

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	839.0	821.0	807.0
On Roll Special Ed Full-Time	123.0	129.0	130.0
On Roll Subtotal	962.0	950.0	937.0
In Private School Placements	2.0	1.0	3.0
Sent to Other Districts Special Ed	5.0	4.0	6.0
Received	15.0	16.0	18.0
In State Facilities		1.0	1.0

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	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	10-1XXX	1,514	0	0
	Total Revenues from Local Sources		19,509,838	19,874,683	20,224,720
General Fund 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
General Fund Revenues from Other Sources	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
General Fund Revenues	Total Operating Budget		19,310,211	21,669,264	21,984,444
Special Revenue Fund Revenues from Local Sources	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
Special Revenue Fund 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

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		438,805	863,768	238,500
Debt Service Fund 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
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	216,527	458,393	463,021
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,675,745	2,345,989	2,325,725
Debt Service Fund Revenues	Total Repayment of Debt		1,675,745	2,345,989	2,325,725
All Fund Revenues	Total Revenues/Sources		21,424,761	24,879,021	24,548,669
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		21,424,761	24,879,021	24,548,669

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	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
General Fund Current Expenses for 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
General Fund Current Expenses	Total General Current Expense		18,885,292	20,946,766	21,672,075

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	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
General Fund Expenses and Transfers	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 Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	20,702	10,000	10,000
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	64,702	12,837	10,500
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		438,805	863,768	238,500

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	1,675,745	2,345,989	2,325,725
	Total Debt Service Funds		1,675,745	2,345,989	2,325,725
All Fund Expenses	Total Expenditures/Appropriations		21,424,761	24,879,021	24,548,669
Expenses Net of Transfers	Total Expenditures Net of Transfers		21,424,761	24,879,021	24,548,669

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	505,999	1,052,606	772,408	386,204
	Repayment of Debt	0	0	0	0
Restricted for 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
Restricted for Special Revenue Fund	Student Activity Fund	89,313	86,166	86,166	86,166
	Scholarship Fund	5,568	5,421	5,421	5,421
Restricted for Repayment of Debt	Restricted for 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	\$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'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)
Others	Energy - The District purchases energy as part of the Alliance for Competitive Energy Services	0
	Telecommunications - The District purchased Internet Services as part of the NJ Digital Readiness for Learning and Assessment Project	0
Purchasing	The District is a member of various Cooperative Purchasing Systems approved by the State of NJ.	0
Transportation Services, including Fuel	District Shares Transportation Services and Maintenance of Student Transportation Vehicles with the Hanover Park Regional HS. The district further contracts with various Educational Services Commissions. The District shares services for fuel with the Borough of Florham Park.	0

Estimated Tax Rates

Municipality	Category	Amount
Florham Park	(A) General Fund School Levy	19,797,889
	(D) Total School Levy	21,673,039
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	3,590,106,159
	(H) Estimated Equalized Valuation (as of 10/01/21)	3,727,883,628
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5515
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6037
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5311
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5814

Employee Contract List for District

Name	Category	Measure
Dr. Steven Caponegro	Job Title	Superintendent
	Job Title II	None
	Base Annual Salary Amount	\$200,000
	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	06/30/26
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$3,800
	Total Bonuses Amount	\$30,879
	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	\$39,562
	Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 Max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 Max 31
	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

Employee Contract List for District

Name	Category	Measure
Dr. Steven Caponegro	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
John Csatlos	Job Title	Business Administrator
	Job Title II	None
	Base Annual Salary Amount	\$175,467
	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	26
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
John Csatlos	Total Allowances Amount	\$2,285
	Total Bonuses Amount	\$32,761
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$740
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$35,921
	Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 Max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 Max 31 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
	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
Philip Infantolino	Job Title	Other
	Job Title II	Supervisor Buildings and
	Base Annual Salary Amount	\$110,000
	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
Philip Infantolino	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	240
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$200
	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	\$28,115
	Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 Max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 Max 31 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
Philip Infantolino	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