

<b>ENROLLMENT CATEGORIES</b>	<b>10-15-2014 ACTUAL</b>	<b>10-15-2015 ACTUAL</b>	<b>10-15-2016 ESTIMATE</b>
Pupils On Roll Regular Full-Time	246.0	243.0	256.0
Pupils On Roll Special Ed Full-Time	50.0	45.0	50.0
Pupils On Roll SUBTOTAL	296.0	288.0	306.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	1.0	2.0	2.0
Pupils Received	18.0	8.0	8.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,904,108	3,340,928	3,407,746
Total Tuition	10-1300	56,107	15,000	15,000
Private Contributions	10-1920	10,000	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	50,550	7,300	7,400
Interest Earned On Capital Reserve Funds	10-1XXX	15	50	50
Subtotal - Revenues From Local Sources		3,020,780	3,363,278	3,430,196
Revenues from State Sources:				
School Choice Aid	10-3116	87,216	119,922	119,922
Categorical Transportation Aid	10-3121	86	86	698
Extraordinary Aid	10-3131	16,003	0	0
Categorical Special Education Aid	10-3132	169,291	169,291	171,660
Equalization Aid	10-3176	877,594	877,594	880,559
Categorical Security Aid	10-3177	12,194	12,194	14,363
Under Adequacy Aid	10-3180		0	10,772
Parcc Readiness Aid	10-3181		0	2,950
Per Pupil Growth Aid	10-3182		0	2,950
Professional Learning Community Aid	10-3183		0	2,770
Other State Aids	10-3XXX	17,945	16,672	0
Subtotal - Revenues From State Sources		1,180,329	1,195,759	1,206,644
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	6,588
Subtotal - Revenues From Federal Sources		0	0	6,588
Adjustment For Prior Year Encumbrances		0	8,400	0
Actual Revenues (Over)/Under Expenditures		-89,378	0	0
Total Operating Budget		4,111,731	4,567,437	4,643,428

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	9,906	0	0
Total Revenues From Local Sources	20-1XXX	9,906	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	56,146	70,014	59,512
Total Revenues From State Sources		56,146	70,014	59,512
Revenues from Federal Sources:				
Title I	20-4411-4416	70,494	73,028	62,074
Title II	20-4451-4455	2,869	10,894	9,260
I.D.E.A. Part B (Handicapped)	20-4420-4429	104,338	116,033	91,306
Total Revenues From Federal Sources		177,701	199,955	162,640
Total Grants And Entitlements		243,753	269,969	222,152
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	146,978	150,290	153,390
Total Revenues From Local Sources		146,978	150,290	153,390
Total Local Repayment Of Debt		146,978	150,290	153,390
Total Repayment Of Debt		146,978	150,290	153,390
Total Revenues/Sources		4,502,462	4,987,696	5,018,970
Total Revenues/Sources Net of Transfers		4,502,462	4,987,696	5,018,970

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,522,887	1,444,261	1,416,966
Special Education - Instruction	11-2XX-100-XXX	516,958	611,743	653,627
Basic Skills/Remedial - Instruction	11-230-100-XXX	2,686	16,711	30,643
Bilingual Education - Instruction	11-240-100-XXX	5,798	4,278	6,357
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	21,947	28,974	27,346
School-Sponsored Athletics - Instruction	11-402-100-XXX	2,459	7,835	5,919
Summer School	11-422-XXX-XXX	12,932	13,843	35,540
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	20,112	135,000	196,000
Undist. Expenditures - Health Services	11-000-213-XXX	74,190	85,676	76,765
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	55,380	134,074	72,542
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	104,608	21,726	147,200
Undist. Expenditures - Guidance	11-000-218-XXX	28,906	39,526	29,860
Undist. Expenditures - Child Study Teams	11-000-219-XXX	159,181	149,352	156,931
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	22,875	1,000	2,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	31,942	36,292	31,917
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,080	10,100	1,700
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	143,423	228,220	225,368
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	178,267	117,367	120,912
Undist. Expend. - Central Services	11-000-251-XXX	107,089	137,763	159,358
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	17,054	26,920	19,970
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	247,031	303,491	339,130
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	68,324	98,552	116,692
Personal Services - Employee Benefits	11-XXX-XXX-2XX	734,700	885,899	757,235
Total Undistributed Expenditures		1,994,162	2,410,958	2,454,080
Total General Current Expense		4,079,829	4,538,603	4,630,478

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	24,952	8,434	5,944
Facilities Acquisition And Const. Serv.	12-000-400-XXX	6,950	20,350	6,956
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		31,902	28,834	12,950
General Fund Grand Total		4,111,731	4,567,437	4,643,428
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	9,906	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,699	6,909	5,873
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	13,635	15,278	12,987
Nonpublic Handicapped Services	20-XXX-XXX-XXX	19,964	30,578	25,991
Nonpublic Nursing Services	20-XXX-XXX-XXX	13,848	11,078	9,416
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	3,146	2,674
Nonpublic Security Aid	20-XXX-XXX-XXX	0	3,025	2,571
Total Other State Projects		56,146	70,014	59,512
Total State Projects	20-XXX-XXX-XXX	56,146	70,014	59,512
Federal Projects:				
Title I	20-XXX-XXX-XXX	70,494	73,028	62,074
Title II	20-XXX-XXX-XXX	2,869	10,894	9,260
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	104,338	116,033	91,306
Total Federal Projects	20-XXX-XXX-XXX	177,701	199,955	162,640
Total Special Revenue Funds		243,753	269,969	222,152
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	146,978	150,290	153,390
Total Debt Service Funds		146,978	150,290	153,390
Total Expenditures/Appropriations		4,502,462	4,987,696	5,018,970
Total Expenditures Net of Transfers		4,502,462	4,987,696	5,018,970

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	52,212	133,175	133,175	133,175
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	6,938	6,953	7,003	7,053
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0		0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0		0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,541	\$13,653	\$14,238	\$14,948	\$14,110
Total Classroom Instruction	\$8,663	\$8,840	\$9,071	\$9,423	\$8,778
Classroom-Salaries and Benefits	\$8,437	\$8,622	\$8,687	\$9,041	\$8,506
Classroom-General Supplies and Textbooks	\$214	\$152	\$306	\$279	\$208
Classroom-Purchased Services	\$12	\$65	\$78	\$104	\$64
Total Support Services	\$1,880	\$1,979	\$1,967	\$2,054	\$1,984
Support Services-Salaries and Benefits	\$1,551	\$1,656	\$1,571	\$1,635	\$1,373
Total Administrative Costs	\$1,955	\$1,808	\$1,903	\$2,132	\$2,021
Administration Salaries and Benefits	\$1,428	\$1,441	\$1,437	\$1,504	\$1,456
Total Operations and Maintenance of Plant	\$1,019	\$921	\$1,133	\$1,168	\$1,184
Operations and Maintenance-Salaries and Benefits	\$406	\$362	\$456	\$477	\$365
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$24	\$105	\$155	\$161	\$136
Total Equipment Costs	\$0	\$85	\$73	\$29	\$19
Legal Costs	\$42	\$60	\$50	\$86	\$82
Employee Benefits as a percentage of salaries*	24.45%	26.03%	31.38%	31.52%	26.35%

\*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 2015-16 revised appropriations and the 2016-17 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	4,800
Custodial and Maintenance Services	Custodial Services provided to Borough of Netcong 2 days a week for municipal building cleaning	0
Others	Non Public Services Provided by ESC of Morris County to St. Michael's School for Chp. 192/193	0
Others	Educational Services of Morris County- Professional Support/Non Public Services, Environmental Services	0
Others	Ed Data Services for Classroom Supplies	0
Transportation Services, including Fuel	Sussex County Co-op for Transportation Services	0
Transportation Services, including Fuel	Educational Services of Morris County- Bidding/Purchasing Program	0
Municipal/Public Works	Borough of Netcong provides plowing services during winter	0
Municipal/Public Works	Working on shared service agreement with Borough of Netcong for lawn maintenance (hopefully starting in 15-16 SY)	0



A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,374,337
(B) Estimated Net Taxable Valuation (as of 10/01/15)	327,733,700
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.0296
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,526,177
(E) Estimated Net Taxable Valuation (as of 10/01/15)	327,733,700
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.0759
-----	
B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,374,337
(H) Estimated Equalized Valuation (as of 10/01/15)	254,195,067
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3275
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,526,177
(K) Estimated Equalized Valuation (as of 10/01/15)	254,195,067
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.3872
-----	

NAME=Dr. Gina Cinotti

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	CSA
Base Annual Salary Amount	\$130,000
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	07/01/15
End Date of Contract	06/30/16
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	5
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	\$7,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$408
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 days
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=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	
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=Kathleen Walsh

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	AP
Base Annual Salary Amount	\$80,000
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	07/01/15
End Date of Contract	06/30/16
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	
Total Allowances Amount	\$5,650
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	Maximum Pay out Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Use them or lose them
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
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	Board Secretary
Base Annual Salary Amount	\$80,000
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	07/01/15
End Date of Contract	06/30/16
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	\$3,325
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 or loose them. N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	Turn into Sick Days. then pay out of sick days
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=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	
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	