

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	261.0	255.0	253.0
Pupils On Roll Special Ed Full-Time	54.0	64.0	66.0
Pupils On Roll SUBTOTAL	315.0	319.0	319.0
Pupils in Private School Placements	5.0		4.0
Pupils Sent to Other Districts Special Ed	2.0	2.0	0.0
Pupils Received	5.0	9.0	8.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,894,702	4,012,383	4,092,631
Total Tuition	10-1300	33,415	33,061	36,011
Unrestricted Miscellaneous Revenues	10-1XXX	90,106	11,183	11,183
Interest Earned On Capital Reserve Funds	10-1XXX	54	40	40
Subtotal - Revenues From Local Sources		4,018,277	4,056,667	4,139,865
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	34,204	34,061	34,061
Extraordinary Aid	10-3131	51,610	7,000	7,000
Categorical Special Education Aid	10-3132	202,273	204,219	204,219
Equalization Aid	10-3176	1,167,777	1,167,221	1,167,221
Categorical Security Aid	10-3177	34,064	33,994	33,994
Adjustment Aid	10-3178	66,645	66,645	66,645
Parcc Readiness Aid	10-3181	0	3,500	3,500
Per Pupil Growth Aid	10-3182	0	3,500	3,500
Professional Learning Community Aid	10-3183	0	3,060	3,060
Other State Aids	10-3XXX	7,939	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300		0	3,850
Subtotal - Revenues From State Sources		1,564,512	1,523,200	1,527,050
Budgeted Fund Balance - Operating Budget	10-303	0	199,738	245,287
Transfers From Other Funds	10-5200	42,724	0	0
Adjustment For Prior Year Encumbrances		0	53,312	0
Actual Revenues (Over)/Under Expenditures		-140,088	0	0
Total Operating Budget		5,485,425	5,832,917	5,912,202
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	33,228	44,034	37,429
Title II	20-4451-4455	5,173	9,599	8,159
I.D.E.A. Part B (Handicapped)	20-4420-4429	82,506	101,319	90,286
Total Revenues From Federal Sources		120,907	154,952	135,874
Total Grants And Entitlements		120,907	154,952	135,874
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	337,675	336,300	338,500
Total Revenues From Local Sources		337,675	336,300	338,500
Total Local Repayment Of Debt		337,675	336,300	338,500
Total Repayment Of Debt		337,675	336,300	338,500
Total Revenues/Sources		5,944,007	6,324,169	6,386,576
Total Revenues/Sources Net of Transfers		5,944,007	6,324,169	6,386,576

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,545,617	1,566,521	1,602,137
Special Education - Instruction	11-2XX-100-XXX	522,880	717,325	746,610
Basic Skills/Remedial - Instruction	11-230-100-XXX	74,421	82,511	89,538
Bilingual Education - Instruction	11-240-100-XXX	180	3,431	3,516
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	18,462	19,455	19,455
School-Sponsored Athletics - Instruction	11-402-100-XXX	8,120	9,555	9,555
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	388,432	258,810	229,383
Undist. Expenditures - Health Services	11-000-213-XXX	82,315	85,400	86,715
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	162,129	197,330	200,023
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	94,743	90,056	133,386
Undist. Expenditures - Guidance	11-000-218-XXX	76,398	85,505	87,330
Undist. Expenditures - Child Study Teams	11-000-219-XXX	199,203	189,986	189,605
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	114,392	117,993	112,622
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	65,685	69,548	70,592
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,558	22,572	25,300
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	262,371	268,558	270,816
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	130,497	135,904	138,306
Undist. Expend. - Central Services	11-000-251-XXX	188,116	163,961	159,095
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	22,445	20,138	20,507
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	388,569	411,720	409,505
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	82,492	73,708	89,603
Personal Services - Employee Benefits	11-XXX-XXX-2XX	873,194	1,025,428	1,056,638
Total Undistributed Expenditures		3,144,539	3,216,617	3,279,426
Total General Current Expense		5,314,219	5,615,415	5,750,237
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	0	42,605	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	94,435	99,099	100,929
Interest Deposit To Capital Reserve	10-604	0	40	40
Total Capital Outlay		94,435	141,744	100,969
Transfer Of Funds To Charter Schools	10-000-100-56X	76,771	75,758	60,996
General Fund Grand Total		5,485,425	5,832,917	5,912,202
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	33,228	44,034	37,429
Title II	20-XXX-XXX-XXX	5,173	9,599	8,159
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	82,506	101,319	90,286
Total Federal Projects	20-XXX-XXX-XXX	120,907	154,952	135,874
Total Special Revenue Funds		120,907	154,952	135,874
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	337,675	336,300	338,500
Total Debt Service Funds		337,675	336,300	338,500
Total Expenditures/Appropriations		5,944,007	6,324,169	6,386,576
Total Expenditures Net of Transfers		5,944,007	6,324,169	6,386,576

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	270,949	295,549	295,549	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	54,152	160,192	160,232	160,272
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	364,423	399,476	199,738	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	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	\$15,042	\$15,223	\$16,565	\$16,653	\$17,076
Total Classroom Instruction	\$8,152	\$8,510	\$9,395	\$9,596	\$9,846
Classroom-Salaries and Benefits	\$7,558	\$7,883	\$8,811	\$9,090	\$9,390
Classroom-General Supplies and Textbooks	\$362	\$402	\$370	\$283	\$207
Classroom-Purchased Services	\$232	\$225	\$214	\$224	\$249
Total Support Services	\$3,091	\$3,120	\$3,446	\$3,337	\$3,520
Support Services-Salaries and Benefits	\$2,559	\$2,561	\$2,811	\$2,683	\$2,901
Total Administrative Costs	\$2,281	\$2,115	\$2,138	\$2,138	\$2,138
Administration Salaries and Benefits	\$1,281	\$1,501	\$1,715	\$1,698	\$1,714
Total Operations and Maintenance of Plant	\$1,428	\$1,371	\$1,458	\$1,465	\$1,455
Operations and Maintenance-Salaries and Benefits	\$626	\$642	\$683	\$691	\$707
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$89	\$106	\$128	\$117	\$117
Total Equipment Costs	\$38	\$0	\$31	\$135	\$0
Legal Costs	\$24	\$39	\$42	\$41	\$41
Employee Benefits as a percentage of salaries*	27.30%	27.89%	30.16%	29.55%	29.13%

*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)
Others	Municipal/Public Works - Share public works services with Municipality	0
Transportation Services, including Fuel	Share transportation services through Sussex County Coop.	0
Purchasing	Share utilities services through ACES.	0
Purchasing	Share purchasing consortium services with Hunterdon, Morris, and Middlesex Counties.	0
Municipal/Public Works	Share public works services with Municipality	0
Curriculum Services	Share curriculum coordinator with regional districts	0
Professional Staff Development	Share professional development with regional districts.	0
Insurance Coverages and Benefits	Share pooled insurance group services with other BOE's through SAIF.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,052,507
(B) Estimated Net Taxable Valuation (as of 01/19/17)	293,577,383
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3804
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,389,907
(E) Estimated Net Taxable Valuation (as of 01/19/17)	293,577,383
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4953

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,052,507
(H) Estimated Equalized Valuation (as of 01/19/17)	293,577,383
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3804
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,389,907
(K) Estimated Equalized Valuation (as of 01/19/17)	293,577,383
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.4953

NAME=Gordon Gibbs

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$87,000
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	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	18
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	11
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,950
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/zero days accumulated
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=Gordon Gibbs

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=Steven Hagemann

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$116,962
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	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	18
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	11
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,100
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/zero days accumulated
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=Steven Hagemann

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=Timothy Nicinski

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	01/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	11
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,485
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/minimum 3 years service
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable/zero days 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=Timothy Nicinski

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	