

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,243.0	1,248.0	1,308.0
On Roll Special Ed Full-Time	358.0	317.0	276.0
On Roll Subtotal	1,601.0	1,565.0	1,584.0
In Private School Placements	20.0	15.0	18.0
Sent to Other Districts Regular	2.0	6.0	0.0
Sent to Other Districts Special Ed	6.0	13.0	8.0
Received		1.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	24,391,299	24,147,386	24,147,386
Rents And Royalties	10-1910	0	222,000	290,000
Unrestricted Miscellaneous Revenues	10-1XXX	265,650	183,825	245,083
Interest Earned On Maintenance Reserve	10-1XXX	0	400	400
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		24,656,949	24,554,111	24,683,369
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	668,951	668,951	668,951
Extraordinary Aid	10-3131	127,558	100,000	100,000
Categorical Special Education Aid	10-3132	1,104,933	1,104,933	1,307,036
Equalization Aid	10-3176	5,217,357	5,217,357	5,217,357
Categorical Security Aid	10-3177	232,021	232,021	232,284
Adjustment Aid	10-3178	4,126,103	4,126,103	3,914,316
Parcc Readiness Aid	10-3181	16,905	16,905	0
Per Pupil Growth Aid	10-3182	16,905	16,905	0
Professional Learning Community Aid	10-3183	15,740	15,740	0
Other State Aids	10-3XXX	12,840	0	58,971
Subtotal - Revenues From State Sources		11,539,313	11,498,915	11,498,915
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	35,822	43,186	42,749
Subtotal - Revenues From Federal Sources		35,822	43,186	42,749
Budgeted Fund Balance - Operating Budget	10-303	0	1,180,006	819,178
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	55,275	0
Withdrawal From Maint. Reserve	10-310	0	37,738	0
Withdrawal From Current Expense Emergency Rsv	10-312	0	50,000	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Adjustment For Prior Year Encumbrances		0	613,613	0
Actual Revenues (Over)/Under Expenditures		436,287	0	0
Total Operating Budget		36,668,371	38,032,844	37,044,211
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	675	0	0
Total Revenues From Local Sources	20-1XXX	675	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	216,611	214,276	182,135
Title II	20-4451-4455	45,649	42,241	35,900
Title IV	20-4471-4474	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	571,728	569,080	466,900
Other	20-4XXX	223,366	0	0
Total Revenues From Federal Sources		1,057,354	835,597	684,935
Total Grants And Entitlements		1,058,029	835,597	684,935
Total Revenues/Sources		37,726,400	38,868,441	37,729,146
Total Revenues/Sources Net of Transfers		37,726,400	38,868,441	37,729,146

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,327,545	10,650,240	10,762,450
Special Education - Instruction	11-2XX-100-XXX	3,435,650	3,329,391	3,188,602
Basic Skills/Remedial - Instruction	11-230-100-XXX	143,452	168,246	168,246
Bilingual Education - Instruction	11-240-100-XXX	63,334	65,583	65,583
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	170,286	237,180	234,170
School-Sponsored Athletics - Instruction	11-402-100-XXX	567,123	658,835	639,402
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,370,812	1,697,711	2,021,694
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	20,412	18,255	18,255
Undist. Expenditures - Health Services	11-000-213-XXX	389,753	456,750	397,668
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	605,286	600,723	599,305
Undist. Expenditures - Guidance	11-000-218-XXX	833,798	875,054	865,614
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,171,983	1,218,298	1,097,724
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	594,849	1,084,016	466,540
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	309,832	297,493	284,529
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	113,899	70,575	112,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	736,504	770,030	593,687
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,858,969	1,616,580	1,614,613
Undist. Expend. - Central Services	11-000-251-XXX	382,567	399,914	425,004
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	797	0	2,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,439,707	3,755,917	3,239,266
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,133,166	2,080,503	2,101,017
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,278,410	7,327,043	7,841,532
Total Undistributed Expenditures		20,240,744	22,268,862	21,680,448
Interest Earned On Maintenance Reserve	10-606	0	400	400
Total General Current Expense		34,948,134	37,378,737	36,739,301

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	88,283	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,100,367	113,548	1,114
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		1,188,650	114,048	1,614
Transfer Of Funds To Charter Schools	10-000-100-56X	531,587	540,059	303,296
General Fund Grand Total		36,668,371	38,032,844	37,044,211
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	675	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	216,611	214,276	182,135
Title II	20-XXX-XXX-XXX	45,649	42,241	35,900
Title IV	20-XXX-XXX-XXX	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	571,728	569,080	466,900
Other	20-XXX-XXX-XXX	223,366	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,057,354	835,597	684,935
Total Special Revenue Funds		1,058,029	835,597	684,935
Total Expenditures/Appropriations		37,726,400	38,868,441	37,729,146
Total Expenditures Net of Transfers		37,726,400	38,868,441	37,729,146

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	775,510	781,661	764,403	748,385
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,544,050	1,088,005	1,033,230	1,033,730
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	331,541	331,541	294,203	294,603
Restricted for General Operating Budget	Legal Reserve	1,861,266	1,965,908	803,160	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	50,000	50,000	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,878	\$19,998	\$21,459	\$21,904	\$20,841
Total Classroom Instruction	\$11,359	\$11,276	\$12,081	\$12,141	\$12,127
Classroom-Salaries and Benefits	\$10,301	\$10,342	\$11,180	\$11,275	\$10,913
Classroom-General Supplies and Textbooks	\$779	\$679	\$507	\$434	\$415
Classroom-Purchased Services	\$278	\$255	\$394	\$432	\$798
Total Support Services	\$2,967	\$3,245	\$3,884	\$3,895	\$3,295
Support Services-Salaries and Benefits	\$2,672	\$2,921	\$3,485	\$3,462	\$2,995
Total Administrative Costs	\$2,265	\$2,371	\$2,188	\$2,324	\$2,245
Administration Salaries and Benefits	\$1,940	\$2,064	\$2,005	\$1,990	\$2,000
Total Operations and Maintenance of Plant	\$2,622	\$2,503	\$2,553	\$2,799	\$2,437
Operations and Maintenance-Salaries and Benefits	\$1,317	\$1,362	\$1,324	\$1,376	\$1,309
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$642	\$590	\$737	\$737	\$729
Total Equipment Costs	\$142	\$56	\$0	\$0	\$0
Legal Costs	\$163	\$177	\$33	\$82	\$61
Employee Benefits as a percentage of salaries*	29.34%	30.08%	34.58%	34.23%	39.01%

*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 2017-18 revised appropriations and the 2018-19 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	260	Sussex Coop Regional Transportation	200,000	Rental Income
1	300	Cell Tower	85,000	Cell Tower Commission
2	260	Day Plus Before and After School Care	90,000	Rental Income

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Solar Panels-save approximately 5 cents KWH over the next ten 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 member districts	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 10/01/17)	1,399,924,500
(H) Estimated Equalized Valuation (as of 10/01/17)	1,568,894,430
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7249
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7249
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5391
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5391

Name=Carolyn B Joseph

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$150,000
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	07/01/18
End Date of Contract	06/30/19
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	\$1,250
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	\$28,846
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	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

Name=Carolyn B Joseph

Category	Measure
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	07/01/18
End Date of Contract	06/30/19
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
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

Name=Matthew Geary

Category	Measure
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=Paul Saxton

Category	Measure
Job Title	Superintendent
Job Title II	Interim Superintendent
Base Annual Salary Amount	\$160,000
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
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

Name=Paul Saxton

Category	Measure
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