

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	638.0	623.0	619.0
Pupils On Roll Special Ed Full-Time	122.0	133.0	135.0
Pupils On Roll SUBTOTAL	760.0	756.0	754.0
Pupils in Private School Placements	2.0	1.0	3.0
Pupils Sent to Other Districts Special Ed		1.0	0.0
Pupils Received	1.0	5.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,882,397	9,060,045	9,241,246
Unrestricted Miscellaneous Revenues	10-1XXX	13,733	16,500	16,500
Interest Earned On Current Expense Emergency Res	10-1XXX	56	0	0
Interest Earned On Maintenance Reserve	10-1XXX	320	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	1,009	1,101	1,101
Subtotal - Revenues From Local Sources		8,897,515	9,077,646	9,258,847
Revenues from State Sources:				
School Choice Aid	10-3116	0	77,286	103,048
Categorical Transportation Aid	10-3121	455,021	455,021	455,021
Extraordinary Aid	10-3131	13,842	39,000	44,000
Categorical Special Education Aid	10-3132	395,120	395,120	395,120
Categorical Security Aid	10-3177	53,906	53,906	53,906
Adjustment Aid	10-3178	1,162,080	1,162,080	1,162,080
Other State Aids	10-3XXX	12,199	15,080	15,080
Subtotal - Revenues From State Sources		2,092,168	2,197,493	2,228,255
Budgeted Fund Balance - Operating Budget	10-303	0	66,000	96,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	40,000
Adjustment For Prior Year Encumbrances		0	341,367	0
Actual Revenues (Over)/Under Expenditures		-420,450	0	0
Total Operating Budget		10,569,233	11,682,506	11,623,102
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	1,598	0	0
Total Revenues From State Sources		1,598	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	25,549	28,047	28,047
Title II	20-4451-4455	443	14,257	14,257
I.D.E.A. Part B (Handicapped)	20-4420-4429	159,557	143,371	145,805
Total Revenues From Federal Sources		185,549	185,675	188,109
Total Grants And Entitlements		187,147	185,675	188,109
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	3,027	50,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	918,384	918,357	878,675
Total Revenues From Local Sources		918,384	918,357	878,675
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	52,728	53,397	53,856
Total Local Repayment Of Debt		971,112	974,781	982,531
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		971,113	974,781	982,531
Total Revenues/Sources		11,727,493	12,842,962	12,793,742
Total Revenues/Sources Net of Transfers		11,727,493	12,842,962	12,793,742

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,239,106	3,525,663	3,496,255
Special Education - Instruction	11-2XX-100-XXX	1,275,151	1,293,229	1,319,884
Basic Skills/Remedial - Instruction	11-230-100-XXX	155,185	142,355	116,822
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	15,364	32,630	30,090
School-Sponsored Athletics - Instruction	11-402-100-XXX	37,926	40,704	39,987
Other Instructional Programs - Instruction	11-4XX-100-XXX	26,155	32,366	5,740
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	72,405	134,683	148,300
Undist. Expenditures - Health Services	11-000-213-XXX	148,362	149,911	156,169
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	252,859	261,955	292,607
Undist. Expenditures - Guidance	11-000-218-XXX	130,118	129,775	132,359
Undist. Expenditures - Child Study Teams	11-000-219-XXX	279,882	291,339	299,217
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	177,107	185,920	157,256
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,428	11,258	8,135
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	241,098	334,666	288,569
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	406,226	409,702	418,402
Undist. Expend. - Central Services	11-000-251-XXX	201,305	212,694	218,384
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	10,142	21,393	17,393
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,046,019	1,312,965	1,182,429
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	850,425	911,952	934,630
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,772,454	2,007,425	2,131,624
Total Undistributed Expenditures		5,596,830	6,375,638	6,385,474
Total General Current Expense		10,345,717	11,442,585	11,394,252
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	34,333	15,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	88,193	60,673	60,673

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Interest Deposit To Capital Reserve	10-604	0	1,101	1,101
Total Capital Outlay		88,193	96,107	76,774
Transfer Of Funds To Charter Schools	10-000-100-56X	135,323	143,814	152,076
General Fund Grand Total		10,569,233	11,682,506	11,623,102
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	202	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,236	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	160	0	0
Total Other State Projects		1,598	0	0
Total State Projects	20-XXX-XXX-XXX	1,598	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	25,549	28,047	28,047
Title II	20-XXX-XXX-XXX	443	14,257	14,257
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	159,557	143,371	145,805
Total Federal Projects	20-XXX-XXX-XXX	185,549	185,675	188,109
Total Special Revenue Funds		187,147	185,675	188,109
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	971,113	974,781	982,531
Total Debt Service Funds		971,113	974,781	982,531
Total Expenditures/Appropriations		11,727,493	12,842,962	12,793,742
Total Expenditures Net of Transfers		11,727,493	12,842,962	12,793,742

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	341,019	328,199	292,199	196,199
--Repayment of Debt	1	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	933,069	1,154,078	1,155,179	1,156,280
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	295,987	362,412	362,412	362,412
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	51,870	51,926	51,926	11,926
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	\$11,983	\$12,539	\$13,258	\$13,937	\$13,897
Total Classroom Instruction	\$7,654	\$7,883	\$8,252	\$8,581	\$8,655
Classroom-Salaries and Benefits	\$7,185	\$7,584	\$7,893	\$8,061	\$8,299
Classroom-General Supplies and Textbooks	\$375	\$212	\$273	\$432	\$259
Classroom-Purchased Services	\$95	\$87	\$86	\$88	\$97
Total Support Services	\$1,379	\$1,637	\$1,677	\$1,722	\$1,766
Support Services-Salaries and Benefits	\$1,191	\$1,443	\$1,431	\$1,457	\$1,481
Total Administrative Costs	\$1,457	\$1,404	\$1,515	\$1,586	\$1,583
Administration Salaries and Benefits	\$1,266	\$1,214	\$1,222	\$1,245	\$1,299
Total Operations and Maintenance of Plant	\$1,417	\$1,525	\$1,693	\$1,924	\$1,771
Operations and Maintenance-Salaries and Benefits	\$666	\$618	\$680	\$693	\$735
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$76	\$89	\$121	\$124	\$121
Total Equipment Costs	\$0	\$0	\$20	\$46	\$20
Legal Costs	\$27	\$40	\$46	\$47	\$43
Employee Benefits as a percentage of salaries*	28.52%	27.47%	30.68%	30.37%	31.73%

*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	580	Tuition received for nonresident from Newton	30,000	revenue increased. Newton is appealing this charge to the state; however, New Jersey would pay if Newton prevails.
1	660	Emergency Reserve	40,000	To offset increase of health benefits about 2% and to help minimize budget cuts and maintain programs
1	845	Legal Settlement from Middle School Roof referendum	50,000	Revenue from successful legal settlement. Amount is to offset Bond Debt. Can not be used in the General Budget. Effect will lower overall tax burden.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Recycling	Township of Hardyston	0
Staffing - Other	Treasurer of School Monies with Sparta Township	0
Transportation Services, including Fuel	Sussex County Regional Cooperative -- Sports, Special Ed., Non-Public, Choice, and Charter transportation	0
Transportation Services, including Fuel	Share in Bulk Fuel Service Infrastructure with Hardyston Township	0
Purchasing	Alliance for Competitive Energy Services (ACES) -- natural gas and electric supply	0
Purchasing	Middlesex Regional Purchasing Cooperative -- services and supplies	0
Municipal/Public Works	Solid waste disposal with Hardyston Township	0
Municipal/Public Works	Wheatsworth Field complex with Hardyston Township	0
Insurance Coverages and Benefits	Health Insurance Fund -- Northwest NJ School Alliance Insurance Fund (SAIF) in coord with Southern NJ Muni Employees Benefit Fund	0
Insurance Coverages and Benefits	Joint Property and Casualty Insurance Fund -- School Alliance Insurance Fund (SAIF)	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,150,645
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,076,607,273
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.8500
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,049,161
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,076,607,273
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.9334

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,150,645
(H) Estimated Equalized Valuation (as of 10/01/14)	1,155,119,061
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7922
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,049,161
(K) Estimated Equalized Valuation (as of 10/01/14)	1,155,119,061
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.8700

NAME=James R. Sekelsky

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Director of Dist. Facilit
Base Annual Salary Amount	\$114,444
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	07/01/14
End Date of Contract	06/30/15
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	\$10,190
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	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Vacation days	no contractual provision
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 R. 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	Dir. Curriculum/NCLB
Base Annual Salary Amount	\$109,303
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	07/01/14
End Date of Contract	06/30/15
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	\$14,070
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	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Vacation days	no contractual provision
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 R. Corbett

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$138,330
Full-Time Equivalent (FTE)	1.0

NAME=Richard R. 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	08/28/12
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	\$3,550
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	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Vacation days	no contractual provision
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	

NAME=Richard R. 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	Dir. Athletics/Transporta
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	07/01/14
End Date of Contract	06/30/15
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	\$7,700
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Robert Demeter

CATEGORY	MEASURE
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$546
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	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Vacation days	no contractual provision
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	