

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	364.0	357.0	371.0
Pupils On Roll Special Ed Full-Time	69.0	67.0	63.0
Pupils On Roll SUBTOTAL	433.0	424.0	434.0
Pupils in Private School Placements	6.0	5.0	5.0
Pupils Sent to Other Districts Regular	137.0	144.0	135.0
Pupils Sent to Other Districts Special Ed	18.0	23.0	26.0
Pupils Received	17.0	16.0	11.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,089,997	8,345,824	8,512,609
Total Tuition	10-1300	165,894	164,901	59,000
Transportation Fees From Individuals	10-1410	8,020	0	0
Transportation Fees From Other LEAs	10-1420-1440	93,518	74,045	66,000
Rents And Royalties	10-1910	0	30,900	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	3,408	26,048	1,500
Interest Earned On Capital Reserve Funds	10-1XXX	0	378	378
Other Restricted Miscellaneous Revenues	10-1XXX	58,484	46,164	28,000
Subtotal - Revenues From Local Sources		8,419,321	8,688,260	8,697,487
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	223,501	223,501	228,966
Extraordinary Aid	10-3131	43,152	60,000	60,000
Categorical Special Education Aid	10-3132	287,673	287,673	284,121
Categorical Security Aid	10-3177	36,981	36,981	37,450
Parcc Readiness Aid	10-3181		0	6,020
Per Pupil Growth Aid	10-3182		0	6,020
Professional Learning Community Aid	10-3183		0	5,980
Other State Aids	10-3XXX	24,382	12,040	0
Subtotal - Revenues From State Sources		615,689	620,195	628,557
Budgeted Fund Balance - Operating Budget	10-303	0	112,891	100,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	137,920	0
Adjustment For Prior Year Encumbrances		0	153,180	0
Actual Revenues (Over)/Under Expenditures		36,785	0	0
Total Operating Budget		9,071,795	9,712,446	9,426,044
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Other Revenue From Local Sources	20-1XXX	0	1,000	1,000
Total Revenues From Local Sources	20-1XXX	0	1,000	1,000
Revenues from Federal Sources:				
Title I	20-4411-4416	16,448	16,186	13,758
Title II	20-4451-4455	17,130	16,890	14,356
I.D.E.A. Part B (Handicapped)	20-4420-4429	97,843	100,286	85,243
Other	20-4XXX	25,456	21,900	18,615
Total Revenues From Federal Sources		156,877	155,262	131,972
Total Grants And Entitlements		156,877	156,262	132,972
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	475,139	747,910	694,526
Total Revenues From Local Sources		475,139	747,910	694,526
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	42,336	66,640	66,524
Total Local Repayment Of Debt		517,475	814,550	761,050
Total Repayment Of Debt		517,475	814,550	761,050
Total Revenues/Sources		9,746,147	10,683,258	10,320,066
Total Revenues/Sources Net of Transfers		9,746,147	10,683,258	10,320,066

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,708,696	1,707,013	1,709,325
Special Education - Instruction	11-2XX-100-XXX	580,992	462,568	548,903
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	1,000	1,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	65,312	61,752	65,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	825	2,780	2,655
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,838,921	3,082,156	2,796,139
Undist. Expenditures - Health Services	11-000-213-XXX	103,375	108,515	106,370
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	90,103	87,096	89,040
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	176,458	158,113	156,625
Undist. Expenditures - Guidance	11-000-218-XXX	49,600	69,200	57,080
Undist. Expenditures - Child Study Teams	11-000-219-XXX	252,943	264,809	226,596
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,050	8,000	7,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	27,012	25,344	24,120
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,711	12,090	5,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	234,112	277,471	261,397
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	220,445	275,833	258,550
Undist. Expend. - Central Services	11-000-251-XXX	116,082	145,796	126,885
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	729,007	888,015	810,930
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	795,870	875,187	861,178
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,075,915	1,189,764	1,157,501
Total Undistributed Expenditures		6,714,604	7,467,389	6,945,161
Total General Current Expense		9,070,429	9,702,502	9,272,044
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	8,200	8,200
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,366	1,366	1,366

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Increase In Capital Reserve	10-604	0	0	124,258
Interest Deposit To Capital Reserve	10-604	0	378	378
Total Capital Outlay		1,366	9,944	134,202
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	19,798
General Fund Grand Total		9,071,795	9,712,446	9,426,044
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	1,000	1,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	16,448	16,186	13,758
Title II	20-XXX-XXX-XXX	17,130	16,890	14,356
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	97,843	100,286	85,243
Other	20-XXX-XXX-XXX	25,456	21,900	18,615
Total Federal Projects	20-XXX-XXX-XXX	156,877	155,262	131,972
Total Special Revenue Funds		156,877	156,262	132,972
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	517,475	814,550	761,050
Total Debt Service Funds		517,475	814,550	761,050
Total Expenditures/Appropriations		9,746,147	10,683,258	10,320,066
Total Expenditures Net of Transfers		9,746,147	10,683,258	10,320,066

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	300,550	350,328	337,437	237,437
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	25,255	25,255	25,633	150,269
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	74,050	0	0	0
--Tuition Reserve	137,920	137,920	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	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	\$12,607	\$12,680	\$12,726	\$13,550	\$12,997
Total Classroom Instruction	\$6,918	\$6,734	\$6,298	\$6,530	\$6,622
Classroom-Salaries and Benefits	\$6,373	\$6,459	\$5,919	\$6,133	\$6,251
Classroom-General Supplies and Textbooks	\$372	\$130	\$225	\$239	\$199
Classroom-Purchased Services	\$172	\$146	\$154	\$159	\$172
Total Support Services	\$1,943	\$2,065	\$2,095	\$2,197	\$1,967
Support Services-Salaries and Benefits	\$1,878	\$1,957	\$1,964	\$2,031	\$1,842
Total Administrative Costs	\$1,388	\$1,597	\$1,814	\$2,082	\$1,913
Administration Salaries and Benefits	\$1,033	\$1,234	\$1,414	\$1,537	\$1,470
Total Operations and Maintenance of Plant	\$1,955	\$1,872	\$2,079	\$2,290	\$2,049
Operations and Maintenance-Salaries and Benefits	\$752	\$795	\$806	\$849	\$773
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$189	\$196	\$190	\$195	\$199
Total Equipment Costs	\$0	\$0	\$0	\$19	\$19
Legal Costs	\$35	\$27	\$30	\$81	\$37
Employee Benefits as a percentage of salaries*	28.00%	27.50%	31.23%	31.04%	29.95%

*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.

Item	Line Number	Source	Amount	Explanation
1	29020	Various Private Schools	315,370	Lower than 1516 due to two students not attending but budgeted for.
1	29000	Hackettstown BOE	1,893,969	Reduced due to credit for over billing for 14 15

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Superintendent and Assistant Sup.	Administrative - Mr. Joseph Flynn shared with Warren County Special Services School District. Total Cost including travel etc. \$71,250.00	70,750

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,429,216
(B) Estimated Net Taxable Valuation (as of 10/01/15)	540,382,300
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.5599
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,137,876
(E) Estimated Net Taxable Valuation (as of 10/01/15)	540,382,300
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.6910

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,429,216
(H) Estimated Equalized Valuation (as of 10/01/15)	591,033,906
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4262
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,137,876
(K) Estimated Equalized Valuation (as of 10/01/15)	591,033,906
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.5461

NAME=Jennifer Chickey

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$97,350
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	240
Contracted Number of Annual Vacation Days	15
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	\$0
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	\$11,200
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum for Sick Days per Contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	15 Days Maximum Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payment for Personal 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=Jennifer Chickey

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=Julie Mumaw

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Interim BA
Base Annual Salary Amount	\$6,000
Full-Time Equivalent (FTE)	0.1
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	01/01/16
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	45
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	\$0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal 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=Julie Mumaw

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=Melissa Sabol

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director
Base Annual Salary Amount	\$75,930
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	204
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
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	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,565
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum for Sick Days per Contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payment for Personal 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=Melissa Sabol

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=Peter Pearson

CATEGORY	MEASURE
Job Title	Accountant
Job Title II	
Base Annual Salary Amount	\$75,500
Full-Time Equivalent (FTE)	0.6
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	180
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	\$0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	None - Part Time Contract Employee
Contractual Post-Employment Benefit Description of Payout of Vacation days	None - Part Time Contract Employee
Contractual Post-Employment Benefit Description of Payout of Personal days	None - Part Time Contract Employee
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=Peter Pearson

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=Shared Service Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Superintendent
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.5
Shared with Another District?	Y
Shared County	41
Shared District	5450
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/19
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	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	\$0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Joseph Flynn Not our employee
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not our employee
Contractual Post-Employment Benefit Description of Payout of Personal days	Not our employee
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=Shared Service Agreement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$71,250
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	Payment to WCSSSD for share of health waiver
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Travel and Dues for Joseph Flynn
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Payment to WCSSSD forPortion of Joseph
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	