

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	728.0	656.0	672.0
On Roll Regular Shared-Time	16.0	16.0	16.0
On Roll Special Ed Full-Time	118.0	135.0	135.0
On Roll Special Ed Shared-Time	13.0	8.0	8.0
On Roll Subtotal	875.0	815.0	831.0
In Private School Placements	12.0	15.0	21.0
Sent to Other Districts Regular	0.0	0.5	18.5
Sent to Other Districts Special Ed	8.0	5.0	6.0
Received	16.0	16.0	0.0

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	18,841,727	19,245,663	19,630,576
	Total Tuition	10-1300	900	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	41,643	0	47,000
	Unrestricted Miscellaneous Revenues	10-1XXX	193,578	190,000	185,850
	Interest Earned on Maintenance Reserve	10-1XXX	482	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	2,153	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	18,405	0	0
	Total Revenues from Local Sources			19,098,888	19,436,763
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,394,939	1,411,144	1,399,094
	Categorical Transportation Aid	10-3121	314,641	314,641	351,714
	Extraordinary Aid	10-3131	193,373	0	0
	Categorical Special Education Aid	10-3132	616,799	792,983	820,333
	Categorical Security Aid	10-3177	125,891	125,891	125,891
	Other State Aids	10-3XXX	11,310	0	0
	Total Revenues from State Sources			2,656,953	2,644,659
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	25,767	23,056	29,568
	Ffcra/SEMI and ARRA/SEMI Revenue	10-4210	22,219	0	0
	Total Revenues from Federal Sources			47,986	23,056
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	293,324	300,705	279,136
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	1,147,001	423,000	547,000
	Withdrawal from Maintenance Reserve	10-310	146,853	0	0
	Adjustment for Prior Year Encumbrances		0	183,742	0
	Actual Revenues (Over)/Under Expenditures		-871,846	0	0
General Fund Revenues	Total Operating Budget		22,519,159	23,011,925	23,417,262
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	119,145	20,000	0
	Scholarship Fund Revenue	20-1770	593	0	0
	Other Revenue from Local Sources	20-1XXX	61,585	0	0
	Total Revenues from Local Sources	20-1XXX	181,323	20,000	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	0	505,404
	Total Revenues from State Sources		0	0	505,404
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	148,446	150,000	150,000
	Title II	20-4451-4455	10,668	9,000	9,000
	Title III	20-4491-4494	23,595	10,000	10,000
	Title IV	20-4471-4474	9,032	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	226,130	200,000	200,000
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	77,354
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	0	0	1,153,419
	CARES Act Education Stabilization Fund	20-4530	122,733	0	0
	Coronavirus Relief Fund (CRF)	20-4532	47,320	0	0
	CRRSA Act-ESSER II	20-4534	137,384	0	0
	Total Revenues from Federal Sources			725,308	379,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	126,351
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-19,170	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		657	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		888,118	399,000	2,366,528
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,369,165	1,351,120	1,346,401
	Total Revenues from Local Sources		1,369,165	1,351,120	1,346,401
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	357,783	346,935	347,734
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	3	74
	Total Local Repayment of Debt		1,726,948	1,698,058	1,694,209
	Actual Revenues (Over)/Under Expenditures		-74	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,726,874	1,698,058	1,694,209
All Fund Revenues	Total Revenues/Sources		25,134,151	25,108,983	27,477,999

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	126,351
	Total Revenues/Sources Net of Transfers		25,134,151	25,108,983	27,351,648

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	6,209,654	6,616,390	6,638,490
	Special Education-Instruction	11-2XX-100-XXX	2,161,288	2,253,365	2,325,229
	Basic Skills/Remedial-Instruction	11-230-100-XXX	196,169	203,017	208,769
	Bilingual Education-Instruction	11-240-100-XXX	433,182	373,132	449,008
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	113,404	168,787	172,550
	School-Sponsored Athletics-Instruction	11-402-100-XXX	450,515	519,735	520,562
	Summer School	11-422-XXX-XXX	38,583	41,808	43,062
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,348,388	1,586,943	1,573,281
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	95,243	97,921	105,119
	Undistributed Expenditures-Health Services	11-000-213-XXX	220,327	230,224	236,580
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	251,688	203,628	238,144
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	9,982	10,393	10,705
	Undistributed Expenditures-Guidance	11-000-218-XXX	611,559	615,981	586,579
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	524,678	539,444	528,363
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	421,494	462,143	435,269
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	257,510	233,490	329,330
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,193	33,570	29,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	437,008	478,807	448,286
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	565,309	576,455	544,617
	Undistributed Expenditures-Central Services	11-000-251-XXX	321,115	342,244	334,712
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	245,219	260,423	181,526
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,648,431	1,831,878	1,825,755
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	854,835	1,044,158	1,115,238
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,613,747	3,850,143	3,974,242
	Undistributed Expenditures-Food Services	11-000-310-930	5,000	0	0
	Total Undistributed Expenditures		11,449,726	12,397,845	12,496,746
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	482	100	100
General Fund Current Expenses	Total General Current Expense		21,053,003	22,574,179	22,854,516

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	84,811	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	91,191	436,746	561,746
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	1,288,001	0	0
	Interest Deposit to Capital Reserve	10-604	2,153	1,000	1,000
	Total Capital Outlay		1,466,156	437,746	562,746
General Fund Expenses and Transfers	General Fund Grand Total		22,519,159	23,011,925	23,417,262
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	61,585	0	0
	Student Activity Fund	20-475-XXX-XXX	99,975	20,000	0
	Scholarship Fund	20-476-XXX-XXX	1,250	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	0	330,781
	Support Services	20-218-200-XXX	0	0	300,974
	Total Preschool Education Aid	20-218-XXX-XXX	0	0	631,755
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	0	631,755
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	148,446	150,000	150,000
	Title II	20-XXX-XXX-XXX	10,668	9,000	9,000
	Title III	20-XXX-XXX-XXX	23,595	10,000	10,000
	Title IV	20-XXX-XXX-XXX	9,032	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	226,130	200,000	200,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	122,733	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	47,320	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	137,384	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	1,153,419
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	77,354
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	725,308	379,000	1,734,773

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		888,118	399,000	2,366,528
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,726,874	1,698,058	1,694,209
	Total Debt Service Funds		1,726,874	1,698,058	1,694,209
All Fund Expenses	Total Expenditures/Appropriations		25,134,151	25,108,983	27,477,999
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	126,351
	Total Expenditures Net of Transfers		25,134,151	25,108,983	27,351,648

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	520,289	1,096,234	696,234	553,207
	Repayment of Debt	3	77	74	0
Restricted for General Operating Budget	Capital Reserve	2,620,172	1,475,324	1,453,324	907,324
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	474,986	328,615	328,715	328,815
	Legal Reserve	594,029	436,814	136,109	0
	Unemployment Fund	221,833	240,238	240,238	240,238
	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 Special Revenue Fund	Student Activity Fund	142,812	161,982	161,982	161,982
	Scholarship Fund	51,287	50,630	50,630	50,630
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	\$20,175	\$21,334	\$23,207	\$24,836	\$25,240
Total Classroom Instruction	\$11,711	\$12,763	\$13,846	\$14,745	\$15,089
Classroom-Salaries and Benefits	\$11,150	\$12,264	\$13,058	\$13,962	\$14,297
Classroom-General Supplies and Textbooks	\$325	\$286	\$392	\$428	\$311
Classroom-Purchased Services	\$236	\$212	\$395	\$355	\$480
Total Support Services	\$3,222	\$3,384	\$3,559	\$3,755	\$4,106
Support Services-Salaries and Benefits	\$3,037	\$3,177	\$3,322	\$3,494	\$3,878
Total Administrative Costs	\$2,045	\$2,166	\$2,247	\$2,522	\$2,261
Administration Salaries and Benefits	\$1,813	\$1,890	\$1,985	\$2,178	\$1,969
Total Operations and Maintenance of Plant	\$2,160	\$2,085	\$2,402	\$2,581	\$2,534
Operations and Maintenance-Salaries and Benefits	\$1,001	\$1,064	\$1,307	\$1,427	\$1,432
Board Contribution to Food Services	\$0	\$6	\$0	\$0	\$0
Total Extracurricular Costs	\$882	\$778	\$969	\$1,043	\$1,036
Total Equipment Costs	\$71	\$96	\$0	\$0	\$0
Legal Costs	\$20	\$53	\$35	\$41	\$37
Employee Benefits as a percentage of salaries*	27.18%	26.02%	26.67%	26.55%	26.99%

*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)
Insurance Coverages and Benefits	Health Insurance through Public Employer Trust	0
	Member of ERIC West Insurance Consortium	0
Purchasing	Member of the following coops: HCESC, ESCNJ, EdData	0
	Purchase fuel for transportation fleet through Hunterdon County	0

Estimated Tax Rates

Municipality	Category	Amount
Lambertville	(A) General Fund School Levy	10,539,872
	(D) Total School Levy	11,262,769
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	802,923,992
	(H) Estimated Equalized Valuation (as of 10/01/21)	864,288,474
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.3127
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.4027
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.2195
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.3031
Stockton	(A) General Fund School Levy	1,117,426
	(D) Total School Levy	1,194,067
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	91,302,000
	(H) Estimated Equalized Valuation (as of 10/01/21)	95,554,160
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2239
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3078
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1694
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.2496
West Amwell	(A) General Fund School Levy	7,973,279
	(D) Total School Levy	8,520,142
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	572,256,038
	(H) Estimated Equalized Valuation (as of 10/01/21)	564,085,729
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.3933
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.4889
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.4135
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.5104

Employee Contract List for District

Name	Category	Measure
Andrew Harris	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$135,000
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	20
Description of Other Contracted Non-Working Days	Holidays	
Anthony Suozzo	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$184,398
	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

Employee Contract List for District

Name	Category	Measure
Anthony Suozzo	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	20
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$4,300
	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	\$18,546
	Contractual Post-Employment Benefit Description of Payout of Sick days	UP TO \$15,000 UPON RETIREMENT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	UP TO 5 DAYS UPON RETIREMENT
	Contractual Post-Employment Benefit Description of Payout of Personal days	NOT IN CONTRACT
	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	NA
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	NA
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	NA
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	NA
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	NA
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	NA
	Additional Comment 1	NA
	Additional Comment 2	NA
	Additional Comment 3	NA

Employee Contract List for District

Name	Category	Measure
George Hutton	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facility Manager
	Base Annual Salary Amount	\$92,611
	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	260
	Contracted Number of Annual Vacation Days	22
	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	20
	Description of Other Contracted Non-Working Days	Holidays