

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	113.0	115.0	113.0
On Roll Special Ed Full-Time	11.0	9.0	9.0
On Roll Subtotal	124.0	124.0	122.0
Sent to Other Districts Special Ed	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,158,624	1,215,796	1,276,797
	Transportation Fees from Other Local Education Authorities	10-1420-1440	39,910	39,000	39,000
	Unrestricted Miscellaneous Revenues	10-1XXX	349,281	50,100	50,100
	Interest Earned on Maintenance Reserve	10-1XXX	250	0	15
	Interest Earned on Capital Reserve Funds	10-1XXX	250	250	250
	Total Revenues from Local Sources		1,548,315	1,305,146	1,366,162
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	55,120	55,120	55,120
	Categorical Special Education Aid	10-3132	88,149	88,149	88,149
	Equalization Aid	10-3176	566,534	531,510	440,854
	Categorical Security Aid	10-3177	17,125	17,125	17,125
	Adjustment Aid	10-3178	36,606	0	0
	Other State Aids	10-3XXX	290	0	0
	Total Revenues from State Sources		763,824	691,904	601,248
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	110,471	56,349	123,453
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	221,341
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	65,000	0	0
	Withdrawal from Maintenance Reserve	10-310	0	73,582	0
	Adjustment for Prior Year Encumbrances		0	8,719	0
	Actual Revenues (Over)/Under Expenditures		-447,548	0	0
General Fund Revenues	Total Operating Budget		2,040,062	2,135,700	2,312,204
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,586	0	0
	Total Revenues from Local Sources	20-1XXX	2,586	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	176,232	179,242	182,266
	Other Restricted Entitlements	20-32XX	31,740	0	0
	Total Revenues from State Sources		207,972	179,242	182,266

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	31,703	23,777	23,662
	Title II	20-4451-4455	1,970	4,187	5,832
	Title IV	20-4471-4474	10,000	7,500	7,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	44,983	33,070	37,237
	CRRSA Act-ESSER II	20-4534		0	103,755
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	Other	20-4XXX	11,225	12,969	9,800
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			99,881	81,503
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	13,019
Special Revenue Fund Revenues	Total Grants and Entitlements		310,439	260,745	453,071
All Fund Revenues	Total Revenues/Sources		2,350,501	2,396,445	2,765,275
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	13,019
	Total Revenues/Sources Net of Transfers		2,350,501	2,396,445	2,752,256

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	516,996	533,120	536,531
	Special Education-Instruction	11-2XX-100-XXX	103,919	126,267	119,110
	Basic Skills/Remedial-Instruction	11-230-100-XXX	26,004	23,299	22,894
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,732	3,800	3,800
	School-Sponsored Athletics-Instruction	11-402-100-XXX	3,221	7,300	7,300
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	46,889	45,176	45,176
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,600	23,290	23,235
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,248	62,638	63,560
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	10,322	10,000	10,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	10,848	17,280	17,280
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	6,500	6,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	34,549	25,000	25,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	940	1,800	1,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	183,637	145,300	135,300
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	27,114	27,290	26,735
	Undistributed Expenditures-Central Services	11-000-251-XXX	34,558	29,560	29,646
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	181,583	367,768	311,233
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	137,022	124,465	135,989
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	539,118	543,300	528,293
	Undistributed Expenditures-Food Services	11-000-310-930	25,023	11,558	11,818
		Total Undistributed Expenditures		1,320,451	1,440,925
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	15
General Fund Current Expenses	Total General Current Expense		1,974,323	2,134,711	2,061,215
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	739	739	250,739
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	65,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	250	250
		Total Capital Outlay		65,739	989
General Fund Expenses and Transfers	General Fund Grand Total		2,040,062	2,135,700	2,312,204
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,586	0	0

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	154,976	122,968	167,289
	Support Services	20-218-200-XXX	21,256	56,274	27,996
	Total Preschool Education Aid	20-218-XXX-XXX	176,232	179,242	195,285
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	5,535	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	10,185	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,163	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	12,857	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	207,972	179,242	195,285
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	31,703	23,777	23,662
	Title II	20-XXX-XXX-XXX	1,970	4,187	5,832
	Title IV	20-XXX-XXX-XXX	10,000	7,500	7,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	44,983	33,070	37,237
	Other	20-XXX-XXX-XXX	11,225	12,969	9,800
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	103,755
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	99,881	81,503	257,786
Special Revenue Fund Expenses	Total Special Revenue Funds		310,439	260,745	453,071
All Fund Expenses	Total Expenditures/Appropriations		2,350,501	2,396,445	2,765,275
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	13,019
	Total Expenditures Net of Transfers		2,350,501	2,396,445	2,752,256

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	140,958	353,630	353,880	132,789
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	73,332	114,400	40,818	40,833
	Legal Reserve	120,660	179,802	123,453	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	296,160	250,000	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,714	\$15,488	\$16,949	\$17,293	\$16,904
Total Classroom Instruction	\$11,316	\$10,669	\$10,998	\$11,170	\$11,167
Classroom-Salaries and Benefits	\$10,351	\$10,438	\$10,348	\$10,510	\$10,610
Classroom-General Supplies and Textbooks	\$201	\$220	\$276	\$281	\$172
Classroom-Purchased Services	\$764	\$11	\$373	\$379	\$386
Total Support Services	\$738	\$1,160	\$1,203	\$1,222	\$1,422
Support Services-Salaries and Benefits	\$692	\$797	\$828	\$841	\$1,039
Total Administrative Costs	\$1,921	\$1,955	\$1,660	\$1,693	\$1,573
Administration Salaries and Benefits	\$1,184	\$1,347	\$1,145	\$1,323	\$1,201
Total Operations and Maintenance of Plant	\$1,579	\$1,440	\$2,879	\$2,995	\$2,552
Operations and Maintenance-Salaries and Benefits	\$585	\$568	\$607	\$616	\$595
Board Contribution to Food Services	\$77	\$197	\$92	\$93	\$97
Total Extracurricular Costs	\$68	\$56	\$92	\$93	\$91
Total Equipment Costs	\$506	\$0	\$0	\$0	\$0
Legal Costs	\$13	\$51	\$36	\$36	\$37
Employee Benefits as a percentage of salaries*	41.17%	46.81%	54.13%	53.22%	43.90%

*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 2020-21 revised appropriations and the 2021-22 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	BUSINESS ADMINISTRATOR AND VARIOUS BUSINESS OFFICE SERVICES PURCHASED FROM UPPER DEERFIELD TOWNSHIP	0
Curriculum Services	SUPV. OF CURRICULUM/INSTRUCTION SERVICES PURCHASED FROM GREENWICH TOWNSHIP	0
Social Worker/Psychologist	CHILD STUDY TEAM SERVICES PURCHASED FROM DEERFIELD TOWNSHIP	0
Special Education Services	OT SERVICES PURCHASED FROM SCSSSD	0
	SPEECH SERVICES FROM UPPER DEERFIELD TOWNSHIP	0
Staffing - Other	MEDIA SPECIALIST FROM UPPER DEERFIELD TOWNSHIP	0
	SPANISH TEACHER FROM UPPER DEERFIELD TOWNSHIP	0

Estimated Tax Rates

Municipality	Category	Amount
Stow Creek Twp	(A) General Fund School Levy	1,276,797
	(D) Total School Levy	1,276,797
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	107,717,340
	(H) Estimated Equalized Valuation (as of 10/01/20)	119,878,213
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1853
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1853
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0651
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0651

Employee Contract List for District

Name	Category	Measure
BRANDON COBB	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	11
	Shared District	1820
	Job Title Other District	SUPERINTENDENT
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/25
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$15,000
	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	\$20,846
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAX OF 100 DAYS @ \$120 PER DAY
	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAX OBLIGATION ASSUMING NO VACATION WAS USED
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO CONTRACTUAL OBLIGATION
	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
BRANDON COBB	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
SHARED SERVICE AGREEMENT	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	11
	Shared District	1820
	Job Title Other District	BUSINESS ADMINISTRATOR
	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	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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
SHARED SERVICE AGREEMENT	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	NO CONTRACTUAL OBLIGATION
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NO CONTRACTUAL OBLIGATION
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO CONTRACTUAL OBLIGATION
	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	SHARED SERVICE AGREEMENT
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	