

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,413.0	1,348.0	1,352.0
Pupils On Roll Special Ed Full-Time	373.0	370.0	361.0
Pupils On Roll SUBTOTAL	1,786.0	1,718.0	1,713.0
Pupils in Private School Placements	23.0	18.0	23.0
Pupils Sent to Other Districts Regular	1.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	7.0	5.0	0.0
Pupils Received	1.0		0.0
Pupils in State Facilities	2.0	1.0	1.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	23,423,531	24,149,801	24,391,299
Total Tuition	10-1300	17,610	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	188,685	155,000	155,000
Interest Earned On Capital Reserve Funds	10-1XXX	100	100	100
Other Restricted Miscellaneous Revenues	10-1XXX	9,703	0	0
Subtotal - Revenues From Local Sources		23,639,629	24,304,901	24,546,399
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	668,951	668,951	668,951
Extraordinary Aid	10-3131	200,179	378,756	200,000
Categorical Special Education Aid	10-3132	1,104,933	1,104,933	1,104,933
Equalization Aid	10-3176	5,217,357	5,217,357	5,217,357
Categorical Security Aid	10-3177	232,021	232,021	232,021
Adjustment Aid	10-3178	4,126,103	4,126,103	4,126,103
Other State Aids	10-3XXX	19,524	33,810	33,810
Subtotal - Revenues From State Sources		11,569,068	11,761,931	11,583,175
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	34,663	24,047	26,717
Subtotal - Revenues From Federal Sources		34,663	24,047	26,717
Budgeted Fund Balance - Operating Budget				
	10-303	0	300,000	601,924
Actual Revenues (Over)/Under Expenditures				
		-248,017	0	0
Total Operating Budget				
		34,995,343	36,390,879	36,758,215
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	499	0	0
Total Revenues From Local Sources	20-1XXX	499	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	222,123	214,892	182,658
Title II	20-4451-4455	38,913	49,074	41,713
I.D.E.A. Part B (Handicapped)	20-4420-4429	620,852	592,263	503,424
Other	20-4XXX	18,811	0	0
Total Revenues From Federal Sources		900,699	856,229	727,795
Total Grants And Entitlements		901,198	856,229	727,795
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	97,755	0	0
Total Revenues From Local Sources		97,755	0	0
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	40,350	0	0
Total Local Repayment Of Debt		138,105	0	0
Total Repayment Of Debt		138,105	0	0
Total Revenues/Sources		36,034,646	37,247,108	37,486,010
Total Revenues/Sources Net of Transfers		36,034,646	37,247,108	37,486,010

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,267,012	9,470,413	10,174,543
Special Education - Instruction	11-2XX-100-XXX	4,067,553	3,801,939	3,671,105
Basic Skills/Remedial - Instruction	11-230-100-XXX	139,131	231,462	118,762
Bilingual Education - Instruction	11-240-100-XXX	169,552	178,592	93,981
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	122,186	147,072	203,010
School-Sponsored Athletics - Instruction	11-402-100-XXX	327,362	346,527	424,897
Other Instructional Programs - Instruction	11-4XX-100-XXX	7,699	13,210	12,710
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,374,223	1,693,080	1,384,030
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	6,701	11,612	41,115
Undist. Expenditures - Health Services	11-000-213-XXX	395,967	487,073	417,194
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	536,867	720,499	545,554
Undist. Expenditures - Guidance	11-000-218-XXX	612,005	680,125	704,470
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,473,816	1,143,001	1,336,312
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	177,042	182,061	478,231
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	110,453	114,640	113,851
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	81,891	68,730	36,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	648,049	756,195	591,452
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,861,055	1,911,325	1,370,433
Undist. Expend. - Central Services	11-000-251-XXX	472,072	410,510	379,900
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	187,612	193,578	195,551
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,663,304	3,216,308	3,239,552
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,953,692	2,106,524	2,365,772
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,391,490	7,423,141	7,882,169
Total Undistributed Expenditures		19,946,239	21,118,402	21,082,086
Total General Current Expense		34,046,734	35,307,617	35,781,094

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	412,626	344,409	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	22,126	1,114	1,114
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		434,752	345,623	1,214
Transfer Of Funds To Charter Schools	10-000-100-56X	513,857	737,639	975,907
General Fund Grand Total		34,995,343	36,390,879	36,758,215
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	499	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	222,123	214,892	182,658
Title II	20-XXX-XXX-XXX	38,913	49,074	41,713
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	620,852	592,263	503,424
Other	20-XXX-XXX-XXX	18,811	0	0
Total Federal Projects	20-XXX-XXX-XXX	900,699	856,229	727,795
Total Special Revenue Funds		901,198	856,229	727,795
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	138,105	0	0
Total Debt Service Funds		138,105	0	0
Total Expenditures/Appropriations		36,034,646	37,247,108	37,486,010
Total Expenditures Net of Transfers		36,034,646	37,247,108	37,486,010

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	1,113,598	1,218,663	715,521	715,521
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	900,000	925,100	1,128,342	1,128,442
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	331,541	331,541	331,541	331,541
--Legal Reserve	0	610,851	610,851	8,927
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	50,000	50,000	50,000	50,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,775	\$17,543	\$17,079	\$18,878	\$19,261
Total Classroom Instruction	\$8,863	\$10,044	\$10,555	\$11,594	\$11,417
Classroom-Salaries and Benefits	\$8,432	\$9,246	\$9,966	\$10,949	\$10,645
Classroom-General Supplies and Textbooks	\$392	\$705	\$459	\$500	\$596
Classroom-Purchased Services	\$39	\$93	\$131	\$145	\$176
Total Support Services	\$2,179	\$2,499	\$2,223	\$2,466	\$2,992
Support Services-Salaries and Benefits	\$2,075	\$2,303	\$2,065	\$2,243	\$2,821
Total Administrative Costs	\$2,052	\$2,315	\$2,031	\$2,336	\$2,025
Administration Salaries and Benefits	\$1,793	\$2,077	\$1,799	\$1,987	\$1,797
Total Operations and Maintenance of Plant	\$2,383	\$2,345	\$1,932	\$2,111	\$2,272
Operations and Maintenance-Salaries and Benefits	\$910	\$1,040	\$887	\$972	\$1,166
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$273	\$314	\$313	\$344	\$486
Total Equipment Costs	\$211	\$236	\$0	\$206	\$0
Legal Costs	\$80	\$68	\$49	\$84	\$54
Employee Benefits as a percentage of salaries*	32.32%	32.12%	38.35%	36.74%	38.43%

*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 2014-15 revised appropriations and the 2015-16 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	300	Gaelic Communications	70,000	Cell Tower Revenue
2	300	Childcare program "Day Plus"	65,000	Childcare program

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Energy - Solar panel project projected to save 5 cents/KWH over the next 13 years	0
Others	Certified Red Cross Shelter - Hopatcong High School	0
Transportation Services, including Fuel	District serves as LEA of Sussex County Regional Transportation Cooperative consisting of 93 member districts	0
Purchasing	Middlesex County Educational Services Cooperative	0
Insurance Coverages and Benefits	SAIF - School Alliance Insurance Fund	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	24,270,550
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,396,668,800
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.7377
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	24,270,550
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,396,668,800
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.7377

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	24,270,550
(H) Estimated Equalized Valuation (as of 10/01/14)	1,601,317,129
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5157
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	24,270,550
(K) Estimated Equalized Valuation (as of 10/01/14)	1,601,317,129
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.5157

NAME=Aniello Piro

CATEGORY	MEASURE
Job Title	Other
Job Title II	Supv of B&G
Base Annual Salary Amount	\$115,979
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$3,100
Total Bonuses Amount	\$2,450
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	\$12,046
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon leaving district
Contractual Post-Employment Benefit Description of Payout of Personal days	No 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=Aniello Piro

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=Cynthia Randina

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	06/30/18
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13

NAME=Cynthia Randina

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$2,400
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	\$41,653
Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid for unused sick days at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid for Unused vacation at retirement or separation
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout 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	
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=James Minkewicz

CATEGORY	MEASURE
Job Title	Other
Job Title II	Interim Business Admin
Base Annual Salary Amount	\$127,400
Full-Time Equivalent (FTE)	1.0

NAME=James Minkewicz

CATEGORY	MEASURE
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	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	13
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$1,300
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in contract
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	
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	

NAME=James Minkewicz

CATEGORY	MEASURE
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	