

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	549.0	520.0	578.0
On Roll Regular Shared-Time	5.0	8.0	10.0
On Roll Special Ed Full-Time	135.0	118.0	112.0
On Roll Special Ed Shared-Time	2.0	3.0	3.0
On Roll Subtotal	691.0	649.0	703.0
In Private School Placements	8.0	3.0	4.0
Sent to Other Districts Regular	8.5	6.5	7.0
Sent to Other Districts Special Ed	5.0	4.5	1.0
Received	4.0	3.0	0.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,695,268	10,909,173	11,127,356
	Total Tuition	10-1300	38,122	0	0
	Rents and Royalties	10-1910	18,270	9,135	9,135
	Unrestricted Miscellaneous Revenues	10-1XXX	62,805	30,000	30,000
	Interest Earned on Capital Reserve Funds	10-1XXX	497	1,000	1,000
	Total Revenues from Local Sources		10,814,962	10,949,308	11,167,491
General Fund Revenues from State Sources	School Choice Aid	10-3116	707,453	662,154	675,561
	Categorical Transportation Aid	10-3121	177,329	177,329	177,329
	Extraordinary Aid	10-3131	128,726	0	0
	Categorical Special Education Aid	10-3132	464,408	464,408	464,408
	Equalization Aid	10-3176	3,561,234	3,502,802	3,377,278
	Categorical Security Aid	10-3177	20,481	20,481	20,481
	Other State Aids	10-3XXX	4,332	0	0
	Total Revenues from State Sources		5,063,963	4,827,174	4,715,057
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,406,827	1,242,539
	Actual Revenues (Over)/Under Expenditures		-680,250	0	0
General Fund Revenues	Total Operating Budget		15,198,675	17,183,309	17,125,087
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	59,942	53,575	45,539
	Title II	20-4451-4455	7,538	14,897	12,662
	Title IV	20-4471-4474	9,993	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	147,061	147,632	125,487
	Total Revenues from Federal Sources		224,534	226,104	192,188
Special Revenue Fund Revenues	Total Grants and Entitlements		224,534	226,104	192,188
All Fund Revenues	Total Revenues/Sources		15,423,209	17,409,413	17,317,275
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,423,209	17,409,413	17,317,275

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,374,137	4,259,420	4,319,341
	Special Education-Instruction	11-2XX-100-XXX	594,212	644,044	696,493
	Basic Skills/Remedial-Instruction	11-230-100-XXX	14,785	36,249	36,149
	Bilingual Education-Instruction	11-240-100-XXX	14,464	14,578	14,578
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	206,220	203,560	208,059
	School-Sponsored Athletics-Instruction	11-402-100-XXX	518,011	548,851	556,174
	Other Instructional Programs-Instruction	11-4XX-100-XXX	3,666	5,500	5,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,052,761	938,398	804,832
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	115,115	28,520	28,520
	Undistributed Expenditures-Health Services	11-000-213-XXX	94,165	124,133	141,337
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	180,223	179,602	119,971
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	123,953	172,440	196,640
	Undistributed Expenditures-Guidance	11-000-218-XXX	522,025	551,708	579,407
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	303,487	328,395	337,771
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	353,947	407,855	415,897
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	138,204	158,933	185,069
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,800	5,000	4,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	353,251	332,106	341,960
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	336,226	328,109	334,402
	Undistributed Expenditures-Central Services	11-000-251-XXX	398,880	394,078	402,315
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	136,734	141,084	136,236
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,318,911	1,565,140	1,652,570
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	938,779	947,747	924,914
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,624,564	2,874,720	2,729,613
	Total Undistributed Expenditures		8,995,025	9,477,968	9,335,454
General Fund Current Expenses	Total General Current Expense		14,720,520	15,190,170	15,171,748

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	475,816	183,800	160,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,339	1,808,339	1,792,339
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		478,155	1,993,139	1,953,339
General Fund Expenses and Transfers	General Fund Grand Total		15,198,675	17,183,309	17,125,087
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	59,942	53,575	45,539
	Title II	20-XXX-XXX-XXX	0	14,897	12,662
	Title IV	20-XXX-XXX-XXX	7,538	10,000	8,500
	Title VI	20-XXX-XXX-XXX	9,993	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	147,061	147,632	125,487
	Total Federal Projects	20-XXX-XXX-XXX	224,534	226,104	192,188
Special Revenue Fund Expenses	Total Special Revenue Funds		224,534	226,104	192,188
All Fund Expenses	Total Expenditures/Appropriations		15,423,209	17,409,413	17,317,275
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,423,209	17,409,413	17,317,275

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	246,826	247,323	248,323	249,323
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,367,313	1,493,357	749,173	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	545,966	1,099,675	837,032	343,666
	Repayment of Debt	0	0	0	0

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,070	\$18,543	\$19,872	\$20,674	\$19,299
Total Classroom Instruction	\$9,356	\$9,425	\$9,833	\$10,153	\$9,389
Classroom-Salaries and Benefits	\$8,791	\$8,910	\$9,372	\$9,667	\$8,781
Classroom-General Supplies and Textbooks	\$402	\$387	\$297	\$308	\$447
Classroom-Purchased Services	\$163	\$128	\$164	\$178	\$161
Total Support Services	\$3,234	\$3,385	\$3,671	\$3,894	\$3,654
Support Services-Salaries and Benefits	\$2,806	\$2,965	\$3,178	\$3,374	\$3,209
Total Administrative Costs	\$2,135	\$2,246	\$2,292	\$2,387	\$2,212
Administration Salaries and Benefits	\$1,889	\$1,922	\$2,011	\$2,093	\$1,948
Total Operations and Maintenance of Plant	\$2,082	\$2,132	\$2,629	\$2,732	\$2,639
Operations and Maintenance-Salaries and Benefits	\$867	\$875	\$1,139	\$1,185	\$1,112
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,224	\$1,297	\$1,394	\$1,454	\$1,349
Total Equipment Costs	\$171	\$693	\$264	\$286	\$230
Legal Costs	\$21	\$64	\$30	\$31	\$29
Employee Benefits as a percentage of salaries*	30.82%	31.60%	33.86%	33.87%	31.57%

\*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 2019-20 revised appropriations and the 2020-21 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
260	Verizon	9,135	Mini Cell Tower Rent

## Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	We share a Curriculum Coordinator with Stanhope and Byram School Districts	0
Custodial and Maintenance Services	We share bus maintenance and repair services from Hunterdon County Education Services Commission	0
Insurance Coverages and Benefits	We are a member of the School Health Insurance Fund, a joint agreement of many school districts to purchase health insurance coverage	0
	We are a member of SAIF, School Alliance Insurance Fund, a joint agreement of over 300 school districts to purchase insurance coverage	0
Municipal/Public Works	We purchase sand and salt from Stanhope and Netcong.	0
	We provide busing to Byram, Stanhope, and Netcong for municipal sponsored trips	0
Others	We share our auditorium and athletic fields with Byram, Netcong, and Stanhope School Districts and Municipalities	0
Professional Staff Development	We join with Stanhope, Byram, and Netcong School Districts for Professional Development	0
Purchasing	We are a part of a joint agreement of over 300 school districts (Educational Data) to purchase school and athletic supplies	0
	We are a part of ACES, a consortium of many school districts to purchase energy	0
Recycling	We share with Sussex County Recycling Commission and Stanhope Borough	0
Staffing - Other	We share a speech teacher with Stanhope School	0
Transportation Services, including Fuel	We purchase all of our fuel for buses and vehicles from Byram Township	0
	We are a part of a joint agreement for regular and special education transportation of over fifty school district (Sussex Cooperative)	0



## Estimated Tax Rates

Municipality	Category	Amount
Byram	(A) General Fund School Levy	6,467,932
	(D) Total School Levy	6,467,932
	(B) Estimated Net Taxable Valuation (as of 03/01/20)	924,670,100
	(H) Estimated Equalized Valuation (as of 10/01/19)	994,856,069
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6995
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6995
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6501
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6501
Netcong	(A) General Fund School Levy	2,257,955
	(D) Total School Levy	2,257,955
	(B) Estimated Net Taxable Valuation (as of 03/01/20)	322,255,400
	(H) Estimated Equalized Valuation (as of 10/01/19)	301,716,546
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7007
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7007
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7484
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7484
Stanhope	(A) General Fund School Levy	2,292,378
	(D) Total School Levy	2,292,378
	(B) Estimated Net Taxable Valuation (as of 03/01/20)	294,340,200
	(H) Estimated Equalized Valuation (as of 10/01/19)	330,665,870
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7788
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7788
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6933
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6933

## Employee Contract List for District

Name	Category	Measure
Paul DiRupo	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$177,706
	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	07/01/17
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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	\$3,900
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$848
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$45,756
	Contractual Post-Employment Benefit Description of Payout of Sick days	He is at maximum of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	45 days maximum upon separation @ \$683.48 per diem rate
	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

## Employee Contract List for District

Name	Category	Measure
Paul DiRupo	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
Robert Klinck	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$165,665
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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
Robert Klinck	Total Allowances Amount	\$7,069
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,706
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$21,372
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at maximum payout at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum is 10 days @ per diem rate of \$637.17
	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
	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	