

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	520.0	542.0	541.0
On Roll Regular Shared-Time	8.0	6.0	7.0
On Roll Special Ed Full-Time	118.0	114.0	130.0
On Roll Special Ed Shared-Time	3.0	2.0	2.0
On Roll Subtotal	649.0	664.0	680.0
In Private School Placements	3.0	5.0	6.0
Sent to Other Districts Regular	6.5	7.0	8.0
Sent to Other Districts Special Ed	4.5	1.0	1.0
Received	3.0	5.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,909,173	11,127,356	11,238,630
	Total Tuition	10-1300	15,211	0	0
	Rents and Royalties	10-1910	9,548	9,135	9,135
	Sale of Property	10-1930	10,000	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	29,752	30,000	30,000
	Interest Earned on Capital Reserve Funds	10-1XXX	494	1,000	1,000
	Total Revenues from Local Sources		10,974,178	11,167,491	11,278,765
General Fund Revenues from State Sources	School Choice Aid	10-3116	662,154	675,561	685,477
	Categorical Transportation Aid	10-3121	177,329	177,329	177,329
	Extraordinary Aid	10-3131	59,757	0	0
	Categorical Special Education Aid	10-3132	464,408	464,408	464,408
	Equalization Aid	10-3176	3,502,802	3,377,278	3,317,998
	Categorical Security Aid	10-3177	20,481	20,481	20,481
	Other State Aids	10-3XXX	1,529	0	0
Total Revenues from State Sources		4,888,460	4,715,057	4,665,693	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,242,539	1,500,358
	Actual Revenues (Over)/Under Expenditures		-292,861	0	0
General Fund Revenues	Total Operating Budget		15,569,777	17,125,087	17,444,816
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	50,006	61,874	51,836
	Title II	20-4451-4455	7,583	12,333	10,483
	Title IV	20-4471-4474	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	145,050	149,436	127,021
	CARES Act Education Stabilization Fund	20-4530	49,828	0	0
	Coronavirus Relief Fund (CRF)	20-4532	0	28,331	0
	Total Revenues from Federal Sources		252,467	261,974	197,840
Special Revenue Fund Revenues	Total Grants and Entitlements		252,467	261,974	197,840
All Fund Revenues	Total Revenues/Sources		15,822,244	17,387,061	17,642,656
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,822,244	17,387,061	17,642,656

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	4,016,269	4,318,991	4,302,758
	Special Education-Instruction	11-2XX-100-XXX	642,953	699,666	728,306
	Basic Skills/Remedial-Instruction	11-230-100-XXX	9,623	36,149	36,406
	Bilingual Education-Instruction	11-240-100-XXX	14,414	14,578	14,655
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	184,724	208,059	207,291
	School-Sponsored Athletics-Instruction	11-402-100-XXX	526,893	556,174	561,437
	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	648,534	804,832	1,168,393
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	28,632	28,520	29,440
	Undistributed Expenditures-Health Services	11-000-213-XXX	117,354	141,337	117,500
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	131,601	143,068	141,200
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	156,092	196,640	207,211
	Undistributed Expenditures-Guidance	11-000-218-XXX	545,524	579,407	598,414
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	305,628	327,771	340,580
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	398,454	415,897	362,251
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	140,093	172,081	200,300
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,000	4,000	4,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	352,402	350,506	350,755
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	324,862	334,052	342,654
	Undistributed Expenditures-Central Services	11-000-251-XXX	392,604	402,315	387,500
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	138,031	136,236	141,423
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,343,130	1,641,442	1,629,986
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	857,713	924,914	1,036,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,455,024	2,729,613	2,787,517
Total Undistributed Expenditures		8,336,678	9,332,631	9,845,124	
General Fund Current Expenses	Total General Current Expense		13,735,220	15,171,748	15,701,477

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	171,544	160,000	263,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,663,013	1,792,339	1,379,339
	Increase In Capital Reserve	10-604	0	0	100,000
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		1,834,557	1,953,339	1,743,339
General Fund Expenses and Transfers	General Fund Grand Total		15,569,777	17,125,087	17,444,816
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	50,006	61,874	51,836
	Title II	20-XXX-XXX-XXX	7,583	12,333	10,483
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	145,050	149,436	127,021
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	49,828	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	28,331	0
	Total Federal Projects	20-XXX-XXX-XXX	252,467	261,974	197,840
Special Revenue Fund Expenses	Total Special Revenue Funds		252,467	261,974	197,840
All Fund Expenses	Total Expenditures/Appropriations		15,822,244	17,387,061	17,642,656
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,822,244	17,387,061	17,642,656

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	247,323	247,817	248,817	349,817
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,493,357	2,019,351	1,270,178	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	1,099,675	866,048	572,682	342,502
	Repayment of Debt	0	0	0	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	\$18,543	\$19,060	\$19,299	\$20,367	\$19,981
Total Classroom Instruction	\$9,425	\$9,367	\$9,389	\$9,919	\$9,759
Classroom-Salaries and Benefits	\$8,910	\$8,950	\$8,781	\$9,270	\$9,074
Classroom-General Supplies and Textbooks	\$387	\$272	\$447	\$476	\$507
Classroom-Purchased Services	\$128	\$146	\$161	\$173	\$178
Total Support Services	\$3,385	\$3,583	\$3,654	\$3,847	\$3,748
Support Services-Salaries and Benefits	\$2,965	\$3,211	\$3,209	\$3,341	\$3,200
Total Administrative Costs	\$2,246	\$2,351	\$2,212	\$2,348	\$2,315
Administration Salaries and Benefits	\$1,922	\$2,033	\$1,948	\$2,057	\$2,061
Total Operations and Maintenance of Plant	\$2,132	\$2,351	\$2,639	\$2,769	\$2,692
Operations and Maintenance-Salaries and Benefits	\$875	\$1,119	\$1,112	\$1,174	\$1,136
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,297	\$1,358	\$1,349	\$1,425	\$1,407
Total Equipment Costs	\$693	\$267	\$230	\$242	\$389
Legal Costs	\$64	\$71	\$29	\$71	\$37
Employee Benefits as a percentage of salaries*	31.60%	29.95%	31.57%	31.66%	32.54%

*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
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 Netcong 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	6,603,465
	(D) Total School Levy	6,603,465
	(B) Estimated Net Taxable Valuation (as of 03/09/21)	926,008,400
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,015,562,987
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7131
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7131
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6502
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6502
Netcong	(A) General Fund School Levy	2,361,078
	(D) Total School Levy	2,361,078
	(B) Estimated Net Taxable Valuation (as of 03/09/21)	324,657,700
	(H) Estimated Equalized Valuation (as of 10/01/20)	288,836,963
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7273
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7273
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8174
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8174
Stanhope	(A) General Fund School Levy	2,218,450
	(D) Total School Levy	2,218,450
	(B) Estimated Net Taxable Valuation (as of 03/09/21)	294,711,700
	(H) Estimated Equalized Valuation (as of 10/01/20)	330,014,800
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7528
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7528
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6722
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6722

Employee Contract List for District

Name	Category	Measure
Paul DiRupo	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$181,160
	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	\$46,355
	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 @ 696.77 per diem
	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	\$171,465
	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	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	\$7,019
	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	\$21,595
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at maximum payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum is 10 days @ 659.48 per diem.
	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