

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,284.0	1,243.0	1,222.0
Pupils On Roll Special Ed Full-Time	366.0	358.0	347.0
Pupils On Roll SUBTOTAL	1,650.0	1,601.0	1,569.0
Pupils in Private School Placements	16.0	20.0	19.0
Pupils Sent to Other Districts Regular	0.0	2.0	0.0
Pupils Sent to Other Districts Special Ed	5.0	6.0	9.0
Pupils in State Facilities	1.0		0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	24,391,299	24,391,299	24,147,386
Total Tuition	10-1300	4,895	1,200	0
Rents And Royalties	10-1910	0	0	222,000
Unrestricted Miscellaneous Revenues	10-1XXX	169,438	239,438	185,473
Interest Earned On Maintenance Reserve	10-1XXX	0	0	400
Interest Earned On Capital Reserve Funds	10-1XXX	100	100	500
Subtotal - Revenues From Local Sources		24,565,732	24,632,037	24,555,759
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	668,951	668,951	668,951
Extraordinary Aid	10-3131	113,661	200,000	100,000
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	16,905	16,905
Per Pupil Growth Aid	10-3182	0	16,905	16,905
Professional Learning Community Aid	10-3183	0	15,740	15,740
Other State Aids	10-3XXX	57,633	0	0
Subtotal - Revenues From State Sources		11,520,659	11,598,915	11,498,915
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	58,141	27,082	43,186
Subtotal - Revenues From Federal Sources		58,141	27,082	43,186
Budgeted Fund Balance - Operating Budget	10-303	0	698,518	1,180,006
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	956,044	0
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	50,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Transfers From Other Funds	10-5200	8,605	0	0
Adjustment For Prior Year Encumbrances		0	704,648	0
Actual Revenues (Over)/Under Expenditures		62,078	0	0
Total Operating Budget		36,215,215	38,617,244	37,327,866
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	35,000	0	0
Total Revenues From State Sources		35,000	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	226,868	155,259	155,500
Title II	20-4451-4455	48,206	35,456	35,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	596,488	507,015	500,000
Other	20-4XXX	75,000	93,500	0
Total Revenues From Federal Sources		946,562	791,230	690,500
Total Grants And Entitlements		981,562	791,230	690,500
Total Revenues/Sources		37,196,777	39,408,474	38,018,366
Total Revenues/Sources Net of Transfers		37,196,777	39,408,474	38,018,366

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,418,208	10,649,207	10,256,078
Special Education - Instruction	11-2XX-100-XXX	3,765,789	3,493,530	3,684,338
Basic Skills/Remedial - Instruction	11-230-100-XXX	140,663	142,611	135,652
Bilingual Education - Instruction	11-240-100-XXX	110,485	63,428	65,583
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	391,612	324,132	234,640
School-Sponsored Athletics - Instruction	11-402-100-XXX	433,588	703,202	660,814
Other Instructional Programs - Instruction	11-4XX-100-XXX	2,000	2,000	2,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,089,988	1,488,433	1,697,711
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	36,260	20,185	18,255
Undist. Expenditures - Health Services	11-000-213-XXX	431,237	475,214	450,401
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	676,548	607,133	599,305
Undist. Expenditures - Guidance	11-000-218-XXX	699,158	833,936	874,014
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,173,969	1,185,470	1,220,734
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	578,640	789,620	1,027,030
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	94,114	315,908	321,037
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	87,695	117,076	80,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	747,459	593,235	543,536
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,522,630	1,828,246	1,623,063
Undist. Expend. - Central Services	11-000-251-XXX	453,246	404,358	401,066
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	196,748	2,000	2,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,716,878	3,403,834	3,398,565
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,001,811	2,066,201	2,127,391
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,132,771	6,908,087	7,362,580
Total Undistributed Expenditures		19,639,152	21,038,936	21,746,688
Interest Earned On Maintenance Reserve	10-606	0	0	400
Total General Current Expense		34,901,497	36,417,046	36,786,193

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	227,325	75,783	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	170,127	1,085,114	1,114
Interest Deposit To Capital Reserve	10-604	0	100	500
Total Capital Outlay		397,452	1,160,997	1,614
Transfer Of Funds To Charter Schools	10-000-100-56X	916,266	1,039,201	540,059
General Fund Grand Total		36,215,215	38,617,244	37,327,866
Special Grants and Entitlements:				
Other State Projects:				
Other	20-XXX-XXX-XXX	35,000	0	0
Total Other State Projects		35,000	0	0
Total State Projects	20-XXX-XXX-XXX	35,000	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	226,868	155,259	155,500
Title II	20-XXX-XXX-XXX	48,206	35,456	35,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	596,488	507,015	500,000
Other	20-XXX-XXX-XXX	75,000	93,500	0
Total Federal Projects	20-XXX-XXX-XXX	946,562	791,230	690,500
Total Special Revenue Funds		981,562	791,230	690,500
Total Expenditures/Appropriations		37,196,777	39,408,474	38,018,366
Total Expenditures Net of Transfers		37,196,777	39,408,474	38,018,366

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	718,089	775,510	775,510	758,252
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,225,200	1,544,050	588,106	588,606
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	331,541	331,541	331,541	331,941
--Legal Reserve	1,309,369	1,861,266	1,162,748	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	50,000	50,000	50,000	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	\$18,006	\$19,878	\$20,124	\$20,958	\$21,459
Total Classroom Instruction	\$10,003	\$11,359	\$11,584	\$11,758	\$12,081
Classroom-Salaries and Benefits	\$9,429	\$10,301	\$10,612	\$10,563	\$11,180
Classroom-General Supplies and Textbooks	\$447	\$779	\$718	\$860	\$507
Classroom-Purchased Services	\$127	\$278	\$254	\$335	\$394
Total Support Services	\$2,811	\$2,967	\$3,327	\$3,546	\$3,884
Support Services-Salaries and Benefits	\$2,593	\$2,672	\$2,955	\$3,142	\$3,485
Total Administrative Costs	\$2,236	\$2,265	\$2,135	\$2,322	\$2,188
Administration Salaries and Benefits	\$1,880	\$1,940	\$1,950	\$2,101	\$2,005
Total Operations and Maintenance of Plant	\$2,313	\$2,622	\$2,441	\$2,494	\$2,553
Operations and Maintenance-Salaries and Benefits	\$1,118	\$1,317	\$1,261	\$1,309	\$1,324
Board Contribution to Food Services	\$154	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$447	\$642	\$597	\$826	\$737
Total Equipment Costs	\$271	\$142	\$0	\$48	\$0
Legal Costs	\$144	\$163	\$37	\$70	\$33
Employee Benefits as a percentage of salaries*	32.10%	29.34%	34.90%	32.74%	34.58%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	260	Cell Tower Revenue	85,000	Cell tower commission

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Solar panels - save approximately 5 cents KWH over the next eleven years	0
Others	Hopatcong High is a Certified Red Cross Shelter	0
Transportation Services, including Fuel	District serves as LEA for Sussex County Regional Transportation Coop consisting of 134 member districts	0
Purchasing	MCRESC, MCECSC, and Educational Data	0
Insurance Coverages and Benefits	Member of SAIF - School Alliance Insurance Fund	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	24,269,342
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,398,512,700
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.7354
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	24,269,342
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,398,512,700
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.7354

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	24,269,342
(H) Estimated Equalized Valuation (as of 10/01/16)	1,574,901,689
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5410
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	24,269,342
(K) Estimated Equalized Valuation (as of 10/01/16)	1,574,901,689
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.5410

NAME=Aniello Piro

CATEGORY	MEASURE
Job Title	Other
Job Title II	Facilities Manager
Base Annual Salary Amount	\$128,229
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	07/01/17
End Date of Contract	06/30/18
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 the 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=Carolyn Joseph

CATEGORY	MEASURE
Job Title	Other
Job Title II	Interim SBA/BS
Base Annual Salary Amount	\$124,800
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	07/01/17
End Date of Contract	06/30/18
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	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 - Interim SBA
Contractual Post-Employment Benefit Description of Payout of Vacation days	None - Interim SBA
Contractual Post-Employment Benefit Description of Payout of Personal days	None - Interim SBA
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=Carolyn Joseph

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	07/01/17
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	\$17,450
Total Bonuses Amount	\$9,182
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,100
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	