

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	207.0	197.0	197.0
Pupils On Roll Special Ed Full-Time	39.0	41.0	40.0
Pupils On Roll SUBTOTAL	246.0	238.0	237.0
Pupils in Private School Placements	2.0	2.0	2.0
Pupils Sent to Other Districts Special Ed	1.0	1.0	0.0
Pupils Received	10.0	10.0	10.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,780,000	3,770,000	3,760,000
Total Tuition	10-1300	53,538	14,250	14,250
Unrestricted Miscellaneous Revenues	10-1XXX	3,388	6,970	6,970
Interest Earned On Current Expense Emergency Res	10-1XXX	564	550	550
Interest Earned On Maintenance Reserve	10-1XXX	456	650	650
Interest Earned On Capital Reserve Funds	10-1XXX	1,506	1,200	1,200
Subtotal - Revenues From Local Sources		3,839,452	3,793,620	3,783,620
Revenues from State Sources:				
School Choice Aid	10-3116	356,610	344,723	356,610
Categorical Transportation Aid	10-3121	107,836	107,714	107,714
Extraordinary Aid	10-3131	43,936	0	0
Categorical Special Education Aid	10-3132	135,970	138,078	138,078
Equalization Aid	10-3176	49,711	47,971	47,971
Categorical Security Aid	10-3177	17,139	17,295	17,295
Adjustment Aid	10-3178	172,439	183,924	183,924
Parcc Readiness Aid	10-3181	0	2,375	2,375
Per Pupil Growth Aid	10-3182	0	2,375	2,375
Professional Learning Community Aid	10-3183	0	2,360	2,360
Other State Aids	10-3XXX	6,976	0	0
Subtotal - Revenues From State Sources		890,617	846,815	858,702
Budgeted Fund Balance - Operating Budget	10-303	0	91,065	46,162
Withdrawal From Cap Res-For Local Share	10-307	0	120,000	0
Adjustment For Prior Year Encumbrances		0	122,863	0
Actual Revenues (Over)/Under Expenditures		12,188	0	0
Total Operating Budget		4,742,257	4,974,363	4,688,484

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	15,776	15,367	13,000
Title II	20-4451-4455	6,226	5,851	5,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	71,643	67,097	57,000
Other	20-4XXX	24,520	25,582	0
Total Revenues From Federal Sources		118,165	113,897	75,000
Total Grants And Entitlements		118,165	113,897	75,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	423,875	418,500	416,100
Total Revenues From Local Sources		423,875	418,500	416,100
Total Local Repayment Of Debt		423,875	418,500	416,100
Total Repayment Of Debt		423,875	418,500	416,100
Total Revenues/Sources		5,284,297	5,506,760	5,179,584
Total Revenues/Sources Net of Transfers		5,284,297	5,506,760	5,179,584

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,579,082	1,708,444	1,636,039
Special Education - Instruction	11-2XX-100-XXX	240,343	246,000	252,300
Basic Skills/Remedial - Instruction	11-230-100-XXX	20,451	23,500	23,500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,331	18,000	18,230
School-Sponsored Athletics - Instruction	11-402-100-XXX	19,717	20,635	23,800
Other Instructional Programs - Instruction	11-4XX-100-XXX	7,356	9,868	9,868
Community Services Programs/Operations	11-800-330-XXX	0	0	3,255
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	252,737	232,000	175,116
Undist. Expenditures - Health Services	11-000-213-XXX	69,823	73,100	74,600
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	92,195	106,250	105,350
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	61,215	75,950	72,750
Undist. Expenditures - Child Study Teams	11-000-219-XXX	171,253	175,995	182,275
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	22,403	22,000	0
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	42,697	44,050	45,850
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	11,691	13,300	11,200
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	107,603	123,200	109,850
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	177,547	199,661	190,684
Undist. Expend. - Central Services	11-000-251-XXX	142,325	144,400	125,601
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	330,046	448,130	421,470
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	328,116	299,950	304,110
Personal Services - Employee Benefits	11-XXX-XXX-2XX	709,798	759,172	801,500
Total Undistributed Expenditures		2,519,449	2,717,158	2,620,356
Interest Earned On Maintenance Reserve	10-606	0	650	650
Interest Earned On Current Expense Emergency Res	10-607	0	550	550
Total General Current Expense		4,402,729	4,744,805	4,588,548

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	48,138	9,144	3,550
Facilities Acquisition And Const. Serv.	12-000-400-XXX	192,327	156,819	20,073
Interest Deposit To Capital Reserve	10-604	0	1,200	1,200
Total Capital Outlay		240,465	167,163	24,823
Transfer Of Funds To Charter Schools	10-000-100-56X	99,063	62,395	75,113
General Fund Grand Total		4,742,257	4,974,363	4,688,484
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	15,776	15,367	13,000
Title II	20-XXX-XXX-XXX	6,226	5,851	5,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	71,643	67,097	57,000
Other	20-XXX-XXX-XXX	24,520	25,582	0
Total Federal Projects	20-XXX-XXX-XXX	118,165	113,897	75,000
Total Special Revenue Funds		118,165	113,897	75,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	423,875	418,500	416,100
Total Debt Service Funds		423,875	418,500	416,100
Total Expenditures/Appropriations		5,284,297	5,506,760	5,179,584
Total Expenditures Net of Transfers		5,284,297	5,506,760	5,179,584

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	304,406	352,140	296,162	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	669,862	607,820	489,020	490,220
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	150,666	151,122	151,772	152,422
--Legal Reserve	107,854	35,087	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	203,621	185,325	185,875	186,425
--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	\$15,511	\$15,747	\$17,145	\$18,076	\$17,707
Total Classroom Instruction	\$9,538	\$9,535	\$10,296	\$10,728	\$10,592
Classroom-Salaries and Benefits	\$8,974	\$9,033	\$9,818	\$10,039	\$9,985
Classroom-General Supplies and Textbooks	\$465	\$399	\$350	\$548	\$474
Classroom-Purchased Services	\$99	\$104	\$129	\$141	\$133
Total Support Services	\$2,135	\$2,344	\$2,601	\$2,651	\$2,615
Support Services-Salaries and Benefits	\$1,761	\$1,888	\$2,072	\$2,102	\$2,190
Total Administrative Costs	\$2,051	\$2,146	\$2,135	\$2,349	\$2,189
Administration Salaries and Benefits	\$1,774	\$1,806	\$1,491	\$1,571	\$1,557
Total Operations and Maintenance of Plant	\$1,592	\$1,520	\$1,889	\$2,120	\$2,040
Operations and Maintenance-Salaries and Benefits	\$758	\$752	\$883	\$901	\$989
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$182	\$186	\$205	\$209	\$230
Total Equipment Costs	\$56	\$198	\$0	\$39	\$15
Legal Costs	\$28	\$33	\$13	\$50	\$13
Employee Benefits as a percentage of salaries*	26.73%	27.07%	29.27%	28.00%	29.77%

*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	Share a School Business Administrator and Business Office Clerk with Sussex County Educational Services Commission	0
Others	Member Sussex Rural Electric Cooperative for electricity	0
Transportation Services, including Fuel	Member of Sussex County Regional Cooperative which goes out to bid on out to bid on transportation	0
Transportation Services, including Fuel	Member of Morris County Co-op for fuel oil purchases	0
Purchasing	Member of Middlesex Regional Educational Services for Purchasing	0
Purchasing	Member of Educational Data Cooperative for Competitive Bidding of general supplies, paper, art and office supplies	0
Municipal/Public Works	Work with our Township and they provide snow plowing, garbage removal and recycling services at no cost to the school	0
Curriculum Services	Share a curriculum coordinator with Frankford Township School	0
Insurance Coverages and Benefits	Member of School Alliance Insurance Fund for property, liability, and worker's compensation insurance	0
Insurance Coverages and Benefits	Participate in NJ State Health benefits for employee medical and dental insurance	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,765,000
(B) Estimated Net Taxable Valuation (as of 12/31/16)	329,428,355
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1429
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,182,300
(E) Estimated Net Taxable Valuation (as of 12/31/16)	329,428,355
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.2696

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,765,000
(H) Estimated Equalized Valuation (as of 12/31/16)	335,808,721
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1212
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,182,300
(K) Estimated Equalized Valuation (as of 12/31/16)	335,808,721
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2454

NAME=Gerard Fazio

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	
Base Annual Salary Amount	\$85,000
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	251
Contracted Number of Annual Vacation Days	16
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	\$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 - not in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A - not in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A - 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=Gerard Fazio

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=Jennifer Cenatiempo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$112,000
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	08/18/16
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	251
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	\$12,209
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,805
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,923
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Per Contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A - 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=Jennifer Cenatiempo

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

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$88,375
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	Y
Shared County	37
Shared District	5105
Job Title Other District	Business Administrator
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	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	Paid through SCESC
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid through SCESC
Contractual Post-Employment Benefit Description of Payout of Personal days	Paid through SCESC
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

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	Lafayette to SCESC for Shared Service \$88,375
Additional Comment 2	
Additional Comment 3	