

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	861.0	839.0	847.0
On Roll Special Ed Full-Time	135.0	123.0	129.0
On Roll Subtotal	996.0	962.0	976.0
In Private School Placements	1.0	2.0	3.0
Sent to Other Districts Special Ed	4.0	5.0	5.0
Received	24.0	15.0	24.0

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	18,695,511	19,217,521	19,601,871
	Total Tuition	10-1300	102,938	108,000	125,812
	Transportation Fees from Individuals	10-1410	54,463	45,000	45,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	112,106	42,000	42,000
	Unrestricted Miscellaneous Revenues	10-1XXX	225,385	119,790	60,000
	Total Revenues from Local Sources		19,190,403	19,532,311	19,874,683
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	161,007	161,007	161,007
	Extraordinary Aid	10-3131	116,356	0	0
	Categorical Special Education Aid	10-3132	519,689	558,682	728,132
	Categorical Security Aid	10-3177	19,487	19,487	19,487
	Total Revenues from State Sources		816,539	739,176	908,626
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	257,564	586,143
	Withdrawal from Capital Reserve for Local Share	10-307	0	210,000	0
	Transfers from Other Funds	10-5200	104,060	0	0
	Adjustment for Prior Year Encumbrances		0	221,175	0
	Actual Revenues (Over)/Under Expenditures		-626,982	0	0
General Fund Revenues	Total Operating Budget		19,484,020	20,960,226	21,369,452
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	12,758	15,000	10,000
	Total Revenues from Local Sources	20-1XXX	12,758	15,000	10,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	10,795	17,935	9,000
	Total Revenues from State Sources		10,795	17,935	9,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	22,610	23,759	20,000
	Title II	20-4451-4455	13,171	19,855	5,000
	Title III	20-4491-4494	2,455	0	0
	Title IV	20-4471-4474	4,100	23,783	5,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	213,363	251,847	180,000
	CARES Act Education Stabilization Fund	20-4530	18,358	0	0
	Coronavirus Relief Fund (CRF)	20-4532	0	24,759	0
	Other	20-4XXX	0	2,045	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		274,057	346,048	210,000
Special Revenue Fund Revenues	Total Grants and Entitlements		297,610	378,983	229,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,044,016	1,459,218	1,887,596
	Total Revenues from Local Sources		1,044,016	1,459,218	1,887,596
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	216,527	458,393
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,044,016	1,675,745	2,345,989
Debt Service Fund Revenues	Total Repayment of Debt		1,044,016	1,675,745	2,345,989
All Fund Revenues	Total Revenues/Sources		20,825,646	23,014,954	23,944,441
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		20,825,646	23,014,954	23,944,441

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	5,584,079	5,778,451	5,628,898
	Special Education-Instruction	11-2XX-100-XXX	2,357,744	2,217,779	2,296,092
	Basic Skills/Remedial-Instruction	11-230-100-XXX	136,831	149,844	244,110
	Bilingual Education-Instruction	11-240-100-XXX	99,015	98,335	102,065
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	105,439	119,453	119,478
	School-Sponsored Athletics-Instruction	11-402-100-XXX	61,967	80,567	76,590
	Other Instructional Programs-Instruction	11-4XX-100-XXX	3,017	5,636	9,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	297,525	355,368	484,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	275,511	255,434	256,908
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	469,329	542,626	538,135
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	137,385	325,300	269,540
	Undistributed Expenditures-Guidance	11-000-218-XXX	306,533	280,219	365,647
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	567,993	700,607	696,750
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	212,121	222,281	188,236
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	109,720	75,780	106,020
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	162,403	246,205	244,295
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	440,018	500,964	486,753
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	651,309	682,092	697,412
	Undistributed Expenditures-Central Services	11-000-251-XXX	352,205	358,697	369,871
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	128,022	146,176	153,180
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,842,582	1,994,961	1,927,395
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	745,330	792,179	777,112
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,899,928	4,481,725	4,659,930
	Undistributed Expenditures-Food Services	11-000-310-930	1,848	0	0
	Total Undistributed Expenditures		10,599,762	11,960,614	12,221,184
General Fund Current Expenses	Total General Current Expense		18,947,854	20,410,679	20,698,117

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	190,216	131,389	132,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	278,940	367,426	26,168
	Increase In Capital Reserve	10-604	0	0	456,143
	Total Capital Outlay		469,156	498,815	614,311
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	67,010	50,732	57,024
	General Fund Grand Total		19,484,020	20,960,226	21,369,452
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	12,758	15,000	10,000
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	1,740	2,871	2,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	2,917	4,794	3,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,188	2,045	1,000
	Nonpublic Security Aid	20-XXX-XXX-XXX	4,950	8,225	3,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	10,795	17,935	9,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	22,610	23,759	20,000
	Title II	20-XXX-XXX-XXX	13,171	19,855	5,000
	Title III	20-XXX-XXX-XXX	2,455	0	0
	Title IV	20-XXX-XXX-XXX	4,100	23,783	5,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	213,363	251,847	180,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	18,358	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	24,759	0
	Nonpublic Technology Funds Under CRF	20-482-xxx-xxx		2,045	0
	Total Federal Projects	20-XXX-XXX-XXX	274,057	346,048	210,000
Special Revenue Fund Expenses	Total Special Revenue Funds		297,610	378,983	229,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,044,016	1,675,745	2,345,989
	Total Debt Service Funds		1,044,016	1,675,745	2,345,989
All Fund Expenses	Total Expenditures/Appropriations		20,825,646	23,014,954	23,944,441
Expenses Net of Transfers	Total Expenditures Net of Transfers		20,825,646	23,014,954	23,944,441

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	605,184	835,184	625,184	1,081,327
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	80,000	50,000	50,000	50,000
	Legal Reserve	208,601	794,744	586,143	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	87,000	87,000	87,000
	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	559,082	505,999	389,643	389,643
	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	\$17,558	\$17,972	\$19,099	\$20,087	\$19,956
Total Classroom Instruction	\$10,275	\$10,568	\$10,942	\$11,400	\$11,385
Classroom-Salaries and Benefits	\$9,414	\$9,282	\$9,830	\$10,231	\$10,455
Classroom-General Supplies and Textbooks	\$618	\$743	\$633	\$665	\$511
Classroom-Purchased Services	\$243	\$543	\$479	\$504	\$419
Total Support Services	\$2,883	\$2,903	\$3,336	\$3,547	\$3,563
Support Services-Salaries and Benefits	\$2,598	\$2,574	\$2,792	\$2,873	\$2,996
Total Administrative Costs	\$2,045	\$2,014	\$2,134	\$2,290	\$2,285
Administration Salaries and Benefits	\$1,733	\$1,718	\$1,853	\$1,938	\$1,929
Total Operations and Maintenance of Plant	\$1,997	\$2,140	\$2,299	\$2,452	\$2,336
Operations and Maintenance-Salaries and Benefits	\$1,187	\$1,144	\$1,230	\$1,358	\$1,294
Board Contribution to Food Services	\$5	\$2	\$0	\$0	\$0
Total Extracurricular Costs	\$184	\$217	\$268	\$272	\$264
Total Equipment Costs	\$357	\$191	\$169	\$137	\$136
Legal Costs	\$62	\$45	\$39	\$42	\$44
Employee Benefits as a percentage of salaries*	35.23%	34.03%	37.23%	37.64%	38.07%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	The District has a shred services agreement with the Borough of Florham Park for the provision of School Law Enforcement Officers. Informally the district and the municipality share efforts in the areas of buildings and grounds as needed. The district provides facility use to all municipal functions free of charge as a matter of Baord policy.	0
Purchasing	The District leverages its purchasing power through various state and independent purchasing cooperatives including the ESC of Morris County, ESC of Hunterdon County, ESCNJ, ACES, DRLAP and ACT.	0
Transportation Services, including Fuel	The District provides and is provided services through various joint transportation agreements with Hanover Park RHS, MUJC and the ESC of Morris. The district purchases all district fuel from the Borough of Florham Park	0

Estimated Tax Rates

Municipality	Category	Amount
Florham Park	(A) General Fund School Levy	19,409,696
	(D) Total School Levy	21,083,103
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	3,501,743,215
	(H) Estimated Equalized Valuation (as of 10/01/20)	3,598,800,417
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5543
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6021
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5393
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5858

Employee Contract List for District

Name	Category	Measure
John Csatlos	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$160,267
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$6,753
	Total Bonuses Amount	\$29,774
	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	\$34,705
	Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 Max. \$15,000.00
	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

Employee Contract List for District

Name	Category	Measure
John Csatlos	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	Coordinator/Director/Manager/Supervisor
	Job Title II	Buildings and Grounds
	Base Annual Salary Amount	\$113,120
	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	07/01/20
	End Date of Contract	06/30/21
	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

Employee Contract List for District

Name	Category	Measure
Philip Infantolino	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	\$28,487
	Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 Ma. \$15,000.00
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 Max. 31 days @ per diem
	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
Steven Caponegro	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$168,000
	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
Steven Caponegro	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/22
	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	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	\$12,350
	Total Bonuses Amount	\$25,436
	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	\$34,580
	Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 Max. \$15,000.00
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 Max. 30 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
Steven Caponegro	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