

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	553.0	549.0	534.0
On Roll Regular Shared-Time	6.0	5.0	7.0
On Roll Special Ed Full-Time	141.0	135.0	130.0
On Roll Special Ed Shared-Time	4.0	2.0	4.0
On Roll Subtotal	704.0	691.0	675.0
In Private School Placements	9.5	8.0	4.0
Sent to Other Districts Regular	8.0	8.5	8.0
Sent to Other Districts Special Ed	3.5	5.0	4.0
Received	1.0	4.0	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	10,485,557	10,695,268	10,909,173
	Total Tuition	10-1300	3,369	0	0
	Rents and Royalties	10-1910	0	0	9,135
	Unrestricted Miscellaneous Revenues	10-1XXX	8,111	30,000	30,000
	Interest Earned on Capital Reserve Funds	10-1XXX	543	1,000	1,000
	Total Revenues from Local Sources		10,497,580	10,726,268	10,949,308
General Fund Revenues from State Sources	School Choice Aid	10-3116	653,116	707,453	662,154
	Categorical Transportation Aid	10-3121	88,936	177,329	177,329
	Extraordinary Aid	10-3131	78,582	0	0
	Categorical Special Education Aid	10-3132	464,408	464,408	464,408
	Equalization Aid	10-3176	3,561,234	3,561,234	3,502,802
	Categorical Security Aid	10-3177	20,481	20,481	20,481
	Adjustment Aid	10-3178	19,496	0	0
	PARCC Readiness Aid	10-3181	8,230	0	0
	Per Pupil Growth Aid	10-3182	8,230	0	0
	Professional Learning Community Aid	10-3183	8,330	0	0
	Other State Aids	10-3XXX	3,480	0	0
	Total Revenues from State Sources		4,914,523	4,930,905	4,827,174
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	777,753	1,406,827
	Actual Revenues (Over)/Under Expenditures		51,920	0	0
General Fund Revenues	Total Operating Budget		15,464,023	16,434,926	17,183,309
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	40,653	62,099	52,784
	Title II	20-4451-4455	7,182	16,150	13,728
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	155,403	147,061	125,002
	Total Revenues from Federal Sources		213,238	235,310	200,014
Special Revenue Fund Revenues	Total Grants and Entitlements		213,238	235,310	200,014
All Fund Revenues	Total Revenues/Sources		15,677,261	16,670,236	17,383,323
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,677,261	16,670,236	17,383,323

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	4,411,672	4,597,778	4,284,882
	Special Education-Instruction	11-2XX-100-XXX	571,881	605,664	655,074
	Basic Skills/Remedial-Instruction	11-230-100-XXX	39,520	30,947	36,249
	Bilingual Education-Instruction	11-240-100-XXX	13,104	14,664	14,578
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	173,288	216,138	198,560
	School-Sponsored Athletics-Instruction	11-402-100-XXX	516,903	546,840	553,351
	Other Instructional Programs-Instruction	11-4XX-100-XXX	5,500	5,500	5,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,047,932	1,303,603	945,198
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	76,164	98,440	28,520
	Undistributed Expenditures-Health Services	11-000-213-XXX	93,389	94,730	97,980
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	175,826	227,338	179,602
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	170,703	157,474	179,840
	Undistributed Expenditures-Guidance	11-000-218-XXX	492,975	527,512	533,836
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	267,947	326,418	328,395
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	364,281	375,903	406,808
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	133,199	151,375	159,795
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,380	5,000	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	329,045	344,120	332,106
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	342,462	382,117	327,489
	Undistributed Expenditures-Central Services	11-000-251-XXX	365,496	401,713	393,215
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	132,738	137,633	141,084
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,299,442	1,621,407	1,567,440
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	866,803	930,355	947,748
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,524,957	2,791,006	2,874,720
	Total Undistributed Expenditures		8,689,739	9,876,144	9,448,776
General Fund Current Expenses	Total General Current Expense		14,421,607	15,893,675	15,196,970

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	118,354	537,912	177,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	924,062	2,339	1,808,339
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		1,042,416	541,251	1,986,339
General Fund Expenses and Transfers	General Fund Grand Total		15,464,023	16,434,926	17,183,309
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	40,653	62,099	52,784
	Title II	20-XXX-XXX-XXX	7,182	16,150	13,728
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	155,403	147,061	125,002
	Total Federal Projects	20-XXX-XXX-XXX	213,238	235,310	200,014
Special Revenue Fund Expenses	Total Special Revenue Funds		213,238	235,310	200,014
All Fund Expenses	Total Expenditures/Appropriations		15,677,261	16,670,236	17,383,323
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,677,261	16,670,236	17,383,323

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	271,283	246,826	247,826	248,826
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,401,727	1,367,313	744,184	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	539,015	545,966	991,342	328,699
	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	\$15,744	\$18,070	\$19,032	\$19,869	\$19,872
Total Classroom Instruction	\$8,110	\$9,356	\$9,527	\$9,923	\$9,833
Classroom-Salaries and Benefits	\$7,642	\$8,791	\$8,842	\$9,231	\$9,372
Classroom-General Supplies and Textbooks	\$268	\$402	\$507	\$507	\$297
Classroom-Purchased Services	\$200	\$163	\$178	\$186	\$164
Total Support Services	\$2,769	\$3,234	\$3,424	\$3,617	\$3,671
Support Services-Salaries and Benefits	\$2,387	\$2,806	\$2,906	\$3,078	\$3,178
Total Administrative Costs	\$2,003	\$2,135	\$2,245	\$2,338	\$2,292
Administration Salaries and Benefits	\$1,702	\$1,889	\$1,971	\$2,013	\$2,011
Total Operations and Maintenance of Plant	\$1,779	\$2,082	\$2,516	\$2,582	\$2,629
Operations and Maintenance-Salaries and Benefits	\$722	\$867	\$889	\$904	\$1,139
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,050	\$1,224	\$1,276	\$1,362	\$1,394
Total Equipment Costs	\$127	\$171	\$758	\$782	\$264
Legal Costs	\$33	\$21	\$35	\$36	\$30
Employee Benefits as a percentage of salaries*	27.87%	30.82%	32.67%	32.81%	33.86%

*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
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 for municipal sponsored trips	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 provide special education busing to Sparta School district	0
	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 districts (Sussex Cooperative)	0

Estimated Tax Rates

Municipality	Category	Amount
Byram	(A) General Fund School Levy	6,474,508
	(D) Total School Levy	6,474,508
	(B) Estimated Net Taxable Valuation (as of 02/21/19)	926,211,000
	(H) Estimated Equalized Valuation (as of 10/01/18)	995,093,481
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6990
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6990
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6506
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6506
Netcong	(A) General Fund School Levy	1,977,626
	(D) Total School Levy	1,977,626
	(B) Estimated Net Taxable Valuation (as of 02/21/19)	322,203,100
	(H) Estimated Equalized Valuation (as of 10/01/18)	301,884,472
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6138
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6138
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6551
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6551
Stanhope	(A) General Fund School Levy	2,350,087
	(D) Total School Levy	2,350,087
	(B) Estimated Net Taxable Valuation (as of 02/21/19)	294,226,552
	(H) Estimated Equalized Valuation (as of 10/01/18)	323,602,876
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7987
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7987
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7262
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7262

Employee Contract List for District

Name	Category	Measure
Paul DiRupo	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$174,320
	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	\$3,600
	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	\$45,171
	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 @ \$670.46 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	\$160,063
	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	07/01/18
	End Date of Contract	06/30/19
	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	\$6,746
	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	\$21,156
	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 of \$615.62
	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	