

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	254.0	246.0	247.0
Pupils On Roll Special Ed Full-Time	49.0	50.0	54.0
Pupils On Roll SUBTOTAL	303.0	296.0	301.0
Pupils in Private School Placements		1.0	1.0
Pupils Sent to Other Districts Special Ed	2.0	1.0	1.0
Pupils Received	3.0	18.0	18.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,745,616	2,904,108	3,340,928
Total Tuition	10-1300	14,090	13,000	15,000
Private Contributions	10-1920	0	25,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	19,847	33,173	7,300
Interest Earned On Capital Reserve Funds	10-1XXX	0	50	50
Subtotal - Revenues From Local Sources		2,779,553	2,975,331	3,363,278
Revenues from State Sources:				
School Choice Aid	10-3116	87,216	87,216	119,922
Categorical Transportation Aid	10-3121	86	86	86
Extraordinary Aid	10-3131	680	35,000	0
Categorical Special Education Aid	10-3132	169,291	169,291	169,291
Equalization Aid	10-3176	877,594	877,594	877,594
Categorical Security Aid	10-3177	12,194	12,194	12,194
Other State Aids	10-3XXX	10,772	16,672	16,672
Subtotal - Revenues From State Sources		1,157,833	1,198,053	1,195,759
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	5,227	0
Subtotal - Revenues From Federal Sources		0	5,227	0
Budgeted Fund Balance - Operating Budget	10-303	0	20,000	0
Actual Revenues (Over)/Under Expenditures		363,443	0	0
Total Operating Budget		4,300,829	4,198,611	4,559,037
Grants and Entitlements:				
Revenues from State Sources:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Other Restricted Entitlements	20-32XX	59,119	75,200	60,160
Total Revenues From State Sources		59,119	75,200	60,160
Revenues from Federal Sources:				
Title I	20-4411-4416	75,465	74,181	59,345
Title II	20-4451-4455	20,182	10,860	8,688
I.D.E.A. Part B (Handicapped)	20-4420-4429	95,346	108,585	86,916
Other	20-4XXX	2,046	2,476	0
Total Revenues From Federal Sources		193,039	196,102	154,949
Total Grants And Entitlements		252,158	271,302	215,109
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	143,553	146,978	150,290
Total Revenues From Local Sources		143,553	146,978	150,290
Total Local Repayment Of Debt		143,553	146,978	150,290
Total Repayment Of Debt		143,553	146,978	150,290
Total Revenues/Sources		4,696,540	4,616,891	4,924,436
Total Revenues/Sources Net of Transfers		4,696,540	4,616,891	4,924,436

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,563,338	1,515,918	1,568,657
Special Education - Instruction	11-2XX-100-XXX	505,908	535,668	485,916
Basic Skills/Remedial - Instruction	11-230-100-XXX	24,433	1,514	31,711
Bilingual Education - Instruction	11-240-100-XXX	3,308	5,343	4,039
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	5,571	19,344	29,213
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,100	6,432	7,835
Summer School	11-422-XXX-XXX	0	7,445	15,440
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	32,657	31,897	146,000
Undist. Expenditures - Health Services	11-000-213-XXX	74,056	72,819	72,124
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	65,600	81,804	76,074
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	80,999	100,379	84,726
Undist. Expenditures - Guidance	11-000-218-XXX	17,627	29,906	39,526
Undist. Expenditures - Child Study Teams	11-000-219-XXX	202,311	146,820	159,352
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	27,652	26,000	1,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	31,942	36,292
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,161	5,000	10,100
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	211,739	162,590	200,099
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	111,538	185,469	109,424
Undist. Expend. - Central Services	11-000-251-XXX	183,588	121,213	133,128
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	13,324	17,054	26,920
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	281,070	257,338	308,126
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	110,835	102,160	98,552
Personal Services - Employee Benefits	11-XXX-XXX-2XX	695,933	702,604	885,899
Total Undistributed Expenditures		2,112,090	2,074,995	2,387,342
Total General Current Expense		4,215,748	4,166,659	4,530,153

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	24,952	21,884
Facilities Acquisition And Const. Serv.	12-000-400-XXX	85,081	6,950	6,950
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		85,081	31,952	28,884
General Fund Grand Total		4,300,829	4,198,611	4,559,037
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,740	8,699	6,959
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	7,136	12,376	9,901
Nonpublic Handicapped Services	20-XXX-XXX-XXX	27,399	35,605	28,484
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,584	13,848	11,078
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,260	4,672	3,738
Total Other State Projects		59,119	75,200	60,160
Total State Projects	20-XXX-XXX-XXX	59,119	75,200	60,160
Federal Projects:				
Title I	20-XXX-XXX-XXX	75,465	74,181	59,345
Title II	20-XXX-XXX-XXX	20,182	10,860	8,688
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	95,346	108,585	86,916
Other	20-XXX-XXX-XXX	2,046	2,476	0
Total Federal Projects	20-XXX-XXX-XXX	193,039	196,102	154,949
Total Special Revenue Funds		252,158	271,302	215,109
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	143,553	146,978	150,290
Total Debt Service Funds		143,553	146,978	150,290
Total Expenditures/Appropriations		4,696,540	4,616,891	4,924,436
Total Expenditures Net of Transfers		4,696,540	4,616,891	4,924,436

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	169,079	52,212	32,212	32,212
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	6,938	6,938	6,988	7,038
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	217,266	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,969	\$13,541	\$14,283	\$13,605	\$14,238
Total Classroom Instruction	\$8,897	\$8,663	\$8,884	\$8,643	\$9,071
Classroom-Salaries and Benefits	\$8,742	\$8,437	\$8,614	\$8,410	\$8,687
Classroom-General Supplies and Textbooks	\$143	\$214	\$171	\$166	\$306
Classroom-Purchased Services	\$12	\$12	\$99	\$67	\$78
Total Support Services	\$1,442	\$1,880	\$2,445	\$1,985	\$1,967
Support Services-Salaries and Benefits	\$1,124	\$1,551	\$1,947	\$1,586	\$1,571
Total Administrative Costs	\$1,537	\$1,955	\$1,849	\$1,922	\$1,903
Administration Salaries and Benefits	\$1,123	\$1,428	\$1,328	\$1,506	\$1,437
Total Operations and Maintenance of Plant	\$1,013	\$1,019	\$993	\$949	\$1,133
Operations and Maintenance-Salaries and Benefits	\$559	\$406	\$417	\$401	\$456
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$80	\$24	\$110	\$106	\$155
Total Equipment Costs	\$81	\$0	\$0	\$84	\$73
Legal Costs	\$39	\$42	\$18	\$45	\$50
Employee Benefits as a percentage of salaries*	24.61%	24.45%	23.86%	24.66%	31.38%

*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 (formerly the Comparative Spending Guide) 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 2014-15 revised appropriations and the 2015-16 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Shared Services with Byram for Occupational Therapy	43,195
Custodial and Maintenance Services	Custodial Services provided to Borough of Netcong 2 days a week for municipal building cleaning	3,000
Others	Non Public Services Provided by ESC of Morris County to St. Michael's School for Chp. 192/193	10,000
Others	Educational Services of Morris County- Professional Support/Non Public Services, Environmental Services	3,000
Others	Ed Data Services for Classroom Supplies	5,000
Transportation Services, including Fuel	Sussex County Co-op for Transportation Services	20,000
Transportation Services, including Fuel	Educational Services of Morris County- Bidding/Purchasing Program	1,000
Municipal/Public Works	Borough of Netcong provides plowing services during winter	5,000

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,119,568
(B) Estimated Net Taxable Valuation (as of 10/01/14)	329,242,600
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.9475
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,284,130
(E) Estimated Net Taxable Valuation (as of 10/01/14)	329,242,600
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.9975

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,119,568
(H) Estimated Equalized Valuation (as of 10/01/14)	256,639,333
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2155
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,284,130
(K) Estimated Equalized Valuation (as of 10/01/14)	256,639,333
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.2797

NAME=Gina Cinotti

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$107,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	10/16/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	18
Contracted Number of Annual Sick Days	9
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,750
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$9,353
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	Not Eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Gina Cinotti

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Mark Fiedorczyk

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum Coordinator
Base Annual Salary Amount	\$100,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	37
Shared District	2615
Job Title Other District	Curriculum Coordinator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/02/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	9
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Mark Fiedorczyk

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$820
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$420
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	Not Eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Nicole Sylvester

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$60,000
Full-Time Equivalent (FTE)	1.0

NAME=Nicole Sylvester

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	01/01/15
End Date of Contract	06/30/15
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,325
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$420
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	Not Eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

NAME=Nicole Sylvester

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Pio Pennisi

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$54,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	10/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	104
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	
Total Allowances Amount	\$350
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Pio Pennisi

CATEGORY	MEASURE
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$420
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	Not Eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	