

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	152.0	156.0	152.0
On Roll Special Ed Full-Time	30.0	24.0	24.0
On Roll Subtotal	182.0	180.0	176.0
Sent to Other Districts Regular	15.0	15.0	11.0
Sent to Other Districts Special Ed	16.0	12.0	16.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,828,607	1,865,179	1,955,381
	Unrestricted Miscellaneous Revenues	10-1XXX	45,992	38,996	39,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	50	50
	Total Revenues from Local Sources		1,874,599	1,904,245	1,994,451
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	161,552	161,552	161,552
	Categorical Special Education Aid	10-3132	152,726	152,726	152,726
	Equalization Aid	10-3176	1,623,397	1,574,394	1,736,648
	Categorical Security Aid	10-3177	78,055	78,055	78,055
	Military Impact Aid (State Source)	10-3247	0	72,824	99,840
	Other State Aids	10-3XXX	539,317	0	0
	Total Revenues from State Sources		2,555,047	2,039,551	2,228,821
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	687,351	656,500	656,500
	Total Revenues from Federal Sources		687,351	656,500	656,500
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	561,508	544,263
	Withdrawal from Maintenance Reserve	10-310	0	0	55,000
	Adjustment for Prior Year Encumbrances		0	142,544	0
	Actual Revenues (Over)/Under Expenditures		-519,726	0	0
General Fund Revenues	Total Operating Budget		4,597,271	5,304,348	5,479,035
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	8,800	0	0
	Total Revenues from Local Sources	20-1XXX	8,800	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	29,218	51,048	58,539
	Total Revenues from State Sources		29,218	51,048	58,539
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	68,450	61,200	52,020
	Title II	20-4451-4455	3,722	8,160	6,936
	Title IV	20-4471-4474	1,555	10,200	8,670
	IDEA Part B (Handicapped)	20-4420-4429	77,992	55,509	47,182
	ARP-ESSER	20-4540	44,280	0	0
	CARES-Digital Divide Grant	20-4531	5,449	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534	59,417	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	593	0	0
	Total Revenues from Federal Sources		261,458	135,069	114,808
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	347,551
Special Revenue Fund Revenues	Total Grants and Entitlements		298,363	186,117	520,898
All Fund Revenues	Total Revenues/Sources		4,895,634	5,490,465	5,999,933
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	347,551
	Total Revenues/Sources Net of Transfers		4,895,634	5,490,465	5,652,382

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,361,141	1,481,350	1,856,885
	Special Education-Instruction	11-2XX-100-XXX	172,320	180,888	186,314
	Bilingual Education-Instruction	11-240-100-XXX	63,696	66,693	68,635
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	38,575	29,280	29,585
	School-Sponsored Athletics-Instruction	11-402-100-XXX	10,622	9,548	10,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	752,071	770,387	623,686
	Undistributed Expenditures-Health Services	11-000-213-XXX	52,824	72,545	74,589
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	111,972	74,300	65,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	9,495	54,250	60,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	12,000	12,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	109,673	143,403	124,131
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	188,997	210,105	216,330
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	62,047	67,876	69,762
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,044	11,000	11,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	113,763	119,994	109,700
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	79,275	72,323	67,797
	Undistributed Expenditures-Central Services	11-000-251-XXX	79,401	173,618	155,428
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	467,476	449,391	445,819
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	416,370	415,036	429,924
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	493,929	753,756	850,800
	Undistributed Expenditures-Food Services	11-000-310-930	0	20,000	0
		Total Undistributed Expenditures		2,939,337	3,419,984
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
General Fund Current Expenses	Total General Current Expense		4,585,691	5,187,763	5,467,405
Capital Outlay	Equipment	12-XXX-XXX-730	0	104,955	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	11,580	11,580	11,580
	Interest Deposit to Capital Reserve	10-604	0	50	50
		Total Capital Outlay		11,580	116,585
General Fund Expenses and Transfers	General Fund Grand Total		4,597,271	5,304,348	5,479,035

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	29,218	51,048	406,090
	Total Preschool Education Aid	20-218-XXX-XXX	29,218	51,048	406,090
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	29,218	51,048	406,090
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	68,450	61,200	52,020
	Title II	20-XXX-XXX-XXX	3,722	8,160	6,936
	Title IV	20-XXX-XXX-XXX	1,555	10,200	8,670
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	77,992	55,509	47,182
	Bridging the Digital Divide Program	20-478-XXX-XXX	5,449	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	59,417	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	593	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	44,280	0	0
	Total Federal Projects	20-XXX-XXX-XXX	261,458	135,069	114,808
Special Revenue Fund Expenses	Total Special Revenue Funds		298,363	186,117	520,898
All Fund Expenses	Total Expenditures/Appropriations		4,895,634	5,490,465	5,999,933
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	347,551
	Total Expenditures Net of Transfers		4,895,634	5,490,465	5,652,382

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	845,218	1,355,771	794,263	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	696,545	591,545	591,595	591,645
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	131,462	131,462	131,482	76,502
	Legal Reserve	0	0	0	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)	1,115,372	1,115,372	1,115,372	1,115,372
Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0	
Restricted for Special Revenue Fund	Student Activity Fund	405	1,518	1,518	1,518
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,726	\$18,660	\$23,013	\$22,519	\$23,815
Total Classroom Instruction	\$12,777	\$10,524	\$13,252	\$12,698	\$13,996
Classroom-Salaries and Benefits	\$11,619	\$9,584	\$12,253	\$11,725	\$12,939
Classroom-General Supplies and Textbooks	\$762	\$590	\$594	\$599	\$619
Classroom-Purchased Services	\$396	\$351	\$406	\$373	\$438
Total Support Services	\$3,861	\$3,352	\$4,329	\$4,297	\$4,396
Support Services-Salaries and Benefits	\$2,734	\$2,476	\$3,102	\$2,968	\$3,178
Total Administrative Costs	\$2,008	\$1,728	\$2,256	\$2,363	\$2,278
Administration Salaries and Benefits	\$1,584	\$1,412	\$1,440	\$1,378	\$1,533
Total Operations and Maintenance of Plant	\$2,681	\$2,716	\$2,696	\$2,704	\$2,771
Operations and Maintenance-Salaries and Benefits	\$981	\$1,031	\$887	\$867	\$944
Board Contribution to Food Services	\$119	\$0	\$114	\$111	\$0
Total Extracurricular Costs	\$233	\$305	\$277	\$266	\$282
Total Equipment Costs	\$0	\$0	\$0	\$583	\$0
Legal Costs	\$49	\$40	\$57	\$36	\$45
Employee Benefits as a percentage of salaries*	28.53%	21.86%	33.60%	31.50%	33.68%

*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 2022-23 revised appropriations and the 2023-24 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)
Custodial and Maintenance Services	Electrical and HVAC from Millstone Township	0
Purchasing	ESCNJ, State Contract, Hunterdon ESC, BCSSSD, Ed-data.	0
Technology Services	BCIT	0
Transportation Services, including Fuel	Jointures with New Hanover	0

Estimated Tax Rates

Municipality	Category	Amount
New Hanover Township	(A) General Fund School Levy	1,213,225
	(D) Total School Levy	1,213,225
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	64,380,000
	(H) Estimated Equalized Valuation (as of 10/01/22)	114,882,227
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.8845
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.8845
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0561
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0561
Wrightstown Borough	(A) General Fund School Levy	742,156
	(D) Total School Levy	742,156
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	38,769,240
	(H) Estimated Equalized Valuation (as of 10/01/22)	53,644,963
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.9143
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.9143
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.3835
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.3835

Employee Contract List for District

Name	Category	Measure
Bernard Biesiada	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$38,625
	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	06/30/23
	Contracted Number of Annual Work Days	65
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	not in contract part time
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not in contract part time
	Contractual Post-Employment Benefit Description of Payout of Personal days	not in contract part 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
Bernard Biesiada	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
David Bramley	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Vice Principal
	Base Annual Salary Amount	\$108,129
	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	06/30/23
	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	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
David Bramley	Total Allowances Amount	\$1,000
	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	\$19,976
	Contractual Post-Employment Benefit Description of Payout of Sick days	contract max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	contract max
	Contractual Post-Employment Benefit Description of Payout of Personal days	converted to sick 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	
Dr. Scott Larkin	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$138,000
	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
Dr. Scott Larkin	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/23
	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	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	\$2,500
	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	\$23,423
	Contractual Post-Employment Benefit Description of Payout of Sick days	contract max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem max 30
	Contractual Post-Employment Benefit Description of Payout of Personal days	rolled into sick 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	

Employee Contract List for District

Name	Category	Measure
Dr. Scott Larkin	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