

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	299.0	299.0	335.0
On Roll Special Ed Full-Time	51.0	34.0	38.0
On Roll Subtotal	350.0	333.0	373.0
Received	33.0	26.0	30.0

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	7,063,298	7,349,926	7,625,549
	Total Tuition	10-1300	182,474	157,000	157,000
	Rents and Royalties	10-1910	4,264	6,000	6,000
	Unrestricted Miscellaneous Revenues	10-1XXX	26,782	6,400	6,500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	2,500	0
	Total Revenues from Local Sources		7,276,818	7,521,826	7,795,049
General Fund Revenues from State Sources	School Choice Aid	10-3116	327,024	327,384	328,968
	Categorical Transportation Aid	10-3121	181,957	181,957	181,957
	Extraordinary Aid	10-3131	43,840	4,391	0
	Categorical Special Education Aid	10-3132	280,435	280,435	278,219
	Categorical Security Aid	10-3177	37,939	37,939	37,939
	Adjustment Aid	10-3178	46,879	24,115	0
	Total Revenues from State Sources		918,074	856,221	827,083
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	110,748	139,745	109,933
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	664,000	0	894,837
	Withdrawal from Maintenance Reserve	10-310	0	36,460	26,585
	Adjustment for Prior Year Encumbrances		0	90,197	0
	Actual Revenues (Over)/Under Expenditures		-50,346	0	0
General Fund Revenues	Total Operating Budget		8,919,294	8,644,449	9,653,487
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,377	0	0
	Total Revenues from Local Sources	20-1XXX	1,377	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	19,774	19,880	15,904
	Title II	20-4451-4455	5,357	5,244	3,982
	Title III	20-4491-4494	0	168	134
	Title IV	20-4471-4474	7,346	12,653	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	95,939	99,067	79,253
	CARES Act Education Stabilization Fund	20-4530	0	16,766	0
	Coronavirus Relief Fund (CRF)	20-4532	0	14,069	0
	CRRSA Act-ESSER II	20-4534		0	21,000

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	37,466	38,964	29,342
	Total Revenues from Federal Sources		165,882	206,811	159,615
Special Revenue Fund Revenues	Total Grants and Entitlements		167,259	206,811	159,615
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	194,025	196,153	198,192
	Total Revenues from Local Sources		194,025	196,153	198,192
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	24,825	25,097	25,358
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		218,850	221,250	223,550
Debt Service Fund Revenues	Total Repayment of Debt		218,850	221,250	223,550
All Fund Revenues	Total Revenues/Sources		9,305,403	9,072,510	10,036,652
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,305,403	9,072,510	10,036,652

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	2,706,574	2,839,139	2,873,195	
	Special Education-Instruction	11-2XX-100-XXX	646,986	767,110	723,435	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	75,892	82,536	85,609	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	37,643	53,497	56,669	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	36,957	47,967	56,770	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	111,046	121,174	119,090	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	141,211	166,663	171,040	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	32,006	38,674	38,197	
	Undistributed Expenditures-Guidance	11-000-218-XXX	106,156	108,937	107,107	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	309,865	338,451	356,179	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	81,155	101,186	94,746	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	237,793	271,618	264,816	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,478	11,600	11,600	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	306,549	308,867	314,463	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	156,323	165,336	171,643	
	Undistributed Expenditures-Central Services	11-000-251-XXX	185,451	191,880	178,203	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	4,940	5,150	5,150	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	627,714	796,008	740,957	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	449,345	508,463	499,601	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,377,134	1,642,670	1,883,997	
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	5,000	
	Total Undistributed Expenditures			4,131,166	4,781,677	4,961,789
	General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	103,660	0	0
General Fund Current Expenses	Total General Current Expense		7,738,878	8,571,926	8,757,467	
Capital Outlay	Equipment	12-XXX-XXX-730	4,850	0	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	621,226	70,023	896,020	
	Increase In Capital Reserve	10-604	554,340	0	0	
	Interest Deposit to Capital Reserve	10-604	0	2,500	0	
	Total Capital Outlay			1,180,416	72,523	896,020

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		8,919,294	8,644,449	9,653,487
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,377	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	19,774	19,880	15,904
	Title II	20-XXX-XXX-XXX	5,357	5,244	3,982
	Title III	20-XXX-XXX-XXX	0	168	134
	Title IV	20-XXX-XXX-XXX	7,346	12,653	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	95,939	99,067	79,253
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	16,766	0
	Other	20-XXX-XXX-XXX	37,466	38,964	29,342
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	14,069	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	21,000
	Total Federal Projects	20-XXX-XXX-XXX	165,882	206,811	159,615
Special Revenue Fund Expenses	Total Special Revenue Funds		167,259	206,811	159,615
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	218,850	221,250	223,550
	Total Debt Service Funds		218,850	221,250	223,550
All Fund Expenses	Total Expenditures/Appropriations		9,305,403	9,072,510	10,036,652
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,305,403	9,072,510	10,036,652

**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	1,629,437	1,519,777	1,522,277	627,440
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	300,000	403,660	367,200	340,615
	Legal Reserve	198,907	205,838	109,933	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	75,300	75,300	75,300	75,300
	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	285,760	293,840	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	\$19,699	\$20,110	\$21,440	\$24,215	\$22,139
Total Classroom Instruction	\$11,807	\$12,084	\$12,824	\$14,278	\$13,126
Classroom-Salaries and Benefits	\$11,083	\$11,392	\$12,067	\$13,430	\$12,487
Classroom-General Supplies and Textbooks	\$455	\$434	\$316	\$358	\$292
Classroom-Purchased Services	\$270	\$259	\$442	\$489	\$348
Total Support Services	\$3,337	\$3,527	\$3,824	\$4,334	\$3,996
Support Services-Salaries and Benefits	\$2,902	\$3,033	\$3,160	\$3,589	\$3,371
Total Administrative Costs	\$2,079	\$2,177	\$2,192	\$2,453	\$2,249
Administration Salaries and Benefits	\$1,696	\$1,600	\$1,636	\$1,833	\$1,742
Total Operations and Maintenance of Plant	\$2,163	\$2,041	\$2,221	\$2,728	\$2,335
Operations and Maintenance-Salaries and Benefits	\$1,251	\$1,305	\$1,273	\$1,417	\$1,338
Board Contribution to Food Services	\$0	\$0	\$13	\$15	\$13
Total Extracurricular Costs	\$294	\$264	\$347	\$386	\$399
Total Equipment Costs	\$142	\$14	\$0	\$0	\$0
Legal Costs	\$22	\$25	\$27	\$30	\$21
Employee Benefits as a percentage of salaries*	28.57%	27.92%	31.42%	31.29%	35.24%

\*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 shared with HCESC	0
Insurance Coverages and Benefits	Provided through NJSIG	0
Municipal/Public Works	Custodian & Technology services provided in exchange for snow removal	0
Nursing Services	Substitute nursing agreement with HCESC	0
Others	Participation on ACES for electric and natural gas services	0
	Participate in ERate	0
	Election services in conjunction with HCRHS	0
Professional Staff Development	Work with local districts & NJSIG; SafeSchools and on site opportunities	0
Purchasing	Cooperative Purchasing through HCESC, ESCNJ and State Contracts	0
Recycling	Participate in Terracycle Program	0
Staffing - Other	Additional Counseling Services provided through HCESC	0
	Speech Therapist shared with Milford Public School through HCESC	0
Transportation Services, including Fuel	Busing provided through HCRHS, DVRHS and/or HCESC	0

**Estimated Tax Rates**

Municipality	Category	Amount
East Amwell Twp	(A) General Fund School Levy	7,625,549
	(D) Total School Levy	7,823,741
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	671,780,893
	(H) Estimated Equalized Valuation (as of 10/01/20)	751,161,879
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1351
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1646
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0152
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0416

Employee Contract List for District

Name	Category	Measure
Brittany Bower	Job Title	Other
	Job Title II	LDTC
	Base Annual Salary Amount	\$78,795
	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	186
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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	\$4,851
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$101
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$10,300
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible for vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 per year, no carryover
	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
Brittany Bower	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
Edward Stoloski	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$184,323
	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	06/30/25
	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
Edward Stoloski	Total Allowances Amount	\$5,660
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,120
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$33,466
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	accrues at 2.08 per month x per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 per year, no carry over
	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	
Shared BA Services	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared County	19
	Shared District	2305

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	Asst Business Administrat
	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	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
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Shared BA Services	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	Shared BA Services
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Shared BA Services
	Contractual Post-Employment Benefit Description of Payout of Personal days	Shared BA Services
	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
Shared BA Services	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Shared BA Services \$96708
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported