

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	243.0	250.0	253.0
Pupils On Roll Special Ed Full-Time	45.0	45.0	47.0
Pupils On Roll SUBTOTAL	288.0	295.0	300.0
Pupils in Private School Placements	1.0	2.0	2.0
Pupils Sent to Other Districts Special Ed	2.0	2.0	1.0
Pupils Received	8.0	7.0	7.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,340,928	3,407,746	3,513,010
Total Tuition	10-1300	18,131	15,000	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	9,926	7,400	7,700
Interest Earned On Capital Reserve Funds	10-1XXX	8	50	50
Subtotal - Revenues From Local Sources		3,368,993	3,430,196	3,525,760
Revenues from State Sources:				
School Choice Aid	10-3116	119,922	119,922	119,922
Categorical Transportation Aid	10-3121	86	698	698
Extraordinary Aid	10-3131	28,665	0	0
Categorical Special Education Aid	10-3132	169,291	171,660	171,660
Equalization Aid	10-3176	877,594	880,559	880,559
Categorical Security Aid	10-3177	12,194	14,363	14,363
Under Adequacy Aid	10-3180	0	10,772	10,772
Parcc Readiness Aid	10-3181	0	2,950	2,950
Per Pupil Growth Aid	10-3182	0	2,950	2,950
Professional Learning Community Aid	10-3183	0	2,770	2,770
Other State Aids	10-3XXX	17,542	0	0
Subtotal - Revenues From State Sources		1,225,294	1,206,644	1,206,644
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	6,588	6,953
Subtotal - Revenues From Federal Sources		0	6,588	6,953
Withdrawal From Cap Res-For Local Share	10-307	0	0	207,061
Withdrawal From Maint. Reserve	10-310	0	0	87,222
Transfers From Other Funds	10-5200	338	0	0
Actual Revenues (Over)/Under Expenditures		-425,190	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		4,169,435	4,643,428	5,033,640
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	21,502	0	5,000
Total Revenues From Local Sources	20-1XXX	21,502	0	5,000
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	48,498	59,512	0
Total Revenues From State Sources		48,498	59,512	0
Revenues from Federal Sources:				
Title I	20-4411-4416	73,727	62,074	59,747
Title II	20-4451-4455	9,594	9,260	16,539
I.D.E.A. Part B (Handicapped)	20-4420-4429	96,734	91,306	78,371
Other	20-4XXX	2,476	0	0
Total Revenues From Federal Sources		182,531	162,640	154,657
Total Grants And Entitlements		252,531	222,152	159,657
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	150,290	153,390	151,053
Total Revenues From Local Sources		150,290	153,390	151,053
Total Local Repayment Of Debt		150,290	153,390	151,053
Total Repayment Of Debt		150,290	153,390	151,053
Total Revenues/Sources		4,572,256	5,018,970	5,344,350
Total Revenues/Sources Net of Transfers		4,572,256	5,018,970	5,344,350

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,378,171	1,498,094	1,449,319
Special Education - Instruction	11-2XX-100-XXX	546,631	462,687	514,844
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	24,081	150
Bilingual Education - Instruction	11-240-100-XXX	4,523	14,392	20,115
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	24,349	27,346	19,505
School-Sponsored Athletics - Instruction	11-402-100-XXX	7,033	4,485	5,959
Summer School	11-422-XXX-XXX	13,843	16,398	13,830
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	67,917	187,845	397,609
Undist. Expenditures - Health Services	11-000-213-XXX	115,540	76,758	75,915
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	143,345	80,730	89,841
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	31,052	201,901	137,257
Undist. Expenditures - Guidance	11-000-218-XXX	28,577	1	22,161
Undist. Expenditures - Child Study Teams	11-000-219-XXX	179,166	220,372	190,860
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	2,500	2,650
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	36,592	31,917	0
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,588	1,700	3,200
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	214,095	254,192	191,254
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	106,170	138,567	140,017
Undist. Expend. - Central Services	11-000-251-XXX	137,709	148,187	146,962
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	20,233	17,578	87,980
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	281,033	356,826	457,320
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	105,979	101,956	133,368
Personal Services - Employee Benefits	11-XXX-XXX-2XX	712,030	755,815	726,413
Total Undistributed Expenditures		2,181,026	2,576,845	2,802,807
Total General Current Expense		4,155,576	4,624,328	4,826,529

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	6,909	12,094	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	6,950	6,956	207,061
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		13,859	19,100	207,111
General Fund Grand Total		4,169,435	4,643,428	5,033,640
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	21,502	0	5,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,211	5,873	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	11,845	12,987	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	13,495	25,991	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	10,890	9,416	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,146	2,674	0
Nonpublic Security Aid	20-XXX-XXX-XXX	2,911	2,571	0
Total Other State Projects		48,498	59,512	0
Total State Projects	20-XXX-XXX-XXX	48,498	59,512	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	73,727	62,074	59,747
Title II	20-XXX-XXX-XXX	9,594	9,260	16,539
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	96,734	91,306	78,371
Other	20-XXX-XXX-XXX	2,476	0	0
Total Federal Projects	20-XXX-XXX-XXX	182,531	162,640	154,657
Total Special Revenue Funds		252,531	222,152	159,657
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	150,290	153,390	151,053
Total Debt Service Funds		150,290	153,390	151,053

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Expenditures/Appropriations		4,572,256	5,018,970	5,344,350
Total Expenditures Net of Transfers		4,572,256	5,018,970	5,344,350

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	133,175	279,535	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	6,953	206,961	207,011	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	87,222	87,222	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	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,653	\$13,737	\$14,110	\$14,693	\$14,319
Total Classroom Instruction	\$8,840	\$8,392	\$8,778	\$8,554	\$8,347
Classroom-Salaries and Benefits	\$8,622	\$8,040	\$8,506	\$8,262	\$8,021
Classroom-General Supplies and Textbooks	\$152	\$250	\$208	\$220	\$263
Classroom-Purchased Services	\$65	\$102	\$64	\$72	\$63
Total Support Services	\$1,979	\$2,206	\$1,984	\$2,457	\$2,066
Support Services-Salaries and Benefits	\$1,656	\$1,703	\$1,373	\$1,742	\$1,552
Total Administrative Costs	\$1,808	\$1,944	\$2,021	\$2,251	\$2,191
Administration Salaries and Benefits	\$1,441	\$1,402	\$1,456	\$1,711	\$1,444
Total Operations and Maintenance of Plant	\$921	\$1,058	\$1,184	\$1,288	\$1,598
Operations and Maintenance-Salaries and Benefits	\$362	\$420	\$365	\$375	\$349
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$105	\$134	\$136	\$136	\$106
Total Equipment Costs	\$85	\$24	\$19	\$41	\$0
Legal Costs	\$60	\$125	\$82	\$98	\$100
Employee Benefits as a percentage of salaries*	26.03%	26.58%	26.35%	26.41%	26.61%

\*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 2016-17 revised appropriations and the 2017-18 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	Educational Services of Morris County- Environmental Services, Bidding, Etc.	0
Others	Ed Data Services for Classroom Supplies	0
Transportation Services, including Fuel	Sussex County Co-op for transportation services	0
Municipal/Public Works	Borough of Netcong provides plowing services during winter	5,000
Municipal/Public Works	Shared services for lawn maintenance	1,500

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,460,378
(B) Estimated Net Taxable Valuation (as of 10/01/16)	325,104,000
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0644
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,612,600
(E) Estimated Net Taxable Valuation (as of 10/01/16)	325,104,000
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.1112
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,460,378
(H) Estimated Equalized Valuation (as of 10/01/16)	264,140,396
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3101
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,612,600
(K) Estimated Equalized Valuation (as of 10/01/16)	264,140,396
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.3677
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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	
Shared District	
Job Title Other District	
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	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	\$7,450
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	
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	\$81,600
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	07/01/16
End Date of Contract	06/30/17
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	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	
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	BA
Base Annual Salary Amount	\$81,600
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	07/01/16
End Date of Contract	06/30/17
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	\$3,300
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	
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	