	\$1,006	\$903	\$888
Total Administrative Costs	\$1,443	\$1,797	\$1,651	\$1,481	\$1,407
Administration Salaries and Benefits	\$1,042	\$1,386	\$1,251	\$1,122	\$1,069
Total Operations and Maintenance of Plant	\$1,789	\$2,336	\$1,717	\$2,584	\$2,492
Operations and Maintenance-Salaries and Benefits	\$521	\$687	\$116	\$104	\$100
Board Contribution to Food Services	\$96	\$56	\$0	\$0	\$0
Total Extracurricular Costs	\$49	\$65	\$97	\$87	\$111
Total Equipment Costs	\$161	\$270	\$0	\$0	\$0
Legal Costs	\$58	\$55	\$37	\$33	\$30
Employee Benefits as a percentage of salaries*	40.67%	38.65%	50.00%	50.00%	50.81%

*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 2023-24 revised appropriations and the 2024-25 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	BUSINESS OFFICE SERVICES SHARED WITH GREENWICH TOWNSHIP SCHOOL	0
Custodial and Maintenance Services	CEFM SHARED WITH GREENWICH TOWNSHIP SCHOOL	0
Purchasing	PART OF THE ACES CONSORTIUM FOR ELECTRICITY/GAS PURCHASING	0
Special Education Services	OT/PT AND SPEECH THROUGH SALEM COUNTY SPECIAL SERVICES DISTRICT	0
	CHILD STUDY TEAM SERVICES THROUGH SALEM COUNTY SPECIAL SERVICES DISTRICT	0
Staffing - Other	MULTIPLE TEACHERS SHARED WITH GREENWICH TOWNSHIP SCHOOL	0
Superintendent and Assistant Sup.	SUPERINTENDENT SERVICES SHARED WITH GREENWICH TOWNSHIP SCHOOL	0
Transportation Services, including Fuel	TRANSPORTATION SERVICES PROVIDED FOR GREENWICH TOWNSHIP SCHOOL AND UPPPER DEERFIELD TOWNSHIP SCHOOL	0

Estimated Tax Rates

Municipality	Category	Amount
Stow Creek Twp	(A) General Fund School Levy	1,393,733
	(D) Total School Levy	1,393,733
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	108,717,513
	(H) Estimated Equalized Valuation (as of 10/01/23)	130,696,243
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2820
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.2820
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0664
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0664

Employee Contract List for District

Name	Category	Measure
Brandon Cobb	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$110,381
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	11
	Shared District	1820
	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	4
	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	\$2,500
	Total Bonuses Amount	\$0
	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	\$21,644
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM OF 100 DAYS @ \$120 PER DAY
	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAX OBLIGATION ASSUMING NO VAC WAS USED
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO CONTRACTUAL OBLIGATION
	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
Brandon Cobb	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
Kimberly Fleetwood	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$87,916
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	11
	Shared District	1820
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	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
Kimberly Fleetwood	Total Allowances Amount	\$2,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$500
	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	\$18,762
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM OF 100 DAYS @ \$120 PER DAY
	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAX OBLIGATION ASSUMING NO VAC WAS USED
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO CONTRACTUAL OBLIGATION
	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	