

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	627.0	553.0	568.0
On Roll Regular Shared-Time	6.0	6.0	5.0
On Roll Special Ed Full-Time	145.0	141.0	144.0
On Roll Special Ed Shared-Time	2.0	4.0	5.0
On Roll Subtotal	780.0	704.0	722.0
In Private School Placements	11.0	9.5	11.0
Sent to Other Districts Regular	9.0	8.0	8.0
Sent to Other Districts Special Ed	2.5	3.5	3.0
Received	4.0	1.0	0.0
In State Facilities	1.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,279,958	10,485,557	10,695,268
Total Tuition	10-1300	48,180	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	8,544	30,000	30,000
Interest Earned On Capital Reserve Funds	10-1XXX	542	1,000	1,000
Subtotal - Revenues From Local Sources		10,337,224	10,516,557	10,726,268
Revenues from State Sources:				
School Choice Aid	10-3116	633,620	653,116	707,453
Categorical Transportation Aid	10-3121	88,936	88,936	177,329
Extraordinary Aid	10-3131	74,700	0	0
Categorical Special Education Aid	10-3132	464,408	464,408	464,408
Equalization Aid	10-3176	3,509,370	3,561,234	3,561,234
Categorical Security Aid	10-3177	20,481	20,481	20,481
Adjustment Aid	10-3178	19,496	19,496	0
Parcc Readiness Aid	10-3181	8,230	8,230	0
Per Pupil Growth Aid	10-3182	8,230	8,230	0
Professional Learning Community Aid	10-3183	8,330	8,330	0
Other State Aids	10-3XXX	3,306	0	0
Subtotal - Revenues From State Sources		4,839,107	4,832,461	4,930,905
Budgeted Fund Balance - Operating Budget	10-303	0	936,773	777,753
Withdrawal From Cap Res-For Local Share	10-307	0	25,000	0
Actual Revenues (Over)/Under Expenditures		-34,663	0	0
Total Operating Budget		15,141,668	16,310,791	16,434,926
Grants and Entitlements:				
Revenues from Federal Sources:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title I	20-4411-4416	36,195	42,793	36,374
Title II	20-4451-4455	9,449	11,064	9,404
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	159,440	155,403	132,093
Total Revenues From Federal Sources		205,084	219,260	186,371
Total Grants And Entitlements		205,084	219,260	186,371
Total Revenues/Sources		15,346,752	16,530,051	16,621,297
Total Revenues/Sources Net of Transfers		15,346,752	16,530,051	16,621,297

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,290,497	4,529,779	4,648,033
Special Education - Instruction	11-2XX-100-XXX	603,297	616,302	570,455
Basic Skills/Remedial - Instruction	11-230-100-XXX	65,693	71,976	30,926
Bilingual Education - Instruction	11-240-100-XXX	7,482	13,324	14,664
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	175,879	184,441	195,025
School-Sponsored Athletics - Instruction	11-402-100-XXX	499,266	544,464	546,840
Other Instructional Programs - Instruction	11-4XX-100-XXX	5,500	5,500	5,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,123,175	1,130,759	1,312,029
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	75,223	73,600	75,440
Undist. Expenditures - Health Services	11-000-213-XXX	105,407	95,798	94,730
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	159,844	178,000	227,338
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	170,535	204,240	204,363
Undist. Expenditures - Guidance	11-000-218-XXX	476,207	513,455	504,302
Undist. Expenditures - Child Study Teams	11-000-219-XXX	281,215	293,848	302,738
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	326,458	374,464	375,903
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	135,640	154,430	151,875
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,900	6,380	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	335,394	359,514	339,120
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	405,750	418,590	395,117
Undist. Expend. - Central Services	11-000-251-XXX	393,190	422,450	389,713
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	125,167	134,350	137,633
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,250,991	1,421,510	1,647,407
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	896,039	915,651	930,355
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,253,581	2,573,177	2,783,581
Total Undistributed Expenditures		8,518,716	9,270,216	9,876,644
Total General Current Expense		14,166,330	15,236,002	15,888,087

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	98,372	106,450	543,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	876,966	967,339	2,339
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		975,338	1,074,789	546,839
General Fund Grand Total		15,141,668	16,310,791	16,434,926
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	36,195	42,793	36,374
Title II	20-XXX-XXX-XXX	9,449	11,064	9,404
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	159,440	155,403	132,093
Total Federal Projects	20-XXX-XXX-XXX	205,084	219,260	186,371
Total Special Revenue Funds		205,084	219,260	186,371
Total Expenditures/Appropriations		15,346,752	16,530,051	16,621,297
Total Expenditures Net of Transfers		15,346,752	16,530,051	16,621,297

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	521,552	539,015	480,840	326,216
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	270,741	271,283	247,283	248,283
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	1,385,069	1,401,727	623,129	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,109	\$15,744	\$16,363	\$18,869	\$19,032
Total Classroom Instruction	\$8,257	\$8,110	\$8,341	\$9,565	\$9,527
Classroom-Salaries and Benefits	\$7,372	\$7,642	\$7,804	\$8,951	\$8,842
Classroom-General Supplies and Textbooks	\$714	\$268	\$366	\$416	\$507
Classroom-Purchased Services	\$170	\$200	\$171	\$198	\$178
Total Support Services	\$2,486	\$2,769	\$2,919	\$3,392	\$3,424
Support Services-Salaries and Benefits	\$2,171	\$2,387	\$2,593	\$2,944	\$2,906
Total Administrative Costs	\$1,763	\$2,003	\$2,009	\$2,371	\$2,245
Administration Salaries and Benefits	\$1,457	\$1,702	\$1,728	\$1,994	\$1,971
Total Operations and Maintenance of Plant	\$1,628	\$1,779	\$1,955	\$2,237	\$2,516
Operations and Maintenance-Salaries and Benefits	\$648	\$722	\$767	\$878	\$889
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$947	\$1,050	\$1,105	\$1,264	\$1,276
Total Equipment Costs	\$33	\$127	\$133	\$152	\$758
Legal Costs	\$39	\$33	\$38	\$43	\$35
Employee Benefits as a percentage of salaries*	24.61%	27.87%	30.17%	30.14%	32.67%

*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 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 2017-18 revised appropriations and the 2018-19 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 service from Hunterdon County Education Services Commission.	0
Recycling	We share with Sussex County Recycling Commission and Stanhope Borough.	0
Staffing - Other	We share a speech teacher with Stanhope school.	0
Others	We share our auditorium and athletic fields with Byram, Netcong, & Stanhope school districts & municipalities.	0
Transportation Services, including Fuel	We provide special education busing to Sparta School district.	0
Transportation Services, including Fuel	We purchase all of our fuel for buses and vehicles from Byram Township.	0
Transportation Services, including Fuel	We are part of a jointure for regular and special education transportation of over fifty school districts (Sussex Cooperative).	0
Purchasing	We are part of a jointure of over 300 school districts (Educational Data) to purchase school and athletic supplies.	0
Purchasing	We are part of ACES, a consortium of many school districts to purchase energy.	0
Municipal/Public Works	We purchase sand & salt from Stanhope & Netcong Public Works departments.	0
Municipal/Public Works	We provide busing to Byram, Stanhope, & Netcong for municipal sponsored trips.	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 the School Health Insurance Fund, a jointure of many school districts, to purchase health insurance coverage.	0
Insurance Coverages and Benefits	We are a member of SAIF, a jointure of over 300 school districts, to purchase insurance coverage.	0

ID=Byram

Category	Amount
(A) General Fund School Levy	6,470,356
(D) Total School Levy	6,470,356
(B) Estimated Net Taxable Valuation (as of 03/15/18)	925,038,900
(H) Estimated Equalized Valuation (as of 10/01/17)	990,802,053
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6995
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6995
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6530
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6530

ID=Netcong

Category	Amount
(A) General Fund School Levy	1,746,543
(D) Total School Levy	1,746,543
(B) Estimated Net Taxable Valuation (as of 03/15/18)	323,499,400
(H) Estimated Equalized Valuation (as of 10/01/17)	269,487,760
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5399
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5399
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6481
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6481

ID=Stanhope

Category	Amount
(A) General Fund School Levy	2,373,514
(D) Total School Levy	2,373,514
(B) Estimated Net Taxable Valuation (as of 03/15/18)	293,766,751
(H) Estimated Equalized Valuation (as of 10/01/17)	313,986,458
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8080
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8080
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7559
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7559

Name=Paul DiRupo

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$171,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
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	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	None Reported
Total Allowances Amount	\$3,600
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	\$44,596
Contractual Post-Employment Benefit Description of Payout of Sick days	He is at maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	45 days maximum upon separation @ \$657 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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Robert Klinck

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$154,650
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
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	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	None Reported
Total Allowances Amount	\$6,369
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,706
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,333
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at maximum; payout at retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum is 10 days @ per diem of \$633.
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout.
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported