

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	115.0	113.0	112.0
On Roll Special Ed Full-Time	20.0	26.0	27.0
On Roll Subtotal	135.0	139.0	139.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Special Ed	1.0	1.0	2.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,427,234	2,501,851	2,526,430
	Unrestricted Miscellaneous Revenues	10-1XXX	34,894	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	175	175
	Interest Earned on Capital Reserve Funds	10-1XXX	175	0	0
	Total Revenues from Local Sources		2,462,303	2,502,026	2,526,605
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	59,476	59,476	59,476
	Extraordinary Aid	10-3131	8,315	0	0
	Categorical Special Education Aid	10-3132	91,218	91,218	91,218
	Equalization Aid	10-3176	380,790	349,957	387,583
	Categorical Security Aid	10-3177	36,819	36,819	36,819
	Other State Aids	10-3XXX	870	0	0
	Total Revenues from State Sources		577,488	537,470	575,096
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	237,212	274,197
	Actual Revenues (Over)/Under Expenditures		-96,042	0	0
General Fund Revenues	Total Operating Budget		2,943,749	3,276,708	3,375,898
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	6,453	2,010	2,150
	Total Revenues from Local Sources	20-1XXX	6,453	2,010	2,150
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	44,532	17,612	38,460
	Total Revenues from State Sources		44,532	17,612	38,460
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	26,811	18,776	23,589
	Title II	20-4451-4455	4,487	2,969	3,842
	Title IV	20-4471-4474	20,000	8,000	8,500
	Title VI	20-4417-4418	11,007	0	0
	ARP-IDEA Preschool	20-4409	3,230	0	0
	IDEA Part B (Handicapped)	20-4420-4429	42,271	35,930	39,510
	CARES Act Education Stabilization Fund	20-4530	26,210	0	0
	Coronavirus Relief Fund (CRF)	20-4532	8,582	0	0
	Other	20-4XXX	0	13,921	0
	Total Revenues from Federal Sources		142,598	79,596	75,441

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		193,093	98,366	116,312
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	30	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	292,205	265,379	199,551
	Total Revenues from Local Sources		292,205	265,379	199,551
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	127,906	128,268	76,501
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	32,572	29
	Total Local Repayment of Debt		420,141	426,219	276,081
	Actual Revenues (Over)/Under Expenditures		5,641	0	0
Debt Service Fund Revenues	Total Repayment of Debt		425,782	426,219	276,081
All Fund Revenues	Total Revenues/Sources		3,562,624	3,801,293	3,768,291
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,562,624	3,801,293	3,768,291

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	884,117	891,571	881,877
	Special Education-Instruction	11-2XX-100-XXX	310,345	409,157	403,063
	Basic Skills/Remedial-Instruction	11-230-100-XXX	213,441	158,877	18,734
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	57,307	172,000	256,212
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	110,139	116,601	94,627
	Undistributed Expenditures-Health Services	11-000-213-XXX	69,038	72,740	74,856
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	36,311	36,980	53,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	10,800	10,800	11,178
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	93,896	87,500	183,956
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	595	600	600
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,042	1,500	1,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	145,592	141,990	141,222
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,000	3,000	36,300
	Undistributed Expenditures-Central Services	11-000-251-XXX	65,000	67,100	27,100
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	215,575	219,581	258,544
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	193,227	186,836	214,816
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	533,324	699,700	717,638
	Total Undistributed Expenditures			1,535,846	1,816,928
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	175	175
General Fund Current Expenses	Total General Current Expense		2,943,749	3,276,708	3,375,898
General Fund Expenses and Transfers	General Fund Grand Total		2,943,749	3,276,708	3,375,898
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	44,532	17,612	38,460
	Total Preschool Education Aid	20-218-XXX-XXX	44,532	17,612	38,460
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	44,532	17,612	38,460
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	26,811	18,776	23,589
	Title II	20-XXX-XXX-XXX	4,487	2,969	3,842
	Title IV	20-XXX-XXX-XXX	20,000	8,000	8,500
	Title VI	20-XXX-XXX-XXX	11,007	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	42,271	35,930	39,510

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	3,230	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	26,210	0	0
	Other	20-XXX-XXX-XXX	0	13,921	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	8,582	0	0
	Total Federal Projects	20-XXX-XXX-XXX	142,598	79,596	75,441
Special Revenue Fund Expenses	Total Special Revenue Funds		193,093	98,366	116,312
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	425,782	426,219	276,081
	Total Debt Service Funds		425,782	426,219	276,081
All Fund Expenses	Total Expenditures/Appropriations		3,562,624	3,801,293	3,768,291
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,562,624	3,801,293	3,768,291

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	285,518	270,710	250,000	250,000
	Repayment of Debt	38,242	32,601	29	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	105,394	105,394	114,754	114,929
	Legal Reserve	392,729	499,884	274,197	0
	Unemployment Fund	0	0	0	0
	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
Restricted for Special Revenue Fund	Student Activity Fund	2,419	2,909	2,400	2,139
	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	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,224	\$19,482	\$20,966	\$21,117	\$21,174
Total Classroom Instruction	\$13,201	\$13,112	\$14,186	\$14,288	\$13,218
Classroom-Salaries and Benefits	\$12,454	\$11,973	\$13,052	\$13,146	\$11,666
Classroom-General Supplies and Textbooks	\$496	\$689	\$722	\$727	\$1,114
Classroom-Purchased Services	\$251	\$450	\$412	\$415	\$439
Total Support Services	\$2,920	\$2,756	\$2,945	\$2,967	\$3,709
Support Services-Salaries and Benefits	\$1,990	\$1,979	\$2,196	\$2,212	\$2,246
Total Administrative Costs	\$2,312	\$1,853	\$1,960	\$1,974	\$1,934
Administration Salaries and Benefits	\$1,696	\$1,438	\$1,597	\$1,609	\$1,511
Total Operations and Maintenance of Plant	\$1,694	\$1,677	\$1,756	\$1,769	\$2,176
Operations and Maintenance-Salaries and Benefits	\$646	\$618	\$674	\$679	\$1,034
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$338	\$160	\$143	\$144	\$144
Employee Benefits as a percentage of salaries*	34.48%	30.19%	38.59%	38.59%	43.97%

*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 2021-22 revised appropriations and the 2022-23 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)
Food Services	Shared Services Agreement with Pinelands Regional School District	0
Special Education Services	Shared Services with LEH School District PT Services	0
Staffing - Other	Shared Art Teacher with Little Egg Harbor School District	0
	Shared Music Teacher with Port Republic School District	0
Transportation Services, including Fuel	Jointures with Pinelands Regional School District	0

Estimated Tax Rates

Municipality	Category	Amount
Eagleswood	(A) General Fund School Levy	2,526,430
	(D) Total School Levy	2,725,981
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	234,078,200
	(H) Estimated Equalized Valuation (as of 10/01/21)	250,003,418
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0793
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1646
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0106
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0904

Employee Contract List for District

Name	Category	Measure
Heather Wawrzyniak	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$134,500
	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	07/01/22
	End Date of Contract	09/30/23
	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	\$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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None at this time
	Contractual Post-Employment Benefit Description of Payout of Personal days	None at this time
	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
Heather Wawrzyniak	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
Jaclyn DiCapua	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Licensed Social Worker
	Base Annual Salary Amount	\$77,877
	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	07/01/22
	End Date of Contract	09/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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
Jaclyn DiCapua	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	contract not finalized
	Contractual Post-Employment Benefit Description of Payout of Vacation days	contract not finalized
	Contractual Post-Employment Benefit Description of Payout of Personal days	contract not finalized
	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	
Susanne OHalloran	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$75,000
	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	07/01/22
	End Date of Contract	09/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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	\$1,850
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Susanne OHalloran	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$700
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None at this time
	Contractual Post-Employment Benefit Description of Payout of Personal days	None at this time
	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
Susanne OHalloran	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