

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	890.0	881.0	834.0
Pupils On Roll Special Ed Full-Time	222.0	228.0	254.0
Pupils On Roll SUBTOTAL	1,112.0	1,109.0	1,088.0
Pupils in Private School Placements	7.0	7.0	5.0
Pupils Sent to Other Districts Special Ed	4.0	1.0	0.0
Pupils Received	13.0	11.0	8.0
Pupils in State Facilities		1.0	1.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,617,020	15,546,520	15,130,100
Total Tuition	10-1300	43,179	0	0
Transportation Fees From Other LEAs	10-1420-1440	86,841	80,000	80,000
Unrestricted Miscellaneous Revenues	10-1XXX	55,522	50,000	50,000
Subtotal - Revenues From Local Sources		15,802,562	15,676,520	15,260,100
Revenues from State Sources:				
School Choice Aid	10-3116	26,145	34,860	43,575
Categorical Transportation Aid	10-3121	824,394	824,394	824,394
Extraordinary Aid	10-3131	103,440	40,000	40,000
Categorical Special Education Aid	10-3132	773,754	773,754	773,754
Equalization Aid	10-3176	5,670,481	5,670,481	5,670,481
Categorical Security Aid	10-3177	152,070	152,070	152,070
Adjustment Aid	10-3178	337,885	337,885	337,885
Parcc Readiness Aid	10-3181	0	12,260	12,260
Per Pupil Growth Aid	10-3182	0	12,260	12,260
Professional Learning Community Aid	10-3183	0	10,440	10,440
Other State Aids	10-3XXX	39,034	0	0
Subtotal - Revenues From State Sources		7,927,203	7,868,404	7,877,119
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	54,466	18,315	34,036
Subtotal - Revenues From Federal Sources		54,466	18,315	34,036
Budgeted Fund Balance - Operating Budget	10-303	0	1,190,911	1,055,434
Withdrawal From Cap Res-For Local Share	10-307	0	475,271	1,024,729
Adjustment For Prior Year Encumbrances		0	454,671	0
Actual Revenues (Over)/Under Expenditures		-54,386	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		23,729,845	25,684,092	25,251,418
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	85,461	102,315	102,315
Total Revenues From State Sources		85,461	102,315	102,315
Revenues from Federal Sources:				
Title I	20-4411-4416	160,195	171,198	171,198
Title II	20-4451-4455	46,735	46,272	46,272
I.D.E.A. Part B (Handicapped)	20-4420-4429	394,819	408,093	408,093
Total Revenues From Federal Sources		601,749	625,563	625,563
Total Grants And Entitlements		687,210	727,878	727,878
Total Revenues/Sources		24,417,055	26,411,970	25,979,296
Total Revenues/Sources Net of Transfers		24,417,055	26,411,970	25,979,296

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,818,080	5,940,850	6,004,070
Special Education - Instruction	11-2XX-100-XXX	3,477,192	3,498,910	3,313,482
Basic Skills/Remedial - Instruction	11-230-100-XXX	123,653	120,688	185,474
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	84,772	123,566	115,872
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	78,905	132,597	139,139
Other Alternative Education Program	11-425-XXX-XXX	52,604	68,620	73,254
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	520,477	526,740	265,344
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	90	2,500	2,500
Undist. Expenditures - Health Services	11-000-213-XXX	238,284	248,808	254,235
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	576,964	650,324	590,933
Undist. Expenditures - Guidance	11-000-218-XXX	251,080	256,010	264,554
Undist. Expenditures - Child Study Teams	11-000-219-XXX	840,897	872,573	1,013,147
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	61,537	66,320	0
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	321,375	396,220	413,815
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	219,390	234,576	243,858
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	471,737	533,160	506,519
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	674,856	724,268	738,774
Undist. Expend. - Central Services	11-000-251-XXX	310,922	317,995	313,901
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	261,226	253,038	195,193
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,694,577	1,928,645	1,966,544
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,542,729	1,765,032	1,804,493
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,205,993	4,750,217	5,069,534
Total Undistributed Expenditures		12,192,134	13,526,426	13,643,344
Total General Current Expense		21,827,340	23,411,657	23,474,635
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	138,785	88,661	64,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,045,438	1,440,539	1,050,773
Total Capital Outlay		1,184,223	1,529,200	1,114,773
Transfer Of Funds To Charter Schools	10-000-100-56X	718,282	743,235	662,010
General Fund Grand Total		23,729,845	25,684,092	25,251,418
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,503	5,591	5,591
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	22,588	29,114	29,114
Nonpublic Handicapped Services	20-XXX-XXX-XXX	41,845	48,848	48,848
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,150	10,440	10,440
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,375	2,522	2,522
Nonpublic Security Aid	20-XXX-XXX-XXX	0	5,800	5,800
Total Other State Projects		85,461	102,315	102,315
Total State Projects	20-XXX-XXX-XXX	85,461	102,315	102,315
Federal Projects:				
Title I	20-XXX-XXX-XXX	160,195	171,198	171,198
Title II	20-XXX-XXX-XXX	46,735	46,272	46,272
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	394,819	408,093	408,093
Total Federal Projects	20-XXX-XXX-XXX	601,749	625,563	625,563
Total Special Revenue Funds		687,210	727,878	727,878
Total Expenditures/Appropriations		24,417,055	26,411,970	25,979,296
Total Expenditures Net of Transfers		24,417,055	26,411,970	25,979,296

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	528,068	559,787	552,551	504,588
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,250,000	1,500,000	1,024,729	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	2,179,754	2,191,146	1,007,471	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	\$16,253	\$18,435	\$20,089	\$19,868	\$20,483
Total Classroom Instruction	\$10,242	\$11,464	\$12,306	\$12,100	\$12,408
Classroom-Salaries and Benefits	\$9,922	\$10,879	\$11,789	\$11,584	\$11,800
Classroom-General Supplies and Textbooks	\$266	\$495	\$392	\$384	\$424
Classroom-Purchased Services	\$55	\$89	\$126	\$132	\$184
Total Support Services	\$2,467	\$2,978	\$3,339	\$3,298	\$3,496
Support Services-Salaries and Benefits	\$2,234	\$2,713	\$2,948	\$2,911	\$3,160
Total Administrative Costs	\$1,793	\$1,956	\$2,106	\$2,125	\$2,123
Administration Salaries and Benefits	\$1,350	\$1,502	\$1,620	\$1,607	\$1,685
Total Operations and Maintenance of Plant	\$1,543	\$1,814	\$2,057	\$2,058	\$2,157
Operations and Maintenance-Salaries and Benefits	\$875	\$995	\$987	\$967	\$1,042
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$100	\$100	\$138	\$146	\$143
Total Equipment Costs	\$212	\$129	\$74	\$83	\$61
Legal Costs	\$32	\$47	\$48	\$47	\$48
Employee Benefits as a percentage of salaries*	29.42%	30.70%	33.60%	33.65%	35.80%

\*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.

Item	Line Number	Source	Amount	Explanation
1	300	Unrestricted Misc Revenue	50,000	ERate, Building Use, OPRA, Interest Income
1	765	State of NJ	24,353	NonPub Nursing, Technology, Security and Textbooks
2	765	State of NJ	77,962	192/193 Services for NonPublic Students



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Shared service with Sussex Borough for use of our licensed maintenance staff - plumber and electrician	0
Staffing - Other	Continued use of County SWAP when available during school closings for maintenance projects	0
Others	District continues to look for shared service opportunities whenever possible	0
Transportation Services, including Fuel	Fuel purchasing agreement with Wantage Township	0
Transportation Services, including Fuel	Joint transportation agreement with High Point Regional HS including shared routes	0
Transportation Services, including Fuel	Cooperative transportation agreement with Sussex County Regional Cooperative	0
Purchasing	Morris County Cooperative Purchasing	0
Purchasing	Educational Services Commission of NJ Cooperative Purchasing - formerly Middlesex Regional Cooperative	0
Purchasing	The Cooperative Purchasing Network	0
Municipal/Public Works	Shared services with Wantage Township - snow plowing services/building and field usage by rec department	0
Insurance Coverages and Benefits	Participation in School Alliance Insurance Fund (SAIF)	0

SUSSEX BOROUGH	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,667,503
(B) Estimated Net Taxable Valuation (as of 02/16/17)	125,198,800
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3319
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,667,503
(E) Estimated Net Taxable Valuation (as of 02/16/17)	125,198,800
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.3319
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,667,503
(H) Estimated Equalized Valuation (as of 10/01/16)	127,045,159
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3125
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,667,503
(K) Estimated Equalized Valuation (as of 10/01/16)	127,045,159
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.3125
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WANTAGE TOWNSHIP	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,670,851
(B) Estimated Net Taxable Valuation (as of 02/16/17)	1,198,176,442
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1410
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,670,851
(E) Estimated Net Taxable Valuation (as of 02/16/17)	1,198,176,442

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.1410
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,670,851
(H) Estimated Equalized Valuation (as of 10/01/16)	1,167,238,533
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1712
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,670,851
(K) Estimated Equalized Valuation (as of 10/01/16)	1,167,238,533
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.1712
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NAME=Christina Riker

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$128,818
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	225
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	11
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$7,030
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	\$27,386
Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Christina Riker

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=Frank Pietrowski

CATEGORY	MEASURE
Job Title	Other
Job Title II	Supervisor of B&G
Base Annual Salary Amount	\$84,000
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	11/21/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	225
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Holidays/Family Illness
Total Allowances Amount	\$6,400
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Frank Pietrowski

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=Robert Mooney

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Interim Superintendent
Base Annual Salary Amount	\$145,000
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	240
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	\$8,400
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	Interim Superintendent - this is n/a
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim Superintendent - this is n/a
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim Superintendent - this is n/a
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=Robert Mooney

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=Stephen Kronski

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	Director of Technology
Base Annual Salary Amount	\$91,411
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	225
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Holidays/Family Illness
Total Allowances Amount	\$6,400
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=Stephen Kronski

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	