

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	250.0	268.0	273.0
On Roll Special Ed Full-Time	45.0	47.0	45.0
On Roll Subtotal	295.0	315.0	318.0
In Private School Placements	2.0	3.0	3.0
Sent to Other Districts Special Ed	2.0	2.0	2.0
Received	7.0	15.0	15.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,407,746	3,513,010	3,707,261
Total Tuition	10-1300	26,023	5,000	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	8,366	7,700	6,650
Interest Earned On Capital Reserve Funds	10-1XXX	0	50	50
Other Restricted Miscellaneous Revenues	10-1XXX	1,884	0	0
Subtotal - Revenues From Local Sources		3,444,019	3,525,760	3,718,961
Revenues from State Sources:				
School Choice Aid	10-3116	119,922	119,922	146,556
Categorical Transportation Aid	10-3121	698	698	18,938
Extraordinary Aid	10-3131	22,760	0	0
Categorical Special Education Aid	10-3132	171,660	171,660	175,160
Equalization Aid	10-3176	880,559	950,751	950,751
Categorical Security Aid	10-3177	14,363	14,363	69,911
Under Adequacy Aid	10-3180	10,772	10,772	0
Parcc Readiness Aid	10-3181	2,950	2,950	0
Per Pupil Growth Aid	10-3182	2,950	2,950	0
Professional Learning Community Aid	10-3183	2,770	2,770	0
Other State Aids	10-3XXX	49,100	0	0
Subtotal - Revenues From State Sources		1,278,504	1,276,836	1,361,316
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	9,135	6,953	9,881
Subtotal - Revenues From Federal Sources		9,135	6,953	9,881
Withdrawal From Cap Res-For Local Share	10-307	0	207,061	0
Withdrawal From Maint. Reserve	10-310	0	87,222	0
Actual Revenues (Over)/Under Expenditures		-276,673	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Operating Budget		4,454,985	5,103,832	5,090,158
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	20,197	5,000	0
Total Revenues From Local Sources	20-1XXX	20,197	5,000	0
Revenues from Federal Sources:				
Title I	20-4411-4416	74,654	59,747	65,891
Title II	20-4451-4455	12,015	16,539	5,802
Title IV	20-4471-4474	0	0	3,018
I.D.E.A. Part B (Handicapped)	20-4420-4429	95,011	78,371	73,255
Total Revenues From Federal Sources		181,680	154,657	147,966
Total Grants And Entitlements		201,877	159,657	147,966
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	153,390	151,053	158,503
Total Revenues From Local Sources		153,390	151,053	158,503
Total Local Repayment Of Debt		153,390	151,053	158,503
Total Repayment Of Debt		153,390	151,053	158,503
Total Revenues/Sources		4,810,252	5,414,542	5,396,627
Total Revenues/Sources Net of Transfers		4,810,252	5,414,542	5,396,627

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,421,031	1,448,319	1,450,244
Special Education - Instruction	11-2XX-100-XXX	451,081	514,844	487,811
Basic Skills/Remedial - Instruction	11-230-100-XXX	12,175	150	0
Bilingual Education - Instruction	11-240-100-XXX	10,508	20,115	20,594
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	24,052	19,505	32,300
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,126	5,959	6,209
Summer School	11-422-XXX-XXX	16,398	14,863	17,795
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	126,696	391,666	412,360
Undist. Expenditures - Health Services	11-000-213-XXX	77,670	79,410	80,995
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	79,760	89,841	88,785
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	151,868	154,706	269,413
Undist. Expenditures - Guidance	11-000-218-XXX	0	22,161	22,091
Undist. Expenditures - Child Study Teams	11-000-219-XXX	228,889	190,860	133,837
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	2,500	2,650	3,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	31,917	13,500	13,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,319	3,200	3,181
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	271,846	234,810	178,484
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	138,953	149,396	216,735
Undist. Expend. - Central Services	11-000-251-XXX	140,848	163,087	145,666
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	21,582	74,480	69,087
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	348,035	483,081	371,786
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	96,555	133,368	261,140
Personal Services - Employee Benefits	11-XXX-XXX-2XX	701,895	686,750	727,645
Total Undistributed Expenditures		2,420,333	2,872,966	2,998,205
Total General Current Expense		4,356,704	4,896,721	5,013,158

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	11,100	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	87,181	207,061	76,950
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		98,281	207,111	77,000
General Fund Grand Total		4,454,985	5,103,832	5,090,158
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	20,197	5,000	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	74,654	59,747	65,891
Title II	20-XXX-XXX-XXX	12,015	16,539	5,802
Title IV	20-XXX-XXX-XXX	0	0	3,018
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	95,011	78,371	73,255
Total Federal Projects	20-XXX-XXX-XXX	181,680	154,657	147,966
Total Special Revenue Funds		201,877	159,657	147,966
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	153,390	151,053	158,503
Total Debt Service Funds		153,390	151,053	158,503
Total Expenditures/Appropriations		4,810,252	5,414,542	5,396,627
Total Expenditures Net of Transfers		4,810,252	5,414,542	5,396,627

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	279,535	273,630	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	206,961	426,730	0	50
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	87,222	150,031	0	0
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	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	\$13,737	\$14,089	\$14,319	\$13,878	\$13,647
Total Classroom Instruction	\$8,392	\$8,118	\$8,347	\$7,854	\$7,750
Classroom-Salaries and Benefits	\$8,040	\$7,798	\$8,021	\$7,544	\$7,575
Classroom-General Supplies and Textbooks	\$250	\$213	\$263	\$250	\$122
Classroom-Purchased Services	\$102	\$107	\$63	\$60	\$54
Total Support Services	\$2,206	\$2,303	\$2,066	\$2,069	\$2,214
Support Services-Salaries and Benefits	\$1,703	\$1,688	\$1,552	\$1,515	\$1,378
Total Administrative Costs	\$1,944	\$2,297	\$2,191	\$2,246	\$2,246
Administration Salaries and Benefits	\$1,402	\$1,667	\$1,444	\$1,358	\$1,619
Total Operations and Maintenance of Plant	\$1,058	\$1,258	\$1,598	\$1,599	\$1,276
Operations and Maintenance-Salaries and Benefits	\$420	\$348	\$349	\$328	\$526
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$134	\$107	\$106	\$100	\$150
Total Equipment Costs	\$24	\$38	\$0	\$0	\$0
Legal Costs	\$125	\$194	\$100	\$189	\$63
Employee Benefits as a percentage of salaries*	26.58%	25.88%	26.61%	25.03%	25.42%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Shared Services with Byram for Occupational Therapy	5,000
Custodial and Maintenance Services	Custodial Services provided to Borough of Netcong 2 days a week for municipal building cleaning for snow plowing/salting	0
Others	Educational Services of Morris County- Environmental Services, Bidding, Etc.	1,000
Others	Ed Data Services for Classroom Supplies	1,000
Transportation Services, including Fuel	Sussex County Co-op for transportation services	2,000
Municipal/Public Works	Borough of Netcong provides plowing services during winter	10,000

ID=Netcong

Category	Amount
(A) General Fund School Levy	3,610,136
(D) Total School Levy	3,764,914
(B) Estimated Net Taxable Valuation (as of 10/01/17)	324,759,700
(H) Estimated Equalized Valuation (as of 10/01/17)	269,487,760
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1116
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1593
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3396
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3971

Name=Dr. Gina Cinotti

Category	Measure
Job Title	Superintendent
Job Title II	CSA
Base Annual Salary Amount	\$135,000
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	07/01/16
End Date of Contract	06/30/20
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$7,750
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max to be paid out upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	These turn into sick days and Employee is paid out based on sick day
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=Dr. 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	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=Kathleen Walsh

Category	Measure
Job Title	Assistant Principal
Job Title II	Acting CSA
Base Annual Salary Amount	\$105,600
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	None Reported
Total Allowances Amount	\$4,500
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Eligible upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	use them or lose them n/a
Contractual Post-Employment Benefit Description of Payout of Personal days	turn into sick days, pay out of sick days
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=Kathleen Walsh

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=Nicole Sylvester

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$81,600
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	None Reported
Total Allowances Amount	\$3,500
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Eligible upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	use them or loose them n/a
Contractual Post-Employment Benefit Description of Payout of Personal days	turn into sick days, then pay out based on sick days
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=Nicole Sylvester

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