

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	623.0	620.0	617.0
Pupils On Roll Special Ed Full-Time	133.0	139.0	142.0
Pupils On Roll SUBTOTAL	756.0	759.0	759.0
Pupils in Private School Placements	1.0	2.0	0.0
Pupils Sent to Other Districts Special Ed	1.0		0.0
Pupils Received	5.0		0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,060,045	9,241,246	9,426,071
Unrestricted Miscellaneous Revenues	10-1XXX	59,851	16,500	16,500
Interest Earned On Maintenance Reserve	10-1XXX	873	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	1,918	1,101	1,101
Subtotal - Revenues From Local Sources		9,122,687	9,258,847	9,443,672
Revenues from State Sources:				
School Choice Aid	10-3116	77,286	103,048	103,048
Categorical Transportation Aid	10-3121	455,021	455,021	452,207
Extraordinary Aid	10-3131	23,130	44,000	0
Categorical Special Education Aid	10-3132	395,120	395,120	403,070
Categorical Security Aid	10-3177	53,906	53,906	54,279
Adjustment Aid	10-3178	1,162,080	1,162,080	1,162,080
Parcc Readiness Aid	10-3181		0	7,540
Per Pupil Growth Aid	10-3182		0	7,540
Professional Learning Community Aid	10-3183		0	7,450
Other State Aids	10-3XXX	27,551	15,080	0
Subtotal - Revenues From State Sources		2,194,094	2,228,255	2,197,214
Budgeted Fund Balance - Operating Budget	10-303	0	96,000	66,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	40,000	0
Adjustment For Prior Year Encumbrances		0	344,412	0
Actual Revenues (Over)/Under Expenditures		6,012	0	0
Total Operating Budget		11,322,793	11,967,514	11,706,886
Grants and Entitlements:				
Revenues from Federal Sources:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Title I	20-4411-4416	40,182	28,047	28,047
Title II	20-4451-4455	11,777	14,257	14,257
I.D.E.A. Part B (Handicapped)	20-4420-4429	163,865	145,805	145,805
Other	20-4XXX	2,294	0	0
Total Revenues From Federal Sources		218,118	188,109	188,109
Total Grants And Entitlements		218,118	188,109	188,109
Repayment of Debt:				
Transfers From Other Funds	40-5200	3,027	50,000	57,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	918,357	878,675	868,149
Total Revenues From Local Sources		918,357	878,675	868,149
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	53,397	53,856	54,035
Total Local Repayment Of Debt		974,781	982,531	979,184
Total Repayment Of Debt		974,781	982,531	979,184
Total Revenues/Sources		12,515,692	13,138,154	12,874,179
Total Revenues/Sources Net of Transfers		12,515,692	13,138,154	12,874,179

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,499,363	3,637,691	3,386,758
Special Education - Instruction	11-2XX-100-XXX	1,219,617	1,346,777	1,441,747
Basic Skills/Remedial - Instruction	11-230-100-XXX	116,231	112,685	108,620
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	29,713	30,090	30,230
School-Sponsored Athletics - Instruction	11-402-100-XXX	39,847	39,987	40,197
Other Instructional Programs - Instruction	11-4XX-100-XXX	26,330	5,740	1,145
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	105,966	148,300	168,083
Undist. Expenditures - Health Services	11-000-213-XXX	161,238	173,885	167,157
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	277,615	293,041	332,730
Undist. Expenditures - Guidance	11-000-218-XXX	133,504	138,652	141,099
Undist. Expenditures - Child Study Teams	11-000-219-XXX	289,872	317,196	304,814
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	163,962	160,311	163,264
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,719	12,735	8,189
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	275,704	319,868	274,714
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	396,807	460,242	422,427
Undist. Expend. - Central Services	11-000-251-XXX	206,233	221,505	219,414
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	12,745	44,395	16,353
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,069,746	1,174,899	1,164,057
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	887,322	935,956	992,526
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,952,875	2,035,644	2,139,886
Total Undistributed Expenditures		5,940,308	6,436,629	6,514,713
Total General Current Expense		10,871,409	11,609,599	11,523,410
Capital Expenditures:				
Equipment	12-XXX-XXX-730	26,548	72,539	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	60,673	117,199	60,673

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Reserve - Transfer To Capital Projects	12-000-400-931	210,330	0	0
Interest Deposit To Capital Reserve	10-604	0	1,101	1,101
Total Capital Outlay		297,551	190,839	61,774
Transfer Of Funds To Charter Schools	10-000-100-56X	153,833	167,076	121,702
General Fund Grand Total		11,322,793	11,967,514	11,706,886
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	40,182	28,047	28,047
Title II	20-XXX-XXX-XXX	11,777	14,257	14,257
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	163,865	145,805	145,805
Other	20-XXX-XXX-XXX	2,294	0	0
Total Federal Projects	20-XXX-XXX-XXX	218,118	188,109	188,109
Total Special Revenue Funds		218,118	188,109	188,109
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	974,781	982,531	979,184
Total Debt Service Funds		974,781	982,531	979,184
Total Expenditures/Appropriations		12,515,692	13,138,154	12,874,179
Total Expenditures Net of Transfers		12,515,692	13,138,154	12,874,179

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	328,199	358,471	262,471	196,471
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,154,078	1,113,876	1,114,977	1,116,078
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	362,412	363,285	363,285	363,285
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	51,926	51,926	11,926	11,926
--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	\$12,539	\$13,226	\$13,897	\$14,144	\$13,873
Total Classroom Instruction	\$7,883	\$8,333	\$8,655	\$8,756	\$8,578
Classroom-Salaries and Benefits	\$7,584	\$7,893	\$8,299	\$8,213	\$8,092
Classroom-General Supplies and Textbooks	\$212	\$363	\$259	\$445	\$355
Classroom-Purchased Services	\$87	\$77	\$97	\$98	\$131
Total Support Services	\$1,637	\$1,724	\$1,766	\$1,817	\$1,867
Support Services-Salaries and Benefits	\$1,443	\$1,476	\$1,481	\$1,490	\$1,529
Total Administrative Costs	\$1,404	\$1,464	\$1,583	\$1,705	\$1,566
Administration Salaries and Benefits	\$1,214	\$1,241	\$1,299	\$1,307	\$1,304
Total Operations and Maintenance of Plant	\$1,525	\$1,586	\$1,771	\$1,746	\$1,741
Operations and Maintenance-Salaries and Benefits	\$618	\$662	\$735	\$724	\$751
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$89	\$118	\$121	\$119	\$121
Total Equipment Costs	\$0	\$36	\$20	\$97	\$0
Legal Costs	\$40	\$52	\$43	\$79	\$40
Employee Benefits as a percentage of salaries*	27.47%	29.89%	31.73%	30.04%	32.11%

\*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.

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
Others	Demographic Study with Walkkill Valley Regional High School	0
Transportation Services, including Fuel	Sussex County Regional Cooperative -- Sports, Special Education, Non-Public, Choice, and Charter student transport	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	Bulk Fuel Depot -- share infrastructure with Hardyston Township	0
Municipal/Public Works	Solid Waste Disposal with Hardyston Township	0
Municipal/Public Works	Wheatsworth Field complex shared grounds costs with Hardyston Township	0
Professional Staff Development	Shared Language Arts/PARCC test readiness training shared with four sending districts to Walkkill Valley Regional High School	0
Insurance Coverages and Benefits	Schools Health Insurance Fund (SHIF)	0
Insurance Coverages and Benefits	Joint Property and Casualty Insurance Fund -- School Alliance Insurance Fund (SAIF)	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,333,659
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,075,901,468
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.8675
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,207,071
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,075,901,468
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.9487
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,333,659
(H) Estimated Equalized Valuation (as of 10/01/15)	1,119,354,654
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8338
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,207,071
(K) Estimated Equalized Valuation (as of 10/01/15)	1,119,354,654
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.9119
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NAME=Dan Kornak

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$75,770
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	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	\$2,500
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=Dan Kornak

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 Sekelsky

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Dir. District Facilities
Base Annual Salary Amount	\$117,877
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	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	\$15,590
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=Jim 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	07/01/15
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	\$14,470
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=John Brennan

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=Richard Corbett

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$140,000
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	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	\$5,550
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	

NAME=Richard Corbett

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=Robert Demeter

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	Dir. Athletics/Transporta
Base Annual Salary Amount	\$92,909
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	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
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=Robert Demeter

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	
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Additional Comment 1	
Additional Comment 2	
Additional Comment 3	