

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	262.0	253.0	252.0
Pupils On Roll Special Ed Full-Time	36.0	40.0	41.0
Pupils On Roll SUBTOTAL	298.0	293.0	293.0
Pupils Sent to Other Districts Special Ed	8.0	10.0	5.0
Pupils Received	1.0	2.0	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	5,112,125	5,213,151	5,311,680
Unrestricted Miscellaneous Revenues	10-1XXX	73,844	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	885	800	800
Subtotal - Revenues From Local Sources		5,186,854	5,213,951	5,312,480
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	167,978	167,978	167,978
Extraordinary Aid	10-3131	23,061	4,200	4,200
Categorical Special Education Aid	10-3132	212,034	212,034	212,034
Equalization Aid	10-3176	655,394	655,394	655,394
Categorical Security Aid	10-3177	32,162	32,162	32,162
Adjustment Aid	10-3178	202,172	202,172	202,172
Parcc Readiness Aid	10-3181	0	3,180	3,180
Per Pupil Growth Aid	10-3182	0	3,180	3,180
Professional Learning Community Aid	10-3183	0	2,880	2,880
Other State Aids	10-3XXX	6,726	0	0
Subtotal - Revenues From State Sources		1,299,527	1,283,180	1,283,180
Budgeted Fund Balance - Operating Budget	10-303	0	163,091	184,578
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	258,900	240,000
Adjustment For Prior Year Encumbrances		0	228,191	0
Actual Revenues (Over)/Under Expenditures		-10,922	0	0
Total Operating Budget		6,475,459	7,147,313	7,020,238
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	61,071	66,073	66,075

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From State Sources		61,071	66,073	66,075
Revenues from Federal Sources:				
Title I	20-4411-4416	26,162	29,290	22,500
Title II	20-4451-4455	8,898	16,096	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	100,923	123,839	95,000
Other	20-4XXX	16,574	0	0
Total Revenues From Federal Sources		152,557	169,225	127,500
Total Grants And Entitlements		213,628	235,298	193,575
Total Revenues/Sources		6,689,087	7,382,611	7,213,813
Total Revenues/Sources Net of Transfers		6,689,087	7,382,611	7,213,813

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,918,409	2,036,520	2,062,167
Special Education - Instruction	11-2XX-100-XXX	468,140	516,864	480,417
Basic Skills/Remedial - Instruction	11-230-100-XXX	265,977	292,129	299,458
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	24,951	43,850	42,885
Before/After School Programs	11-421-XXX-XXX	8,009	9,000	9,000
Summer School	11-422-XXX-XXX	9,609	22,500	16,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	179,243	307,383	209,840
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	9,105	14,822	15,100
Undist. Expenditures - Health Services	11-000-213-XXX	70,190	73,379	76,359
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	94,330	78,452	87,950
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	94,270	84,804	117,335
Undist. Expenditures - Guidance	11-000-218-XXX	7,897	8,195	8,450
Undist. Expenditures - Child Study Teams	11-000-219-XXX	172,490	209,534	212,822
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	5,830	42,887	47,152
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	116,941	128,538	131,250
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,682	18,165	18,640
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	139,652	133,459	134,464
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	229,822	156,831	159,205
Undist. Expend. - Central Services	11-000-251-XXX	184,236	137,150	141,050
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	35,621	26,000	25,750
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	491,282	595,558	566,407
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	344,443	450,632	449,323
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,107,725	1,406,789	1,390,435
Total Undistributed Expenditures		3,290,759	3,872,578	3,791,532
Total General Current Expense		5,985,854	6,793,441	6,701,959

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	13,570	3,320	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	372,766	258,900	240,000
Interest Deposit To Capital Reserve	10-604	0	800	800
Total Capital Outlay		386,336	263,020	240,800
Transfer Of Funds To Charter Schools	10-000-100-56X	103,269	90,852	77,479
General Fund Grand Total		6,475,459	7,147,313	7,020,238
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,139	5,188	5,200
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	16,413	17,020	17,250
Nonpublic Handicapped Services	20-XXX-XXX-XXX	25,350	26,235	26,500
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,904	8,640	8,750
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,260	2,340	2,375
Nonpublic Security Aid	20-XXX-XXX-XXX	3,005	6,650	6,000
Total Other State Projects		61,071	66,073	66,075
Total State Projects	20-XXX-XXX-XXX	61,071	66,073	66,075
Federal Projects:				
Title I	20-XXX-XXX-XXX	26,162	29,290	22,500
Title II	20-XXX-XXX-XXX	8,898	16,096	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	100,923	123,839	95,000
Other	20-XXX-XXX-XXX	16,574	0	0
Total Federal Projects	20-XXX-XXX-XXX	152,557	169,225	127,500
Total Special Revenue Funds		213,628	235,298	193,575
Total Expenditures/Appropriations		6,689,087	7,382,611	7,213,813
Total Expenditures Net of Transfers		6,689,087	7,382,611	7,213,813

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	256,453	273,143	268,426	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	801,099	822,303	564,203	325,003
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	319,456	324,526	166,152	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	21,625	21,625	21,625	21,625
--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	\$16,619	\$18,632	\$19,758	\$20,884	\$20,909
Total Classroom Instruction	\$10,985	\$11,642	\$12,495	\$13,184	\$13,135
Classroom-Salaries and Benefits	\$10,599	\$11,218	\$12,082	\$12,474	\$12,512
Classroom-General Supplies and Textbooks	\$336	\$423	\$353	\$617	\$532
Classroom-Purchased Services	\$51	\$1	\$59	\$93	\$90
Total Support Services	\$1,799	\$2,483	\$2,815	\$2,935	\$3,139
Support Services-Salaries and Benefits	\$1,489	\$1,986	\$2,349	\$2,459	\$2,615
Total Administrative Costs	\$2,036	\$2,456	\$2,065	\$2,156	\$2,148
Administration Salaries and Benefits	\$1,736	\$2,075	\$1,736	\$1,804	\$1,800
Total Operations and Maintenance of Plant	\$1,698	\$1,963	\$2,281	\$2,449	\$2,331
Operations and Maintenance-Salaries and Benefits	\$884	\$762	\$1,033	\$1,086	\$1,083
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$100	\$87	\$100	\$158	\$154
Total Equipment Costs	\$0	\$46	\$0	\$11	\$0
Legal Costs	\$15	\$48	\$20	\$21	\$21
Employee Benefits as a percentage of salaries*	30.17%	30.67%	35.95%	37.15%	36.07%

*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	Regional agreement for Treasurer of School Monies	0
Superintendent and Assistant Sup.	Shared service agreement for the services of the Superintendent with Kittatinny Regional High School	0
Others	Sewage treatment plant with local school district	0
Others	Facility use with township recreation	0
Others	Coordination of district music/band programs with region	0
Others	Contract with SCESC for non-public services	0
Others	Community based education foundation	0
Transportation Services, including Fuel	Regional co-op for special education transportation	0
Transportation Services, including Fuel	Regional co-op for non-public transportation	0
Transportation Services, including Fuel	Joint agreement with Kittatinny Regional High School for transportation services	0
Transportation Services, including Fuel	Joint agreement with Stillwater School District for transportation services	0
Purchasing	Electric and gas through MRESC	0
Purchasing	Supplies through Ed Data and state contracts	0
Municipal/Public Works	Snow removal by municipality	0
Curriculum Services	Shared curriculum coordinator for region	0
Professional Staff Development	Regional staff training	0
Insurance Coverages and Benefits	New Jersey School Boards Insurance Group	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,262,415
(B) Estimated Net Taxable Valuation (as of 10/01/16)	605,526,322
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8691
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,262,415
(E) Estimated Net Taxable Valuation (as of 10/01/16)	605,526,322
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.8691

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,262,415
(H) Estimated Equalized Valuation (as of 10/01/16)	636,473,690
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8268
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,262,415
(K) Estimated Equalized Valuation (as of 10/01/16)	636,473,690
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8268

NAME=Courtney Young

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$85,504
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	\$2,630
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$68
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,443
Contractual Post-Employment Benefit Description of Payout of Sick days	11.5 days at \$75/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days at \$329/day
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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=Courtney Young

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=Janet Goodwin

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$112,475
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	\$3,720
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,190
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$8,145
Contractual Post-Employment Benefit Description of Payout of Sick days	22 days at \$75/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	15 days at \$433/day
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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=Janet Goodwin

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=Joseph Coladarci

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	
Base Annual Salary Amount	\$80,000
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	11/01/16
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	\$3,690
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,190
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	not applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	non accumulated
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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=Joseph Coladarci

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 Service Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	37
Shared District	2465
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	01/15/14
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	\$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	not applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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 Service 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	Shared service agreement with Kittatinny Regional
Additional Comment 2	
Additional Comment 3	