

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	620.0	597.0	599.0
Pupils On Roll Special Ed Full-Time	139.0	137.0	140.0
Pupils On Roll SUBTOTAL	759.0	734.0	739.0
Pupils in Private School Placements	2.0	2.0	4.0
Pupils Sent to Other Districts Special Ed		1.0	1.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,241,246	9,426,071	9,777,592
Unrestricted Miscellaneous Revenues	10-1XXX	0	16,500	16,500
Interest Earned On Maintenance Reserve	10-1XXX	929	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	2,170	1,101	1,101
Other Restricted Miscellaneous Revenues	10-1XXX	72,334	0	0
Subtotal - Revenues From Local Sources		9,316,679	9,443,672	9,795,193
Revenues from State Sources:				
School Choice Aid	10-3116	103,048	103,048	103,048
Categorical Transportation Aid	10-3121	455,021	452,207	452,207
Extraordinary Aid	10-3131	13,562	0	0
Categorical Special Education Aid	10-3132	395,120	403,070	403,070
Categorical Security Aid	10-3177	53,906	54,279	54,279
Adjustment Aid	10-3178	1,162,080	1,162,080	1,162,080
Parcc Readiness Aid	10-3181	0	7,540	7,540
Per Pupil Growth Aid	10-3182	0	7,540	7,540
Professional Learning Community Aid	10-3183	0	7,450	7,450
Other State Aids	10-3XXX	24,454	0	0
Subtotal - Revenues From State Sources		2,207,191	2,197,214	2,197,214
Budgeted Fund Balance - Operating Budget	10-303	0	66,000	75,374
Adjustment For Prior Year Encumbrances		0	219,738	0
Actual Revenues (Over)/Under Expenditures		-428,650	0	0
Total Operating Budget		11,095,220	11,926,624	12,067,781
Grants and Entitlements:				
Revenues from Federal Sources:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title I	20-4411-4416	45,473	45,980	39,083
Title II	20-4451-4455	31,847	15,465	13,145
I.D.E.A. Part B (Handicapped)	20-4420-4429	169,228	156,330	132,881
Total Revenues From Federal Sources		246,548	217,775	185,109
Total Grants And Entitlements		246,548	217,775	185,109
Repayment of Debt:				
Transfers From Other Funds	40-5200	50,000	57,000	156,390
Other Financing Sources	40-5xxx	6,610	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	878,675	868,149	680,417
Total Revenues From Local Sources		878,675	868,149	680,417
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	53,856	54,035	54,039
Budgeted Fund Balance	40-303	0	0	6,610
Total Local Repayment Of Debt		989,141	979,184	897,456
Actual Revenues (Over)/Under Expenditures		-6,610	0	0
Total Repayment Of Debt		982,531	979,184	897,456
Total Revenues/Sources		12,324,299	13,123,583	13,150,346
Total Revenues/Sources Net of Transfers		12,324,299	13,123,583	13,150,346

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,529,769	3,514,297	3,441,122
Special Education - Instruction	11-2XX-100-XXX	1,259,322	1,443,818	1,479,409
Basic Skills/Remedial - Instruction	11-230-100-XXX	107,501	109,803	130,997
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	11,869	31,705	30,325
School-Sponsored Athletics - Instruction	11-402-100-XXX	39,730	40,552	41,167
Other Instructional Programs - Instruction	11-4XX-100-XXX	0	1,145	74,269
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	134,631	168,083	263,660
Undist. Expenditures - Health Services	11-000-213-XXX	186,451	172,807	149,146
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	333,768	332,730	387,632
Undist. Expenditures - Guidance	11-000-218-XXX	126,829	141,099	135,982
Undist. Expenditures - Child Study Teams	11-000-219-XXX	304,423	307,014	350,803
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	155,949	163,264	169,058
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,046	8,824	8,490
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	300,401	313,111	265,392
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	407,213	464,669	456,930
Undist. Expend. - Central Services	11-000-251-XXX	204,172	229,414	224,256
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	6,990	30,188	14,623
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,019,922	1,158,417	1,160,222
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	931,415	972,322	988,494
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,723,233	2,139,886	2,046,441
Total Undistributed Expenditures		5,839,443	6,601,828	6,621,129
Total General Current Expense		10,787,634	11,743,148	11,818,418
Capital Expenditures:				
Equipment	12-XXX-XXX-730	97,102	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	60,740	60,673	60,673

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Interest Deposit To Capital Reserve	10-604	0	1,101	1,101
Total Capital Outlay		157,842	61,774	61,774
Transfer Of Funds To Charter Schools	10-000-100-56X	149,744	121,702	187,589
General Fund Grand Total		11,095,220	11,926,624	12,067,781
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	45,473	45,980	39,083
Title II	20-XXX-XXX-XXX	31,847	15,465	13,145
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	169,228	156,330	132,881
Total Federal Projects	20-XXX-XXX-XXX	246,548	217,775	185,109
Total Special Revenue Funds		246,548	217,775	185,109
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	982,531	979,184	897,456
Total Debt Service Funds		982,531	979,184	897,456
Total Expenditures/Appropriations		12,324,299	13,123,583	13,150,346
Total Expenditures Net of Transfers		12,324,299	13,123,583	13,150,346

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	358,471	325,374	259,374	184,000
--Repayment of Debt	0	6,610	6,610	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,113,876	1,466,046	1,467,147	1,468,248
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	363,285	637,536	637,536	637,536
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	51,926	11,926	11,926	11,926
--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	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,226	\$13,202	\$13,873	\$14,706	\$14,635
Total Classroom Instruction	\$8,333	\$8,297	\$8,578	\$9,069	\$9,056
Classroom-Salaries and Benefits	\$7,893	\$7,904	\$8,092	\$8,385	\$8,581
Classroom-General Supplies and Textbooks	\$363	\$313	\$355	\$549	\$315
Classroom-Purchased Services	\$77	\$80	\$131	\$136	\$160
Total Support Services	\$1,724	\$1,819	\$1,867	\$1,947	\$2,029
Support Services-Salaries and Benefits	\$1,476	\$1,481	\$1,529	\$1,588	\$1,603
Total Administrative Costs	\$1,464	\$1,469	\$1,566	\$1,771	\$1,649
Administration Salaries and Benefits	\$1,241	\$1,223	\$1,304	\$1,365	\$1,394
Total Operations and Maintenance of Plant	\$1,586	\$1,530	\$1,741	\$1,790	\$1,776
Operations and Maintenance-Salaries and Benefits	\$662	\$685	\$751	\$753	\$741
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$118	\$87	\$121	\$129	\$125
Total Equipment Costs	\$36	\$132	\$0	\$0	\$0
Legal Costs	\$52	\$71	\$40	\$42	\$42
Employee Benefits as a percentage of salaries*	29.89%	25.99%	32.11%	32.12%	29.53%

*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 2016-17 revised appropriations and the 2017-18 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.

Item	Line Number	Source	Amount	Explanation
1	300	General Fund Interest and NonTuition PreK fees	16,500	General Fund Interest and NonTuition PreK fees
1	845	Legal Settlement Balance from MS Roof Litigation	156,390	IAW with Auditor, budgeting portion of legal settlement balance to offset debt service

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Hardyston Township -- Wheatsworth Field Recreational & Sport Complex -- shared grounds costs	0
Recycling	Township of Hardyston	0
Staffing - Other	Sparta Township -- Treasurer of School Monies	0
Others	Sussex County Solar Initiative	0
Transportation Services, including Fuel	Sussex County Regional Cooperative -- Sports, Special Education, Non-Public, Charter, and Choice transportation and transportation admin support	0
Purchasing	Alliance for Competitive Energy Services (ACES) -- natural gas and electric supply	0
Purchasing	Middlesex Regional Purchasing Cooperative -- services and supplies	0
Municipal/Public Works	Hardyston Township -- bulk fuel	0
Municipal/Public Works	Hardyston Township -- Solid Waste Disposal	0
Insurance Coverages and Benefits	Schools Health Insurance Fund (SHIF)	0
Insurance Coverages and Benefits	School Alliance Insurance Fund (SAIF) -- joint property & casualty	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,601,831
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,074,021,346
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8940
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,376,114
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,074,021,346
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9661

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,601,831
(H) Estimated Equalized Valuation (as of 10/01/16)	1,137,370,373
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8442
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,376,114
(K) Estimated Equalized Valuation (as of 10/01/16)	1,137,370,373
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9123

NAME=Dan Kornak

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$75,770
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	07/01/16
End Date of Contract	06/30/17
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$4,600
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Vacation days	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Personal days	no contractual provision
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=Dan Kornak

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=James Sekelsky

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Director of District Faci
Base Annual Salary Amount	\$121,413
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	07/01/16
End Date of Contract	06/30/17
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	6
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	\$14,190
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Vacation days	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Personal days	no contractual provision
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=James Sekelsky

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=Jennifer Cimaglia

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Dir. Curriculum/NCLB
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	07/01/16
End Date of Contract	06/30/17
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$9,100
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Vacation days	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Personal days	no contractual provision
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=Jennifer Cimaglia

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=Michael Ryder

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
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	07/01/16
End Date of Contract	06/30/19
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	\$7,650
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th annual salary per sick day
Contractual Post-Employment Benefit Description of Payout of Vacation days	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Personal days	no contractual provision
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=Michael Ryder

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=Robert Demeter

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	Dir. Athletics/Transport
Base Annual Salary Amount	\$95,231
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	07/01/16
End Date of Contract	06/30/17
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$7,700
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Vacation days	no contractual provision
Contractual Post-Employment Benefit Description of Payout of Personal days	no contractual provision
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=Robert Demeter

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	