

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	763.0	745.0	831.0
Pupils On Roll Special Ed Full-Time	87.0	87.0	87.0
Pupils On Roll SUBTOTAL	850.0	832.0	918.0
Pupils in Private School Placements	8.0	6.0	0.0
Pupils Sent to Other Districts Regular	359.0	372.0	385.0
Pupils Sent to Other Districts Special Ed	26.0	32.0	39.0
Pupils Received	21.0	23.0	25.0
Pupils in State Facilities	1.0		0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,896,112	12,201,862	12,532,892
Total Tuition	10-1300	67,749	92,500	70,000
Unrestricted Miscellaneous Revenues	10-1XXX	59,157	19,304	19,304
Interest Earned On Current Expense Emergency Res	10-1XXX	238	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	65	0
Interest Earned On Capital Reserve Funds	10-1XXX	1,757	66	0
Subtotal - Revenues From Local Sources		12,025,013	12,313,797	12,622,196
Revenues from State Sources:				
School Choice Aid	10-3116	119,768	130,656	130,656
Categorical Transportation Aid	10-3121	32,937	32,937	32,937
Extraordinary Aid	10-3131	128,490	200,000	120,000
Categorical Special Education Aid	10-3132	695,116	695,116	695,116
Equalization Aid	10-3176	2,598,242	2,598,242	2,598,242
Categorical Security Aid	10-3177	22,771	22,771	22,771
Other State Aids	10-3XXX	14,877	35,917	35,917
Subtotal - Revenues From State Sources		3,612,201	3,715,639	3,635,639
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	713	5,576	0
Subtotal - Revenues From Federal Sources		713	5,576	0
Budgeted Fund Balance - Operating Budget	10-303	254,386	387,575	300,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	50,000	0	0
Withdrawal From Maint. Reserve	10-310	8,500	105,000	13,500
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	400,000	400,000	92,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	103,143
Transfers From Other Funds	10-5200	168,160	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Actual Revenues (Over)/Under Expenditures		-22,811	0	0
Total Operating Budget		16,496,162	16,927,587	16,766,478
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	4,267	7,000	0
Total Revenues From State Sources		4,267	7,000	0
Revenues from Federal Sources:				
Title I	20-4411-4416	94,474	40,000	40,000
Title II	20-4451-4455	1,500	7,500	7,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	310,330	179,335	179,335
Total Revenues From Federal Sources		406,304	226,835	226,835
Total Grants And Entitlements		410,571	233,835	226,835
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	812,260	884,990	889,272
Total Revenues From Local Sources		812,260	884,990	889,272
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	181,705	210,516	211,534
Total Local Repayment Of Debt		993,965	1,095,506	1,100,806
Actual Revenues (Over)/Under Expenditures		100,342	0	0
Total Repayment Of Debt		1,094,307	1,095,506	1,100,806
Total Revenues/Sources		18,001,040	18,256,928	18,094,119
Total Revenues/Sources Net of Transfers		18,001,040	18,256,928	18,094,119

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,051,644	3,879,784	3,635,423
Special Education - Instruction	11-2XX-100-XXX	963,957	914,461	853,324
Basic Skills/Remedial - Instruction	11-230-100-XXX	470,223	405,876	484,744
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	44,558	34,000	35,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	5,104,357	6,333,376	6,244,499
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	23,764	0	21,369
Undist. Expenditures - Health Services	11-000-213-XXX	137,716	146,409	146,409
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	148,489	126,892	129,456
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	0	1,053
Undist. Expenditures - Guidance	11-000-218-XXX	166,961	165,855	169,093
Undist. Expenditures - Child Study Teams	11-000-219-XXX	306,251	281,114	317,494
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	12,100	5,255
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	52,881	72,736	108,377
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	12,205	15,500	14,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	313,732	327,740	333,450
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	358,737	363,918	399,381
Undist. Expend. - Central Services	11-000-251-XXX	166,167	149,410	182,650
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	98,134	98,200	78,133
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,073,178	1,057,821	998,322
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	507,837	589,929	473,790
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,187,041	1,952,204	2,134,625
Total Undistributed Expenditures		10,657,450	11,693,204	11,757,856
Interest Earned On Maintenance Reserve	10-606	0	65	0
Increase In Maintenance Reserve	10-606	61,500	0	0
Interest Earned On Current Expense Emergency Res	10-607	238	0	0
Total General Current Expense		16,249,570	16,927,390	16,766,347

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	26,544	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	131	131	131
Increase In Capital Reserve	10-604	218,160	0	0
Interest Deposit To Capital Reserve	10-604	1,757	66	0
Total Capital Outlay		246,592	197	131
General Fund Grand Total		16,496,162	16,927,587	16,766,478
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	1,000	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	5,000	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	3,783	1,000	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	484	0	0
Total Other State Projects		4,267	7,000	0
Total State Projects	20-XXX-XXX-XXX	4,267	7,000	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	94,474	40,000	40,000
Title II	20-XXX-XXX-XXX	1,500	7,500	7,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	310,330	179,335	179,335
Total Federal Projects	20-XXX-XXX-XXX	406,304	226,835	226,835
Total Special Revenue Funds		410,571	233,835	226,835
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,094,307	1,095,506	1,100,806
Total Debt Service Funds		1,094,307	1,095,506	1,100,806
Total Expenditures/Appropriations		18,001,040	18,256,928	18,094,119
Total Expenditures Net of Transfers		18,001,040	18,256,928	18,094,119

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	552,794	512,323	325,853	25,853
--Repayment of Debt	100,342	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	679,227	849,144	849,210	849,210
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	167,000	158,500	53,565	40,065
--Legal Reserve	416,249	201,105	0	0
--Tuition Reserve	800,000	492,000	92,000	0
--Current Expense Emergency Reserve	102,905	103,143	103,143	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,672	\$12,376	\$11,687	\$12,024	\$10,946
Total Classroom Instruction	\$7,773	\$8,251	\$7,689	\$7,911	\$7,005
Classroom-Salaries and Benefits	\$7,524	\$7,881	\$7,335	\$7,546	\$6,756
Classroom-General Supplies and Textbooks	\$160	\$184	\$226	\$232	\$135
Classroom-Purchased Services	\$89	\$186	\$129	\$132	\$115
Total Support Services	\$1,321	\$1,256	\$1,203	\$1,238	\$1,262
Support Services-Salaries and Benefits	\$1,184	\$1,132	\$1,111	\$1,143	\$1,139
Total Administrative Costs	\$1,286	\$1,326	\$1,310	\$1,348	\$1,341
Administration Salaries and Benefits	\$996	\$987	\$968	\$996	\$1,100
Total Operations and Maintenance of Plant	\$1,250	\$1,468	\$1,426	\$1,467	\$1,284
Operations and Maintenance-Salaries and Benefits	\$827	\$911	\$865	\$890	\$834
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$34	\$68	\$51	\$52	\$50
Total Equipment Costs	\$9	\$31	\$0	\$0	\$0
Legal Costs	\$42	\$69	\$58	\$60	\$54
Employee Benefits as a percentage of salaries*	30.48%	30.28%	28.22%	28.22%	30.72%

*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 2014-15 revised appropriations and the 2015-16 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	Business Administrator	0
Others	Warren County School District annual advertising for Child Nutrition Program	0
Transportation Services, including Fuel	Sussex County Cooperative-School District Consortium	0
Purchasing	ACT-Telecommunications Purchase Group through NJASBO	0
Purchasing	ACES - Cooperative Energy Purchasing through NJASBO	0
Purchasing	Supplies Hunterdon County Educational Services	0
Municipal/Public Works	Lopatcong Township - Snow removal services and rock salt purchase	0
Professional Staff Development	Warren County Districts - Profesional Development workshops	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,532,892
(B) Estimated Net Taxable Valuation (as of 10/01/14)	866,043,745
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.4471
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,422,164
(E) Estimated Net Taxable Valuation (as of 10/01/14)	866,043,745
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.5498

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,532,892
(H) Estimated Equalized Valuation (as of 10/01/14)	821,565,302
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5255
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,422,164
(K) Estimated Equalized Valuation (as of 10/01/14)	821,565,302
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.6337

NAME=Jeanene Dutt

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$97,753
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	15
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$4,250
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	\$3,760
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days
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=Jeanene Dutt

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=Noelle Kondekoff

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$90,512
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	15

NAME=Noelle Kondekoff

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$4,250
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	\$9,331
Contractual Post-Employment Benefit Description of Payout of Sick days	13 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No allowed
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=Rainie Roncoroni

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$140,000
Full-Time Equivalent (FTE)	1.0

NAME=Rainie Roncoroni

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	15
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$1,500
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	\$21,385
Contractual Post-Employment Benefit Description of Payout of Sick days	Max allowable
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 10 days
Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed
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	

NAME=Rainie Roncoroni

CATEGORY	MEASURE
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=William Bauer

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Pays P'Burg
Base Annual Salary Amount	\$75,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	4100
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=William Bauer

CATEGORY	MEASURE
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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of 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	
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	