

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	745.0	759.0	724.0
Pupils On Roll Special Ed Full-Time	87.0	94.0	85.0
Pupils On Roll SUBTOTAL	832.0	853.0	809.0
Pupils in Private School Placements	6.0	3.0	5.0
Pupils Sent to Other Districts Regular	372.0	341.0	372.0
Pupils Sent to Other Districts Special Ed	32.0	33.0	34.0
Pupils Received	23.0	20.0	14.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,201,862	12,532,892	12,881,255
Total Tuition	10-1300	98,590	70,000	65,000
Rents And Royalties	10-1910	1,626	0	0
Private Contributions	10-1920	12,056	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	27,972	19,303	1,500
Interest Earned On Capital Reserve Funds	10-1XXX	0	1	0
Subtotal - Revenues From Local Sources		12,342,106	12,622,196	12,947,755
Revenues from State Sources:				
School Choice Aid	10-3116	87,104	130,656	130,656
Categorical Transportation Aid	10-3121	32,937	32,937	39,846
Extraordinary Aid	10-3131	145,764	120,000	120,000
Categorical Special Education Aid	10-3132	695,116	695,116	704,190
Equalization Aid	10-3176	2,598,242	2,598,242	2,603,952
Categorical Security Aid	10-3177	22,771	22,771	26,030
Under Adequacy Aid	10-3180		0	12,277
Parcc Readiness Aid	10-3181		0	11,820
Per Pupil Growth Aid	10-3182		0	11,820
Professional Learning Community Aid	10-3183		0	11,660
Other State Aids	10-3XXX	40,028	35,917	0
Subtotal - Revenues From State Sources		3,621,962	3,635,639	3,672,251
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	656	0	0
ARRA/SEMI Revenue	10-4210	35,651	0	0
Subtotal - Revenues From Federal Sources		36,307	0	0
Budgeted Fund Balance - Operating Budget	10-303	387,575	300,000	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Withdrawal From Cap Res-For Local Share	10-307	46,189	282,763	0
Withdrawal From Maint. Reserve	10-310	145,000	13,500	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	400,000	92,000	0
Withdrawal From Current Expense Emergency Rsv	10-312	0	103,143	0
Actual Revenues (Over)/Under Expenditures		348,826	0	0
Total Operating Budget		17,327,965	17,049,241	16,620,006
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	2,804	0	0
Total Revenues From State Sources		2,804	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	74,787	40,000	40,000
Title II	20-4451-4455	16,500	7,500	7,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	188,226	179,335	164,000
Total Revenues From Federal Sources		279,513	226,835	211,500
Total Grants And Entitlements		282,317	226,835	211,500
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	884,990	889,272	879,108
Total Revenues From Local Sources		884,990	889,272	879,108
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	210,516	211,534	209,117
Total Local Repayment Of Debt		1,095,506	1,100,806	1,088,225
Total Repayment Of Debt		1,095,506	1,100,806	1,088,225

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues/Sources		18,705,788	18,376,882	17,919,731
Total Revenues/Sources Net of Transfers		18,705,788	18,376,882	17,919,731

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,251,978	3,766,361	3,468,482
Special Education - Instruction	11-2XX-100-XXX	831,103	1,079,254	1,125,235
Basic Skills/Remedial - Instruction	11-230-100-XXX	379,380	158,471	72,764
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	37,907	35,000	25,840
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	6,336,262	6,270,099	6,355,782
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	20,848	21,264	21,732
Undist. Expenditures - Health Services	11-000-213-XXX	147,870	144,311	147,726
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	134,753	129,873	114,099
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	5,125	0	0
Undist. Expenditures - Guidance	11-000-218-XXX	156,096	163,727	106,516
Undist. Expenditures - Child Study Teams	11-000-219-XXX	328,270	289,701	276,579
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	146	4,873	15,808
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	81,511	110,968	26,603
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,165	13,882	13,382
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	282,301	364,576	317,121
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	377,782	438,373	298,343
Undist. Expend. - Central Services	11-000-251-XXX	157,024	214,054	179,861
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	83,076	72,762	72,315
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	981,612	993,902	958,221
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	484,092	450,990	538,776
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,196,344	2,043,905	2,484,690
Total Undistributed Expenditures		11,781,277	11,727,260	11,927,554
Total General Current Expense		17,281,645	16,766,346	16,619,875
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	131	282,894	131

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Reserve - Transfer To Capital Projects	12-000-400-931	46,189	0	0
Interest Deposit To Capital Reserve	10-604	0	1	0
Total Capital Outlay		46,320	282,895	131
General Fund Grand Total		17,327,965	17,049,241	16,620,006
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Nursing Services	20-XXX-XXX-XXX	2,466	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	338	0	0
Total Other State Projects		2,804	0	0
Total State Projects	20-XXX-XXX-XXX	2,804	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	74,787	40,000	40,000
Title II	20-XXX-XXX-XXX	16,500	7,500	7,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	188,226	179,335	164,000
Total Federal Projects	20-XXX-XXX-XXX	279,513	226,835	211,500
Total Special Revenue Funds		282,317	226,835	211,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,095,506	1,100,806	1,088,225
Total Debt Service Funds		1,095,506	1,100,806	1,088,225
Total Expenditures/Appropriations		18,705,788	18,376,882	17,919,731
Total Expenditures Net of Transfers		18,705,788	18,376,882	17,919,731

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	512,323	-14,226	0	0
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	849,144	802,955	520,193	520,193
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	158,500	13,500	0	0
--Legal Reserve	201,105	0	0	0
--Tuition Reserve	492,000	92,000	0	0
--Current Expense Emergency Reserve	103,143	103,143	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	\$12,376	\$12,621	\$10,946	\$11,776	\$12,021
Total Classroom Instruction	\$8,251	\$8,489	\$7,005	\$7,529	\$7,965
Classroom-Salaries and Benefits	\$7,881	\$8,067	\$6,756	\$7,282	\$7,650
Classroom-General Supplies and Textbooks	\$184	\$241	\$135	\$83	\$119
Classroom-Purchased Services	\$186	\$182	\$115	\$164	\$195
Total Support Services	\$1,256	\$1,345	\$1,262	\$1,280	\$1,162
Support Services-Salaries and Benefits	\$1,132	\$1,190	\$1,139	\$1,097	\$937
Total Administrative Costs	\$1,326	\$1,335	\$1,341	\$1,544	\$1,394
Administration Salaries and Benefits	\$987	\$1,056	\$1,100	\$1,168	\$1,118
Total Operations and Maintenance of Plant	\$1,468	\$1,391	\$1,284	\$1,370	\$1,454
Operations and Maintenance-Salaries and Benefits	\$911	\$878	\$834	\$896	\$937
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$68	\$60	\$50	\$53	\$45
Total Equipment Costs	\$31	\$0	\$0	\$0	\$0
Legal Costs	\$69	\$36	\$54	\$59	\$62
Employee Benefits as a percentage of salaries*	30.28%	30.79%	30.72%	29.58%	40.29%

*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)
Food Services	WCSD annual advertising of NSLP	0
Banking	NJASBO banking services	0
Staffing - Other	CST WCSSSD	0
Others	WCSSSD O/T and P/T	0
Transportation Services, including Fuel	WCSSSD Special Education and NP is bid out	0
Purchasing	HCESC purchasing co-op	0
Purchasing	MRESC purchasing Co-op	0
Purchasing	ACES	0
Municipal/Public Works	Snow removal and rock salt	0
Professional Staff Development	Warren County Districts-Professional development	0
Insurance Coverages and Benefits	SAIF program	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,881,255
(B) Estimated Net Taxable Valuation (as of 10/01/15)	861,758,309
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.4948
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,760,363
(E) Estimated Net Taxable Valuation (as of 10/01/15)	861,758,309
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.5968

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,881,255
(H) Estimated Equalized Valuation (as of 10/01/15)	837,011,817
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5390
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,760,363
(K) Estimated Equalized Valuation (as of 10/01/15)	837,011,817
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.6440

NAME=Jeanene Stettner-Dutt

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$100,001
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	17
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	3
Description of Other Contracted Non-Working Days	Workdays between Christma
Total Allowances Amount	\$4,634
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	\$6,539
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Current & contract
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 Stettner-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=Michele McCann

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$91,000
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	06/30/16
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,710
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	\$7,350
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Current & contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=Michele McCann

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 Kondikoff

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$92,594
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	17
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	3
Description of Other Contracted Non-Working Days	Workdays between holidays
Total Allowances Amount	\$4,839
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	\$5,342
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	current + contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=Noelle Kondikoff

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=Rainie Roncoroni

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$144,942
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	11/14/13
End Date of Contract	06/30/16
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,300
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	\$17,787
Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Current + contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Upon separation of contract
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=Rainie Roncoroni

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	