

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	712.0	641.0	570.0
Pupils On Roll Special Ed Full-Time	99.0	114.0	115.0
Pupils On Roll SUBTOTAL	811.0	755.0	685.0
Pupils in Private School Placements	12.0	10.0	9.0
Pupils Sent to Other Districts Regular	325.5	327.0	348.0
Pupils Sent to Other Districts Special Ed	28.0	31.0	30.0
Pupils Received	53.0	60.0	3.0
Pupils in State Facilities	1.0	1.0	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	9,192,179	9,376,022	9,692,044
Total Tuition	10-1300	43,484	50,000	116,000
Unrestricted Miscellaneous Revenues	10-1XXX	29,544	40,000	40,000
Interest Earned On Current Expense Emergency Res	10-1XXX	372	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	10	0	0
Subtotal - Revenues From Local Sources		9,265,589	9,466,022	9,848,044
Revenues from State Sources:				
School Choice Aid	10-3116	121,995	162,660	162,660
Categorical Transportation Aid	10-3121	198,562	198,562	198,562
Extraordinary Aid	10-3131	133,865	150,000	130,000
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
Parcc Readiness Aid	10-3181		0	11,465
Per Pupil Growth Aid	10-3182		0	11,465
Professional Learning Community Aid	10-3183		0	10,205
Other State Aids	10-3XXX	94,548	89,137	0
Subtotal - Revenues From State Sources		6,109,289	6,160,678	6,150,883
Budgeted Fund Balance - Operating Budget	10-303	0	255,515	195,451
Adjustment For Prior Year Encumbrances		0	53,032	0
Actual Revenues (Over)/Under Expenditures		-120,330	0	0
Total Operating Budget		15,254,548	15,935,247	16,194,378
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,456	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues From Local Sources	20-1XXX	2,456	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	40,131	39,994	33,995
Title II	20-4451-4455	9,986	9,508	8,082
I.D.E.A. Part B (Handicapped)	20-4420-4429	159,127	158,495	134,721
Total Revenues From Federal Sources		209,244	207,997	176,798
Total Grants And Entitlements		211,700	207,997	176,798
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	991,034	958,465	976,156
Total Revenues From Local Sources		991,034	958,465	976,156
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	555,425	558,475	517,727
Budgeted Fund Balance	40-303	0	23,447	34,139
Total Local Repayment Of Debt		1,546,459	1,540,387	1,528,022
Actual Revenues (Over)/Under Expenditures		-8,017	0	0
Total Repayment Of Debt		1,538,442	1,540,387	1,528,022
Total Revenues/Sources		17,004,690	17,683,631	17,899,198
Total Revenues/Sources Net of Transfers		17,004,690	17,683,631	17,899,198

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,641,546	2,758,282	2,793,646
Special Education - Instruction	11-2XX-100-XXX	1,155,997	1,189,400	1,383,208
Basic Skills/Remedial - Instruction	11-230-100-XXX	298,575	312,332	320,824
Summer School	11-422-XXX-XXX	43,135	50,345	49,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	6,192,453	6,358,825	6,270,257
Undist. Expenditures - Health Services	11-000-213-XXX	130,435	135,046	139,413
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	145,517	175,549	163,788
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	154,960	126,000	112,000
Undist. Expenditures - Guidance	11-000-218-XXX	129,734	135,354	118,553
Undist. Expenditures - Child Study Teams	11-000-219-XXX	196,690	204,555	191,427
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	118,907	126,785	108,104
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	126,222	189,389	156,855
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,104	6,000	6,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	182,504	248,980	246,471
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	328,411	339,242	352,918
Undist. Expend. - Central Services	11-000-251-XXX	128,155	132,239	131,037
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	20,830	21,000	22,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	673,900	701,161	661,402
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	725,383	796,521	861,903
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,795,661	1,896,013	2,072,843
Total Undistributed Expenditures		11,051,866	11,592,659	11,614,971
Total General Current Expense		15,191,119	15,903,018	16,162,149
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	63,429	32,229	32,229
Total Capital Outlay		63,429	32,229	32,229

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Fund Grand Total		15,254,548	15,935,247	16,194,378
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,456	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	40,131	39,994	33,995
Title II	20-XXX-XXX-XXX	9,986	9,508	8,082
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	159,127	158,495	134,721
Total Federal Projects	20-XXX-XXX-XXX	209,244	207,997	176,798
Total Special Revenue Funds		211,700	207,997	176,798
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,538,442	1,540,387	1,528,022
Total Debt Service Funds		1,538,442	1,540,387	1,528,022
Total Expenditures/Appropriations		17,004,690	17,683,631	17,899,198
Total Expenditures Net of Transfers		17,004,690	17,683,631	17,899,198

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	306,298	310,502	310,502	310,502
--Repayment of Debt	49,569	57,586	34,139	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	50,677	687	687	687
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	255,515	450,966	195,451	0
--Tuition Reserve	44,690	0	0	0
--Current Expense Emergency Reserve	25,338	25,710	25,710	25,710
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)			0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)			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	\$9,952	\$10,187	\$10,787	\$11,586	\$13,182
Total Classroom Instruction	\$6,430	\$6,691	\$7,029	\$7,518	\$9,430
Classroom-Salaries and Benefits	\$6,005	\$6,414	\$6,767	\$7,179	\$8,933
Classroom-General Supplies and Textbooks	\$275	\$108	\$131	\$194	\$266
Classroom-Purchased Services	\$150	\$169	\$131	\$145	\$231
Total Support Services	\$1,517	\$1,552	\$1,666	\$1,814	\$1,568
Support Services-Salaries and Benefits	\$1,204	\$1,268	\$1,344	\$1,423	\$1,225
Total Administrative Costs	\$1,111	\$1,010	\$1,128	\$1,206	\$1,178
Administration Salaries and Benefits	\$781	\$824	\$836	\$887	\$858
Total Operations and Maintenance of Plant	\$879	\$924	\$951	\$1,036	\$1,002
Operations and Maintenance-Salaries and Benefits	\$351	\$378	\$401	\$425	\$394
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	\$5	\$16	\$25	\$22	\$15
Employee Benefits as a percentage of salaries*	33.71%	32.97%	33.73%	33.69%	35.89%

*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	Contract business services through the Pohatcong Township BOE through an interlocal services agreement.	0
Superintendent and Assistant Sup.	Share s Superintendent with the Bloomsbury BOE.	0
Transportation Services, including Fuel	Transportation through the 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 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,692,044
(B) Estimated Net Taxable Valuation (as of 02/10/16)	595,612,061
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.6272
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,668,200
(E) Estimated Net Taxable Valuation (as of 02/10/16)	595,612,061
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.7911

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,692,044
(H) Estimated Equalized Valuation (as of 02/10/16)	682,884,729
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4193
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,668,200
(K) Estimated Equalized Valuation (as of 02/10/16)	682,884,729
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.5622

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	\$2,284
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	\$38,840
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	\$3,000
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	Payment for waiving benefits.
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 with the Bloomsbury BOE who pays \$56,000 for the shared service.
Additional Comment 2	
Additional Comment 3	

NAME=Nichole Hutnick

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$85,313
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	\$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 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 Hutnick

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	07/01/15
End Date of Contract	06/30/16
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	

NAME=Shared Services Agreement

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

NAME=Stephanie Snyder

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Supervisor of Instruction
Base Annual Salary Amount	\$100,076
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	\$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	