

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	638	638	651
Pupils On Roll - Special Full-Time	127	122	119
Subtotal - Pupils On Roll	765	760	770
Private School Placements	2	2	3
Pupils Sent to Other Dists-Spec Ed Prog	3	0	0
Pupils Received	0	1	1

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,708,232	8,882,397	9,060,045
Unrestricted Miscellaneous Revenues	10-1XXX	5,974	20,100	16,500
Interest Earned On Current Expense Emergency Res	10-1XXX	66	0	0
Interest Earned On Maintenance Reserve	10-1XXX	248	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	802	1,123	1,101
Subtotal - Revenues From Local Sources		8,715,322	8,903,620	9,077,646
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	77,286
Categorical Transportation Aid	10-3121	449,702	455,021	455,021
Extraordinary Aid	10-3131	40,163	53,448	39,000
Categorical Special Education Aid	10-3132	380,920	395,120	395,120
Categorical Security Aid	10-3177	52,740	53,906	53,906
Adjustment Aid	10-3178	1,059,795	1,162,080	1,162,080
Other State Aids	10-3XXX	8,348	0	15,080
Subtotal - Revenues From State Sources		1,991,668	2,119,575	2,197,493
Budgeted Fund Balance - Operating Budget	10-303	0	76,000	66,000
Withdrawal From Cap Res-For Local Share	10-307	0	0	368,010
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	30,069	176,990
Withdrawal From Maint. Reserve	10-310	0	39,888	0
Adjustment For Prior Year Encumbrances		0	195,587	0
Actual Revenues (Over)/Under Expenditures		-272,061	0	0
Total Operating Budget		10,434,929	11,364,739	11,886,139
Grants and Entitlements:				
Revenues from State Sources:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Other Restricted Entitlements	20-32XX	3,766	2,434	2,434
Total Revenues From State Sources		3,766	2,434	2,434
Revenues from Federal Sources:				
Title I	20-4411-4416	31,649	32,996	28,047
Title II	20-4451-4455	16,820	16,772	14,257
I.D.E.A. Part B (Handicapped)	20-4420-4429	170,540	159,557	143,371
Total Revenues From Federal Sources		219,009	209,325	185,675
Total Grants And Entitlements		222,775	211,759	188,109
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	0	3,027
Revenues from Local Sources:				
Local Tax Levy	40-1210	894,436	918,384	918,357
Total Revenues From Local Sources		894,436	918,384	918,357
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	51,914	52,728	53,397
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		946,350	971,113	974,781
Actual Revenues (Over)/Under Expenditures		15,419	0	0
Total Repayment Of Debt		961,769	971,113	974,781
Total Revenues/Sources		11,619,473	12,547,611	13,049,029
Total Revenues/Sources Net of Transfers		11,619,473	12,547,611	13,049,029

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,226,596	3,397,241	3,405,618
Special Education - Instruction	11-2XX-100-XXX	1,259,847	1,278,911	1,283,613
Basic Skills/Remedial - Instruction	11-230-100-XXX	140,843	117,415	141,789
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	9,556	34,393	32,380
School-Sponsored Athletics - Instruction	11-402-100-XXX	36,862	36,509	40,477
Other Instructional Programs - Instruction	11-4XX-100-XXX	26,717	40,464	32,366
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	131,431	70,895	148,335
Undist. Expenditures - Health Services	11-000-213-XXX	141,718	147,779	149,626
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	244,491	267,620	270,955
Undist. Expenditures - Guidance	11-000-218-XXX	116,942	133,490	129,775
Undist. Expenditures - Child Study Teams	11-000-219-XXX	253,139	282,850	284,050
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	90,585	182,291	176,071
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,389	10,988	8,529
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	218,935	313,170	292,810
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	410,629	443,292	409,550
Undist. Expend. - Central Services	11-000-251-XXX	186,641	220,254	210,235
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	86,929	31,635	20,840
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	974,591	1,212,674	1,165,249
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	947,319	867,186	911,897
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,768,506	1,997,246	2,022,295
Total Undistributed Expenditures		5,581,245	6,181,370	6,200,217
Total General Current Expense		10,281,666	11,086,303	11,136,460
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	15,000	15,300
Facilities Acquisition And Const. Serv.	12-000-400-XXX	39,348	60,673	237,663

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	30,069	368,010
Interest Deposit To Capital Reserve	10-604	0	1,123	1,101
Total Capital Outlay		39,348	106,865	622,074
Transfer Of Funds To Charter Schools	10-000-100-56X	113,915	171,571	127,605
General Fund Grand Total		10,434,929	11,364,739	11,886,139
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	1,479	878	878
Nonpublic Nursing Services	20-XXX-XXX-XXX	2,053	1,236	1,236
Nonpublic Technology Initiative	20-XXX-XXX-XXX	234	320	320
Total Other State Projects		3,766	2,434	2,434
Total State Projects	20-XXX-XXX-XXX	3,766	2,434	2,434
Federal Projects:				
Title I	20-XXX-XXX-XXX	31,649	32,996	28,047
Title II	20-XXX-XXX-XXX	16,820	16,772	14,257
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	170,540	159,557	143,371
Total Federal Projects	20-XXX-XXX-XXX	219,009	209,325	185,675
Total Special Revenue Funds		222,775	211,759	188,109
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	961,769	971,113	974,781
Total Debt Service Funds		961,769	971,113	974,781
Total Expenditures/Appropriations		11,619,473	12,547,611	13,049,029
Total Expenditures Net of Transfers		11,619,473	12,547,611	13,049,029

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	436,806	341,019	295,019	229,019
--Repayment of Debt	15,420	1	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	632,267	933,069	904,123	360,224
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	195,739	295,987	256,099	256,099
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	51,804	51,870	51,870	51,870
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,193	\$11,983	\$12,800	\$13,513	\$13,258
Total Classroom Instruction	\$7,420	\$7,654	\$7,971	\$8,274	\$8,252
Classroom-Salaries and Benefits	\$7,157	\$7,185	\$7,691	\$7,904	\$7,893
Classroom-General Supplies and Textbooks	\$186	\$375	\$191	\$259	\$273
Classroom-Purchased Services	\$76	\$95	\$88	\$111	\$86
Total Support Services	\$1,629	\$1,379	\$1,552	\$1,703	\$1,677
Support Services-Salaries and Benefits	\$1,425	\$1,191	\$1,387	\$1,453	\$1,431
Total Administrative Costs	\$1,496	\$1,457	\$1,497	\$1,633	\$1,515
Administration Salaries and Benefits	\$1,267	\$1,266	\$1,200	\$1,248	\$1,222
Total Operations and Maintenance of Plant	\$1,541	\$1,417	\$1,660	\$1,784	\$1,693
Operations and Maintenance-Salaries and Benefits	\$649	\$666	\$690	\$727	\$680
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$108	\$76	\$121	\$120	\$121
Total Equipment Costs	\$141	\$0	\$19	\$20	\$20
Legal Costs	\$81	\$27	\$54	\$72	\$46
Employee Benefits as a percentage of salaries*	29.88%	28.52%	31.79%	30.29%	30.68%

\*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 2013-14 revised appropriations and the 2014-15 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 Spent (Optional)
Recycling	Township of Hardyston	0.00
Staffing - Other	Treasurer of School Monies with Sparta Township	0.00
Transportation Services, including Fuel	Special Ed, Non-Public, Choice, & Charter Transport with Sussex County Regional Cooperative	0.00
Transportation Services, including Fuel	Share in Fuel Service Infrastructure with Hardyston Township	0.00
Purchasing	Alliance for Competitive Energy Services (ACES)	0.00
Purchasing	Solar Power Purchase Agreement with Sussex County Board of Chosen Freeholders	0.00
Purchasing	Middlesex Regional Purchasing Cooperative	0.00
Municipal/Public Works	Solid Waste Disposal with Hardyston Township	0.00
Municipal/Public Works	Park, Field, & Lawn maintenance with Hardyston Township	0.00
Insurance Coverages and Benefits	Health Insurance Fund -- NorthWest NJ School Alliance Insurance Fund (SAIF) in coord with Southern NJ Muni Employees Benefit Fund	0.00
Insurance Coverages and Benefits	Joint Property & Casualty Insurance Fund -- School Alliance Insurance Fund (SAIF)	0.00



A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,971,221
(B) Estimated Net Taxable Valuation (as of 01/01/14)	1,076,607,273
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.8333
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,889,591
(E) Estimated Net Taxable Valuation (as of 01/01/14)	1,076,607,273
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.9186
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B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,971,221
(H) Estimated Equalized Valuation (as of 01/01/14)	1,076,607,273
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8333
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,889,591
(K) Estimated Equalized Valuation (as of 01/01/14)	1,076,607,273
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.9186
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NAME=James Sekelsky

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$112,200
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	07/01/13
End Date of Contract	06/30/14
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	6
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	7190
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	2157
Contractual Post-Employment Benefit Description of Payout of Sick days	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 days
Contractual Post-Employment Benefit Description of Payout of Personal days	no contractual provision
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=James Sekelsky

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=John Brennan

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$107,160
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	07/01/13
End Date of Contract	06/30/14
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	0

NAME=John Brennan

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	7770
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	2061
Contractual Post-Employment Benefit Description of Payout of Sick days	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 days
Contractual Post-Employment Benefit Description of Payout of Personal days	no contractual provision
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=Richard Corbett

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$136,666
Full-Time Equivalent (FTE)	1.0

NAME=Richard Corbett

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	09/01/12
End Date of Contract	06/30/16
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	3600
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	2620
Contractual Post-Employment Benefit Description of Payout of Sick days	not applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 days
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable, no contractual provision
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=Richard Corbett

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	

NAME=Robert Demeter

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$90,203
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	07/01/13
End Date of Contract	06/30/14
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	7610
Total Bonuses Amount	0
Total Stipends Amount	0

NAME=Robert Demeter

CATEGORY	MEASURE
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	1734
Contractual Post-Employment Benefit Description of Payout of Sick days	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 days
Contractual Post-Employment Benefit Description of Payout of Personal days	no contractual provision
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	