

<b>ENROLLMENT CATEGORIES</b>	<b>10-15-2015 ACTUAL</b>	<b>10-15-2016 ACTUAL</b>	<b>10-15-2017 ESTIMATE</b>
Pupils On Roll Regular Full-Time	641.0	627.0	627.0
Pupils On Roll Special Ed Full-Time	114.0	113.0	118.0
Pupils On Roll SUBTOTAL	755.0	740.0	745.0
Pupils in Private School Placements	10.0	9.0	9.0
Pupils Sent to Other Districts Regular	327.0	330.0	310.0
Pupils Sent to Other Districts Special Ed	31.0	41.0	36.0
Pupils Received	60.0	43.0	3.0
Pupils in State Facilities	1.0	1.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,376,022	9,692,044	9,988,187
Total Tuition	10-1300	74,714	116,000	120,500
Unrestricted Miscellaneous Revenues	10-1XXX	47,764	40,000	40,000
Subtotal - Revenues From Local Sources		9,498,500	9,848,044	10,148,687
Revenues from State Sources:				
School Choice Aid	10-3116	162,660	162,660	170,793
Categorical Transportation Aid	10-3121	198,562	198,562	198,562
Extraordinary Aid	10-3131	97,935	130,000	83,245
Categorical Special Education Aid	10-3132	699,575	699,575	699,575
Equalization Aid	10-3176	4,770,510	4,770,510	4,770,510
Categorical Security Aid	10-3177	90,234	90,234	90,234
Under Adequacy Aid	10-3180	0	66,207	66,207
Parcc Readiness Aid	10-3181	0	11,465	11,465
Per Pupil Growth Aid	10-3182	0	11,465	11,465
Professional Learning Community Aid	10-3183	0	10,205	10,205
Other State Aids	10-3XXX	94,523	0	0
Subtotal - Revenues From State Sources		6,113,999	6,150,883	6,112,261
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	195,451	290,714
Adjustment For Prior Year Encumbrances		0	28,189	0
Actual Revenues (Over)/Under Expenditures		-16,773	0	0
Total Operating Budget		15,595,726	16,222,567	16,551,662
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,090	0	0
Total Revenues From Local Sources	20-1XXX	2,090	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	39,994	40,045	34,038
Title II	20-4451-4455	9,508	8,055	6,847
I.D.E.A. Part B (Handicapped)	20-4420-4429	148,332	144,066	113,835
Other	20-4XXX	10,173	0	0
Total Revenues From Federal Sources		208,007	192,166	154,720
Total Grants And Entitlements		210,097	192,166	154,720
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	958,465	976,156	994,162
Total Revenues From Local Sources		958,465	976,156	994,162
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	558,475	517,727	532,233
Budgeted Fund Balance	40-303	0	34,139	0
Total Local Repayment Of Debt		1,516,940	1,528,022	1,526,395
Actual Revenues (Over)/Under Expenditures		23,447	0	0
Total Repayment Of Debt		1,540,387	1,528,022	1,526,395
Total Revenues/Sources		17,346,210	17,942,755	18,232,777
Total Revenues/Sources Net of Transfers		17,346,210	17,942,755	18,232,777

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,702,114	2,827,941	2,933,895
Special Education - Instruction	11-2XX-100-XXX	1,274,547	1,355,208	1,396,496
Basic Skills/Remedial - Instruction	11-230-100-XXX	307,912	320,824	328,095
Summer School	11-422-XXX-XXX	50,344	56,895	60,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	6,094,356	6,332,569	6,051,665
Undist. Expenditures - Health Services	11-000-213-XXX	134,342	140,177	135,339
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	140,989	163,788	168,684
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	93,834	92,000	35,000
Undist. Expenditures - Guidance	11-000-218-XXX	132,683	118,553	129,364
Undist. Expenditures - Child Study Teams	11-000-219-XXX	206,100	191,427	198,548
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	102,533	108,104	135,449
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	166,669	156,855	159,989
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,506	6,750	6,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	220,345	247,269	267,145
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	335,863	352,918	359,579
Undist. Expend. - Central Services	11-000-251-XXX	129,403	131,037	133,064
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	20,982	22,000	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	686,080	661,099	789,337
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	795,714	834,722	787,429
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,966,181	2,070,202	2,444,155
Total Undistributed Expenditures		11,228,580	11,629,470	11,800,747
Total General Current Expense		15,563,497	16,190,338	16,519,433
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	32,229	32,229	32,229
Total Capital Outlay		32,229	32,229	32,229

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Fund Grand Total		15,595,726	16,222,567	16,551,662
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,090	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	39,994	40,045	34,038
Title II	20-XXX-XXX-XXX	9,508	8,055	6,847
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	148,332	144,066	113,835
Other	20-XXX-XXX-XXX	10,173	0	0
Total Federal Projects	20-XXX-XXX-XXX	208,007	192,166	154,720
Total Special Revenue Funds		210,097	192,166	154,720
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,540,387	1,528,022	1,526,395
Total Debt Service Funds		1,540,387	1,528,022	1,526,395
Total Expenditures/Appropriations		17,346,210	17,942,755	18,232,777
Total Expenditures Net of Transfers		17,346,210	17,942,755	18,232,777

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	310,502	317,301	317,301	317,301
--Repayment of Debt	57,586	34,139	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	687	677	677	677
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	450,966	486,165	290,714	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	25,710	25,338	25,338	25,338
--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	\$10,187	\$11,398	\$13,182	\$12,193	\$12,994
Total Classroom Instruction	\$6,691	\$7,571	\$9,430	\$8,746	\$8,729
Classroom-Salaries and Benefits	\$6,414	\$7,232	\$8,933	\$8,266	\$8,230
Classroom-General Supplies and Textbooks	\$108	\$213	\$266	\$236	\$256
Classroom-Purchased Services	\$169	\$126	\$231	\$244	\$243
Total Support Services	\$1,552	\$1,642	\$1,568	\$1,423	\$1,854
Support Services-Salaries and Benefits	\$1,268	\$1,368	\$1,225	\$1,097	\$1,563
Total Administrative Costs	\$1,010	\$1,164	\$1,178	\$1,092	\$1,091
Administration Salaries and Benefits	\$824	\$907	\$858	\$795	\$792
Total Operations and Maintenance of Plant	\$924	\$1,007	\$1,002	\$928	\$1,317
Operations and Maintenance-Salaries and Benefits	\$378	\$408	\$394	\$370	\$630
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$16	\$1	\$15	\$13	\$20
Employee Benefits as a percentage of salaries*	32.97%	35.00%	35.89%	35.99%	41.19%

\*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Contract business services through the Pohatcong Township BOE through an interlocal services agreement.	0
Staffing - Other	Share a guidance counselor and Head of Facilities with the Bloomsbury School District.	0
Superintendent and Assistant Sup.	Share s Superintendent with the Bloomsbury BOE.	0
Transportation Services, including Fuel	Transportation through WCSSSD	0
Purchasing	Participation in E-rate, ACT and ACES cooperative purchasing programs.	0
Municipal/Public Works	Shared services alliance with the Municipality for lawn mowing & black top salting in exchange for recreation activities coverage	0
Professional Staff Development	Provide and participate in county-wide professional development	0
Technology Services	Cooperative purchasing through HCESC	0



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,988,187
(B) Estimated Net Taxable Valuation (as of 02/08/17)	598,871,147
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.6678
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,982,349
(E) Estimated Net Taxable Valuation (as of 02/08/17)	598,871,147
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.8338
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,988,187
(H) Estimated Equalized Valuation (as of 02/08/17)	680,380,763
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4680
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,982,349
(K) Estimated Equalized Valuation (as of 02/08/17)	680,380,763
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.6141
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NAME=Maria Eppolite

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$155,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	19
Shared District	0430
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/18
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	\$2,294
Total Bonuses Amount	\$10,000
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	\$38,846
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout per statute upon retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon expiration of contract, the Superintendent is entitled to be paid for any unused vacation days, capped at 40, at a rate of 1/260 of salary.
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days converted to sick days

NAME=Maria Eppolite

CATEGORY	MEASURE
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	As dependent in State Plan, no payment for waiving benefits
Additional Comment 2	Shared with the Bloomsbury BOE who pays \$56,000 for the shared service.
Additional Comment 3	

NAME=Nichole Hutnik

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$88,360
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	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	\$909
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	Max payout for unused sick days upon retirement only
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 Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Nichole Hutnik

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	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	4200
Job Title Other District	SBA
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	0
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
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	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 Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Services Agreement

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	Greenwich BOE pays the Pohatcong Twp BOE \$62,500 for contracted business services
Additional Comment 2	
Additional Comment 3	

NAME=Stephanie Snyder

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$102,238
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	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	\$820
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	Max payout of sick days upon retirement only
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 Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	



NAME=Stephanie Snyder

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	