

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,248.0	1,239.0	1,225.0
On Roll Special Ed Full-Time	317.0	321.0	319.0
On Roll Subtotal	1,565.0	1,560.0	1,544.0
In Private School Placements	15.0	14.0	14.0
Sent to Other Districts Regular	6.0	1.0	2.0
Sent to Other Districts Special Ed	13.0	14.5	14.5
Received	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	24,147,386	24,147,386	24,147,386
	Rents and Royalties	10-1910	137,000	200,000	200,000
	Unrestricted Miscellaneous Revenues	10-1XXX	223,498	335,083	1,022,714
	Interest Earned on Maintenance Reserve	10-1XXX	400	400	400
	Interest Earned on Capital Reserve Funds	10-1XXX	500	500	500
	Total Revenues from Local Sources		24,508,784	24,683,369	25,371,000
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	668,951	668,951	668,951
	Extraordinary Aid	10-3131	129,947	100,000	100,000
	Categorical Special Education Aid	10-3132	1,104,933	1,307,036	1,307,036
	Equalization Aid	10-3176	5,217,357	5,217,357	5,217,357
	Categorical Security Aid	10-3177	232,021	232,284	232,284
	Adjustment Aid	10-3178	3,898,125	3,303,260	2,211,260
	PARCC Readiness Aid	10-3181	16,905	0	0
	Per Pupil Growth Aid	10-3182	16,905	0	0
	Professional Learning Community Aid	10-3183	15,740	0	0
	Other State Aids	10-3XXX	258,532	58,971	0
	Total Revenues from State Sources		11,559,416	10,887,859	9,736,888
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	46,942	42,749	54,813
	Total Revenues from Federal Sources		46,942	42,749	54,813
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	819,178	1,042,165
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	314,346	0
	Withdrawal from Maintenance Reserve	10-310	0	84,675	162,000
	Adjustment for Prior Year Encumbrances		0	168,526	0
	Actual Revenues (Over)/Under Expenditures		437,632	0	0
General Fund Revenues	Total Operating Budget		36,552,774	37,000,702	36,366,866
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,300	0	0
	Total Revenues from Local Sources	20-1XXX	2,300	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	214,276	215,725	183,366
	Title II	20-4451-4455	42,241	39,668	33,718
	Title IV	20-4471-4474	10,000	12,964	11,020
	I.D.E.A. Part B (Handicapped)	20-4420-4429	569,080	564,809	480,088
	Other	20-4XXX	70,134	1,000	0
	Total Revenues from Federal Sources			905,731	834,166
Special Revenue Fund Revenues	Total Grants and Entitlements		908,031	834,166	708,192
All Fund Revenues	Total Revenues/Sources		37,460,805	37,834,868	37,075,058
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		37,460,805	37,834,868	37,075,058

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	10,246,247	10,404,858	10,782,415
	Special Education-Instruction	11-2XX-100-XXX	3,280,338	3,183,602	3,386,307
	Basic Skills/Remedial-Instruction	11-230-100-XXX	160,681	51,472	53,979
	Bilingual Education-Instruction	11-240-100-XXX	65,518	65,648	66,083
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	182,348	234,170	181,170
	School-Sponsored Athletics-Instruction	11-402-100-XXX	596,055	639,402	592,210
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,685,303	1,983,894	1,773,957
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	18,245	18,255	18,705
	Undistributed Expenditures-Health Services	11-000-213-XXX	383,454	399,626	385,211
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	580,964	642,105	522,268
	Undistributed Expenditures-Guidance	11-000-218-XXX	839,564	834,124	615,720
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,177,840	1,080,007	1,153,668
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,012,075	573,208	105,080
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	284,823	286,493	281,110
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	64,234	71,827	72,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	808,191	593,687	604,052
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,611,339	1,446,639	1,277,717
	Undistributed Expenditures-Central Services	11-000-251-XXX	419,163	425,003	428,396
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	1,268	2,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,760,457	3,729,855	3,691,604
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,042,021	2,154,427	2,025,988
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,775,438	7,549,122	8,088,565
	Total Undistributed Expenditures			21,463,111	21,789,540
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	400	400
General Fund Current Expenses	Total General Current Expense		35,994,298	36,369,092	36,109,105

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	326,700	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	62,639	1,114	1,114
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		62,639	328,314	1,614
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	495,837	303,296	256,147
	General Fund Grand Total		36,552,774	37,000,702	36,366,866
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,300	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	214,276	215,725	183,366
	Title II	20-XXX-XXX-XXX	42,241	39,668	33,718
	Title IV	20-XXX-XXX-XXX	10,000	12,964	11,020
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	569,080	564,809	480,088
	Other	20-XXX-XXX-XXX	70,134	1,000	0
	Total Federal Projects	20-XXX-XXX-XXX	905,731	834,166	708,192
Special Revenue Fund Expenses	Total Special Revenue Funds		908,031	834,166	708,192
All Fund Expenses	Total Expenditures/Appropriations		37,460,805	37,834,868	37,075,058
Expenses Net of Transfers	Total Expenditures Net of Transfers		37,460,805	37,834,868	37,075,058

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	1,088,005	1,326,980	1,013,134	1,013,634
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	331,541	299,603	165,579	3,979
	Legal Reserve	1,965,908	1,793,039	989,879	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,000	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	781,661	804,948	788,930	736,644
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,998	\$20,840	\$20,841	\$20,875	\$21,144
Total Classroom Instruction	\$11,276	\$11,527	\$12,127	\$11,871	\$12,749
Classroom-Salaries and Benefits	\$10,342	\$10,913	\$10,913	\$10,781	\$11,435
Classroom-General Supplies and Textbooks	\$679	\$323	\$415	\$389	\$376
Classroom-Purchased Services	\$255	\$291	\$798	\$701	\$938
Total Support Services	\$3,245	\$3,611	\$3,295	\$3,374	\$2,842
Support Services-Salaries and Benefits	\$2,921	\$3,279	\$2,995	\$3,042	\$2,618
Total Administrative Costs	\$2,371	\$2,297	\$2,245	\$2,117	\$2,051
Administration Salaries and Benefits	\$2,064	\$1,912	\$2,000	\$1,869	\$1,809
Total Operations and Maintenance of Plant	\$2,503	\$2,762	\$2,437	\$2,767	\$2,813
Operations and Maintenance-Salaries and Benefits	\$1,362	\$1,374	\$1,309	\$1,264	\$1,337
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$590	\$637	\$729	\$738	\$681
Total Equipment Costs	\$56	\$0	\$0	\$212	\$0
Legal Costs	\$177	\$147	\$61	\$62	\$62
Employee Benefits as a percentage of salaries*	30.08%	31.98%	39.01%	38.45%	42.27%

*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 2018-19 revised appropriations and the 2019-20 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
300	ALPHABEST RENT	50,000	AFTER SCHOOL PROGRAM RENT
	SALE OF CELL TOWER	900,000	SALE OF CELL TOWER

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Member of SAIF-School Alliance Insurance Fund	0
Others	Security-Borough of Hopatcong -Police 1 SRO & 3 Class III Officers	0
	Solar Panels-save approximately 5 center KWH over the next 9 years	0
	Hopatcong High School is a certified Red Cross Shelter	0
Purchasing	Borough of Hopatcong- purchase of salt & gasoline	0
	MCRESC, MCECSC, and Educational Data	0
Transportation Services, including Fuel	District serves as LEA for Sussex County Regional Transportation Coop consisting of 134 members	0

Estimated Tax Rates

Municipality	Category	Amount
Hopatcong Borough	(A) General Fund School Levy	24,147,386
	(D) Total School Levy	24,147,386
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,402,279,400
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,622,257,520
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7220
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7220
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4885
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4885

Employee Contract List for District

Name	Category	Measure
Arthur DiBenedetto	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$174,689
	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	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	13
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$14,900
	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	\$35,156
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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
Arthur DiBenedetto	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
Carolyn B Joseph	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$153,600
	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	24
	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	13
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Carolyn B Joseph	Total Allowances Amount	\$2,525
	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	\$32,132
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement or seperation
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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	
Matthew Geary	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities
	Base Annual Salary Amount	\$85,500
	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
Matthew Geary	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	248
	Contracted Number of Annual Vacation Days	10
	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	13
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon leaving district
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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
Matthew Geary	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