

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	418.0	393.0	389.0
Pupils On Roll Special Ed Full-Time	46.0	39.0	43.0
Pupils On Roll SUBTOTAL	464.0	432.0	432.0
Pupils in Private School Placements	1.0	2.0	5.0
Pupils Sent to Other Districts Regular	186.0	204.0	185.0
Pupils Sent to Other Districts Special Ed	31.0	26.0	22.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,657,422	9,051,513	9,232,543
Transportation Fees From Other LEAs	10-1420-1440	371	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	90,152	14,000	8,500
Subtotal - Revenues From Local Sources		8,747,945	9,065,513	9,241,043
Revenues from State Sources:				
School Choice Aid	10-3116	520,520	544,180	579,670
Categorical Transportation Aid	10-3121	403,821	403,787	403,787
Extraordinary Aid	10-3131	59,781	59,781	0
Categorical Special Education Aid	10-3132	351,368	359,279	359,279
Equalization Aid	10-3176	693,970	708,283	708,283
Categorical Security Aid	10-3177	44,047	44,440	44,440
Adjustment Aid	10-3178	437,219	421,916	421,916
Parcc Readiness Aid	10-3181	0	6,810	6,810
Per Pupil Growth Aid	10-3182	0	6,810	6,810
Professional Learning Community Aid	10-3183	0	6,910	6,910
Host District Support Aid	10-3184	0	762	762
Other State Aids	10-3XXX	20,026	6,406	0
Subtotal - Revenues From State Sources		2,530,752	2,569,364	2,538,667
Budgeted Fund Balance - Operating Budget	10-303	0	467,082	582,760
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	40,935	20,518
Adjustment For Prior Year Encumbrances		0	46,857	0
Actual Revenues (Over)/Under Expenditures		112,115	0	0
Total Operating Budget		11,390,812	12,189,751	12,382,988
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	4,498	17,739	18,508
Total Revenues From State Sources		4,498	17,739	18,508
Revenues from Federal Sources:				
Title I	20-4411-4416	18,795	15,662	13,247
Title II	20-4451-4455	0	5,867	5,261
I.D.E.A. Part B (Handicapped)	20-4420-4429	132,214	113,309	110,979
Other	20-4XXX	52,164	44,340	34,968
Total Revenues From Federal Sources		203,173	179,178	164,455
Total Grants And Entitlements		207,671	196,917	182,963
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	631,841	667,936	643,592
Interest On Investments	40-1510	42	0	0
Miscellaneous	40-1XXX	42	0	0
Total Revenues From Local Sources		631,883	667,936	643,592
Budgeted Fund Balance	40-303	0	0	42
Total Local Repayment Of Debt		631,883	667,936	643,634
Actual Revenues (Over)/Under Expenditures		-42	0	0
Total Repayment Of Debt		631,841	667,936	643,634
Total Revenues/Sources		12,230,324	13,054,604	13,209,585
Total Revenues/Sources Net of Transfers		12,230,324	13,054,604	13,209,585

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,571,499	2,724,750	2,782,635
Special Education - Instruction	11-2XX-100-XXX	578,069	545,340	524,422
Basic Skills/Remedial - Instruction	11-230-100-XXX	286,236	297,387	318,317
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	37,805	27,500	27,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	14,942	20,587	20,985
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	4,184,839	4,199,852	4,008,698
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	16,459	18,063	17,116
Undist. Expenditures - Health Services	11-000-213-XXX	87,633	84,611	60,934
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	62,908	78,382	82,321
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	94,545	201,083	208,691
Undist. Expenditures - Guidance	11-000-218-XXX	50,058	49,240	47,772
Undist. Expenditures - Child Study Teams	11-000-219-XXX	218,943	224,588	243,922
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	51,886	61,899	62,985
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	80,203	79,777	83,912
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	12,726	23,792	43,650
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	356,225	353,467	370,031
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	110,461	119,508	119,366
Undist. Expend. - Central Services	11-000-251-XXX	193,135	191,960	196,817
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	23,160	38,485	40,927
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	661,981	707,267	763,087
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	526,985	751,191	737,116
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,100,933	1,305,341	1,494,334
Total Undistributed Expenditures		7,833,080	8,488,506	8,581,679
Total General Current Expense		11,321,631	12,104,070	12,255,538
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	3,000	15,500	23,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	35,567	38,567	73,857
Total Capital Outlay		38,567	54,067	96,857
Transfer Of Funds To Charter Schools	10-000-100-56X	30,614	31,614	30,593
General Fund Grand Total		11,390,812	12,189,751	12,382,988
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	729	823	726
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	2,329	10,705	11,336
Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	4,181	4,420
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,440	1,296	1,134
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	374	262
Nonpublic Security Aid	20-XXX-XXX-XXX	0	360	630
Total Other State Projects		4,498	17,739	18,508
Total State Projects	20-XXX-XXX-XXX	4,498	17,739	18,508
Federal Projects:				
Title I	20-XXX-XXX-XXX	18,795	15,662	13,247
Title II	20-XXX-XXX-XXX	0	5,867	5,261
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	132,214	113,309	110,979
Other	20-XXX-XXX-XXX	52,164	44,340	34,968
Total Federal Projects	20-XXX-XXX-XXX	203,173	179,178	164,455
Total Special Revenue Funds		207,671	196,917	182,963
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	631,841	667,936	643,634
Total Debt Service Funds		631,841	667,936	643,634
Total Expenditures/Appropriations		12,230,324	13,054,604	13,209,585
Total Expenditures Net of Transfers		12,230,324	13,054,604	13,209,585

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	745,978	717,082	832,760	250,000
--Repayment of Debt	0	42	42	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	101	101	101	101
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	0
--Tuition Reserve	191,283	61,453	20,518	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	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	\$13,891	\$14,210	\$16,038	\$16,674	\$17,501
Total Classroom Instruction	\$8,500	\$8,824	\$9,847	\$10,286	\$10,803
Classroom-Salaries and Benefits	\$8,368	\$8,581	\$9,527	\$9,951	\$10,450
Classroom-General Supplies and Textbooks	\$108	\$213	\$309	\$326	\$337
Classroom-Purchased Services	\$24	\$31	\$10	\$9	\$15
Total Support Services	\$1,761	\$1,703	\$2,061	\$2,277	\$2,413
Support Services-Salaries and Benefits	\$1,509	\$1,500	\$1,725	\$1,827	\$1,904
Total Administrative Costs	\$1,985	\$1,997	\$2,131	\$2,138	\$2,137
Administration Salaries and Benefits	\$1,642	\$1,568	\$1,641	\$1,643	\$1,666
Total Operations and Maintenance of Plant	\$1,512	\$1,541	\$1,850	\$1,823	\$1,991
Operations and Maintenance-Salaries and Benefits	\$674	\$702	\$851	\$879	\$943
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$124	\$135	\$136	\$137	\$142
Total Equipment Costs	\$22	\$6	\$0	\$36	\$54
Legal Costs	\$43	\$53	\$54	\$58	\$58
Employee Benefits as a percentage of salaries*	23.52%	23.28%	25.79%	26.57%	29.83%

\*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)
Recycling	Green Township contracts for trash removal and recycling	0
Staffing - Other	Co-op bussing	0
Staffing - Other	Sussex Ed Services - speech	0
Staffing - Other	Curriculum-Algebra at Newton	0
Staffing - Other	Special Education-Autistic	0
Staffing - Other	Special Education-Autistic Class	0
Others	Recycling - Green Township contracts for trash pick-up and recycling	0
Others	Morris County Co-op, copy paper and supplies	0
Others	The Educational Services Commission of New Jersey	0
Others	Hunterdon Co-op, supplies and computers	0



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,142,028
(B) Estimated Net Taxable Valuation (as of 10/01/16)	419,625,100
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.1786
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,827,896
(E) Estimated Net Taxable Valuation (as of 10/01/16)	419,625,100
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.3421
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,142,028
(H) Estimated Equalized Valuation (as of 10/01/16)	462,702,724
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9758
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,827,896
(K) Estimated Equalized Valuation (as of 10/01/16)	462,702,724
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	2.1240
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NAME=John Nittolo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
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	07/01/14
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	45
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$12,940
Total Bonuses Amount	\$22,597
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$872
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$30,072
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 Max per day, \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	24 days at \$628
Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract
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=John Nittolo

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Not in contract
Additional Comment 1	None
Additional Comment 2	None
Additional Comment 3	None

NAME=Sallyann McCarty

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$124,691
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	39
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,175
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$55
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$16,533
Contractual Post-Employment Benefit Description of Payout of Sick days	Max 150 days @\$45, Max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 days @ \$489
Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract
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=Sallyann McCarty

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Not in contract
Additional Comment 1	none
Additional Comment 2	none
Additional Comment 3	none

NAME=Seth Cohen

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Coordinator of Curriculum
Base Annual Salary Amount	\$103,398
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	240
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	34
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$7,900
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,967
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$14,717
Contractual Post-Employment Benefit Description of Payout of Sick days	Max 125 days @ \$65
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 15 days @ \$439
Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract
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=Seth Cohen

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Not in contract
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Not in contract
Additional Comment 1	None
Additional Comment 2	None
Additional Comment 3	None