

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	696.0	668.0	649.0
On Roll Special Ed Full-Time	139.0	150.0	150.0
On Roll Subtotal	835.0	818.0	799.0
In Private School Placements	10.0	10.0	10.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	7.0	6.0	8.0

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	3,195,824	3,195,824	3,195,824
	Rents and Royalties	10-1910	0	19,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	55,051	30,500	50,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	50	491
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,800	500
	Interest Earned on Capital Reserve Funds	10-1XXX	172	2,500	1,000
	Total Revenues from Local Sources		3,251,047	3,249,674	3,247,815
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	64,723	64,723	64,723
	Extraordinary Aid	10-3131	538,968	300,000	100,953
	Categorical Special Education Aid	10-3132	794,961	794,961	794,961
	Equalization Aid	10-3176	8,325,273	9,203,507	10,047,828
	Categorical Security Aid	10-3177	366,508	366,508	366,508
	Other State Aids	10-3XXX	3,480	0	0
	Total Revenues from State Sources		10,093,913	10,729,699	11,374,973
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	43,659	42,854	47,009
	Ffcra/SEMI and ARRA/SEMI Revenue	10-4210	4,805	0	0
	Total Revenues from Federal Sources		48,464	42,854	47,009
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	512,883	710,513
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	34,623	0	0
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	260,000	195,387	0
	Withdrawal from Maintenance Reserve	10-310	179,200	0	0
	Adjustment for Prior Year Encumbrances		0	49,422	0
	Actual Revenues (Over)/Under Expenditures		-772,726	0	0
General Fund Revenues	Total Operating Budget		13,094,521	14,779,919	15,380,310
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	0	6,400	0
	Total Revenues from Local Sources	20-1XXX	0	6,400	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-Prior Year Carryover	20-3218	0	30,258	0
	Preschool Education Aid	20-3218	185,639	187,948	216,720
	Other Restricted Entitlements	20-32XX	77,719	159,895	0
	Total Revenues from State Sources		263,358	378,101	216,720
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	387,219	481,707	418,437
	Title II	20-4451-4455	45,439	36,980	0
	Title III	20-4491-4494	22,653	9,393	0
	Title IV	20-4471-4474	53,070	35,260	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	245,018	223,036	275,000
	CARES Act Education Stabilization Fund	20-4530	353,826	0	0
	CARES-Digital Divide Grant	20-4531	10,005	0	0
	Total Revenues from Federal Sources		1,117,230	786,376	693,437
Special Revenue Fund Revenues	Total Grants and Entitlements		1,380,588	1,170,877	910,157
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	455,559	0	0
	Transfers from Capital Reserve	40-5210	260,000	195,387	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	53,198	119,861	0
	Total Revenues from Local Sources		53,198	119,861	0
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	455,560
	Total Local Repayment of Debt		768,757	315,249	455,560
	Actual Revenues (Over)/Under Expenditures		-455,560	0	0
Debt Service Fund Revenues	Total Repayment of Debt		313,197	315,249	455,560
All Fund Revenues	Total Revenues/Sources		14,788,306	16,266,045	16,746,027
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	260,000	195,387	0
	Total Revenues/Sources Net of Transfers		14,528,306	16,070,658	16,746,027

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	3,864,118	4,338,835	4,020,882
	Special Education-Instruction	11-2XX-100-XXX	1,111,887	1,275,022	1,342,608
	Bilingual Education-Instruction	11-240-100-XXX	116,417	126,481	125,154
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	15,000	15,000
	Summer School	11-422-XXX-XXX	0	25,000	25,000
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	149,186	158,194	81,683
	Community Services Programs/Operations	11-800-330-XXX	12,735	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,130,950	1,284,561	1,930,880
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	35,290	46,564	84,878
	Undistributed Expenditures-Health Services	11-000-213-XXX	49,241	173,646	68,500
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	572,919	460,000	591,300
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	470,373	510,000	425,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	147,436	161,336	172,566
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	145,983	226,107	198,956
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	68,022	95,382	141,175
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	100,220	111,661	77,233
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,697	8,500	49,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	334,620	377,441	351,363
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	273,379	290,319	269,911
	Undistributed Expenditures-Central Services	11-000-251-XXX	280,871	232,053	265,857
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	142,109	105,500	86,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	841,076	1,123,486	1,265,148
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	376,585	392,000	885,433
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,154,180	2,467,197	2,493,735
	Total Undistributed Expenditures		7,127,951	8,065,753	9,357,435
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,800	500
	Interest Earned on Current Expense Emergency Res	10-607	0	50	491
General Fund Current Expenses	Total General Current Expense		12,382,294	14,006,135	14,968,753

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	76,955	76,955	76,955
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	34,623	0	0
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	260,000	195,387	0
	Increase In Capital Reserve	10-604	125,000	0	0
	Interest Deposit to Capital Reserve	10-604	172	2,500	1,000
	Total Capital Outlay		496,750	274,842	77,955
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	215,477	498,942	333,602
	General Fund Grand Total		13,094,521	14,779,919	15,380,310
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	6,400	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	185,639	203,206	216,720
	Support Services	20-218-200-XXX	0	15,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	185,639	218,206	216,720
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	14,051	14,051	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	8,970	38,818	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	19,101	31,039	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	23,562	23,562	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	12,000	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	12,035	40,425	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	263,358	378,101	216,720
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	387,219	481,707	418,437
	Title II	20-XXX-XXX-XXX	45,439	36,980	0
	Title III	20-XXX-XXX-XXX	22,653	9,393	0
	Title IV	20-XXX-XXX-XXX	53,070	35,260	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	245,018	223,036	275,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	353,826	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	10,005	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,117,230	786,376	693,437
Special Revenue Fund Expenses	Total Special Revenue Funds		1,380,588	1,170,877	910,157

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	313,197	315,249	455,560
	Total Debt Service Funds		313,197	315,249	455,560
All Fund Expenses	Total Expenditures/Appropriations		14,788,306	16,266,045	16,746,027
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	260,000	195,387	0
	Total Expenditures Net of Transfers		14,528,306	16,070,658	16,746,027

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	457,495	1,176,297	988,267	589,220
	Repayment of Debt	1	455,561	455,560	0
Restricted for General Operating Budget	Capital Reserve	451,387	281,935	89,048	90,048
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	375,114	195,914	197,714	198,214
	Legal Reserve	631,816	636,319	311,466	500
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	100,000	100,000	100,050	100,541
	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	1,714	1,714	1,714	1,714
	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	\$13,348	\$13,824	\$15,375	\$15,702	\$15,857
Total Classroom Instruction	\$8,218	\$8,882	\$9,753	\$9,950	\$9,894
Classroom-Salaries and Benefits	\$7,877	\$8,333	\$8,910	\$9,089	\$9,408
Classroom-General Supplies and Textbooks	\$281	\$397	\$549	\$561	\$394
Classroom-Purchased Services	\$61	\$153	\$294	\$300	\$92
Total Support Services	\$2,149	\$2,218	\$2,526	\$2,575	\$2,602
Support Services-Salaries and Benefits	\$936	\$895	\$1,220	\$1,244	\$1,090
Total Administrative Costs	\$1,670	\$1,545	\$1,528	\$1,559	\$1,548
Administration Salaries and Benefits	\$1,218	\$1,016	\$1,173	\$1,196	\$1,157
Total Operations and Maintenance of Plant	\$1,271	\$1,158	\$1,523	\$1,559	\$1,771
Operations and Maintenance-Salaries and Benefits	\$516	\$423	\$597	\$609	\$574
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$5	\$0	\$25	\$25	\$26
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$120	\$66	\$61	\$63	\$64
Employee Benefits as a percentage of salaries*	31.27%	33.67%	33.34%	33.52%	35.07%

*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	Insurance services provided through NJSIG	0
Municipal/Public Works	Garbage pickup and related services provided by the Boro of Prospect Park	0
Others	Security in our school is provided by Prospect Park Police Depart	0
Purchasing	Cooperative purchasing provided by ESC of NJ and Energy through ACES	0
Technology Services	Technology support is provided through NRESC	0
Transportation Services, including Fuel	Out of district and non-public transportation provided by NRESC	0

Estimated Tax Rates

Municipality	Category	Amount
Prospect Park	(A) General Fund School Levy	1,597,912
	(D) Total School Levy	1,597,912
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	263,113,400
	(H) Estimated Equalized Valuation (as of 10/01/21)	406,901,999
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6073
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6073
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.3927
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.3927

Employee Contract List for District

Name	Category	Measure
Reels, Tyeshia	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$167,000
	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	01/01/22
	End Date of Contract	06/30/22
	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	6
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	16
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$7,750
	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	\$31,058
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout upon retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not paid upon separation
	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
Reels, Tyeshia	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
Snow, Valerie	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$116,484
	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	6
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	16
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Snow, Valerie	Total Allowances Amount	\$100
	Total Bonuses Amount	\$3,500
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$18
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$32,846
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum days to be paid out upon separation or retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Waibel, Kerri	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$104,882
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Waibel, Kerri	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	12/01/21
	End Date of Contract	06/30/22
	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	6
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	16
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$1,900
	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	\$14,892
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payment upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Based on accululated vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Waibel, Kerri	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