

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	299.0	313.0	338.0
On Roll Special Ed Full-Time	34.0	37.0	38.0
On Roll Subtotal	333.0	350.0	376.0
Sent to Other Districts Special Ed		1.0	1.0
Received	26.0	41.0	31.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,349,926	7,625,549	7,963,158
	Total Tuition	10-1300	150,455	157,000	242,700
	Rents and Royalties	10-1910	6,250	6,000	6,500
	Unrestricted Miscellaneous Revenues	10-1XXX	14,134	6,500	6,500
	Other Restricted Miscellaneous Revenues	10-1XXX	21,500	0	0
	Total Revenues from Local Sources		7,542,265	7,795,049	8,218,858
General Fund Revenues from State Sources	School Choice Aid	10-3116	327,384	328,968	336,336
	Categorical Transportation Aid	10-3121	181,957	181,957	181,957
	Extraordinary Aid	10-3131	112,320	0	0
	Categorical Special Education Aid	10-3132	280,435	278,219	257,598
	Categorical Security Aid	10-3177	37,939	37,939	37,939
	Adjustment Aid	10-3178	24,115	0	0
	Other State Aids	10-3XXX	2,320	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	16,882	0
Total Revenues from State Sources		966,470	843,965	813,830	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	95,905	324,079	115,398
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	94,663	894,837	0
	Withdrawal from Maintenance Reserve	10-310	36,460	26,585	147,000
	Adjustment for Prior Year Encumbrances		0	181,477	0
	Actual Revenues (Over)/Under Expenditures		-342,920	0	0
General Fund Revenues	Total Operating Budget		8,392,843	10,065,992	9,295,086
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	11,870	0	0
	Total Revenues from Local Sources	20-1XXX	11,870	0	0
Special Revenue Fund Revenues from State Sources	Sda Emergent Needs and Capital Maintenance In School Districts	20-3257	0	7,608	0
	Total Revenues from State Sources		0	7,608	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	19,880	16,861	13,489
	Title II	20-4451-4455	5,214	4,599	3,679
	Title III	20-4491-4494	0	200	160
	Title IV	20-4471-4474	12,654	10,000	10,000
	Arp-Idea Preschool	20-4409	0	1,272	0
	Arp-Idea Basic	20-4419	0	14,911	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	99,067	95,369	76,292
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	11,860	22,583
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	19,595
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	13,008	12,278
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	3,000	4,000
	Arp-ESSER	20-4540	0	26,040	75,398
	CARES Act Education Stabilization Fund	20-4530	16,766	0	0
	Coronavirus Relief Fund (CRF)	20-4532	14,069	0	0
	CRRSA Act-ESSER II	20-4534	250	33,800	31,367
	CRRSA Act-Learning Acceleration Grant	20-4535	0	16,257	8,743
	Other	20-4XXX	29,052	47,778	30,292
		CRRSA Act-Mental Health Grant	20-4536	0	24,500
	Total Revenues from Federal Sources		196,952	319,455	328,126
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		845	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		209,667	327,063	328,126
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	196,153	198,192	195,709
	Total Revenues from Local Sources		196,153	198,192	195,709
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	25,097	25,358	25,041
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		221,250	223,550	220,750
Debt Service Fund Revenues	Total Repayment of Debt		221,250	223,550	220,750
All Fund Revenues	Total Revenues/Sources		8,823,760	10,616,605	9,843,962
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,823,760	10,616,605	9,843,962

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,809,992	2,882,121	2,962,301
	Special Education-Instruction	11-2XX-100-XXX	680,361	723,435	685,569
	Basic Skills/Remedial-Instruction	11-230-100-XXX	54,795	85,799	89,836
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,020	60,169	53,292
	School-Sponsored Athletics-Instruction	11-402-100-XXX	9,388	53,270	48,070
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	169,166	196,572
	Undistributed Expenditures-Health Services	11-000-213-XXX	110,250	119,090	122,636
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	152,971	171,382	176,387
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	34,808	38,197	29,697
	Undistributed Expenditures-Guidance	11-000-218-XXX	102,588	107,080	108,891
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	302,745	356,179	367,124
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	93,377	94,746	98,460
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	239,706	274,237	267,596
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,920	11,600	11,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	295,911	319,502	332,565
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	160,328	171,643	160,997
	Undistributed Expenditures-Central Services	11-000-251-XXX	191,910	181,077	190,063
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	4,990	5,150	5,200
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	719,934	849,906	888,999
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	453,437	517,152	535,281
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,480,778	1,883,465	1,957,767
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	5,000
	Total Undistributed Expenditures			4,345,653	5,274,572
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	36,460	0	0
General Fund Current Expenses	Total General Current Expense		7,946,669	9,079,366	9,293,903

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	79,174	986,626	1,183
	Increase In Capital Reserve	10-604	367,000	0	0
	Total Capital Outlay		446,174	986,626	1,183
General Fund Expenses and Transfers	General Fund Grand Total		8,392,843	10,065,992	9,295,086
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	12,715	0	0
Special Revenue Fund Expenses for Other State Projects	Sda Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	7,608	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	7,608	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	19,880	16,861	13,489
	Title II	20-XXX-XXX-XXX	5,214	4,599	3,679
	Title III	20-XXX-XXX-XXX	0	200	160
	Title IV	20-XXX-XXX-XXX	12,654	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	99,067	95,369	76,292
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	14,911	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	1,272	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	16,766	0	0
	Other	20-XXX-XXX-XXX	29,052	47,778	30,292
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	14,069	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	250	33,800	31,367
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	16,257	8,743
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	24,500	20,250
	Arp ESSER Grant Program	20-487-xxx-xxx	0	26,040	75,398
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	11,860	22,583
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	19,595
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	13,008	12,278
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	3,000	4,000
	Total Federal Projects	20-XXX-XXX-XXX	196,952	319,455	328,126
	Special Revenue Fund Expenses	Total Special Revenue Funds		209,667	327,063

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	221,250	223,550	220,750
	Total Debt Service Funds		221,250	223,550	220,750
All Fund Expenses	Total Expenditures/Appropriations		8,823,760	10,616,605	9,843,962
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,823,760	10,616,605	9,843,962

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	293,840	429,824	215,678	215,678
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,519,777	1,792,114	897,277	897,277
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	403,660	403,660	377,075	230,075
	Legal Reserve	205,838	225,331	115,398	0
	Unemployment Fund	183,473	183,731	183,731	183,731
	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 Special Revenue Fund	Student Activity Fund	29,240	28,395	28,395	28,395
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,110	\$22,003	\$22,139	\$23,980	\$22,771
Total Classroom Instruction	\$12,084	\$13,326	\$13,126	\$14,012	\$13,283
Classroom-Salaries and Benefits	\$11,392	\$12,580	\$12,487	\$13,313	\$12,465
Classroom-General Supplies and Textbooks	\$434	\$424	\$292	\$328	\$303
Classroom-Purchased Services	\$259	\$321	\$348	\$371	\$515
Total Support Services	\$3,527	\$3,815	\$3,996	\$4,285	\$4,057
Support Services-Salaries and Benefits	\$3,033	\$3,297	\$3,371	\$3,592	\$3,402
Total Administrative Costs	\$2,177	\$2,328	\$2,249	\$2,422	\$2,306
Administration Salaries and Benefits	\$1,600	\$1,760	\$1,742	\$1,871	\$1,768
Total Operations and Maintenance of Plant	\$2,041	\$2,448	\$2,335	\$2,799	\$2,739
Operations and Maintenance-Salaries and Benefits	\$1,305	\$1,421	\$1,338	\$1,425	\$1,398
Board Contribution to Food Services	\$0	\$0	\$13	\$14	\$13
Total Extracurricular Costs	\$264	\$68	\$399	\$426	\$354
Total Equipment Costs	\$14	\$0	\$0	\$0	\$0
Legal Costs	\$25	\$19	\$21	\$23	\$29
Employee Benefits as a percentage of salaries*	27.92%	29.49%	35.24%	35.19%	36.63%

*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 2021-22 revised appropriations and the 2022-23 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	SBA/BS Shared with HCESC	0
Insurance Coverages and Benefits	Provided through NJSIG	0
Municipal/Public Works	Custodial and Technology services provided in exchange for snow removal	0
Nursing Services	Substitute Nursing Agreement with HCESC	0
Others	Participation in ACES for electric & natural gas services	0
	Participate in ERATE	0
	Election services in conjunction with HCRHS	0
Professional Staff Development	Coordinate with local districts and NJSIG; Vector Training and onsite opportunities	0
Purchasing	Cooperative Purchasing through HCESC, ESCNJ and State Contracts	0
Recycling	Participate in Terracycle Program	0
Social Worker/Psychologist	Evaluations provided through HCESC when needed	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, HCESC and/or DVRHS	0

Estimated Tax Rates

Municipality	Category	Amount
East Amwell Twp	(A) General Fund School Levy	7,963,158
	(D) Total School Levy	8,158,867
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	672,503,140
	(H) Estimated Equalized Valuation (as of 10/01/21)	788,799,559
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1841
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.2132
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0095
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0343

Employee Contract List for District

Name	Category	Measure
Edward Stoloski	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$188,931
	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
	Total Allowances Amount	\$3,400
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,444
	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

Employee Contract List for District

Name	Category	Measure
Edward Stoloski	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
Julie Buskett	Job Title	Other
	Job Title II	LDTC
	Base Annual Salary Amount	\$90,290
	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	07/01/21
	End Date of Contract	06/30/22
	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

Employee Contract List for District

Name	Category	Measure
Julie Buskett	Total Allowances Amount	\$4,985
	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	\$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
	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 SBA Services	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.6
	Shared with Another District?	Y
	Shared County	19
	Shared District	2305

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	SBA/BS
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	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
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Shared SBA 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 SBA Services
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Shared SBA Services
	Contractual Post-Employment Benefit Description of Payout of Personal days	Shared SBA 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 SBA Services	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Shared SBA Services \$82,000
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported