

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	852.0	861.0	837.0
On Roll Special Ed Full-Time	137.0	135.0	167.0
On Roll Subtotal	989.0	996.0	1,004.0
In Private School Placements	5.0	1.0	3.0
Sent to Other Districts Special Ed	5.0	4.0	6.0
Received	8.0	24.0	12.0

## 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	18,154,307	18,695,511	19,217,521
	Total Tuition	10-1300	57,685	108,000	108,000
	Transportation Fees from Individuals	10-1410	57,936	45,000	45,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	95,508	100,000	42,000
	Unrestricted Miscellaneous Revenues	10-1XXX	218,050	120,000	119,790
	Total Revenues from Local Sources		18,583,486	19,068,511	19,532,311
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	161,007	161,007	161,007
	Extraordinary Aid	10-3131	133,580	0	0
	Categorical Special Education Aid	10-3132	441,376	519,689	642,390
	Categorical Security Aid	10-3177	19,487	19,487	19,487
	Other State Aids	10-3XXX	28,079	0	0
	Total Revenues from State Sources		783,529	700,183	822,884
General Fund Revenues from Federal Sources	Other Federal Grant Revenue-Passed Through State	10-42XX	15,267	0	0
	Total Revenues from Federal Sources		15,267	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	362,645	24,407	208,601
	Withdrawal from Capital Reserve for Local Share	10-307	489,047	170,000	210,000
	Withdrawal from Maintenance Reserve	10-310	0	30,000	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	250,000	0
	Adjustment for Prior Year Encumbrances		0	135,683	0
	Actual Revenues (Over)/Under Expenditures		98,301	0	0
General Fund Revenues	Total Operating Budget		20,332,275	20,378,784	20,773,796
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	42,506	20,000	15,000
	Total Revenues from Local Sources	20-1XXX	42,506	20,000	15,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	11,657	11,079	9,000
	Total Revenues from State Sources		11,657	11,079	9,000

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	24,540	22,940	20,000
	Title II	20-4451-4455	12,230	13,171	5,000
	Title III	20-4491-4494	6,950	5,577	0
	Title IV	20-4471-4474	3,133	7,500	5,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	205,805	221,480	180,000
	Total Revenues from Federal Sources			252,658	270,668
Special Revenue Fund Revenues	Total Grants and Entitlements		306,821	301,747	234,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,045,344	1,044,016	1,459,218
	Total Revenues from Local Sources		1,045,344	1,044,016	1,459,218
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	0	216,527
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,045,344	1,044,016	1,675,745
Debt Service Fund Revenues	Total Repayment of Debt		1,045,344	1,044,016	1,675,745
All Fund Revenues	Total Revenues/Sources		21,684,440	21,724,547	22,683,541
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		21,684,440	21,724,547	22,683,541

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	5,193,053	5,525,541	5,769,119
	Special Education-Instruction	11-2XX-100-XXX	2,256,771	2,421,317	2,268,283
	Basic Skills/Remedial-Instruction	11-230-100-XXX	144,712	148,426	149,844
	Bilingual Education-Instruction	11-240-100-XXX	66,758	97,885	98,335
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	87,750	119,393	119,453
	School-Sponsored Athletics-Instruction	11-402-100-XXX	50,894	73,040	89,604
	Other Instructional Programs-Instruction	11-4XX-100-XXX	2,904	8,819	5,636
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	487,090	296,189	392,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	302,483	280,212	300,080
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	494,029	467,650	538,004
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	121,777	173,210	276,796
	Undistributed Expenditures-Guidance	11-000-218-XXX	262,803	311,150	296,219
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	526,577	577,335	593,330
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	162,575	187,911	192,281
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	102,917	124,346	115,780
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	187,962	227,495	271,105
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	454,348	478,734	452,581
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	686,763	680,954	682,092
	Undistributed Expenditures-Central Services	11-000-251-XXX	328,385	352,482	360,981
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	91,768	136,464	139,146
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,653,981	1,897,310	1,969,790
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	823,638	849,311	788,822
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,018,639	4,285,248	4,448,440
	Undistributed Expenditures-Food Services	11-000-310-930	4,711	0	0
		Total Undistributed Expenditures		10,710,446	11,326,001
General Fund Current Expenses	Total General Current Expense		18,513,288	19,720,422	20,317,721

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	349,316	96,733	169,175
	Facilities Acquisition and Construction Services	12-000-400-XXX	924,015	494,619	236,168
	Increase In Capital Reserve	10-604	456,430	0	0
	Total Capital Outlay		1,729,761	591,352	405,343
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	89,226	67,010	50,732
	General Fund Grand Total		20,332,275	20,378,784	20,773,796
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	42,506	20,000	15,000
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	2,883	1,740	2,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	5,238	3,201	3,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,944	1,188	1,000
	Nonpublic Security Aid	20-XXX-XXX-XXX	1,592	4,950	3,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	11,657	11,079	9,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	24,540	22,940	20,000
	Title II	20-XXX-XXX-XXX	12,230	13,171	5,000
	Title III	20-XXX-XXX-XXX	6,950	5,577	0
	Title IV	20-XXX-XXX-XXX	3,133	7,500	5,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	205,805	221,480	180,000
	Total Federal Projects	20-XXX-XXX-XXX	252,658	270,668	210,000
Special Revenue Fund Expenses	Total Special Revenue Funds		306,821	301,747	234,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,045,344	1,044,016	1,675,745
	Total Debt Service Funds		1,045,344	1,044,016	1,675,745
All Fund Expenses	Total Expenditures/Appropriations		21,684,440	21,724,547	22,683,541
Expenses Net of Transfers	Total Expenditures Net of Transfers		21,684,440	21,724,547	22,683,541

**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	637,801	605,184	534,953	324,953
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	80,000	80,000	50,000	50,000
	Legal Reserve	43,736	208,601	208,601	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	250,000	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	691,404	559,082	297,654	297,654
	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	\$17,591	\$17,558	\$18,477	\$18,687	\$19,099
Total Classroom Instruction	\$10,136	\$10,275	\$10,686	\$10,819	\$10,942
Classroom-Salaries and Benefits	\$9,376	\$9,414	\$9,833	\$9,561	\$9,830
Classroom-General Supplies and Textbooks	\$559	\$618	\$657	\$695	\$633
Classroom-Purchased Services	\$201	\$243	\$196	\$564	\$479
Total Support Services	\$2,966	\$2,883	\$3,137	\$3,075	\$3,336
Support Services-Salaries and Benefits	\$2,652	\$2,598	\$2,760	\$2,651	\$2,792
Total Administrative Costs	\$2,044	\$2,045	\$2,063	\$2,143	\$2,134
Administration Salaries and Benefits	\$1,764	\$1,733	\$1,781	\$1,803	\$1,853
Total Operations and Maintenance of Plant	\$2,075	\$1,997	\$2,164	\$2,229	\$2,299
Operations and Maintenance-Salaries and Benefits	\$1,160	\$1,187	\$1,191	\$1,191	\$1,230
Board Contribution to Food Services	\$5	\$5	\$0	\$0	\$0
Total Extracurricular Costs	\$203	\$184	\$248	\$253	\$268
Total Equipment Costs	\$135	\$357	\$92	\$97	\$169
Legal Costs	\$44	\$62	\$37	\$40	\$39
Employee Benefits as a percentage of salaries*	34.25%	35.23%	35.17%	36.72%	37.23%

\*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Professional Staff Development	The district seeks and participates in coordinated prof. development moments with surrounding districts when allowable.	0
Purchasing	The district approves the participation in The State of NJ Cooperatives including the ESC of Morris County, Hunterdon County, Essex County Regional and the ESC of NJ. The district purchases energy and telecommunications from the State approved ACES, ACT and DRLAP programs.	0
Special Education Services	The district purchases services from the ESC of Morris County and the Morris Union Jointure Commission based on need.	0
Transportation Services, including Fuel	The district is both a host and joiner district based on need with Hanover Park Regional HS, Morris Union Jointure Commission and the ESC of Morris County. The district purchases all of its vehicle fuel from the Borough of Florham Park. The district supports the summer camps of the Borough.	0

**Estimated Tax Rates**

Municipality	Category	Amount
Florham Park	(A) General Fund School Levy	18,956,516
	(D) Total School Levy	20,208,133
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	3,442,480,745
	(H) Estimated Equalized Valuation (as of 10/01/19)	3,546,269,169
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5507
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5870
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5345
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5698

Employee Contract List for District

Name	Category	Measure
Dr. Steven Caponegro	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,500
	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	06/30/22
	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	6
	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	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
Dr. Steven Caponegro	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
John Csatlós	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$155,448
	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	26
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	6
	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
John Csatlos	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	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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	
Philip Infantolino	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Buildings and Grounds
	Base Annual Salary Amount	\$109,718
	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
Philip Infantolino	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	6
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported