

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	542.0	508.0	510.0
On Roll Regular Shared-Time	6.0	6.0	6.0
On Roll Special Ed Full-Time	114.0	128.0	130.0
On Roll Special Ed Shared-Time	2.0	3.0	3.0
On Roll Subtotal	664.0	645.0	649.0
In Private School Placements	5.0	6.0	6.0
Sent to Other Districts Regular	7.0	11.5	11.5
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	5.0	1.0	0.0
In State Facilities		2.0	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	11,127,356	11,238,630	11,397,220
	Total Tuition	10-1300	60,700	60,700	0
	Rents and Royalties	10-1910	9,135	9,135	9,135
	Unrestricted Miscellaneous Revenues	10-1XXX	55,389	30,000	30,000
	Interest Earned on Capital Reserve Funds	10-1XXX	457	1,000	0
	Total Revenues from Local Sources		11,253,037	11,339,465	11,436,355
General Fund Revenues from State Sources	School Choice Aid	10-3116	675,561	685,477	707,118
	Categorical Transportation Aid	10-3121	177,329	177,329	177,329
	Extraordinary Aid	10-3131	251,945	0	0
	Categorical Special Education Aid	10-3132	464,408	464,408	500,873
	Equalization Aid	10-3176	3,377,278	3,317,998	3,317,998
	Categorical Security Aid	10-3177	20,481	20,481	20,481
	Other State Aids	10-3XXX	8,040	8,040	0
	Total Revenues from State Sources		4,975,042	4,673,733	4,723,799
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,500,358	1,537,662
	Actual Revenues (Over)/Under Expenditures		-866,952	0	0
General Fund Revenues	Total Operating Budget		15,361,127	17,513,556	17,697,816
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	159,297	0	0
	Scholarship Fund Revenue	20-1770	3,657	0	0
	Other Revenue from Local Sources	20-1XXX	1,000	0	0
	Total Revenues from Local Sources	20-1XXX	163,954	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	60,984	51,836	44,061
	Title II	20-4451-4455	8,547	10,483	8,911
	Title IV	20-4471-4474	10,000	8,500	7,225
	Arp-Idea Basic	20-4419	0	29,135	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	152,018	148,489	107,968
	Arp-ESSER	20-4540	0	305,558	324,026
	Coronavirus Relief Fund (CRF)	20-4532	28,331	0	0
	CRRSA Act-ESSER II	20-4534	0	204,081	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		259,880	828,082	492,191
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-29,721	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		1,040	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		395,153	828,082	492,191
All Fund Revenues	Total Revenues/Sources		15,756,280	18,341,638	18,190,007
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,756,280	18,341,638	18,190,007

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	4,238,928	4,222,058	4,503,202
	Special Education-Instruction	11-2XX-100-XXX	668,528	730,309	856,606
	Basic Skills/Remedial-Instruction	11-230-100-XXX	11,245	36,406	36,406
	Bilingual Education-Instruction	11-240-100-XXX	0	14,655	14,655
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	181,758	207,291	207,615
	School-Sponsored Athletics-Instruction	11-402-100-XXX	518,891	561,437	566,636
	Other Instructional Programs-Instruction	11-4XX-100-XXX	0	5,500	5,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	861,662	1,168,393	1,140,514
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,032	29,440	29,440
	Undistributed Expenditures-Health Services	11-000-213-XXX	76,563	117,500	119,670
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	124,062	141,200	115,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	153,268	248,356	262,176
	Undistributed Expenditures-Guidance	11-000-218-XXX	563,538	598,414	623,822
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	312,875	340,580	333,890
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	386,924	362,251	433,977
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	147,475	216,336	245,035
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,000	4,000	2,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	384,405	394,426	400,120
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	334,867	339,913	363,197
	Undistributed Expenditures-Central Services	11-000-251-XXX	401,494	387,500	329,700
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	134,236	141,423	145,951
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,263,515	1,627,636	1,663,100
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	857,267	1,036,000	1,045,778
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,496,942	2,791,870	2,818,263
	Undistributed Expenditures-Food Services	11-000-310-930	0	2,350	0
		Total Undistributed Expenditures		8,529,125	9,947,588
General Fund Current Expenses	Total General Current Expense		14,148,475	15,725,244	16,262,753

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	165,249	307,973	352,724
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,047,403	1,379,339	1,082,339
	Increase In Capital Reserve	10-604	0	100,000	0
	Interest Deposit to Capital Reserve	10-604	0	1,000	0
	Total Capital Outlay		1,212,652	1,788,312	1,435,063
General Fund Expenses and Transfers	General Fund Grand Total		15,361,127	17,513,556	17,697,816
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,000	0	0
	Student Activity Fund	20-475-XXX-XXX	129,576	0	0
	Scholarship Fund	20-476-XXX-XXX	4,697	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	60,984	51,836	44,061
	Title II	20-XXX-XXX-XXX	8,547	10,483	8,911
	Title IV	20-XXX-XXX-XXX	10,000	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	152,018	148,489	107,968
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	29,135	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	28,331	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	204,081	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	305,558	324,026
	Total Federal Projects	20-XXX-XXX-XXX	259,880	828,082	492,191
Special Revenue Fund Expenses	Total Special Revenue Funds		395,153	828,082	492,191
All Fund Expenses	Total Expenditures/Appropriations		15,756,280	18,341,638	18,190,007
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,756,280	18,341,638	18,190,007

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	866,048	1,098,625	868,445	700,448
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	247,817	248,274	349,274	349,274
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,019,351	2,639,843	1,369,665	0
	Unemployment Fund	35,465	48,891	48,891	48,891
	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	142,129	171,850	171,850	171,850
	Scholarship Fund	26,428	25,388	25,388	25,388
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	\$19,060	\$18,653	\$19,981	\$21,110	\$21,841
Total Classroom Instruction	\$9,367	\$9,439	\$9,759	\$10,163	\$10,790
Classroom-Salaries and Benefits	\$8,950	\$8,878	\$9,074	\$9,566	\$10,155
Classroom-General Supplies and Textbooks	\$272	\$432	\$507	\$409	\$443
Classroom-Purchased Services	\$146	\$129	\$178	\$188	\$193
Total Support Services	\$3,583	\$3,388	\$3,748	\$4,060	\$4,233
Support Services-Salaries and Benefits	\$3,211	\$2,995	\$3,200	\$3,458	\$3,718
Total Administrative Costs	\$2,351	\$2,349	\$2,315	\$2,504	\$2,420
Administration Salaries and Benefits	\$2,033	\$2,008	\$2,061	\$2,171	\$2,119
Total Operations and Maintenance of Plant	\$2,351	\$2,125	\$2,692	\$2,834	\$2,865
Operations and Maintenance-Salaries and Benefits	\$1,119	\$987	\$1,136	\$1,197	\$1,211
Board Contribution to Food Services	\$0	\$0	\$0	\$4	\$0
Total Extracurricular Costs	\$1,358	\$1,296	\$1,407	\$1,483	\$1,474
Total Equipment Costs	\$267	\$248	\$389	\$481	\$547
Legal Costs	\$71	\$123	\$37	\$101	\$70
Employee Benefits as a percentage of salaries*	29.95%	30.17%	32.54%	32.42%	30.71%

*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)
Curriculum Services	We share a Curriculum Coordinator with Stanhope and Netcong School Districts	0
Custodial and Maintenance Services	We share bus maintenance and repair services from Hunterdon County Education Services Commission	0
Insurance Coverages and Benefits	We are a member of the School Health Insurance Fund, a joint agreement of many school districts to purchase health insurance coverage	0
	We are a member of SAIF, School Alliance Insurance Fund, a joint agreement of over 300 school districts to purchase insurance coverage	0
Municipal/Public Works	We purchase sand and salt from Stanhope and Netcong.	0
	We provide busing to Byram, Stanhope, and Netcong for municipal sponsored trips	0
Others	We share our auditorium and athletic fields with Byram, Netcong, and Stanhope School Districts and Municipalities	0
Professional Staff Development	We join with Stanhope, Byram, and Netcong School Districts for Professional Development	0
Purchasing	We are a part of a joint agreement of over 300 school districts (Educational Data) to purchase school and athletic supplies	0
	We are a part of ACES, a consortium of many school districts to purchase energy	0
Recycling	We share with Sussex County Recycling Commission and Stanhope Borough	0
Staffing - Other	We share a speech teacher with Stanhope School	0
Transportation Services, including Fuel	We purchase all of our fuel for buses and vehicles from Byram Township	0
	We are a part of a joint agreement for regular and special education transportation of over fifty school district (Sussex Cooperative)	0

Estimated Tax Rates

Municipality	Category	Amount
Byram	(A) General Fund School Levy	6,767,168
	(D) Total School Levy	6,767,168
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	926,008,400
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,089,037,281
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7308
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7308
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6214
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6214
Netcong	(A) General Fund School Levy	2,372,384
	(D) Total School Levy	2,372,384
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	324,657,700
	(H) Estimated Equalized Valuation (as of 10/01/21)	318,698,047
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7307
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7307
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7444
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7444
Stanhope	(A) General Fund School Levy	2,178,373
	(D) Total School Levy	2,178,373
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	294,711,700
	(H) Estimated Equalized Valuation (as of 10/01/21)	347,660,375
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7392
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7392
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6266
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6266

Employee Contract List for District

Name	Category	Measure
Gregory Brennan	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$156,000
	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	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
	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	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
Gregory Brennan	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
Michael Rossi	Job Title	Superintendent
	Job Title II	CSA
	Base Annual Salary Amount	\$178,500
	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	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	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
Michael Rossi	Total Allowances Amount	\$10,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$600
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$31,154
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum at time of retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum vacation day payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	Rolled into sick days
	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