

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	827	750	742
Pupils On Roll - Special Full-Time	139	141	140
Subtotal - Pupils On Roll	966	891	882
Private School Placements	4	5	4
Pupils Sent to Other Dists-Spec Ed Prog	3	2	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,341,576	10,548,406	10,689,890
Unrestricted Miscellaneous Revenues	10-1XXX	75,923	38,000	9,300
Other Restricted Miscellaneous Revenues	10-1XXX	0	12,000	12,000
Subtotal - Revenues From Local Sources		10,417,499	10,598,406	10,711,190
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	277,004
Categorical Transportation Aid	10-3121	342,353	325,211	325,211
Extraordinary Aid	10-3131	82,489	0	0
Categorical Special Education Aid	10-3132	530,630	542,873	542,873
Equalization Aid	10-3176	2,351,209	2,512,278	2,512,278
Categorical Security Aid	10-3177	68,335	70,573	70,573
Other State Aids	10-3XXX	8,834	0	16,790
Subtotal - Revenues From State Sources		3,383,850	3,450,935	3,744,729
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	22,806	0	0
Subtotal - Revenues From Federal Sources		22,806	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	150,000	59,666
Withdrawal From Cap Res-For Local Share	10-307	0	1,100,000	593,868
Adjustment For Prior Year Encumbrances		0	544,461	0
Actual Revenues (Over)/Under Expenditures		-586,988	0	0
Total Operating Budget		13,237,167	15,843,802	15,109,453
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	5,451	0	0
Total Revenues From Local Sources	20-1XXX	5,451	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	35,762	54,548	49,444
Title II	20-4451-4455	13,156	13,059	13,059
I.D.E.A. Part B (Handicapped)	20-4420-4429	214,647	198,174	198,174
Total Revenues From Federal Sources		263,565	265,781	260,677
Total Grants And Entitlements		269,016	265,781	260,677
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	810,851	814,394	772,150
Total Revenues From Local Sources		810,851	814,394	772,150
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	10,988	10,877	0
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		821,839	825,272	772,150
Total Repayment Of Debt		821,839	825,272	772,150
Total Revenues/Sources		14,328,022	16,934,855	16,142,280
Total Revenues/Sources Net of Transfers		14,328,022	16,934,855	16,142,280

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,511,007	4,544,500	4,931,262
Special Education - Instruction	11-2XX-100-XXX	1,199,349	1,408,374	1,217,349
Basic Skills/Remedial - Instruction	11-230-100-XXX	251,874	267,905	172,806
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	34,956	45,745	42,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	26,748	27,375	28,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	290,144	346,019	402,196
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	19,189	20,402	30,741
Undist. Expenditures - Health Services	11-000-213-XXX	127,525	129,638	133,403
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	522,413	524,305	474,124
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	219,643	218,347	170,010
Undist. Expenditures - Guidance	11-000-218-XXX	91,850	94,445	121,328
Undist. Expenditures - Child Study Teams	11-000-219-XXX	373,527	414,421	461,515
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	53,221	76,150	52,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	54,450	73,126	30,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	96,180	101,266	137,170
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	297,150	379,062	347,566
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	441,477	511,507	498,055
Undist. Expend. - Central Services	11-000-251-XXX	217,885	282,500	238,582
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	122,251	253,648	165,800
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,167,160	1,331,081	1,289,830
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	673,803	704,700	712,940
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,208,478	2,397,009	2,491,990
Total Undistributed Expenditures		6,976,346	7,857,626	7,757,750
Total General Current Expense		13,000,280	14,151,525	14,150,167
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	58,902	348,289	215,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	101,082	1,275,922	61,496
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	593,868
Total Capital Outlay		159,984	1,624,211	870,364
Transfer Of Funds To Charter Schools	10-000-100-56X	76,903	68,066	88,922
General Fund Grand Total		13,237,167	15,843,802	15,109,453
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,451	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	35,762	54,548	49,444
Title II	20-XXX-XXX-XXX	13,156	13,059	13,059
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	214,647	198,174	198,174
Total Federal Projects	20-XXX-XXX-XXX	263,565	265,781	260,677
Total Special Revenue Funds		269,016	265,781	260,677
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	821,839	825,272	772,150
Total Debt Service Funds		821,839	825,272	772,150
Total Expenditures/Appropriations		14,328,022	16,934,855	16,142,280
Total Expenditures Net of Transfers		14,328,022	16,934,855	16,142,280

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	479,086	504,764	354,764	295,098
--Repayment of Debt	1	1	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,145,910	1,630,910	1,630,910	1,037,042
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,543	\$12,558	\$13,419	\$14,820	\$14,779
Total Classroom Instruction	\$6,943	\$7,774	\$8,202	\$8,839	\$9,053
Classroom-Salaries and Benefits	\$6,766	\$7,493	\$7,904	\$8,486	\$8,547
Classroom-General Supplies and Textbooks	\$174	\$278	\$295	\$349	\$502
Classroom-Purchased Services	\$3	\$3	\$4	\$4	\$4
Total Support Services	\$1,784	\$1,989	\$2,132	\$2,291	\$2,269
Support Services-Salaries and Benefits	\$1,625	\$1,753	\$1,893	\$1,990	\$2,005
Total Administrative Costs	\$1,417	\$1,341	\$1,504	\$1,899	\$1,694
Administration Salaries and Benefits	\$1,049	\$1,040	\$1,094	\$1,344	\$1,256
Total Operations and Maintenance of Plant	\$1,296	\$1,345	\$1,454	\$1,654	\$1,628
Operations and Maintenance-Salaries and Benefits	\$572	\$613	\$656	\$696	\$752
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$76	\$80	\$97	\$104	\$102
Total Equipment Costs	\$123	\$61	\$114	\$394	\$244
Legal Costs	\$69	\$31	\$52	\$57	\$57
Employee Benefits as a percentage of salaries*	27.45%	26.15%	28.69%	26.96%	28.31%

*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 2013-14 revised appropriations and the 2014-15 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 Spent (Optional)
Special Education Services	Fredon School - Speech Therapist	0.00
Special Education Services	Morris County Educational Services Commission	0.00
Special Education Services	Sussex County Educational Services Commission	0.00
Special Education Services	Netcong School - Occupational Therapist	0.00
Custodial and Maintenance Services	Sheriff's Labor Assistance Program - Grounds Labor	0.00
Transportation Services, including Fuel	Municipality - Gasoline for Busses and School Vehicles	0.00
Transportation Services, including Fuel	Sussex County Transportation Cooperative - Tiered Bus Routes and Special Education Routes	0.00
Purchasing	Morris County Cooperative - Heating Oil	0.00
Purchasing	Middlesex Regional Cooperative - Electricity	0.00
Municipal/Public Works	Vehicle Maintenance, Salt and Maintenance of the school fields	0.00
Curriculum Services	Curriculum Coordinator shared with Lenape Valley RHSD, Stanhope, Netcong	0.00
Insurance Coverages and Benefits	SAIF Health Insurance Fund - Employee Health Benefits	0.00
Insurance Coverages and Benefits	SAIF Joint Insurance Fund - Liability Package and Wrokers Compensation	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,619,148
(B) Estimated Net Taxable Valuation (as of 10/01/13)	930,380,987
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.1414
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,412,420
(E) Estimated Net Taxable Valuation (as of 10/01/13)	930,380,987
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.2266

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,619,148
(H) Estimated Equalized Valuation (as of 10/01/13)	982,441,409
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0809
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,412,420
(K) Estimated Equalized Valuation (as of 10/01/13)	982,441,409
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.1616

NAME=Bryan Hensz

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$130,000
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	05/01/12
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	4
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	1025
Total Bonuses Amount	6500
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	382
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	12100
Contractual Post-Employment Benefit Description of Payout of Sick days	23.5 Days available on 12/31/2013 at \$100.00 per day. Paid upon retirement from district with 15 years of service
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid only in the event of separation from district
Contractual Post-Employment Benefit Description of Payout of Personal days	Not cumulative, not reimbursable
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=Bryan Hensz

CATEGORY	MEASURE
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=Edward Abato

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$105,000
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	07/01/13
End Date of Contract	06/30/14

NAME=Edward Abato

CATEGORY	MEASURE
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	1269
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	540
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	2237
Contractual Post-Employment Benefit Description of Payout of Sick days	22 days @\$65 per day 15 years of services upon retirement from district
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid only upon separation from district
Contractual Post-Employment Benefit Description of Payout of Personal days	No reimbursement for 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	
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=Fran Schlenoff
Employee Contract List for District

NAME=Fran Schlenoff

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$110,000
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	07/01/13
End Date of Contract	06/30/14
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	1269
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	888
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	6963
Contractual Post-Employment Benefit Description of Payout of Sick days	9.5 days @ \$65 per day with 15 years service only upon retirement from district
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation from district
Contractual Post-Employment Benefit Description of Payout of Personal days	No reimbursement for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=Fran Schlenoff

CATEGORY	MEASURE
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=John Fritzky

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$85,000
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	07/30/13
End Date of Contract	06/30/14
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

NAME=John Fritzky

CATEGORY	MEASURE
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	920
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	6403
Contractual Post-Employment Benefit Description of Payout of Sick days	10.5 days at \$65 per day only upon 15 years and retirement from district
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid only upon separation from district
Contractual Post-Employment Benefit Description of Payout of Personal days	No reimbursement for 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	
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=Theresa Linskey

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$104,520
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	07/01/13
End Date of Contract	06/30/14
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	4
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	1740
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	540
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	22365
Contractual Post-Employment Benefit Description of Payout of Sick days	87 days @ \$100 per day with 15 years and separation from district
Contractual Post-Employment Benefit Description of Payout of Vacation days	34 days paid upon separation from district
Contractual Post-Employment Benefit Description of Payout of Personal days	No reimbursement for 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=Theresa Linskey

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	