

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	209.0	211.0	196.0
Pupils On Roll Special Ed Full-Time	25.0	31.0	48.0
Pupils On Roll SUBTOTAL	234.0	242.0	244.0
Pupils Sent to Other Districts Special Ed	4.0	2.0	2.0
Pupils Received	1.0	4.0	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	4,497,000	4,582,279	4,444,811
Total Tuition	10-1300	0	30,000	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	7,276	0	0
Subtotal - Revenues From Local Sources		4,504,276	4,612,279	4,474,811
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	39,793	39,793	39,793
Extraordinary Aid	10-3131	2,026	0	0
Categorical Special Education Aid	10-3132	183,763	183,763	183,763
Equalization Aid	10-3176	277,211	277,211	277,211
Categorical Security Aid	10-3177	25,900	25,900	25,900
Parcc Readiness Aid	10-3181	0	2,720	2,720
Per Pupil Growth Aid	10-3182	0	2,720	2,720
Professional Learning Community Aid	10-3183	0	2,200	2,200
Other State Aids	10-3XXX	9,046	0	0
Subtotal - Revenues From State Sources		537,739	534,307	534,307
Budgeted Fund Balance - Operating Budget	10-303	0	0	330,955
Adjustment For Prior Year Encumbrances		0	4,749	0
Actual Revenues (Over)/Under Expenditures		-807,696	0	0
Total Operating Budget		4,234,319	5,151,335	5,340,073
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	5,752	28,322	22,658
Title II	20-4451-4455	0	5,890	4,712
I.D.E.A. Part B (Handicapped)	20-4420-4429	39,113	54,486	43,589

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other	20-4XXX	0	2,517	2,014
Total Revenues From Federal Sources		44,865	91,215	72,973
Total Grants And Entitlements		44,865	91,215	72,973
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	266,234	268,860	252,152
Total Revenues From Local Sources		266,234	268,860	252,152
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	78,518	79,292	72,766
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		344,752	348,152	324,919
Total Repayment Of Debt		344,752	348,152	324,919
Total Revenues/Sources		4,623,936	5,590,702	5,737,965
Total Revenues/Sources Net of Transfers		4,623,936	5,590,702	5,737,965

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,266,193	1,457,619	1,394,843
Special Education - Instruction	11-2XX-100-XXX	209,019	298,042	352,986
Basic Skills/Remedial - Instruction	11-230-100-XXX	133,544	142,423	72,601
Bilingual Education - Instruction	11-240-100-XXX	0	550	100
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	28,047	44,700	58,600
Other Instructional Programs - Instruction	11-4XX-100-XXX	0	0	520
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	89,706	120,000	148,500
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	27,865	16,415	22,054
Undist. Expenditures - Health Services	11-000-213-XXX	59,764	69,413	70,421
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	36,119	45,086	59,243
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	58,008	97,170	80,445
Undist. Expenditures - Guidance	11-000-218-XXX	68,439	58,495	59,470
Undist. Expenditures - Child Study Teams	11-000-219-XXX	216,753	296,874	201,909
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,347	44,080	98,403
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	65,237	72,334	108,345
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,353	13,199	132,882
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	206,017	242,018	173,052
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	74,120	105,743	103,650
Undist. Expend. - Central Services	11-000-251-XXX	134,680	131,810	137,955
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	4,122	10,492	15,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	390,023	557,845	733,007
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	293,174	320,074	297,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	752,453	951,476	883,696
Total Undistributed Expenditures		2,491,180	3,152,524	3,325,532
Total General Current Expense		4,127,983	5,095,858	5,205,182

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	54,665	40,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	770	770	90,770
Total Capital Outlay		55,435	40,770	90,770
Transfer Of Funds To Charter Schools	10-000-100-56X	50,901	14,707	44,121
General Fund Grand Total		4,234,319	5,151,335	5,340,073
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	5,752	28,322	22,658
Title II	20-XXX-XXX-XXX	0	5,890	4,712
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	39,113	54,486	43,589
Other	20-XXX-XXX-XXX	0	2,517	2,014
Total Federal Projects	20-XXX-XXX-XXX	44,865	91,215	72,973
Total Special Revenue Funds		44,865	91,215	72,973
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	344,752	348,152	324,919
Total Debt Service Funds		344,752	348,152	324,919
Total Expenditures/Appropriations		4,623,936	5,590,702	5,737,965
Total Expenditures Net of Transfers		4,623,936	5,590,702	5,737,965

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	235,790	255,632	255,632	250,000
--Repayment of Debt	0	1	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	530,497	1,030,497	1,030,497	1,030,497
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	325,323	325,323	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	1	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	\$16,908	\$16,095	\$17,857	\$19,319	\$19,750
Total Classroom Instruction	\$9,281	\$8,860	\$9,608	\$10,194	\$9,684
Classroom-Salaries and Benefits	\$7,369	\$8,115	\$8,430	\$8,995	\$8,756
Classroom-General Supplies and Textbooks	\$1,163	\$313	\$532	\$591	\$690
Classroom-Purchased Services	\$749	\$432	\$646	\$609	\$239
Total Support Services	\$2,553	\$2,908	\$3,454	\$3,675	\$4,159
Support Services-Salaries and Benefits	\$2,101	\$2,326	\$2,368	\$2,781	\$2,890
Total Administrative Costs	\$2,605	\$2,185	\$2,066	\$2,520	\$2,173
Administration Salaries and Benefits	\$1,942	\$1,603	\$1,545	\$1,891	\$1,598
Total Operations and Maintenance of Plant	\$2,287	\$1,929	\$2,449	\$2,623	\$3,374
Operations and Maintenance-Salaries and Benefits	\$1,041	\$1,052	\$1,119	\$1,196	\$1,369
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$122	\$152	\$216	\$232	\$312
Total Equipment Costs	\$309	\$235	\$154	\$166	\$0
Legal Costs	\$14	\$26	\$38	\$23	\$41
Employee Benefits as a percentage of salaries*	32.88%	31.56%	35.84%	34.68%	32.10%

\*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)
Special Education Services	Educational Services Commission of Morris County	0
Staffing - Other	Fredon/Stillwater - Music Teacher - 4 days Fredon & 1 day Stillwater	0
Staffing - Other	Fredon/Sandyston Walpack - Art teacher - 3 days Fredon & 2 days Sandyston Walpack	0
Transportation Services, including Fuel	Kittatinny Regional - NP Transportation	0
Transportation Services, including Fuel	Sussex County Regional Cooperative - Regular & Special Education transportation	0
Purchasing	Ed-Data, MRESC, HCESC purchasing cooperatives	0
Municipal/Public Works	Fredon Township	0
Curriculum Services	Regional Consortium Curriculum Coordinator	0



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,513,541
(B) Estimated Net Taxable Valuation (as of 10/01/16)	436,803,561
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0333
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,774,047
(E) Estimated Net Taxable Valuation (as of 10/01/16)	436,803,561
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0930
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,513,541
(H) Estimated Equalized Valuation (as of 10/01/16)	428,582,937
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0531
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,774,047
(K) Estimated Equalized Valuation (as of 10/01/16)	428,582,937
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.1139
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NAME=Barbara Decker

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$100,000
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	01/01/17
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	4
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	\$8,500
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	\$13,077
Contractual Post-Employment Benefit Description of Payout of Sick days	100 days @ 1/260 OR \$15K Max per law
Contractual Post-Employment Benefit Description of Payout of Vacation days	# of Days * 1/260
Contractual Post-Employment Benefit Description of Payout of Personal days	NA
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=Barbara Decker

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=Gayle Carrick

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Dir of Curriculum
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	01/01/17
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
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	\$2,834
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	NA - Interim Position
Contractual Post-Employment Benefit Description of Payout of Vacation days	NA - Interim Position
Contractual Post-Employment Benefit Description of Payout of Personal days	NA - Interim Position
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=Gayle Carrick

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=Melissa Lewis

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	Dir of CST
Base Annual Salary Amount	\$87,125
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	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	\$2,000
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	\$6,702
Contractual Post-Employment Benefit Description of Payout of Sick days	NA
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 Day Max @ Per Diem Rate
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=Melissa Lewis

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	