

Morris - Florham Park Boro

Notice is hereby given to the legal voters of the Florham Park school district, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held in the Ridgedale Middle School Learning Commons of the Florham Park Board of Education, 67 Ridgedale Ave. Florham Park NJ 07932, on Monday, May 2, 2022 at 7:00pm, for the purpose of conducting a public hearing on the following budget for the 2022-2023 school year.

Advertised Enrollments

| Enrollment Categories                     | October<br>15,<br>2020<br>Actual | October<br>15,<br>2021<br>Actual | October<br>15, 2022<br>Estimated |
|---|----------------------------------|----------------------------------|----------------------------------|
| Pupils On Roll Regular Full-Time          | 839                              | 821                              | 807                              |
| Pupils On Roll - Special Full-Time        | 123                              | 129                              | 130                              |
| Subtotal - Pupils On Roll                 | 962                              | 950                              | 937                              |
| Private School Placements                 | 2                                | 1                                | 3                                |
| Pupils Sent to Other Dists - Spec Ed Prog | 5                                | 4                                | 6                                |
| Pupils Received                           | 15                               | 16                               | 18                               |
| Pupils in State Facilities                | 0                                | 1                                | 1                                |

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**Morris - Florham Park Boro**

**Advertised Revenues**

| Budget Category   | Account      | 2020-21<br>Actual | 2021-22<br>Revised | 2022-23<br>Proposed |
|---|--------------|-------------------|--------------------|---------------------|
| Operating Budget:   |              |                   |                    |                     |
| Revenues from Local Sources:  |              |                   |                    |                     |
| Local Tax Levy  | 10-1210      | 19,217,521        | 19,601,871         | 19,993,908          |
| Total Tuition   | 10-1300      | 93,724            | 125,812            | 125,812             |
| Transportation Fees from Individuals  | 10-1410      | 34,663            | 45,000             | 45,000              |
| Transportation Fees from Other Local Education Authorities                          | 10-1420-1440 | 0                 | 42,000             | 0                   |
| Unrestricted Miscellaneous Revenues   | 10-1XXX      | 162,416           | 60,000             | 60,000              |
| Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only) | 10-1XXX      | 1,514             | 0                  | 0                   |
| Total Revenues from Local Sources   |              | 19,509,838        | 19,874,683         | 20,224,720          |
| Revenues from State Sources:  |              |                   |                    |                     |
| Categorical Transportation Aid  | 10-3121      | 161,007           | 161,007            | 161,007             |
| Extraordinary Aid   | 10-3131      | 260,447           | 0                  | 0                   |
| Categorical Special Education Aid   | 10-3132      | 558,682           | 728,132            | 905,885             |
| Categorical Security Aid  | 10-3177      | 19,487            | 19,487             | 19,487              |
| Other State Aids  | 10-3XXX      | 19,751            | 0                  | 0                   |
| Total Revenues from State Sources   |              | 1,019,374         | 908,626            | 1,086,379           |
| Budgeted Fund Balance-Operating Budget  | 10-303       | 0                 | 586,143            | 447,345             |
| Withdrawal from Capital Reserve for Local Share                                     | 10-307       | 0                 | 0                  | 139,000             |
| Withdrawal from Current Expense Emergency Reserve                                   | 10-312       | 0                 | 0                  | 87,000              |
| Transfers from Other Funds  | 10-5200      | 58,260            | 0                  | 0                   |
| Adjustment for Prior Year Encumbrances  |              | 0                 | 299,812            | 0                   |
| Actual Revenues (Over)/Under Expenditures   |              | -1,277,261        | 0                  | 0                   |
| Total Operating Budget  |              | 19,310,211        | 21,669,264         | 21,984,444          |
| Grants and Entitlements:  |              |                   |                    |                     |
| Student Activity Fund Revenue   | 20-1760      | 6,238             | 0                  | 0                   |
| Scholarship Fund Revenue  | 20-1770      | 3                 | 0                  | 0                   |
| Other Revenue from Local Sources  | 20-1XXX      | 20,702            | 10,000             | 10,000              |
| Total Revenues from Local Sources   | 20-1XXX      | 26,943            | 10,000             | 10,000              |
| Revenues from State Sources:  |              |                   |                    |                     |
| Other Restricted Entitlements   | 20-32XX      | 64,702            | 12,837             | 10,500              |
| Total Revenues from State Sources   |              | 64,702            | 12,837             | 10,500              |
| Revenues from Federal Sources:  |              |                   |                    |                     |
| Title I   | 20-4411-4416 | 22,937            | 22,728             | 20,000              |
| Title II  | 20-4451-4455 | 16,975            | 12,434             | 10,000              |
| Title IV  | 20-4471-4474 | 23,783            | 10,000             | 8,000               |
| ARP-IDEA Preschool  | 20-4409      | 0                 | 3,817              | 0                   |
| ARP-IDEA Basic  | 20-4419      | 0                 | 44,680             | 0                   |
| IDEA Part B (Handicapped)   | 20-4420-4429 | 251,847           | 226,057            | 180,000             |
| ARP-ESSER   | 20-4540      | 0                 | 375,284            | 0                   |
| CARES Act Education Stabilization Fund  | 20-4530      | 1,520             | 0                  | 0                   |
| Coronavirus Relief Fund (CRF)   | 20-4532      | 24,759            | 0                  | 0                   |
| CRRSA Act-ESSER II  | 20-4534      | 0                 | 75,515             | 0                   |
| CRRSA Act-Learning Acceleration Grant   | 20-4535      | 0                 | 25,000             | 0                   |
| Other   | 20-4XXX      | 2,045             | 0                  | 0                   |
| CRRSA Act-Mental Health Grant   | 20-4536      | 0                 | 45,000             | 0                   |
| ARP Homeless Children and Youth II Grant  | 20-4546      |                   | 416                | 0                   |
| Total Revenues from Federal Sources   |              | 343,866           | 840,931            | 218,000             |
| Actual Revenues (Over)/Under Expenditures-Student Activity Fund                     |              | 3,147             | 0                  | 0                   |
| Actual Revenues (Over)/Under Expenditures-Scholarship Fund                          |              | 147               | 0                  | 0                   |
| Total Grants and Entitlements   |              | 438,805           | 863,768            | 238,500             |
| Repayment of Debt:  |              |                   |                    |                     |
| Revenues from Local Sources:  |              |                   |                    |                     |
| Local Tax Levy  | 40-1210      | 1,459,218         | 1,887,596          | 1,862,704           |

|   |         |            |            |            |
|---|---------|------------|------------|------------|
| Total Revenues from Local Sources       |         | 1,459,218  | 1,887,596  | 1,862,704  |
|   |         |            |            |            |
| Revenues from State Sources:            |         |            |            |            |
| Debt Service Aid Type II                | 40-3160 | 216,527    | 458,393    | 463,021    |
| Total Local Repayment of Debt           |         | 1,675,745  | 2,345,989  | 2,325,725  |
| Total Repayment of Debt                 |         | 1,675,745  | 2,345,989  | 2,325,725  |
| Total Revenues/Sources                  |         | 21,424,761 | 24,879,021 | 24,548,669 |
| Total Revenues/Sources Net of Transfers |         | 21,424,761 | 24,879,021 | 24,548,669 |
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**Morris - Florham Park Boro**

**Advertised Appropriations**

| Budget Category  | Account        | 2020-21<br>Actual | 2021-22<br>Revised | 2022-23<br>Proposed |
|--|----------------|-------------------|--------------------|---------------------|
| General Current Expense:   |                |                   |                    |                     |
| Instruction:   |                |                   |                    |                     |
| Regular Programs-Instruction   | 11-1XX-100-XXX | 5,516,366         | 5,814,301          | 6,002,242           |
| Special Education-Instruction  | 11-2XX-100-XXX | 2,171,181         | 2,286,291          | 2,327,986           |
| Basic Skills/Remedial-Instruction  | 11-230-100-XXX | 139,333           | 247,721            | 286,903             |
| Bilingual Education-Instruction  | 11-240-100-XXX | 101,630           | 102,065            | 100,360             |
| School-Sponsored Cocurricular or Extracurricular Activities-Instruction            | 11-401-100-XXX | 47,251            | 121,838            | 133,332             |
| School-Sponsored Athletics-Instruction   | 11-402-100-XXX | 16,756            | 78,951             | 71,890              |
| Other Instructional Programs-Instruction   | 11-4XX-100-XXX | 6,893             | 9,700              | 4,915               |
| Support Services:  |                |                   |                    |                     |
| Undistributed Expenditures-Instruction (Tuition)                                   | 11-000-100-XXX | 281,487           | 437,000            | 553,270             |
| Undistributed Expenditures-Health Services   | 11-000-213-XXX | 252,070           | 256,908            | 269,844             |
| Undistributed Expenditures-Speech, OT, PT and Related Services                     | 11-000-216-XXX | 479,492           | 491,554            | 610,865             |
| Undistributed Expenditures-Other Support Services, Students-Extraordinary Services | 11-000-217-XXX | 193,892           | 319,540            | 360,724             |
| Undistributed Expenditures-Guidance  | 11-000-218-XXX | 251,505           | 379,097            | 327,195             |
| Undistributed Expenditures-Child Study Teams                                       | 11-000-219-XXX | 711,131           | 721,520            | 821,787             |
| Undistributed Expenditures-Improvement of Instruction Services                     | 11-000-221-XXX | 200,448           | 196,085            | 199,163             |
| Undistributed Expenditures-Education Media Services/Library                        | 11-000-222-XXX | 55,298            | 121,424            | 87,848              |
| Undistributed Expenditures-Instructional Staff Training Services                   | 11-000-223-XXX | 130,983           | 250,693            | 276,912             |
| Undistributed Expenditures-Support Services-General Administration                 | 11-000-230-XXX | 474,952           | 554,450            | 510,244             |
| Undistributed Expenditures-Support Services-School Administration                  | 11-000-240-XXX | 685,210           | 694,412            | 695,554             |
| Undistributed Expenditures-Central Services  | 11-000-251-XXX | 373,051           | 382,569            | 389,353             |
| Undistributed Expenditures-Administrative InformationTechnology                    | 11-000-252-XXX | 146,445           | 157,972            | 159,097             |
| Undistributed Expenditures-Operation and Maintenance of Plant Services             | 11-000-26X-XXX | 1,821,359         | 2,011,631          | 2,061,890           |
| Undistributed Expenditures-Student Transportation Services                         | 11-000-270-XXX | 652,263           | 746,354            | 809,331             |
| Personal Services-Employee Benefits  | 11-XXX-XXX-2XX | 4,176,296         | 4,564,690          | 4,611,370           |
| Total Undistributed Expenditures   |                | 10,885,882        | 12,285,899         | 12,744,447          |
| Total General Current Expense  |                | 18,885,292        | 20,946,766         | 21,672,075          |
| Capital Expenditures:  |                |                   |                    |                     |
| Equipment  | 12-XXX-XXX-730 | 138,578           | 183,163            | 0                   |
| Facilities Acquisition and Construction Services                                   | 12-000-400-XXX | 219,942           | 26,168             | 252,168             |
| Increase In Capital Reserve  | 10-604         | 0                 | 456,143            | 0                   |
| Total Capital Outlay   |                | 358,520           | 665,474            | 252,168             |
| Transfer of Funds to Charter Schools   | 10-000-100-56X | 66,399            | 57,024             | 60,201              |
| General Fund Grand Total   |                | 19,310,211        | 21,669,264         | 21,984,444          |
| Special Grants and Entitlements:   |                |                   |                    |                     |
| Local Projects   | 20-XXX-XXX-XXX | 20,702            | 10,000             | 10,000              |
| Student Activity Fund  | 20-475-XXX-XXX | 9,385             | 0                  | 0                   |
| Scholarship Fund   | 20-476-XXX-XXX | 150               | 0                  | 0                   |
| Other State Projects:  |                |                   |                    |                     |
| Nonpublic Textbooks  | 20-XXX-XXX-XXX | 2,682             | 1,980              | 1,500               |
| Nonpublic Nursing Services   | 20-XXX-XXX-XXX | 4,195             | 3,696              | 3,000               |
| Nonpublic Technology Initiative  | 20-XXX-XXX-XXX | 0                 | 1,386              | 2,000               |
| Nonpublic Security Aid   | 20-XXX-XXX-XXX | 8,225             | 5,775              | 4,000               |
| Other  | 20-XXX-XXX-XXX | 49,600            | 0                  | 0                   |
| Total Other State Projects   |                | 64,702            | 12,837             | 10,500              |
| Total State Projects   | 20-XXX-XXX-XXX | 64,702            | 12,837             | 10,500              |
| Federal Projects:  |                |                   |                    |                     |
| Title I  | 20-XXX-XXX-XXX | 22,937            | 22,728             | 20,000              |

|   |                |         |         |         |
|---|----------------|---------|---------|---------|
| Title II                                      | 20-XXX-XXX-XXX | 16,975  | 12,434  | 10,000  |
| Title IV                                      | 20-XXX-XXX-XXX | 23,783  | 10,000  | 8,000   |
| IDEA Part B (Handicapped)                     | 20-XXX-XXX-XXX | 251,847 | 226,057 | 180,000 |
| ARP-IDEA Basic Grant Program                  | 20-223-xxx-xxx | 0       | 44,680  | 0       |
| ARP-IDEA Preschool Grant Program              | 20-224-xxx-xxx | 0       | 3,817   | 0       |
| CARES Act Education Stabilization Fund        | 20-477-XXX-XXX | 1,520   | 0       | 0       |
| Coronavirus Relief Fund (CRF) Grant Program   | 20-479-XXX-XXX | 24,759  | 0       | 0       |
| Nonpublic Technology Funds Under CRF          | 20-482-xxx-xxx | 2,045   | 0       | 0       |
| CRRSA Act-ESSER II Grant Program              | 20-483-xxx-xxx | 0       | 75,515  | 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       | 375,284 | 0       |
| ARP Homeless Children and Youth II            | 20-496-xxx-xxx |         | 416     | 0       |
| Total Federal Projects                        | 20-XXX-XXX-XXX | 343,866 | 840,931 | 218,000 |
| Total Special Revenue Funds                   |                | 438,805 | 863,768 | 238,500 |
|   |                |         |         |         |
| Repayment of Debt:                            |                |         |         |         |
| <b>(Continued)</b>                            |                |         |         |         |
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Morris - Florham Park Boro

Advertised Appropriations

| Budget Category                     | Account        | 2020-21<br>Actual | 2021-22<br>Revised | 2022-23<br>Proposed |
|-------------------------------------|----------------|-------------------|--------------------|---------------------|
| Total Regular Debt Service          | 40-701-510-XXX | 1,675,745         | 2,345,989          | 2,325,725           |
| Total Debt Service Funds            |                | 1,675,745         | 2,345,989          | 2,325,725           |
| Total Expenditures/Appropriations   |                | 21,424,761        | 24,879,021         | 24,548,669          |
| Total Expenditures Net of Transfers |                | 21,424,761        | 24,879,021         | 24,548,669          |

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Advertised Recapitulation of Balances

| Budget Category  | Audited<br>Balance<br>06-30-2020 | Audited<br>Balance<br>06-30-2021 | Estimated<br>Balance<br>06-30-2022 | Estimated<br>Balance<br>06-30-2023 |
|--|----------------------------------|----------------------------------|------------------------------------|------------------------------------|
| Unrestricted:  |                                  |                                  |                                    |                                    |
| (General Operating Budget)   | 505,999                          | 1,052,606                        | 772,408                            | 386,204                            |
| (Repayment of Debt)  | 0                                | 0                                | 0                                  | 0                                  |
| Restricted for Specific Purposes:                                  |                                  |                                  |                                    |                                    |
| (General Operating Budget)   |                                  |                                  |                                    |                                    |
| --Capital Reserve  | 835,184                          | 1,651,077                        | 2,107,220                          | 1,968,220                          |
| --Adult Education Programs   | 0                                | 0                                | 0                                  | 0                                  |
| --Maintenance Reserve  | 50,000                           | 50,000                           | 50,000                             | 50,000                             |
| --Legal Reserve  | 794,744                          | 647,284                          | 61,141                             | 0                                  |
| --Unemployment Fund  | 62,359                           | 17,373                           | 17,373                             | 17,373                             |
| --Tuition Reserve  | 0                                | 0                                | 0                                  | 0                                  |
| --Current Expense Emergency Reserve                                | 87,000                           | 87,000                           | 87,000                             | 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                                  |
| (Special Revenue Fund)   |                                  |                                  |                                    |                                    |
| --Student Activity Fund  | 89,313                           | 86,166                           | 86,166                             | 86,166                             |
| --Scholarship Fund   | 5,568                            | 5,421                            | 5,421                              | 5,421                              |
| (Repayment of Debt)  |                                  |                                  |                                    |                                    |
| --Restricted for Repayment of Debt                                 | 0                                | 0                                | 0                                  | 0                                  |

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Advertised Per Pupil Cost Calculations

| Per Pupil Cost Calculations                      | 2019-20<br>Actual<br>Costs | 2020-21<br>Actual<br>Costs | 2021-22<br>Original<br>Budget | 2021-22<br>Revised<br>Budget | 2022-23<br>Proposed<br>Budget |
|--|----------------------------|----------------------------|-------------------------------|------------------------------|-------------------------------|
| Total Budgetary Comparative Per Pupil Cost       | \$17,972                   | \$18,683                   | \$19,956                      | \$20,847                     | \$21,721                      |
| Total Classroom Instruction                      | \$10,568                   | \$10,866                   | \$11,385                      | \$11,817                     | \$12,286                      |
| Classroom-Salaries and Benefits                  | \$9,282                    | \$9,673                    | \$10,455                      | \$10,749                     | \$11,175                      |
| Classroom-General Supplies and Textbooks         | \$743                      | \$602                      | \$511                         | \$607                        | \$651                         |
| Classroom-Purchased Services                     | \$543                      | \$592                      | \$419                         | \$461                        | \$460                         |
| Total Support Services                           | \$2,903                    | \$3,095                    | \$3,563                       | \$3,695                      | \$4,007                       |
| Support Services-Salaries and Benefits           | \$2,574                    | \$2,700                    | \$2,996                       | \$3,002                      | \$3,201                       |
| Total Administrative Costs                       | \$2,014                    | \$2,270                    | \$2,285                       | \$2,433                      | \$2,433                       |
| Administration Salaries and Benefits             | \$1,718                    | \$1,936                    | \$1,929                       | \$2,026                      | \$2,104                       |
| Total Operations and Maintenance of Plant        | \$2,140                    | \$2,250                    | \$2,336                       | \$2,496                      | \$2,587                       |
| Operations and Maintenance-Salaries and Benefits | \$1,144                    | \$1,315                    | \$1,294                       | \$1,389                      | \$1,442                       |
| Board Contribution to Food Services              | \$2                        | \$0                        | \$0                           | \$0                          | \$0                           |
| Total Extracurricular Costs                      | \$217                      | \$84                       | \$264                         | \$274                        | \$283                         |
| Total Equipment Costs                            | \$191                      | \$144                      | \$136                         | \$193                        | \$0                           |
| Legal Costs                                      | \$45                       | \$44                       | \$44                          | \$37                         | \$37                          |
| Employee Benefits as a percentage of salaries*   | 34.03%                     | 36.91%                     | 38.07%                        | 36.82%                       | 35.99%                        |

\*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 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.

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| Morris - Florham Park Boro |
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| Capital Projects |
|------------------|

| Description/Activity           | Project Number | Dollar Amount | Eligible for Grant | Request to Exceed Referendum | Funding Source for Request to Exceed Referendum |
|--------------------------------|----------------|---------------|--------------------|------------------------------|---|
| District Wide Security Cameras | 1530-010       | \$226,000     | N                  | N                            |   |

The complete budget will be on file and open to examination at the Board of Education Administration Offices at Ridgedale Middle School, 67 Ridgedale Ave. Florham Park, NJ 07932, Morris County New Jersey between the hours of 8:00 am and 4:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

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