

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	682.0	627.0	658.0
Pupils On Roll Regular Shared-Time	6.0	6.0	6.0
Pupils On Roll Special Ed Full-Time	122.0	145.0	138.0
Pupils On Roll Special Ed Shared-Time	2.0	2.0	2.0
Pupils On Roll SUBTOTAL	812.0	780.0	804.0
Pupils in Private School Placements	8.5	11.0	12.0
Pupils Sent to Other Districts Regular	8.0	9.0	8.0
Pupils Sent to Other Districts Special Ed	2.0	2.5	2.0
Pupils Received	1.0	4.0	0.0
Pupils in State Facilities	1.0	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	10,078,391	10,279,958	10,485,557
Total Tuition	10-1300	61,909	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	18,026	30,000	30,000
Interest Earned On Capital Reserve Funds	10-1XXX	546	1,000	1,000
Subtotal - Revenues From Local Sources		10,158,872	10,310,958	10,516,557
Revenues from State Sources:				
School Choice Aid	10-3116	653,116	633,620	653,116
Categorical Transportation Aid	10-3121	77,634	88,936	88,936
Extraordinary Aid	10-3131	67,439	0	0
Categorical Special Education Aid	10-3132	456,040	464,408	464,408
Equalization Aid	10-3176	3,515,987	3,509,370	3,509,370
Categorical Security Aid	10-3177	18,662	20,481	20,481
Adjustment Aid	10-3178	0	19,496	19,496
Parcc Readiness Aid	10-3181	0	8,230	8,230
Per Pupil Growth Aid	10-3182	0	8,230	8,230
Professional Learning Community Aid	10-3183	0	8,330	8,330
Other State Aids	10-3XXX	19,718	0	0
Subtotal - Revenues From State Sources		4,808,596	4,761,101	4,780,597
Budgeted Fund Balance - Operating Budget	10-303	0	753,340	936,773
Withdrawal From Cap Res-For Local Share	10-307	0	0	25,000
Actual Revenues (Over)/Under Expenditures		231,840	0	0
Total Operating Budget		15,199,308	15,825,399	16,258,927
Grants and Entitlements:				
Revenues from Federal Sources:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title I	20-4411-4416	35,881	38,101	32,386
Title II	20-4451-4455	10,281	9,449	8,032
I.D.E.A. Part B (Handicapped)	20-4420-4429	169,010	159,440	135,524
Total Revenues From Federal Sources		215,172	206,990	175,942
Total Grants And Entitlements		215,172	206,990	175,942
Total Revenues/Sources		15,414,480	16,032,389	16,434,869
Total Revenues/Sources Net of Transfers		15,414,480	16,032,389	16,434,869

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,820,917	4,457,536	4,488,495
Special Education - Instruction	11-2XX-100-XXX	565,618	595,507	646,302
Basic Skills/Remedial - Instruction	11-230-100-XXX	64,350	66,058	71,976
Bilingual Education - Instruction	11-240-100-XXX	7,612	7,613	13,324
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	158,433	177,341	187,341
School-Sponsored Athletics - Instruction	11-402-100-XXX	486,096	519,111	541,564
Other Instructional Programs - Instruction	11-4XX-100-XXX	5,500	5,500	5,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,012,087	1,204,578	1,206,827
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	61,945	73,600	73,600
Undist. Expenditures - Health Services	11-000-213-XXX	109,255	109,450	110,398
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	132,438	134,700	130,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	141,014	199,464	219,204
Undist. Expenditures - Guidance	11-000-218-XXX	477,436	487,214	495,861
Undist. Expenditures - Child Study Teams	11-000-219-XXX	260,656	288,500	316,205
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	324,406	344,218	349,255
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	144,026	143,700	154,430
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,509	5,000	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	398,332	347,841	349,916
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	312,169	411,669	413,870
Undist. Expend. - Central Services	11-000-251-XXX	381,885	395,600	388,450
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	123,955	131,029	134,350
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,205,019	1,401,274	1,421,510
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	821,311	895,459	887,083
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,987,509	2,279,515	2,573,177
Total Undistributed Expenditures		7,894,952	8,852,811	9,229,636
Total General Current Expense		14,003,478	14,681,477	15,184,138

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	26,820	85,583	106,450
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,169,010	1,057,339	967,339
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		1,195,830	1,143,922	1,074,789
General Fund Grand Total		15,199,308	15,825,399	16,258,927
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	35,881	38,101	32,386
Title II	20-XXX-XXX-XXX	10,281	9,449	8,032
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	169,010	159,440	135,524
Total Federal Projects	20-XXX-XXX-XXX	215,172	206,990	175,942
Total Special Revenue Funds		215,172	206,990	175,942
Total Expenditures/Appropriations		15,414,480	16,032,389	16,434,869
Total Expenditures Net of Transfers		15,414,480	16,032,389	16,434,869

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	507,455	521,552	474,683	316,508
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	270,195	270,741	271,741	247,741
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,631,552	1,385,069	778,598	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	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	\$14,638	\$15,109	\$15,927	\$16,213	\$16,363
Total Classroom Instruction	\$7,774	\$8,257	\$8,280	\$8,289	\$8,341
Classroom-Salaries and Benefits	\$7,334	\$7,372	\$7,766	\$7,778	\$7,804
Classroom-General Supplies and Textbooks	\$240	\$714	\$305	\$298	\$366
Classroom-Purchased Services	\$200	\$170	\$209	\$214	\$171
Total Support Services	\$2,246	\$2,486	\$2,688	\$2,831	\$2,919
Support Services-Salaries and Benefits	\$1,943	\$2,171	\$2,364	\$2,458	\$2,593
Total Administrative Costs	\$1,826	\$1,763	\$1,914	\$2,023	\$2,009
Administration Salaries and Benefits	\$1,492	\$1,457	\$1,669	\$1,698	\$1,728
Total Operations and Maintenance of Plant	\$1,810	\$1,628	\$1,966	\$1,963	\$1,955
Operations and Maintenance-Salaries and Benefits	\$638	\$648	\$713	\$731	\$767
Board Contribution to Food Services	\$17	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$940	\$947	\$1,048	\$1,074	\$1,105
Total Equipment Costs	\$141	\$33	\$107	\$110	\$133
Legal Costs	\$58	\$39	\$25	\$39	\$38
Employee Benefits as a percentage of salaries*	23.35%	24.61%	27.15%	27.46%	30.17%

\*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	We share bus maintenance and repair services from Hunterdon County Education Services Commission	0
Recycling	We share with Sussex County Recycling Commission and Stanhope Borough	0
Staffing - Other	We purchase speech teacher services from the Sussex County ESC.	0
Others	We share our auditorium and athletic fields with Byram, Netcong, & Stanhope school districts and municipalities.	0
Transportation Services, including Fuel	We are part of jointure for regular and special education transportation of over fifty school districts (Sussex Cooperative).	0
Transportation Services, including Fuel	We purchase fuel from Byram Township for buses and vehicles.	0
Transportation Services, including Fuel	We provide busing to Sparta school district for special education route.	0
Purchasing	We are part of ACES a consortium of over 300 school districts (Educational Data) to purchase school and athletic supplies.	0
Purchasing	We are part of a jointure of over 300 school districts (Educational Data) to purchase school and athletic supplies.	0
Municipal/Public Works	We purchase sand & salt from Byram, Stanhope, & Netcong Public Works departments.	0
Curriculum Services	We share a Curriculum Coordinator with Stanhope & Byram school districts.	0
Professional Staff Development	We join with Stanhope, Byram, and Netcong school districts for professional development.	0
Insurance Coverages and Benefits	We are a member of SAIF, a jointure of over 300 school districts to purchase insurance coverage.	0



BYRAM	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,363,406
(B) Estimated Net Taxable Valuation (as of 10/01/16)	925,408,700
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.6876
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,363,406
(E) Estimated Net Taxable Valuation (as of 10/01/16)	925,408,700
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.6876
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,363,406
(H) Estimated Equalized Valuation (as of 10/01/16)	965,576,690
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6590
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,363,406
(K) Estimated Equalized Valuation (as of 10/01/16)	965,576,690
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.6590
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NETCONG	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,645,877
(B) Estimated Net Taxable Valuation (as of 10/01/16)	325,104,000
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.5063
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,645,877
(E) Estimated Net Taxable Valuation (as of 10/01/16)	325,104,000

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.5063
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,645,877
(H) Estimated Equalized Valuation (as of 10/01/16)	264,140,396
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6231
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,645,877
(K) Estimated Equalized Valuation (as of 10/01/16)	264,140,396
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.6231
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STANHOPE	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,373,475
(B) Estimated Net Taxable Valuation (as of 10/01/16)	294,003,511
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8073
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,373,475
(E) Estimated Net Taxable Valuation (as of 10/01/16)	294,003,511
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.8073
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,373,475
(H) Estimated Equalized Valuation (as of 10/01/16)	318,979,554
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7441
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,373,475
(K) Estimated Equalized Valuation (as of 10/01/16)	318,979,554

(L) Estimated 17-18 Equalized Total School Tax Rate= $(J)/(K) \times 100$	0.7441
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NAME=Paul DiRupo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,500
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	07/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	\$3,275
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$848
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$38,215
Contractual Post-Employment Benefit Description of Payout of Sick days	127 days at \$100 per day at retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	45 days maximum upon separation at \$567 per diem rate.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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=Paul DiRupo

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 Klinck

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$151,000
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	\$6,535
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,701
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,800
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at maximum; payment at retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment of 10 days at per diem of \$580 at retirement.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout.
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 Klinck

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	