

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,239.0	1,200.0	1,225.0
On Roll Special Ed Full-Time	321.0	316.0	349.0
On Roll Subtotal	1,560.0	1,516.0	1,574.0
In Private School Placements	14.0	11.0	6.0
Sent to Other Districts Regular	1.0	2.0	1.0
Sent to Other Districts Special Ed	14.5	13.0	13.0
Received		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	24,147,386	24,147,386	24,147,386
	Rents and Royalties	10-1910	290,000	200,000	200,000
	Sale of Property	10-1930	0	900,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	0	122,714	220,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	400	200
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apslds Only)	10-1XXX	365,933	0	0
	Total Revenues from Local Sources		24,803,319	25,371,000	24,568,086
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	668,951	668,951	668,951
	Extraordinary Aid	10-3131	228,744	100,000	110,000
	Categorical Special Education Aid	10-3132	1,307,036	1,307,036	1,307,036
	Equalization Aid	10-3176	5,217,357	5,217,357	5,217,357
	Categorical Security Aid	10-3177	232,284	232,284	232,284
	Adjustment Aid	10-3178	3,303,260	2,211,260	504,899
	Other State Aids	10-3XXX	641,267	0	0
	Total Revenues from State Sources		11,598,899	9,736,888	8,040,527
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	39,350	54,813	49,162
	Total Revenues from Federal Sources		39,350	54,813	49,162
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,042,165	2,122,796
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	111,554	0
	Withdrawal from Maintenance Reserve	10-310	0	162,000	0
	Adjustment for Prior Year Encumbrances		0	44,231	0
	Actual Revenues (Over)/Under Expenditures		-431,275	0	0
General Fund Revenues	Total Operating Budget		36,010,293	36,522,651	34,780,571
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,000	0	0
	Total Revenues from Local Sources	20-1XXX	1,000	0	0

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	215,725	202,184	155,861
	Title II	20-4451-4455	39,668	34,469	28,660
	Title III	20-4491-4494	0	18,221	15,488
	Title IV	20-4471-4474	12,964	12,592	9,367
	I.D.E.A. Part B (Handicapped)	20-4420-4429	564,809	570,746	408,075
	Other	20-4XXX	0	85,840	0
	Total Revenues from Federal Sources			833,166	924,052
Special Revenue Fund Revenues	Total Grants and Entitlements		834,166	924,052	617,451
All Fund Revenues	Total Revenues/Sources		36,844,459	37,446,703	35,398,022
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		36,844,459	37,446,703	35,398,022

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	10,255,062	10,640,029	9,692,832
	Special Education-Instruction	11-2XX-100-XXX	3,388,391	3,374,246	3,513,916
	Basic Skills/Remedial-Instruction	11-230-100-XXX	64,596	63,979	141,190
	Bilingual Education-Instruction	11-240-100-XXX	69,768	67,883	279,295
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	178,979	181,215	182,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	591,548	623,678	740,169
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,652,923	1,691,277	1,496,076
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	19,359	18,705	19,966
	Undistributed Expenditures-Health Services	11-000-213-XXX	389,110	383,085	364,272
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	592,586	599,548	535,590
	Undistributed Expenditures-Guidance	11-000-218-XXX	716,933	615,720	653,320
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,178,028	1,156,149	1,234,133
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	497,131	275,580	102,741
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	275,811	282,200	332,482
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	30,741	72,500	60,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	608,660	576,978	641,949
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,445,392	1,277,551	1,283,885
	Undistributed Expenditures-Central Services	11-000-251-XXX	426,132	428,651	534,675
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	209	2,000	2,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,614,780	3,664,045	3,756,773
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,391,698	2,040,343	2,418,954
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	7,020,975	8,037,928	6,054,003
	Total Undistributed Expenditures		20,860,468	21,122,260	19,490,819
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	400
General Fund Current Expenses	Total General Current Expense		35,408,812	36,073,690	34,040,421

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	12,354	57,140	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	327,768	112,668	501,114
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		340,122	170,308	501,614
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	261,359	278,653	238,536
	General Fund Grand Total		36,010,293	36,522,651	34,780,571
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,000	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	215,725	202,184	155,861
	Title II	20-XXX-XXX-XXX	39,668	34,469	28,660
	Title III	20-XXX-XXX-XXX	0	18,221	15,488
	Title IV	20-XXX-XXX-XXX	12,964	12,592	9,367
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	564,809	570,746	408,075
	Other	20-XXX-XXX-XXX	0	85,840	0
	Total Federal Projects	20-XXX-XXX-XXX	833,166	924,052	617,451
Special Revenue Fund Expenses	Total Special Revenue Funds		834,166	924,052	617,451
All Fund Expenses	Total Expenditures/Appropriations		36,844,459	37,446,703	35,398,022
Expenses Net of Transfers	Total Expenditures Net of Transfers		36,844,459	37,446,703	35,398,022

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	1,326,980	1,611,382	1,500,328	1,500,828
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	299,603	174,229	12,629	12,829
	Legal Reserve	1,793,039	2,063,082	1,073,203	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	804,948	931,447	1,779,161	729,568
	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	\$20,840	\$20,280	\$21,144	\$21,604	\$19,311
Total Classroom Instruction	\$11,527	\$11,729	\$12,749	\$12,878	\$11,222
Classroom-Salaries and Benefits	\$10,913	\$10,814	\$11,435	\$11,585	\$10,646
Classroom-General Supplies and Textbooks	\$323	\$318	\$376	\$401	\$377
Classroom-Purchased Services	\$291	\$597	\$938	\$892	\$199
Total Support Services	\$3,611	\$3,157	\$2,842	\$3,113	\$2,703
Support Services-Salaries and Benefits	\$3,279	\$2,932	\$2,618	\$2,835	\$2,507
Total Administrative Costs	\$2,297	\$2,078	\$2,051	\$2,035	\$1,984
Administration Salaries and Benefits	\$1,912	\$1,820	\$1,809	\$1,718	\$1,738
Total Operations and Maintenance of Plant	\$2,762	\$2,666	\$2,813	\$2,853	\$2,679
Operations and Maintenance-Salaries and Benefits	\$1,374	\$1,260	\$1,337	\$1,370	\$1,159
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$637	\$643	\$681	\$716	\$717
Total Equipment Costs	\$0	\$8	\$0	\$38	\$0
Legal Costs	\$147	\$127	\$62	\$63	\$38
Employee Benefits as a percentage of salaries*	31.98%	35.28%	42.27%	42.03%	30.48%

*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
300	Alphabest Rent	50,000	After School Program Rent

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 8 years	0
	Hopatcong High School is a certified Red Cross Shelter	0
Purchasing	Borough of Hopatocng-purchase of salt & gasoline	0
	MCRESC,MCESC, 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 10/01/19)	1,412,052,500
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,673,047,986
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7101
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7101
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4433
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4433

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	07/01/20
	End Date of Contract	06/30/21
	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	Board Secretary
	Job Title II	Business Administrator
	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	07/01/20
	End Date of Contract	07/31/20
	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	\$32,342
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
	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	
Joseph Piccirillo	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$155,000
	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
Joseph Piccirillo	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	24
	Contracted Number of Annual Sick Days	10
	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	\$10,625
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,113
	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	max upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max upon seperation or retirement
	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
Joseph Piccirillo	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	\$89,739
	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	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

Employee Contract List for District

Name	Category	Measure
Matthew Geary	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
	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