

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	434.0	418.0	393.0
Pupils On Roll Special Ed Full-Time	38.0	46.0	39.0
Pupils On Roll SUBTOTAL	472.0	464.0	432.0
Pupils in Private School Placements	1.0	1.0	4.0
Pupils Sent to Contracted Preschool	0.0	0.0	3.0
Pupils Sent to Other Districts Regular	191.5	186.0	207.0
Pupils Sent to Other Districts Special Ed	32.0	31.0	26.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,204,698	8,657,422	9,051,513
Transportation Fees From Other LEAs	10-1420-1440	2,178	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	49,969	15,500	14,000
Subtotal - Revenues From Local Sources		8,256,845	8,672,922	9,065,513
Revenues from State Sources:				
School Choice Aid	10-3116	283,920	520,520	544,180
Categorical Transportation Aid	10-3121	403,821	403,821	403,787
Extraordinary Aid	10-3131	55,567	55,567	0
Categorical Special Education Aid	10-3132	351,368	351,368	359,279
Equalization Aid	10-3176	693,970	693,970	708,283
Categorical Security Aid	10-3177	44,047	44,047	44,440
Adjustment Aid	10-3178	437,219	437,219	421,916
PARCC Readiness Aid	10-3181		0	6,810
Per Pupil Growth Aid	10-3182		0	6,810
Professional Learning Community Aid	10-3183		0	6,910
Host District Support Aid	10-3184		0	762
Other State Aids	10-3XXX	25,135	25,135	0
Subtotal - Revenues From State Sources		2,295,047	2,531,647	2,503,177
Budgeted Fund Balance - Operating Budget	10-303	0	428,896	467,082
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	150,348	40,935
Adjustment For Prior Year Encumbrances		0	246	0
Actual Revenues (Over)/Under Expenditures		243,041	0	0
Total Operating Budget		10,794,933	11,784,059	12,076,707
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	2,000	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues From Local Sources	20-1XXX	0	2,000	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	9,446	19,710	17,739
Total Revenues From State Sources		9,446	19,710	17,739
Revenues from Federal Sources:				
Title I	20-4411-4416	0	34,808	15,662
Title II	20-4451-4455	7,836	7,823	5,867
I.D.E.A. Part B (Handicapped)	20-4420-4429	127,263	138,774	113,309
Other	20-4XXX	52,412	52,164	44,340
Total Revenues From Federal Sources		187,511	233,569	179,178
Total Grants And Entitlements		196,957	255,279	196,917
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	607,682	631,841	667,936
Total Revenues From Local Sources		607,682	631,841	667,936
Total Local Repayment Of Debt		607,682	631,841	667,936
Actual Revenues (Over)/Under Expenditures		25,804	0	0
Total Repayment Of Debt		633,486	631,841	667,936
Total Revenues/Sources		11,625,376	12,671,179	12,941,560
Total Revenues/Sources Net of Transfers		11,625,376	12,671,179	12,941,560

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,477,848	2,644,738	2,613,316
Special Education - Instruction	11-2XX-100-XXX	614,357	551,697	535,997
Basic Skills/Remedial - Instruction	11-230-100-XXX	236,640	286,236	289,064
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	35,285	27,500	27,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	13,841	20,554	20,587
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,670,664	4,225,866	4,382,536
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	15,883	16,436	16,720
Undist. Expenditures - Health Services	11-000-213-XXX	84,345	85,254	84,611
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	58,134	67,279	67,632
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	148,763	130,287	145,124
Undist. Expenditures - Guidance	11-000-218-XXX	47,615	48,385	48,437
Undist. Expenditures - Child Study Teams	11-000-219-XXX	208,181	210,437	213,811
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	50,892	61,010	61,899
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	75,578	77,341	79,777
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	17,353	23,818	23,792
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	322,009	351,086	353,464
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	107,107	115,330	118,705
Undist. Expend. - Central Services	11-000-251-XXX	183,188	189,361	192,705
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	35,937	34,000	37,740
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	654,554	701,108	723,522
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	568,095	625,438	744,785
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,099,256	1,221,713	1,225,823
Total Undistributed Expenditures		7,347,554	8,184,149	8,521,083
Total General Current Expense		10,725,525	11,714,874	12,007,547
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	10,139	3,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	35,567	35,567	38,567
Total Capital Outlay		45,706	38,567	38,567
Transfer Of Funds To Charter Schools	10-000-100-56X	23,702	30,618	30,593
General Fund Grand Total		10,794,933	11,784,059	12,076,707
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	2,000	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	914	823
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	6,482	11,894	10,705
Nonpublic Handicapped Services	20-XXX-XXX-XXX	1,067	4,646	4,181
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,897	1,440	1,296
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	416	374
Nonpublic Security Aid	20-XXX-XXX-XXX	0	400	360
Total Other State Projects		9,446	19,710	17,739
Total State Projects	20-XXX-XXX-XXX	9,446	19,710	17,739
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	34,808	15,662
Title II	20-XXX-XXX-XXX	7,836	7,823	5,867
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	127,263	138,774	113,309
Other	20-XXX-XXX-XXX	52,412	52,164	44,340
Total Federal Projects	20-XXX-XXX-XXX	187,511	233,569	179,178
Total Special Revenue Funds		196,957	255,279	196,917
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	633,486	631,841	667,936
Total Debt Service Funds		633,486	631,841	667,936
Total Expenditures/Appropriations		11,625,376	12,671,179	12,941,560
Total Expenditures Net of Transfers		11,625,376	12,671,179	12,941,560

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	921,446	745,978	717,082	250,000
--Repayment of Debt	25,804	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	101	101	101	101
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	0
--Tuition Reserve	233,364	191,283	40,935	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	\$13,290	\$13,891	\$14,629	\$14,888	\$16,038
Total Classroom Instruction	\$8,359	\$8,500	\$8,962	\$9,126	\$9,847
Classroom-Salaries and Benefits	\$8,013	\$8,368	\$8,667	\$8,827	\$9,527
Classroom-General Supplies and Textbooks	\$328	\$108	\$268	\$285	\$309
Classroom-Purchased Services	\$18	\$24	\$27	\$13	\$10
Total Support Services	\$1,668	\$1,761	\$1,901	\$1,842	\$2,061
Support Services-Salaries and Benefits	\$1,444	\$1,509	\$1,609	\$1,570	\$1,725
Total Administrative Costs	\$1,816	\$1,985	\$2,022	\$2,133	\$2,131
Administration Salaries and Benefits	\$1,479	\$1,642	\$1,582	\$1,696	\$1,641
Total Operations and Maintenance of Plant	\$1,313	\$1,512	\$1,626	\$1,652	\$1,850
Operations and Maintenance-Salaries and Benefits	\$613	\$674	\$752	\$740	\$851
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$126	\$124	\$106	\$124	\$136
Total Equipment Costs	\$261	\$22	\$0	\$7	\$0
Legal Costs	\$30	\$43	\$53	\$50	\$54
Employee Benefits as a percentage of salaries*	23.80%	23.52%	25.52%	25.59%	25.79%

*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)
Recycling	Green Township contracts for trash removal and recycling	0
Staffing - Other	Co-op bussing	0
Staffing - Other	Sussex Ed Services - Speach	0
Staffing - Other	Curriculum - Algebra at Newton	0
Staffing - Other	Special Education - Autistic	0
Staffing - Other	Special Education - Autistic class	0
Others	Recycling - Green Township contracts fro trash pick up and recycling	0
Others	Morris County Co-op, copy paper and supplies	0
Others	The Educational Services Commission of New Jersey	0
Others	Hunderdon Co-op, supplies and computers	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,854,468
(B) Estimated Net Taxable Valuation (as of 10/01/15)	418,226,400
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	2.1171
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,476,977
(E) Estimated Net Taxable Valuation (as of 10/01/15)	418,226,400
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	2.2660

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,854,468
(H) Estimated Equalized Valuation (as of 10/01/15)	452,625,974
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9562
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,476,977
(K) Estimated Equalized Valuation (as of 10/01/15)	452,625,974
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	2.0938

NAME=John Nittolo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
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	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	45
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$12,940
Total Bonuses Amount	\$20,237
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$441
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,456
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 Max per day, \$15000 max
Contractual Post-Employment Benefit Description of Payout of Vacation days	24 days @\$519
Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract
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=John Nittolo

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in contract
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=Sallyann McCarty

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$124,691
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	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	39
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,175
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$363
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$16,342
Contractual Post-Employment Benefit Description of Payout of Sick days	Max 150 days @ \$45, Max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 days @ \$479.58
Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract
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=Sallyann McCarty

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in contract
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=Seth Cohen

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Coordinator of Curriculum
Base Annual Salary Amount	\$103,398
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	240
Contracted Number of Annual Vacation Days	15
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	34
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$7,900
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$197
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$14,587
Contractual Post-Employment Benefit Description of Payout of Sick days	Max 125 days @\$65
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 15 days @ \$430.83
Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract
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=Seth Cohen

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in contract
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	