

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,248.0	1,239.0	1,225.0
On Roll Special Ed Full-Time	317.0	321.0	319.0
On Roll Subtotal	1,565.0	1,560.0	1,544.0
In Private School Placements	15.0	14.0	14.0
Sent to Other Districts Regular	6.0	1.0	2.0
Sent to Other Districts Special Ed	13.0	14.5	14.5
Received	1.0		0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	24,147,386	24,147,386	24,147,386
Rents And Royalties	10-1910	137,000	200,000	200,000
Unrestricted Miscellaneous Revenues	10-1XXX	223,498	335,083	1,022,714
Interest Earned On Maintenance Reserve	10-1XXX	400	400	400
Interest Earned On Capital Reserve Funds	10-1XXX	500	500	500
Subtotal - Revenues From Local Sources		24,508,784	24,683,369	25,371,000
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	668,951	668,951	668,951
Extraordinary Aid	10-3131	129,947	100,000	100,000
Categorical Special Education Aid	10-3132	1,104,933	1,307,036	1,307,036
Equalization Aid	10-3176	5,217,357	5,217,357	5,217,357
Categorical Security Aid	10-3177	232,021	232,284	232,284
Adjustment Aid	10-3178	3,898,125	3,303,260	2,211,260
PARCC Readiness Aid	10-3181	16,905	0	0
Per Pupil Growth Aid	10-3182	16,905	0	0
Professional Learning Community Aid	10-3183	15,740	0	0
Other State Aids	10-3XXX	258,532	58,971	0
Subtotal - Revenues From State Sources		11,559,416	10,887,859	9,736,888
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	46,942	42,749	54,813
Subtotal - Revenues From Federal Sources		46,942	42,749	54,813
Budgeted Fund Balance - Operating Budget	10-303	0	819,178	1,042,165
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	314,346	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdrawal From Maint. Reserve	10-310	0	84,675	162,000
Adjustment For Prior Year Encumbrances		0	168,526	0
Actual Revenues (Over)/Under Expenditures		437,632	0	0
Total Operating Budget		36,552,774	37,000,702	36,366,866
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,300	0	0
Total Revenues From Local Sources	20-1XXX	2,300	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	214,276	215,725	183,366
Title II	20-4451-4455	42,241	39,668	33,718
Title IV	20-4471-4474	10,000	12,964	11,020
I.D.E.A. Part B (Handicapped)	20-4420-4429	569,080	564,809	480,088
Other	20-4XXX	70,134	1,000	0
Total Revenues From Federal Sources		905,731	834,166	708,192
Total Grants And Entitlements		908,031	834,166	708,192
Total Revenues/Sources		37,460,805	37,834,868	37,075,058
Total Revenues/Sources Net of Transfers		37,460,805	37,834,868	37,075,058

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,246,247	10,404,858	10,782,415
Special Education - Instruction	11-2XX-100-XXX	3,280,338	3,183,602	3,386,307
Basic Skills/Remedial - Instruction	11-230-100-XXX	160,681	51,472	53,979
Bilingual Education - Instruction	11-240-100-XXX	65,518	65,648	66,083
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	182,348	234,170	181,170
School-Sponsored Athletics - Instruction	11-402-100-XXX	596,055	639,402	592,210
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,685,303	1,983,894	1,773,957
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,245	18,255	18,705
Undist. Expenditures - Health Services	11-000-213-XXX	383,454	399,626	385,211
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	580,964	642,105	522,268
Undist. Expenditures - Guidance	11-000-218-XXX	839,564	834,124	615,720
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,177,840	1,080,007	1,153,668
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,012,075	573,208	105,080
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	284,823	286,493	281,110
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	64,234	71,827	72,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	808,191	593,687	604,052
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,611,339	1,446,639	1,277,717
Undist. Expend. - Central Services	11-000-251-XXX	419,163	425,003	428,396
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	1,268	2,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,760,457	3,729,855	3,691,604
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,042,021	2,154,427	2,025,988
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,775,438	7,549,122	8,088,565
Total Undistributed Expenditures		21,463,111	21,789,540	21,046,541
Interest Earned On Maintenance Reserve	10-606	0	400	400

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		35,994,298	36,369,092	36,109,105
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	326,700	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	62,639	1,114	1,114
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		62,639	328,314	1,614
Transfer Of Funds To Charter Schools	10-000-100-56X	495,837	303,296	256,147
General Fund Grand Total		36,552,774	37,000,702	36,366,866
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,300	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	214,276	215,725	183,366
Title II	20-XXX-XXX-XXX	42,241	39,668	33,718
Title IV	20-XXX-XXX-XXX	10,000	12,964	11,020
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	569,080	564,809	480,088
Other	20-XXX-XXX-XXX	70,134	1,000	0
Total Federal Projects	20-XXX-XXX-XXX	905,731	834,166	708,192
Total Special Revenue Funds		908,031	834,166	708,192
Total Expenditures/Appropriations		37,460,805	37,834,868	37,075,058
Total Expenditures Net of Transfers		37,460,805	37,834,868	37,075,058

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	781,661	804,948	788,930	736,644
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,088,005	1,326,980	1,013,134	1,013,634
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	331,541	299,603	165,579	3,979
Restricted for General Operating Budget	Legal Reserve	1,965,908	1,793,039	989,879	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	50,000	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,998	\$20,840	\$20,841	\$20,875	\$21,144
Total Classroom Instruction	\$11,276	\$11,527	\$12,127	\$11,871	\$12,749
Classroom-Salaries and Benefits	\$10,342	\$10,913	\$10,913	\$10,781	\$11,435
Classroom-General Supplies and Textbooks	\$679	\$323	\$415	\$389	\$376
Classroom-Purchased Services	\$255	\$291	\$798	\$701	\$938
Total Support Services	\$3,245	\$3,611	\$3,295	\$3,374	\$2,842
Support Services-Salaries and Benefits	\$2,921	\$3,279	\$2,995	\$3,042	\$2,618
Total Administrative Costs	\$2,371	\$2,297	\$2,245	\$2,117	\$2,051
Administration Salaries and Benefits	\$2,064	\$1,912	\$2,000	\$1,869	\$1,809
Total Operations and Maintenance of Plant	\$2,503	\$2,762	\$2,437	\$2,767	\$2,813
Operations and Maintenance-Salaries and Benefits	\$1,362	\$1,374	\$1,309	\$1,264	\$1,337
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$590	\$637	\$729	\$738	\$681
Total Equipment Costs	\$56	\$0	\$0	\$212	\$0
Legal Costs	\$177	\$147	\$61	\$62	\$62
Employee Benefits as a percentage of salaries*	30.08%	31.98%	39.01%	38.45%	42.27%

*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 2018-19 revised appropriations and the 2019-20 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.

Item	Line Number	Source	Amount	Explanation
1	300	ALPHABEST RENT	50,000	AFTER SCHOOL PROGRAM RENT
2	300	SALE OF CELL TOWER	900,000	SALE OF CELL TOWER

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Security-Borough of Hopatcong -Police 1 SRO & 3 Class III Officers	0
Others	Solar Panels-save approximately 5 center KWH over the next 9 years	0
Others	Hopatcong High School is a certified Red Cross Shelter	0
Transportation Services, including Fuel	District serves as LEA for Sussex County Regional Transportation Coop consisting of 134 members	0
Purchasing	Borough of Hopatcong- purchase of salt & gasoline	0
Purchasing	MCRESC, MCEC, and Educational Data	0
Insurance Coverages and Benefits	Member of SAIF-School Alliance Insurance Fund	0

ID=Hopatcong Borough

Category	Amount
(A) General Fund School Levy	24,147,386
(D) Total School Levy	24,147,386
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,402,279,400
(H) Estimated Equalized Valuation (as of 10/01/18)	1,622,257,520
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7220
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7220
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4885
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4885

Name=Arthur DiBenedetto

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$174,689
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	07/01/19
End Date of Contract	06/30/20
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$14,900
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	\$35,156
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement or separation
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Arthur DiBenedetto

Category	Measure
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

Name=Carolyn B Joseph

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$153,600
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	07/01/19
End Date of Contract	06/30/20
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	13
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$2,525
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	\$32,132
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement or seperation
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Carolyn B Joseph

Category	Measure
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

Name=Matthew Geary

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities
Base Annual Salary Amount	\$85,500
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	07/01/19
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	248
Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$500
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	upon leaving district
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Matthew Geary

Category	Measure
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