

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	122.0	100.0	129.0
On Roll Special Ed Full-Time	20.0	35.0	33.0
On Roll Subtotal	142.0	135.0	162.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Regular	54.0	42.0	42.0
Sent to Other Districts Special Ed	4.0	3.0	4.0
Received	7.0	5.0	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	3,647,197	3,755,141	3,905,346
	Total Tuition	10-1300	67,289	20,000	41,600
	Unrestricted Miscellaneous Revenues	10-1XXX	25,663	2,500	900
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	500
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	500
	Interest Earned on Capital Reserve Funds	10-1XXX	14,563	12,000	11,000
	Total Revenues from Local Sources		3,754,712	3,789,641	3,959,846
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	63,460	63,460	63,460
	Extraordinary Aid	10-3131	17,720	0	0
	Categorical Special Education Aid	10-3132	167,533	167,533	167,533
	Equalization Aid	10-3176	684,121	601,436	472,135
	Categorical Security Aid	10-3177	22,505	22,505	22,505
	Other State Aids	10-3XXX	2,714	0	0
	Total Revenues from State Sources		958,053	854,934	725,633
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	205,467	193,084
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	175,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	75,000	50,000
	Actual Revenues (Over)/Under Expenditures		21,947	0	0
General Fund Revenues	Total Operating Budget		4,734,712	5,100,042	4,928,563
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,135	20,000	21,000
	Title II	20-4451-4455	4,388	4,000	4,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	52,730	35,000	35,000
	Other	20-4XXX	22,505	12,000	10,000
	Total Revenues from Federal Sources		109,758	71,000	70,000
Special Revenue Fund Revenues	Total Grants and Entitlements		109,758	71,000	70,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	154,520	159,900	154,901
	Total Revenues from Local Sources		154,520	159,900	154,901

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	49
	Total Local Repayment of Debt		154,520	159,900	154,950
	Actual Revenues (Over)/Under Expenditures		-49	0	0
Debt Service Fund Revenues	Total Repayment of Debt		154,471	159,900	154,950
All Fund Revenues	Total Revenues/Sources		4,998,941	5,330,942	5,153,513
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,998,941	5,330,942	5,153,513

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	1,076,247	1,162,721	1,010,315	
	Special Education-Instruction	11-2XX-100-XXX	186,812	221,907	278,988	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	75,563	105,287	107,718	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	18,528	21,500	21,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,211,512	991,650	989,995	
	Undistributed Expenditures-Health Services	11-000-213-XXX	91,570	87,363	88,243	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	48,868	35,435	2,250	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	156,540	197,594	165,980	
	Undistributed Expenditures-Guidance	11-000-218-XXX	4,505	4,624	5,125	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	146,329	150,880	248,425	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	6,470	32,624	9,125	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	13,123	12,500	14,500	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	658	7,500	6,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	121,207	184,879	177,950	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	95,418	7,331	7,900	
	Undistributed Expenditures-Central Services	11-000-251-XXX	79,098	82,374	82,766	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	396,966	399,212	373,295	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	299,720	314,329	272,611	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	543,653	682,128	688,067	
	Undistributed Expenditures-Food Services	11-000-310-930	2,500	3,500	0	
		Total Undistributed Expenditures		3,218,137	3,193,923	3,132,232
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	500
Interest Earned on Current Expense Emergency Res		10-607	0	0	500	
General Fund Current Expenses	Total General Current Expense		4,575,287	4,705,338	4,551,253	
Capital Outlay	Equipment	12-XXX-XXX-730	3,598	15,000	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	13,463	188,463	13,463	
	Interest Deposit to Capital Reserve	10-604	0	12,000	11,000	
	Total Capital Outlay		17,061	215,463	24,463	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	142,364	179,241	352,847
	General Fund Grand Total		4,734,712	5,100,042	4,928,563
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,135	20,000	21,000
	Title II	20-XXX-XXX-XXX	4,388	4,000	4,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	52,730	35,000	35,000
	Other	20-XXX-XXX-XXX	22,505	12,000	10,000
	Total Federal Projects	20-XXX-XXX-XXX	109,758	71,000	70,000
Special Revenue Fund Expenses	Total Special Revenue Funds		109,758	71,000	70,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	154,471	159,900	154,950
	Total Debt Service Funds		154,471	159,900	154,950
All Fund Expenses	Total Expenditures/Appropriations		4,998,941	5,330,942	5,153,513
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,998,941	5,330,942	5,153,513

**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	896,886	721,449	578,883	589,883
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,013	152,445	152,445	152,945
	Legal Reserve	480,224	398,551	193,084	0
	Tuition Reserve	179,834	125,000	50,000	0
	Current Expense Emergency Reserve	81,935	67,905	67,905	68,405
	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	269,203	270,434	250,000	250,000
	Repayment of Debt	0	49	49	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	\$20,950	\$23,234	\$22,364	\$27,414	\$22,214
Total Classroom Instruction	\$11,741	\$12,780	\$12,790	\$15,678	\$12,592
Classroom-Salaries and Benefits	\$11,124	\$12,138	\$11,968	\$14,670	\$11,934
Classroom-General Supplies and Textbooks	\$338	\$366	\$473	\$580	\$329
Classroom-Purchased Services	\$279	\$276	\$349	\$427	\$330
Total Support Services	\$3,474	\$4,161	\$4,091	\$5,015	\$4,176
Support Services-Salaries and Benefits	\$2,210	\$2,824	\$2,460	\$3,015	\$2,004
Total Administrative Costs	\$2,604	\$2,721	\$2,292	\$2,809	\$2,352
Administration Salaries and Benefits	\$2,048	\$2,208	\$1,943	\$2,381	\$2,032
Total Operations and Maintenance of Plant	\$2,936	\$3,338	\$2,973	\$3,645	\$2,891
Operations and Maintenance-Salaries and Benefits	\$1,350	\$1,514	\$1,389	\$1,703	\$1,396
Board Contribution to Food Services	\$35	\$19	\$23	\$28	\$0
Total Extracurricular Costs	\$151	\$178	\$185	\$227	\$190
Total Equipment Costs	\$64	\$27	\$99	\$121	\$0
Legal Costs	\$217	\$35	\$66	\$81	\$34
Employee Benefits as a percentage of salaries*	30.31%	27.65%	33.27%	33.27%	35.91%

\*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)
Business Services	Shared Business Administrator with White Township Board of Education	0
Curriculum Services	Shared Curriculum writing services with Belvidere cluster districts	0
Insurance Coverages and Benefits	Participate in a joint insurance fund for package, worker's comp. and health benefit insurance coverage.	0
Professional Staff Development	Shared professional development opportunities with area districts	0
Special Education Services	Shared Child Study Team services with Belvidere cluster districts	0
Transportation Services, including Fuel	Participation with Warren and Sussex County Coordinated Transportation for special education transportation	0
	Participation in joint fuel purchasing with HCESC	0

**Estimated Tax Rates**

Municipality	Category	Amount
Hope Township	(A) General Fund School Levy	3,905,346
	(D) Total School Levy	4,060,247
	(B) Estimated Net Taxable Valuation (as of 02/01/20)	219,905,569
	(H) Estimated Equalized Valuation (as of 10/01/19)	243,044,658
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.7759
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.8464
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.6068
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.6706

Employee Contract List for District

Name	Category	Measure
Dawn Huff	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$152,082
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	5780
	Job Title Other District	Business Administrator
	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	5
	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	\$1,200
	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	\$14,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$80/day, maximum of 150 days.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$80/day, maximum of 25 days.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for payment 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
Dawn Huff	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
Kevin Newman	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$125,000
	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	06/30/23
	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	5
	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
Kevin Newman	Total Allowances Amount	\$12,750
	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	\$34,231
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$481/day, maximum of \$15,000.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$481/day, max of \$24,038.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for payment of person
	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	