

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,200.0	1,163.0	1,170.0
On Roll Special Ed Full-Time	316.0	289.0	305.0
On Roll Subtotal	1,516.0	1,452.0	1,475.0
In Private School Placements	11.0	8.0	11.0
Sent to Other Districts Regular	2.0	1.0	1.0
Sent to Other Districts Special Ed	13.0	9.0	11.0
Received	3.0	2.0	0.0
In State Facilities		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	24,147,386	24,147,386	24,630,333
	Rents and Royalties	10-1910	200,000	200,000	200,000
	Unrestricted Miscellaneous Revenues	10-1XXX	1,244,872	220,000	220,000
	Adult Education Testing Center Fees	10-1991	30,000	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	400	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	500	500	500
	Total Revenues from Local Sources		25,623,158	24,568,086	25,051,033
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	668,951	668,951	668,951
	Extraordinary Aid	10-3131	238,053	110,000	175,000
	Categorical Special Education Aid	10-3132	1,307,036	1,307,036	1,307,036
	Equalization Aid	10-3176	5,217,357	5,217,357	3,565,950
	Categorical Security Aid	10-3177	232,284	232,284	232,284
	Adjustment Aid	10-3178	2,211,260	504,899	0
	Other State Aids	10-3XXX	6,960	0	0
Total Revenues from State Sources		9,881,901	8,040,527	5,949,221	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	30,401	49,162	46,640
	Total Revenues from Federal Sources		30,401	49,162	46,640
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,122,796	1,180,553
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	168,000
	Withdrawal from Maintenance Reserve	10-310	0	0	76,436
	Adjustment for Prior Year Encumbrances		0	726,955	0
	Actual Revenues (Over)/Under Expenditures		-1,477,908	0	0
General Fund Revenues	Total Operating Budget		34,057,552	35,507,526	32,471,883
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	202,184	155,861	194,829
	Title II	20-4451-4455	34,469	28,660	30,600
	Title III	20-4491-4494	4,135	15,488	7,200
	Title IV	20-4471-4474	12,592	9,367	12,750
	I.D.E.A. Part B (Handicapped)	20-4420-4429	570,746	408,075	478,257
	CARES Act Education Stabilization Fund	20-4530	0	171,384	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CARES-Digital Divide Grant	20-4531	0	134,373	0
	Coronavirus Relief Fund (CRF)	20-4532	0	90,480	0
	Crrsa Act-Esser II	20-4534		0	666,077
	Crrsa Act-Learning Acceleration Grant	20-4535		0	42,746
	Other	20-4XXX	0	0	127,500
	Crrsa Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			824,126	1,013,688
Special Revenue Fund Revenues	Total Grants and Entitlements		824,126	1,013,688	1,604,959
All Fund Revenues	Total Revenues/Sources		34,881,678	36,521,214	34,076,842
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		34,881,678	36,521,214	34,076,842

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	10,203,044	10,042,982	9,469,103
	Special Education-Instruction	11-2XX-100-XXX	3,596,486	3,514,438	3,457,716
	Basic Skills/Remedial-Instruction	11-230-100-XXX	148,660	141,190	169,928
	Bilingual Education-Instruction	11-240-100-XXX	69,115	279,295	274,561
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	177,803	182,000	142,322
	School-Sponsored Athletics-Instruction	11-402-100-XXX	583,017	774,268	589,735
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,303,437	1,550,463	1,831,198
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,888	19,966	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	294,438	366,478	315,083
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	481,629	540,506	467,170
	Undistributed Expenditures-Guidance	11-000-218-XXX	614,166	653,562	653,742
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,155,888	1,236,813	1,049,964
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	219,353	102,741	17,498
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	264,452	357,254	250,065
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	31,822	60,000	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	562,009	642,791	672,300
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,281,110	1,283,885	968,704
	Undistributed Expenditures-Central Services	11-000-251-XXX	440,369	534,675	449,226
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	113	3,168	2,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,241,441	3,874,434	3,325,525
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,006,658	2,422,943	2,428,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,873,699	6,169,008	5,513,315
	Total Undistributed Expenditures		18,792,472	19,818,687	17,949,290
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	200
General Fund Current Expenses	Total General Current Expense		33,570,597	34,753,060	32,052,855

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	89,202	14,316	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	119,118	501,114	169,114
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		208,320	515,930	169,614
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	278,635	238,536	249,414
	General Fund Grand Total		34,057,552	35,507,526	32,471,883
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	202,184	155,861	194,829
	Title II	20-XXX-XXX-XXX	34,469	28,660	30,600
	Title III	20-XXX-XXX-XXX	4,135	15,488	7,200
	Title IV	20-XXX-XXX-XXX	12,592	9,367	12,750
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	570,746	408,075	478,257
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	171,384	0
	Other	20-XXX-XXX-XXX	0	0	127,500
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	134,373	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	90,480	0
	Crrsa Act-Esser II Grant Program	20-483-xxx-xxx		0	666,077
	Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	42,746
	Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	824,126	1,013,688	1,604,959
	Special Revenue Fund Expenses	Total Special Revenue Funds		824,126	1,013,688
All Fund Expenses	Total Expenditures/Appropriations		34,881,678	36,521,214	34,076,842
Expenses Net of Transfers	Total Expenditures Net of Transfers		34,881,678	36,521,214	34,076,842

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1,611,382	1,500,328	1,500,828	1,333,328
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	174,229	76,036	76,236	0
	Legal Reserve	2,063,082	2,123,203	1,050,000	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	931,447	1,875,757	826,164	695,611
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,280	\$20,317	\$19,311	\$21,464	\$19,075
Total Classroom Instruction	\$11,729	\$12,420	\$11,222	\$12,504	\$11,720
Classroom-Salaries and Benefits	\$10,814	\$11,475	\$10,646	\$11,633	\$11,159
Classroom-General Supplies and Textbooks	\$318	\$351	\$377	\$616	\$319
Classroom-Purchased Services	\$597	\$595	\$199	\$255	\$241
Total Support Services	\$3,157	\$2,741	\$2,703	\$2,976	\$2,416
Support Services-Salaries and Benefits	\$2,932	\$2,557	\$2,507	\$2,739	\$2,295
Total Administrative Costs	\$2,078	\$1,969	\$1,984	\$2,169	\$1,793
Administration Salaries and Benefits	\$1,820	\$1,663	\$1,738	\$1,899	\$1,569
Total Operations and Maintenance of Plant	\$2,666	\$2,516	\$2,679	\$3,002	\$2,530
Operations and Maintenance-Salaries and Benefits	\$1,260	\$1,296	\$1,159	\$1,267	\$1,085
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$643	\$663	\$717	\$806	\$614
Total Equipment Costs	\$8	\$60	\$0	\$10	\$0
Legal Costs	\$127	\$80	\$38	\$42	\$41
Employee Benefits as a percentage of salaries*	35.28%	35.54%	30.48%	31.06%	29.51%

*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 2020-21 revised appropriations and the 2021-22 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	Alphabest Rent	50,000	After School Program Rent

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Member of SAIF- School Alliance Insurance Fund	0
Others	Security-Borough of Hopatcong-Police 1 SRO & 3 Class III Officers	0
	Solar Panels-save approximately 5 center KWH over 8 year period	0
	Hopatcong High School is a certified Red Cross Shelter	0
Purchasing	Borough of Hopatcong-purchase of salt & gasoline	0
	MCRESC, MCEC, and Educational Data	0
Transportation Services, including Fuel	District serves as LEA for Sussex County Regional Transportation Coop consisting of 134 members	0

Estimated Tax Rates

Municipality	Category	Amount
Hopatcong Borough	(A) General Fund School Levy	24,388,860
	(D) Total School Levy	24,388,860
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,418,528,180
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,720,053,571
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7193
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7193
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4179
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4179

Employee Contract List for District

Name	Category	Measure
Arthur DiBenedetto	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$179,689
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	Contracted Number of Annual Sick Days	10
	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	Holiday
	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Arthur DiBenedetto	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
Jeff Hallenbeck	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$161,265
	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	25
	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	Holiday

Employee Contract List for District

Name	Category	Measure
Jeff Hallenbeck	Total Allowances Amount	\$11,500
	Total Bonuses Amount	\$9,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$375
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,971
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15,000 per law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 1 year at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal 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	
Joseph Piccirillo	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$159,650
	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
Joseph Piccirillo	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	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	13
	Description of Other Contracted Non-Working Days	Holiday
	Total Allowances Amount	\$10,625
	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	max upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max 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
	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
Joseph Piccirillo	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
Matthew Geary	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities
	Base Annual Salary Amount	\$92,431
	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	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	Holiday
	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

Employee Contract List for District

Name	Category	Measure
Matthew Geary	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
	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