

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,348.0	1,284.0	1,312.0
Pupils On Roll Special Ed Full-Time	370.0	366.0	358.0
Pupils On Roll SUBTOTAL	1,718.0	1,650.0	1,670.0
Pupils in Private School Placements	18.0	16.0	19.0
Pupils Sent to Other Districts Regular	0.0	0.0	5.0
Pupils Sent to Other Districts Special Ed	5.0	5.0	6.0
Pupils in State Facilities	1.0	1.0	1.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	24,149,801	24,391,299	24,391,299
Total Tuition	10-1300	1,300	0	1,200
Unrestricted Miscellaneous Revenues	10-1XXX	395,183	146,073	239,438
Interest Earned On Capital Reserve Funds	10-1XXX	100	100	100
Other Restricted Miscellaneous Revenues	10-1XXX	9,651	0	0
Subtotal - Revenues From Local Sources		24,556,035	24,537,472	24,632,037
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	668,951	668,951	668,951
Extraordinary Aid	10-3131	133,325	200,000	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
Parcc Readiness Aid	10-3181	0	0	16,905
Per Pupil Growth Aid	10-3182	0	0	16,905
Professional Learning Community Aid	10-3183	0	0	15,740
Other State Aids	10-3XXX	53,959	33,810	0
Subtotal - Revenues From State Sources		11,536,649	11,583,175	11,598,915
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	88,725	44,812	27,082
Subtotal - Revenues From Federal Sources		88,725	44,812	27,082
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	610,851	698,518
Withdrawal From Cap Res-For Local Share	10-307	0	85,000	0
Other Financing Sources	10-5XXX	93,156	0	0
Actual Revenues (Over)/Under Expenditures		-1,931,289	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Operating Budget		34,343,276	36,861,310	36,956,552
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	0	182,658	155,259
Title II	20-4451-4455	0	41,713	35,456
I.D.E.A. Part B (Handicapped)	20-4420-4429	0	596,488	507,015
Other	20-4XXX	0	110,000	93,500
Total Revenues From Federal Sources		0	930,859	791,230
Total Grants And Entitlements		0	930,859	791,230
Total Revenues/Sources		34,343,276	37,792,169	37,747,782
Total Revenues/Sources Net of Transfers		34,343,276	37,792,169	37,747,782

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,125,163	10,233,594	10,303,848
Special Education - Instruction	11-2XX-100-XXX	3,544,391	3,684,605	3,570,557
Basic Skills/Remedial - Instruction	11-230-100-XXX	69,864	102,762	226,677
Bilingual Education - Instruction	11-240-100-XXX	150,438	93,981	71,510
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	281,794	256,810	242,888
School-Sponsored Athletics - Instruction	11-402-100-XXX	315,358	417,597	520,860
Other Instructional Programs - Instruction	11-4XX-100-XXX	4,592	12,710	13,494
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,238,911	1,299,552	1,496,430
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	8,141	41,615	57,183
Undist. Expenditures - Health Services	11-000-213-XXX	467,075	435,314	418,238
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	523,888	830,722	588,524
Undist. Expenditures - Guidance	11-000-218-XXX	598,502	776,955	692,309
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,318,258	1,092,327	1,235,061
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	574,573	490,481	901,673
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	105,131	114,346	108,406
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	51,416	80,600	112,015
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	833,067	728,951	526,968
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,429,738	1,371,882	1,561,219
Undist. Expend. - Central Services	11-000-251-XXX	515,737	379,401	337,471
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	196,027	195,551	191,805
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,412,335	3,188,801	3,393,318
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,819,932	2,341,962	2,120,159
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,322,625	7,623,670	7,225,524
Undistributed Expenditures-Food Services	11-000-310-930	257,852	0	0
Total Undistributed Expenditures		19,673,208	20,992,130	20,966,303
Total General Current Expense		33,164,808	35,794,189	35,916,137

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	452,626	90,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,114	1,114	1,114
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		453,740	91,214	1,214
Transfer Of Funds To Charter Schools	10-000-100-56X	724,728	975,907	1,039,201
General Fund Grand Total		34,343,276	36,861,310	36,956,552
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	182,658	155,259
Title II	20-XXX-XXX-XXX	0	41,713	35,456
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	596,488	507,015
Other	20-XXX-XXX-XXX	0	110,000	93,500
Total Federal Projects	20-XXX-XXX-XXX	0	930,859	791,230
Total Special Revenue Funds		0	930,859	791,230
Total Expenditures/Appropriations		34,343,276	37,792,169	37,747,782
Total Expenditures Net of Transfers		34,343,276	37,792,169	37,747,782

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	1,218,663	718,089	718,089	718,089
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	925,100	1,225,200	1,140,300	1,140,400
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	331,541	331,541	331,541	331,541
--Legal Reserve	610,851	1,309,369	698,518	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	50,000	50,000	50,000	50,000
--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	\$17,543	\$18,006	\$19,261	\$20,247	\$20,124
Total Classroom Instruction	\$10,044	\$10,003	\$11,417	\$11,887	\$11,584
Classroom-Salaries and Benefits	\$9,246	\$9,429	\$10,645	\$11,034	\$10,612
Classroom-General Supplies and Textbooks	\$705	\$447	\$596	\$647	\$718
Classroom-Purchased Services	\$93	\$127	\$176	\$206	\$254
Total Support Services	\$2,499	\$2,811	\$2,992	\$3,226	\$3,327
Support Services-Salaries and Benefits	\$2,303	\$2,593	\$2,821	\$2,928	\$2,955
Total Administrative Costs	\$2,315	\$2,236	\$2,025	\$2,202	\$2,135
Administration Salaries and Benefits	\$2,077	\$1,880	\$1,797	\$1,908	\$1,950
Total Operations and Maintenance of Plant	\$2,345	\$2,313	\$2,272	\$2,336	\$2,441
Operations and Maintenance-Salaries and Benefits	\$1,040	\$1,118	\$1,166	\$1,210	\$1,261
Board Contribution to Food Services	\$0	\$154	\$0	\$0	\$0
Total Extracurricular Costs	\$314	\$447	\$486	\$545	\$597
Total Equipment Costs	\$236	\$271	\$0	\$57	\$0
Legal Costs	\$68	\$144	\$54	\$110	\$37
Employee Benefits as a percentage of salaries*	32.12%	32.10%	38.43%	37.17%	34.90%

*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	300	Gaelic Communication	70,000	Cell Tower Revenue
2	300	Childcare Program "Day Plus"	75,000	Childcare Program

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Solar Panels - Save approximately 5 cents/KWH over the next twelve years	0
Others	Hopatcong High School is a Certified Red Cross Shelter	0
Transportation Services, including Fuel	District serves as LEA for Sussex County Regional Transportation Co Op consisting of 93 member districts	0
Purchasing	MCEC and Educational Data	0
Insurance Coverages and Benefits	Member of SAIF - School Alliance Insurance Fund	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	24,391,299
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,400,912,000
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.7411
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	24,391,299
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,400,912,000
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.7411

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	24,391,299
(H) Estimated Equalized Valuation (as of 10/01/15)	1,638,876,930
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4883
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	24,391,299
(K) Estimated Equalized Valuation (as of 10/01/15)	1,638,876,930
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.4883

NAME=Aniello Piro

CATEGORY	MEASURE
Job Title	Other
Job Title II	Facilities Manager
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	07/01/16
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	
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 pay out 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	07/01/16
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
Description of Other Contracted Non-Working Days	
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	

NAME=Cynthia Randina

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=Jim Minkewicz

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$135,200
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	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	
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	\$20,711
Contractual Post-Employment Benefit Description of Payout of Sick days	only upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$520 per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	no pay out
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=Jim Minkewicz

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	