

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	226.0	207.0	211.0
Pupils On Roll Special Ed Full-Time	27.0	44.0	46.0
Pupils On Roll SUBTOTAL	253.0	251.0	257.0
Pupils Sent to Other Districts Regular	95.0	96.0	99.0
Pupils Sent to Other Districts Special Ed	15.0	13.0	12.0
Pupils Received		14.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,078,717	6,193,605	6,193,605
Total Tuition	10-1300	34,338	28,000	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	12,252	6,050
Interest Earned On Capital Reserve Funds	10-1XXX	28	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	9,926	0	0
Subtotal - Revenues From Local Sources		6,123,009	6,233,857	6,224,655
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	103,351	103,351	105,722
Extraordinary Aid	10-3131	12,016	0	0
Categorical Special Education Aid	10-3132	217,130	217,130	219,129
Categorical Security Aid	10-3177	31,409	31,409	31,434
Parcc Readiness Aid	10-3181		0	3,320
Per Pupil Growth Aid	10-3182		0	3,320
Professional Learning Community Aid	10-3183		0	3,360
Other State Aids	10-3XXX	8,084	6,640	0
Subtotal - Revenues From State Sources		371,990	358,530	366,285
Budgeted Fund Balance - Operating Budget				
Withdrawal From Maint. Reserve	10-310	0	0	210,000
Actual Revenues (Over)/Under Expenditures		-441,620	0	0
Total Operating Budget		6,053,379	6,849,558	7,122,153
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	14,748	14,653	42,800
Title II	20-4451-4455	2,792	11,920	6,050

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	54,000	80,033	67,500
Other	20-4XXX	27,096	20,029	0
Total Revenues From Federal Sources		98,636	126,635	116,350
Total Grants And Entitlements		98,636	126,635	116,350
Total Revenues/Sources		6,152,015	6,976,193	7,238,503
Total Revenues/Sources Net of Transfers		6,152,015	6,976,193	7,238,503

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,555,096	1,788,903	1,854,365
Special Education - Instruction	11-2XX-100-XXX	340,930	340,039	347,284
Basic Skills/Remedial - Instruction	11-230-100-XXX	45,134	69,103	57,261
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	13,324	31,500	31,500
Before/After School Programs	11-421-XXX-XXX	16,781	14,000	18,500
Summer School	11-422-XXX-XXX	18,472	20,000	20,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,500,461	1,768,329	1,750,897
Undist. Expenditures - Health Services	11-000-213-XXX	86,013	102,495	61,690
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	92,899	114,521	137,595
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	76,455	70,631	76,460
Undist. Expenditures - Guidance	11-000-218-XXX	15,557	30,050	30,050
Undist. Expenditures - Child Study Teams	11-000-219-XXX	117,193	116,078	115,858
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	5,059	15,189	10,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	95,985	52,956	67,990
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,550	13,100	15,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	139,147	156,801	160,390
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	127,973	128,779	132,108
Undist. Expend. - Central Services	11-000-251-XXX	116,189	146,429	124,298
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	5,807	30,000	46,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	399,742	512,818	515,584
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	270,534	307,648	267,269
Personal Services - Employee Benefits	11-XXX-XXX-2XX	846,396	985,548	1,069,315
Total Undistributed Expenditures		3,898,960	4,551,372	4,581,504
Total General Current Expense		5,888,697	6,814,917	6,910,414
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	150,941	1,739	1,739
Increase In Capital Reserve	10-604	0	0	210,000
Total Capital Outlay		150,941	1,739	211,739
Transfer Of Funds To Charter Schools	10-000-100-56X	13,741	32,902	0
General Fund Grand Total		6,053,379	6,849,558	7,122,153
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	14,748	14,653	42,800
Title II	20-XXX-XXX-XXX	2,792	11,920	6,050
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	54,000	80,033	67,500
Other	20-XXX-XXX-XXX	27,096	20,029	0
Total Federal Projects	20-XXX-XXX-XXX	98,636	126,635	116,350
Total Special Revenue Funds		98,636	126,635	116,350
Total Expenditures/Appropriations		6,152,015	6,976,193	7,238,503
Total Expenditures Net of Transfers		6,152,015	6,976,193	7,238,503

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	284,353	275,714	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	429,184	629,212	629,212	839,212
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	550,000	710,000	710,000	500,000
--Legal Reserve	403,660	566,031	321,213	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	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	\$15,271	\$16,460	\$18,657	\$18,880	\$19,036
Total Classroom Instruction	\$9,536	\$10,278	\$11,424	\$11,704	\$11,925
Classroom-Salaries and Benefits	\$8,889	\$9,537	\$10,347	\$10,614	\$10,854
Classroom-General Supplies and Textbooks	\$434	\$504	\$604	\$712	\$625
Classroom-Purchased Services	\$212	\$237	\$472	\$377	\$447
Total Support Services	\$2,419	\$2,453	\$2,772	\$2,587	\$2,579
Support Services-Salaries and Benefits	\$2,047	\$1,939	\$2,133	\$2,020	\$2,087
Total Administrative Costs	\$1,664	\$1,881	\$2,044	\$2,137	\$2,095
Administration Salaries and Benefits	\$1,171	\$1,304	\$1,320	\$1,121	\$1,063
Total Operations and Maintenance of Plant	\$1,571	\$1,775	\$2,247	\$2,278	\$2,264
Operations and Maintenance-Salaries and Benefits	\$680	\$712	\$872	\$886	\$937
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$79	\$70	\$167	\$170	\$168
Total Equipment Costs	\$15	\$0	\$0	\$0	\$0
Legal Costs	\$5	\$29	\$32	\$29	\$32
Employee Benefits as a percentage of salaries*	29.47%	33.20%	35.36%	36.03%	37.95%

*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)
Business Services	Business Services shared with Belvidere	0
Custodial and Maintenance Services	Township provides snowplowing services	0
Social Worker/Psychologist	Social worker shared with Hope Twp	0
Social Worker/Psychologist	LDTC shared with Belvidere	0
Superintendent and Assistant Sup.	Superintendent shared with Belvidere	0
Transportation Services, including Fuel	Coordinate OOD transportation needs through County Special services	0
Purchasing	Purchase through HCESC whenever possible	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,193,605
(B) Estimated Net Taxable Valuation (as of 10/01/15)	478,283,861
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.2950
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,193,605
(E) Estimated Net Taxable Valuation (as of 10/01/15)	478,283,861
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.2950

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,193,605
(H) Estimated Equalized Valuation (as of 10/01/15)	534,589,517
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1586
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,193,605
(K) Estimated Equalized Valuation (as of 10/01/15)	534,589,517
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.1586

NAME=Ryenne Bigelli

CATEGORY	MEASURE
Job Title	Principal
Job Title II	CST Director
Base Annual Salary Amount	\$89,803
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	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	\$1,500
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	\$14,408
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum at separation or retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Ryanne Bigelli

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=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
Job Title II	
Job Title II	
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	41
Shared County	41
Shared District	0280
Shared District	0280
Job Title Other District	Superintendent
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/01/13
Beginning Date of Contract	11/01/15
End Date of Contract	06/30/17
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Personal Days	4

NAME=Shared Services Agreement

CATEGORY	MEASURE
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
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 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Services Agreement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
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 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 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 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 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	15-16 estimated share of Superintendent agreement
Additional Comment 1	prorated fee 11/2015-6/2016
Additional Comment 2	
Additional Comment 2	
Additional Comment 3	
Additional Comment 3	