

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	519.0	518.0	519.0
Pupils On Roll Special Ed Full-Time	60.0	65.0	65.0
Pupils On Roll SUBTOTAL	579.0	583.0	584.0
Pupils in Private School Placements	6.0	4.0	4.0
Pupils Sent to Other Districts Special Ed	3.0		0.0
Pupils Received	20.0	20.0	20.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,499,347	7,700,021	7,900,691
Total Tuition	10-1300	159,165	35,000	144,547
Unrestricted Miscellaneous Revenues	10-1XXX	11,390	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	3,258	0	0
Subtotal - Revenues From Local Sources		7,673,160	7,735,021	8,045,238
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	6,585	6,585	8,482
Extraordinary Aid	10-3131	64,444	50,000	50,000
Categorical Special Education Aid	10-3132	382,108	382,108	385,322
Equalization Aid	10-3176	72,680	72,680	70,585
Categorical Security Aid	10-3177	14,403	14,403	16,077
Under Adequacy Aid	10-3180		0	20,479
Parcc Readiness Aid	10-3181		0	5,940
Per Pupil Growth Aid	10-3182		0	5,940
Professional Learning Community Aid	10-3183		0	5,470
Other State Aids	10-3XXX	35,317	32,359	0
Subtotal - Revenues From State Sources		575,537	558,135	568,295
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-307	554,408	0	400,680
Adjustment For Prior Year Encumbrances		0	47,814	0
Actual Revenues (Over)/Under Expenditures		244,014	0	0
Total Operating Budget		9,166,119	8,618,313	9,294,813
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	12,612	0	0
Total Revenues From Local Sources	20-1XXX	12,612	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	165,078	183,486	155,963
Total Revenues From State Sources		165,078	183,486	155,963
Revenues from Federal Sources:				
Title I	20-4411-4416	39,169	61,839	52,563
Title II	20-4451-4455	30,892	23,247	19,760
I.D.E.A. Part B (Handicapped)	20-4420-4429	187,331	207,748	183,251
Total Revenues From Federal Sources		257,392	292,834	255,574
Total Grants And Entitlements		435,082	476,320	411,537
Total Revenues/Sources		9,601,201	9,094,633	9,706,350
Total Revenues/Sources Net of Transfers		9,601,201	9,094,633	9,706,350

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,249,688	2,263,997	2,413,664
Special Education - Instruction	11-2XX-100-XXX	942,283	810,005	852,679
Basic Skills/Remedial - Instruction	11-230-100-XXX	167,998	256,553	184,192
Bilingual Education - Instruction	11-240-100-XXX	67,622	64,892	86,262
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,022	13,065	16,753
School-Sponsored Athletics - Instruction	11-402-100-XXX	26,615	23,950	24,350
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	48,290	39,841	58,095
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	382,457	528,944	524,840
Undist. Expenditures - Health Services	11-000-213-XXX	143,772	140,701	132,511
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	214,562	200,441	200,306
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	381,753	307,270	313,661
Undist. Expenditures - Guidance	11-000-218-XXX	55,426	57,175	58,478
Undist. Expenditures - Child Study Teams	11-000-219-XXX	226,778	251,841	252,736
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	158,477	162,948	201,065
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	143,659	142,070	145,629
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	422	1,093	1,093
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	351,027	403,192	412,301
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	229,090	232,314	231,906
Undist. Expend. - Central Services	11-000-251-XXX	199,232	202,105	199,551
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	18,012	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	789,565	788,064	777,670
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	306,069	360,055	366,632
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,166,459	1,346,305	1,436,279
Total Undistributed Expenditures		4,748,748	5,142,530	5,254,658
Total General Current Expense		8,267,266	8,614,833	8,890,653

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	49,420	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	448,754	3,480	3,480
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	400,680
Increase In Capital Reserve	10-604	400,679	0	0
Total Capital Outlay		898,853	3,480	404,160
General Fund Grand Total		9,166,119	8,618,313	9,294,813
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	12,612	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	19,254	17,644	14,997
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	53,807	65,001	55,251
Nonpublic Handicapped Services	20-XXX-XXX-XXX	50,601	57,157	48,583
Nonpublic Nursing Services	20-XXX-XXX-XXX	31,016	27,900	23,715
Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,400	8,034	6,829
Nonpublic Security Aid	20-XXX-XXX-XXX	0	7,750	6,588
Total Other State Projects		165,078	183,486	155,963
Total State Projects	20-XXX-XXX-XXX	165,078	183,486	155,963
Federal Projects:				
Title I	20-XXX-XXX-XXX	39,169	61,839	52,563
Title II	20-XXX-XXX-XXX	30,892	23,247	19,760
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	187,331	207,748	183,251
Total Federal Projects	20-XXX-XXX-XXX	257,392	292,834	255,574
Total Special Revenue Funds		435,082	476,320	411,537
Total Expenditures/Appropriations		9,601,201	9,094,633	9,706,350
Total Expenditures Net of Transfers		9,601,201	9,094,633	9,706,350

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	261,570	267,402	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	554,409	400,680	400,680	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	396,343	557,943	280,600	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	\$10,916	\$13,085	\$13,637	\$13,252	\$13,697
Total Classroom Instruction	\$5,710	\$7,243	\$7,511	\$7,296	\$7,666
Classroom-Salaries and Benefits	\$5,331	\$6,773	\$6,860	\$6,627	\$6,917
Classroom-General Supplies and Textbooks	\$270	\$404	\$509	\$590	\$608
Classroom-Purchased Services	\$108	\$66	\$143	\$79	\$141
Total Support Services	\$2,343	\$2,632	\$2,801	\$2,574	\$2,675
Support Services-Salaries and Benefits	\$1,676	\$1,881	\$1,932	\$1,922	\$2,013
Total Administrative Costs	\$1,561	\$1,572	\$1,673	\$1,726	\$1,720
Administration Salaries and Benefits	\$1,235	\$1,235	\$1,296	\$1,218	\$1,261
Total Operations and Maintenance of Plant	\$1,194	\$1,516	\$1,529	\$1,531	\$1,499
Operations and Maintenance-Salaries and Benefits	\$678	\$832	\$830	\$845	\$768
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$79	\$85	\$77	\$76	\$85
Total Equipment Costs	\$7	\$85	\$0	\$0	\$0
Legal Costs	\$13	\$9	\$17	\$6	\$17
Employee Benefits as a percentage of salaries*	25.66%	22.46%	26.60%	26.88%	27.94%

*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)
Special Education Services	Shared services of CST with Wharton, Mine Hill and Morris Hills Regional	0
Others	Participate in ACES	0
Transportation Services, including Fuel	Purchase fuel for vehicles from Morris Hills Regional	0
Purchasing	Participate in Ed Data & MERSC	0
Purchasing	Where feasible, jointly bid equipment and services such as Waste Management with Morris Regional and/or Rockaway Township	0
Municipal/Public Works	School district bids trash removal with Morris Hills Regional	0
Municipal/Public Works	Rockaway Borough salts parking lots and maintenance fields	0
Technology Services	School District provides computer maintenance for the municipality	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,800,356
(B) Estimated Net Taxable Valuation (as of 10/01/15)	779,870,147
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.0002
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,800,356
(E) Estimated Net Taxable Valuation (as of 10/01/15)	779,870,147
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.0002

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,800,356
(H) Estimated Equalized Valuation (as of 10/01/15)	833,639,921
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9357
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,800,356
(K) Estimated Equalized Valuation (as of 10/01/15)	833,639,921
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.9357

NAME=Jaime Argenziano

CATEGORY	MEASURE
Job Title	Other
Job Title II	Supervisor of Curriculum
Base Annual Salary Amount	\$75,000
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	09/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	200
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	10
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	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,314
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Not to Exceed \$12,500 Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not to Exceed \$12,500 Upon Retirement/Separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick days
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=Jaime Argenziano

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=Mark Schwarz

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$125,000
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	07/01/15
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	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	\$10,000
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	\$9,808
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement or Separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Rolled into sick days payout
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=Mark Schwarz

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=Phyllis Alpaugh

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$110,146
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	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	\$1,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$776
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Not to Exceed \$12,500 Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not to exceed 12,500 upon retirement/separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick days
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=Phyllis Alpaugh

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=Stephanie Bonaparte

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$97,000
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	07/01/15
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	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	\$1,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,314
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Not to Exceed \$12,500 upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not to Exceed \$12,500 upon retirement/separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick days
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 Bonaparte

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=Yvonne Hellwig

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$102,000
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	11/30/15
End Date of Contract	06/30/16
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$6,000
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement or Separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Converts to sick days
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=Yvonne Hellwig

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	
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Additional Comment 1	
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Additional Comment 3	