

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	766.0	742.0	641.0
Pupils On Roll Special Ed Full-Time	135.0	141.0	190.0
Pupils On Roll SUBTOTAL	901.0	883.0	831.0
Pupils in Private School Placements	3.0	3.0	0.0
Pupils Sent to Other Districts Regular	0.0	2.0	0.0
Pupils Sent to Other Districts Special Ed	2.0	3.0	5.0
Pupils Received	1.0	3.0	8.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,689,890	10,903,688	11,067,244
Total Tuition	10-1300	14,741	0	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	173,849	9,300	17,000
Other Restricted Miscellaneous Revenues	10-1XXX	0	12,000	0
Subtotal - Revenues From Local Sources		10,878,480	10,924,988	11,104,244
Revenues from State Sources:				
School Choice Aid	10-3116	277,004	326,469	326,469
Categorical Transportation Aid	10-3121	325,211	325,211	325,211
Extraordinary Aid	10-3131	73,708	0	0
Categorical Special Education Aid	10-3132	542,873	542,873	542,873
Equalization Aid	10-3176	2,512,278	2,512,278	2,512,278
Categorical Security Aid	10-3177	70,573	70,573	70,573
Parcc Readiness Aid	10-3181		0	8,395
Per Pupil Growth Aid	10-3182		0	8,395
Professional Learning Community Aid	10-3183		0	8,530
Other State Aids	10-3XXX	21,647	16,790	0
Subtotal - Revenues From State Sources		3,823,294	3,794,194	3,802,724
Budgeted Fund Balance - Operating Budget	10-303	94,066	0	0
Withdrawal From Cap Res-For Local Share	10-307	0	458,250	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	474,735
Adjustment For Prior Year Encumbrances		0	383,709	0
Actual Revenues (Over)/Under Expenditures		74,602	0	0
Total Operating Budget		14,870,442	15,561,141	15,381,703
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	10,200	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues From Local Sources	20-1XXX	10,200	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	42,068	39,810	41,000
Title II	20-4451-4455	14,290	11,209	11,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	188,841	156,456	163,000
Total Revenues From Federal Sources		245,199	207,475	215,000
Total Grants And Entitlements		255,399	207,475	215,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	772,150	776,050	705,567
Total Revenues From Local Sources		772,150	776,050	705,567
Budgeted Fund Balance	40-303	0	0	34,259
Total Local Repayment Of Debt		772,150	776,050	739,826
Total Repayment Of Debt		772,150	776,050	739,826
Total Revenues/Sources		15,897,991	16,544,666	16,336,529
Total Revenues/Sources Net of Transfers		15,897,991	16,544,666	16,336,529

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,832,285	4,253,945	4,499,809
Special Education - Instruction	11-2XX-100-XXX	1,332,629	1,587,343	1,559,735
Basic Skills/Remedial - Instruction	11-230-100-XXX	149,859	220,198	221,036
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	34,883	43,852	37,352
School-Sponsored Athletics - Instruction	11-402-100-XXX	27,297	28,892	29,892
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	222,985	358,343	466,500
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	30,891	31,623	31,380
Undist. Expenditures - Health Services	11-000-213-XXX	133,642	139,696	141,274
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	508,582	572,281	585,210
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	162,633	213,419	204,193
Undist. Expenditures - Guidance	11-000-218-XXX	119,049	131,097	127,444
Undist. Expenditures - Child Study Teams	11-000-219-XXX	412,619	441,259	425,213
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	88,078	100,658	140,570
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	25,958	173,047	164,960
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	123,408	73,383	71,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	380,074	437,602	386,878
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	494,146	575,463	472,870
Undist. Expend. - Central Services	11-000-251-XXX	241,646	270,223	267,430
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	196,800	144,000	113,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,149,952	1,389,713	1,287,988
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	528,248	682,213	641,938
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,364,208	2,725,203	2,833,070
Total Undistributed Expenditures		7,182,919	8,459,223	8,361,518
Total General Current Expense		13,559,872	14,593,453	14,709,342
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	75,057	114,133	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	235,566	716,033	536,231
Increase In Capital Reserve	10-604	918,709	0	0
Total Capital Outlay		1,229,332	830,166	536,231
Transfer Of Funds To Charter Schools	10-000-100-56X	81,238	137,522	136,130
General Fund Grand Total		14,870,442	15,561,141	15,381,703
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	10,200	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	42,068	39,810	41,000
Title II	20-XXX-XXX-XXX	14,290	11,209	11,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	188,841	156,456	163,000
Total Federal Projects	20-XXX-XXX-XXX	245,199	207,475	215,000
Total Special Revenue Funds		255,399	207,475	215,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	772,150	776,050	739,826
Total Debt Service Funds		772,150	776,050	739,826
Total Expenditures/Appropriations		15,897,991	16,544,666	16,336,529
Total Expenditures Net of Transfers		15,897,991	16,544,666	16,336,529

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	436,952	356,805	281,805	281,805
--Repayment of Debt	0	0	34,259	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,303,042	2,005,672	2,047,422	1,572,687
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	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	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	\$14,215	\$14,116	\$16,156	\$15,507	\$16,546
Total Classroom Instruction	\$8,683	\$8,689	\$9,544	\$8,985	\$9,918
Classroom-Salaries and Benefits	\$8,312	\$7,878	\$9,254	\$8,711	\$9,459
Classroom-General Supplies and Textbooks	\$367	\$804	\$284	\$265	\$448
Classroom-Purchased Services	\$4	\$7	\$7	\$8	\$10
Total Support Services	\$2,187	\$2,170	\$2,777	\$2,648	\$2,855
Support Services-Salaries and Benefits	\$1,965	\$1,828	\$2,234	\$2,131	\$2,300
Total Administrative Costs	\$1,634	\$1,717	\$1,905	\$1,960	\$1,845
Administration Salaries and Benefits	\$1,184	\$1,234	\$1,443	\$1,388	\$1,397
Total Operations and Maintenance of Plant	\$1,586	\$1,415	\$1,766	\$1,758	\$1,770
Operations and Maintenance-Salaries and Benefits	\$700	\$673	\$754	\$716	\$843
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$95	\$87	\$113	\$107	\$106
Total Equipment Costs	\$317	\$83	\$70	\$131	\$0
Legal Costs	\$46	\$74	\$54	\$51	\$55
Employee Benefits as a percentage of salaries*	28.09%	28.14%	30.91%	30.77%	31.70%

*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)
Staffing - Other	Netcong Board of Education - Occupational Therapist	0
Staffing - Other	Regional Sharing of Curriculum Coordinator (Lenape Valley Regional HS and Stanhope)	0
Others	Morris County Educational Services Commission	0
Others	Sussex County Educational Services Commission	0
Others	Sheriff's Labor Assistance Program (SLAP) Summer Maintenance Labor	0
Others	Morris County Cooperative - Heating Oil	0
Others	Middlesex Regional Cooperative - Purchasing supplies & electricity	0
Others	School Alliance Insurance Fund (SAIF) Health Benefits	0
Others	School Alliance Insurance Fund (SAIF) Liability Package & Workers Compensation Insurance	0
Others	Sussex County Regional Cooperative - Transportation services (regular routes, non-public routes, out of district students)	0
Others	Byram Township - Gasoline for School Vehicles, Vehicle Maintenance, Salt Maintenance of School Fields, Recreation	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,985,466
(B) Estimated Net Taxable Valuation (as of 01/01/16)	925,408,700
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.1871
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,726,275
(E) Estimated Net Taxable Valuation (as of 01/01/16)	925,408,700
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.2671

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,985,466
(H) Estimated Equalized Valuation (as of 10/01/15)	969,410,294
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1332
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,726,275
(K) Estimated Equalized Valuation (as of 10/01/15)	969,410,294
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.2096

NAME=Alice Bresett

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$113,300
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	21
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$1,000
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	\$8,715
Contractual Post-Employment Benefit Description of Payout of Sick days	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. 20 days - Unused at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Alice Bresett

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=Bryan Hensz

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
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	07/01/15
End Date of Contract	06/30/18
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	21
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$2,000
Total Bonuses Amount	\$7,250
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	\$26,154
Contractual Post-Employment Benefit Description of Payout of Sick days	Max upon 15 yrs in district and retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused days @ per diem upon termination of contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days convert to sick days at end of year
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=Bryan Hensz

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	