

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	779	763	784
Pupils On Roll - Special Full-Time	91	87	72
Subtotal - Pupils On Roll	870	850	856
Private School Placements	8	8	8
Pupils Sent to Other Districts-Reg Prog	352	359	398
Pupils Sent to Other Dists-Spec Ed Prog	23	26	22
Pupils Received	21	21	37
Pupils in State Facilities	0	1	1

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,622,452	11,896,112	12,201,862
Total Tuition	10-1300	99,963	45,000	92,500
Unrestricted Miscellaneous Revenues	10-1XXX	42,658	19,121	19,304
Interest Earned On Current Expense Emergency Res	10-1XXX	321	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	0	65
Interest Earned On Capital Reserve Funds	10-1XXX	1,670	0	66
Subtotal - Revenues From Local Sources		11,767,064	11,960,233	12,313,797
Revenues from State Sources:				
School Choice Aid	10-3116	0	119,768	130,656
Categorical Transportation Aid	10-3121	35,307	32,937	32,937
Extraordinary Aid	10-3131	210,486	200,000	200,000
Categorical Special Education Aid	10-3132	688,008	695,116	695,116
Equalization Aid	10-3176	2,606,098	2,598,242	2,598,242
Categorical Security Aid	10-3177	19,654	22,771	22,771
Other State Aids	10-3XXX	522	12,277	35,917
Subtotal - Revenues From State Sources		3,560,075	3,681,111	3,715,639
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	7,514	8,364	5,576
Education Jobs Fund	18-4522	33,645	0	0
Subtotal - Revenues From Federal Sources		41,159	8,364	5,576
Budgeted Fund Balance - Operating Budget	10-303	406,501	254,386	387,575
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	50,000	0
Withdrawal From Maint. Reserve	10-310	8,000	0	105,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	400,000	400,000	400,000
Adjustment For Prior Year Encumbrances		0	15,207	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Actual Revenues (Over)/Under Expenditures		-803,600	0	0
Total Operating Budget		15,379,199	16,369,301	16,927,587
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	4,651	7,000	7,000
Total Revenues From State Sources		4,651	7,000	7,000
Revenues from Federal Sources:				
Title I	20-4411-4416	43,666	40,000	40,000
Title II	20-4451-4455	13,447	7,500	7,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	176,614	179,335	179,335
Other	20-4XXX	3,281	0	0
Total Revenues From Federal Sources		237,008	226,835	226,835
Total Grants And Entitlements		241,659	233,835	233,835
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	894,692	812,260	884,990
Total Revenues From Local Sources		894,692	812,260	884,990
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	207,664	181,705	210,516
Budgeted Fund Balance	40-303	0	100,342	0
Total Local Repayment Of Debt		1,102,356	1,094,307	1,095,506
Total Repayment Of Debt		1,102,356	1,094,307	1,095,506
Total Revenues/Sources		16,723,214	17,697,443	18,256,928
Total Revenues/Sources Net of Transfers		16,723,214	17,697,443	18,256,928

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,780,409	3,860,724	3,879,784
Special Education - Instruction	11-2XX-100-XXX	920,176	872,847	914,461
Basic Skills/Remedial - Instruction	11-230-100-XXX	549,793	543,500	405,876
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,014	35,000	34,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	4,438,501	5,195,130	6,333,376
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	39,939	20,399	0
Undist. Expenditures - Health Services	11-000-213-XXX	137,982	143,414	146,409
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	140,358	147,830	126,892
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	89,920	38,099	0
Undist. Expenditures - Guidance	11-000-218-XXX	161,473	161,117	165,855
Undist. Expenditures - Child Study Teams	11-000-219-XXX	243,289	258,328	281,114
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	9,000	12,100	12,100
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	77,257	85,462	72,736
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	11,857	14,500	15,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	343,217	319,142	327,740
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	314,702	378,407	363,918
Undist. Expend. - Central Services	11-000-251-XXX	162,794	166,515	149,410
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	98,924	92,495	98,200
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	922,057	1,135,298	1,057,821
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	494,195	617,681	589,929
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,160,576	2,215,313	1,952,204
Total Undistributed Expenditures		9,846,041	11,001,230	11,693,204
Interest Earned On Maintenance Reserve	10-606	0	0	65
Increase In Maintenance Reserve	10-606	100,000	0	0
Interest Earned On Current Expense Emergency Res	10-607	321	0	0
Total General Current Expense		15,219,754	16,313,301	16,927,390

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	7,690	5,869	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	85	50,131	131
Increase In Capital Reserve	10-604	150,000	0	0
Interest Deposit To Capital Reserve	10-604	1,670	0	66
Total Capital Outlay		159,445	56,000	197
General Fund Grand Total		15,379,199	16,369,301	16,927,587
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	1,000	1,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	5,000	5,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	2,051	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	2,054	1,000	1,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	546	0	0
Total Other State Projects		4,651	7,000	7,000
Total State Projects	20-XXX-XXX-XXX	4,651	7,000	7,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	43,666	40,000	40,000
Title II	20-XXX-XXX-XXX	13,447	7,500	7,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	176,614	179,335	179,335
Other	20-XXX-XXX-XXX	3,281	0	0
Total Federal Projects	20-XXX-XXX-XXX	237,008	226,835	226,835
Total Special Revenue Funds		241,659	233,835	233,835
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,102,356	1,094,307	1,095,506
Total Debt Service Funds		1,102,356	1,094,307	1,095,506

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Expenditures/Appropriations		16,723,214	17,697,443	18,256,928
Total Expenditures Net of Transfers		16,723,214	17,697,443	18,256,928

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	564,615	552,794	513,552	327,082
--Repayment of Debt	100,342	100,342	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	527,557	679,227	629,227	629,293
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	75,000	167,000	167,000	62,065
--Legal Reserve	412,968	416,249	201,105	0
--Tuition Reserve	800,000	800,000	400,000	0
--Current Expense Emergency Reserve	102,584	102,905	102,905	102,905
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	\$11,620	\$11,672	\$11,919	\$12,354	\$11,687
Total Classroom Instruction	\$7,616	\$7,773	\$7,736	\$8,018	\$7,689
Classroom-Salaries and Benefits	\$7,175	\$7,524	\$7,345	\$7,613	\$7,335
Classroom-General Supplies and Textbooks	\$370	\$160	\$280	\$290	\$226
Classroom-Purchased Services	\$71	\$89	\$111	\$115	\$129
Total Support Services	\$1,357	\$1,321	\$1,285	\$1,332	\$1,203
Support Services-Salaries and Benefits	\$1,199	\$1,184	\$1,196	\$1,240	\$1,111
Total Administrative Costs	\$1,312	\$1,286	\$1,323	\$1,372	\$1,310
Administration Salaries and Benefits	\$1,055	\$996	\$999	\$1,036	\$968
Total Operations and Maintenance of Plant	\$1,292	\$1,250	\$1,515	\$1,570	\$1,426
Operations and Maintenance-Salaries and Benefits	\$787	\$827	\$951	\$986	\$865
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$36	\$34	\$52	\$54	\$51
Total Equipment Costs	\$0	\$9	\$7	\$7	\$0
Legal Costs	\$86	\$42	\$51	\$53	\$58
Employee Benefits as a percentage of salaries*	28.90%	30.48%	31.19%	31.19%	28.22%

*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)
Business Services	Share Business Administrator with Phillipsburg	0.00
Others	Warren County School District annual advertising for Child Nutrition Program	0.00
Transportation Services, including Fuel	Sussex County Cooperative-School District Consortium	0.00
Purchasing	ACT-Telecommunications Purchase Group through NJASBO	0.00
Purchasing	ACES - Cooperative Energy Purchasing through NJASBO	0.00
Purchasing	Supplies Hunterdon County Educational Services	0.00
Municipal/Public Works	Lopatcong Township - Snow removal services and rock salt purchase	0.00
Professional Staff Development	Warren County Districts - Professional Development workshops	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,201,862
(B) Estimated Net Taxable Valuation (as of 10/01/13)	859,544,139
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.4196
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,086,852
(E) Estimated Net Taxable Valuation (as of 10/01/13)	859,544,139
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.5225

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,201,862
(H) Estimated Equalized Valuation (as of 10/01/13)	835,443,441
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4605
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,086,852
(K) Estimated Equalized Valuation (as of 10/01/13)	835,443,441
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.5665

NAME=Jeanene Stettner-Dutt

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$95,509
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	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	1100
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	24646
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	6015
Contractual Post-Employment Benefit Description of Payout of Sick days	after 5 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days
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=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=Noelle Kondikoff

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$88,434
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	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 Kondikoff

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	1100
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	24646
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	5736
Contractual Post-Employment Benefit Description of Payout of Sick days	after 5 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days
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	
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	11/14/13
End Date of Contract	06/30/14
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	1250
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	7634
Contractual Post-Employment Benefit Description of Payout of Sick days	after 5 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days
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	
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=Shared

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
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	11/01/13
End Date of Contract	06/30/14
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	15
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	0
Total Bonuses Amount	0
Total Stipends Amount	0

NAME=Shared

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	none
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
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	
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	Shared service with Phillipsburg
Additional Comment 2	
Additional Comment 3	