

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,416.0	1,382.0	1,382.0
Pupils On Roll Regular Shared-Time	2.0	3.0	3.0
Pupils On Roll Special Ed Full-Time	186.0	213.0	213.0
Pupils On Roll Special Ed Shared-Time	6.0	5.0	5.0
Pupils On Roll SUBTOTAL	1,610.0	1,603.0	1,603.0
Pupils in Private School Placements	39.5	37.5	37.5
Pupils Sent to Other Districts Regular	1.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	1.5	4.5	4.5
Pupils Received		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	25,229,014	25,859,739	26,532,424
Other Local Governmental Units - Unrestricted	10-12XX	790,369	0	0
Total Tuition	10-1300	0	15,000	25,000
Transportation Fees From Individuals	10-1410	0	5,304	7,938
Rents And Royalties	10-1910	0	470,324	478,550
Unrestricted Miscellaneous Revenues	10-1XXX	0	235,857	216,375
Interest Earned On Maintenance Reserve	10-1XXX	0	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	19,500	9,500
Subtotal - Revenues From Local Sources		26,019,383	26,606,224	27,270,287
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	56,678	66,137	66,137
Extraordinary Aid	10-3131	338,744	200,000	300,000
Categorical Special Education Aid	10-3132	640,232	630,950	630,950
Categorical Security Aid	10-3177	26,377	30,041	30,041
Parcc Readiness Aid	10-3181	0	17,010	17,010
Per Pupil Growth Aid	10-3182	0	17,010	17,010
Professional Learning Community Aid	10-3183	0	16,490	16,490
Other State Aids	10-3XXX	60,642	0	0
Subtotal - Revenues From State Sources		1,122,673	977,638	1,077,638
Budgeted Fund Balance - Operating Budget	10-303	0	1,234,324	989,535
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	1,043,200	0
Withdrawal From Maint. Reserve	10-310	0	97,724	0
Transfers From Other Funds	10-5200	67,586	0	0
Adjustment For Prior Year Encumbrances		0	194,156	0
Actual Revenues (Over)/Under Expenditures		-140,237	0	0
Total Operating Budget		27,069,405	30,153,266	29,337,460

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	40,920	32,199	0
Total Revenues From Local Sources	20-1XXX	40,920	32,199	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	104,107	134,597	114,409
Total Revenues From State Sources		104,107	134,597	114,409
Revenues from Federal Sources:				
Title I	20-4411-4416	102,456	109,398	92,988
Title II	20-4451-4455	31,290	22,006	18,705
I.D.E.A. Part B (Handicapped)	20-4420-4429	406,348	396,888	333,343
Total Revenues From Federal Sources		540,094	528,292	445,036
Total Grants And Entitlements		685,121	695,088	559,445
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	250,000	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,045,441	1,010,225	1,761,964
Interest On Investments	40-1510	193	0	0
Miscellaneous	40-1XXX	193	0	0
Total Revenues From Local Sources		1,045,634	1,010,225	1,761,964
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	0	244,432
Budgeted Fund Balance	40-303	0	0	342
Total Local Repayment Of Debt		1,045,634	1,260,225	2,006,738
Actual Revenues (Over)/Under Expenditures		35,441	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Repayment Of Debt		1,081,075	1,260,225	2,006,738
Total Revenues/Sources		28,835,601	32,108,579	31,903,643
Total Revenues/Sources Net of Transfers		28,835,601	32,108,579	31,903,643

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,067,189	8,507,101	8,534,454
Special Education - Instruction	11-2XX-100-XXX	1,719,549	1,764,477	1,939,425
Basic Skills/Remedial - Instruction	11-230-100-XXX	102,599	174,546	107,226
Bilingual Education - Instruction	11-240-100-XXX	80,316	77,758	100,255
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	198,175	171,734	166,196
School-Sponsored Athletics - Instruction	11-402-100-XXX	482,730	574,141	588,972
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,483,730	2,549,279	2,695,365
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	47,478	48,935	51,769
Undist. Expenditures - Health Services	11-000-213-XXX	371,640	380,268	380,521
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	733,111	662,882	715,908
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	353,690	436,306	453,027
Undist. Expenditures - Guidance	11-000-218-XXX	335,986	352,006	371,100
Undist. Expenditures - Child Study Teams	11-000-219-XXX	486,577	443,655	501,566
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	53,268	70,374	60,645
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	290,988	302,119	306,414
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	106,020	263,148	157,067
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	703,080	917,035	750,220
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,301,731	1,391,069	1,397,491
Undist. Expend. - Central Services	11-000-251-XXX	345,870	452,890	330,763
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	260,536	297,698	270,847
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,534,891	3,182,935	2,869,574
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,157,456	1,261,194	1,176,263
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,354,043	4,687,058	5,371,373
Undistributed Expenditures-Food Services	11-000-310-930	2,180	0	0
Total Undistributed Expenditures		15,922,275	17,698,851	17,859,913
Interest Earned On Maintenance Reserve	10-606	0	500	500

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		26,572,833	28,969,108	29,296,941
Capital Expenditures:				
Equipment	12-XXX-XXX-730	32,268	50,764	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	464,304	70,694	31,019
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	1,043,200	0
Interest Deposit To Capital Reserve	10-604	0	19,500	9,500
Total Capital Outlay		496,572	1,184,158	40,519
General Fund Grand Total		27,069,405	30,153,266	29,337,460
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	40,920	32,199	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	9,966	12,393	10,534
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	37,224	36,728	31,219
Nonpublic Handicapped Services	20-XXX-XXX-XXX	34,167	49,786	42,318
Nonpublic Nursing Services	20-XXX-XXX-XXX	19,350	19,350	16,448
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	5,590	4,752
Nonpublic Security Aid	20-XXX-XXX-XXX	3,400	10,750	9,138
Total Other State Projects		104,107	134,597	114,409
Total State Projects	20-XXX-XXX-XXX	104,107	134,597	114,409
Federal Projects:				
Title I	20-XXX-XXX-XXX	102,456	109,398	92,988
Title II	20-XXX-XXX-XXX	31,290	22,006	18,705
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	406,348	396,888	333,343
Total Federal Projects	20-XXX-XXX-XXX	540,094	528,292	445,036
Total Special Revenue Funds		685,121	695,088	559,445
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,081,075	1,260,225	2,006,738

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Debt Service Funds		1,081,075	1,260,225	2,006,738
Total Expenditures/Appropriations		28,835,601	32,108,579	31,903,643
Total Expenditures Net of Transfers		28,835,601	32,108,579	31,903,643

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	1,046,877	1,016,004	541,344	541,344
--Repayment of Debt	35,783	342	342	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,705,475	1,487,667	463,967	473,467
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	100,000	200,000	102,776	103,276
--Legal Reserve	1,553,993	1,749,199	989,535	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	\$13,558	\$14,179	\$15,116	\$15,672	\$15,900
Total Classroom Instruction	\$7,474	\$7,837	\$8,304	\$8,363	\$8,740
Classroom-Salaries and Benefits	\$7,130	\$7,523	\$8,030	\$8,057	\$8,490
Classroom-General Supplies and Textbooks	\$292	\$257	\$218	\$241	\$193
Classroom-Purchased Services	\$53	\$57	\$56	\$65	\$57
Total Support Services	\$1,933	\$2,077	\$2,172	\$2,228	\$2,321
Support Services-Salaries and Benefits	\$1,504	\$1,609	\$1,688	\$1,707	\$1,840
Total Administrative Costs	\$1,826	\$1,940	\$1,993	\$2,236	\$2,144
Administration Salaries and Benefits	\$1,501	\$1,594	\$1,574	\$1,739	\$1,750
Total Operations and Maintenance of Plant	\$1,854	\$1,811	\$2,081	\$2,280	\$2,108
Operations and Maintenance-Salaries and Benefits	\$1,075	\$1,088	\$1,288	\$1,308	\$1,290
Board Contribution to Food Services	\$0	\$1	\$0	\$0	\$0
Total Extracurricular Costs	\$466	\$509	\$561	\$561	\$582
Total Equipment Costs	\$8	\$20	\$30	\$32	\$0
Legal Costs	\$63	\$87	\$72	\$111	\$91
Employee Benefits as a percentage of salaries*	27.96%	28.30%	30.83%	28.38%	32.04%

*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)
Transportation Services, including Fuel	Purchases fuel for vehicles through the Township	0
Transportation Services, including Fuel	Member of Sussex and Essex Transportation Cooperative	0
Purchasing	Member of Ed Data Cooperative, Member of Ed Data Time & Materials Bids, Member of MRESC Cooperative, Member of Hunterdon County Cooperative, Member of Keystone Purchasing Network, Member of ERESC Cooperative	0
Municipal/Public Works	Township picks up Garbage and Recycling	0
Insurance Coverages and Benefits	Member of PIP Insurance Pool for Liability, Workers Comp, Cyber Security and Legal	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	26,532,424
(B) Estimated Net Taxable Valuation (as of 10/01/16)	2,216,721,600
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1969
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	28,294,388
(E) Estimated Net Taxable Valuation (as of 10/01/16)	2,216,721,600
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.2764

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	26,532,424
(H) Estimated Equalized Valuation (as of 10/01/16)	2,289,007,599
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1591
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	28,294,388
(K) Estimated Equalized Valuation (as of 10/01/16)	2,289,007,599
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2361

NAME=James Walsh

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$116,474
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	\$1,400
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	\$13,959
Contractual Post-Employment Benefit Description of Payout of Sick days	Max permitted per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max permitted - 20 days at daily rate of pay
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=James Walsh

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=Mario Gaita

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Bldg/Grounds
Base Annual Salary Amount	\$110,100
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	\$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	\$15,969
Contractual Post-Employment Benefit Description of Payout of Sick days	Max permitted per terms of contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 days at daily rate
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=Mario Gaita

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=Michael DeVita

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$150,000
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	08/29/16
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	\$2,550
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	\$29,423
Contractual Post-Employment Benefit Description of Payout of Sick days	Daily rate of pay up to \$15,000 permitted by law
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout of 25 unused days at daily rate
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=Michael DeVita

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=Michael Fetherman

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	06/30/19
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	\$7,750
Total Bonuses Amount	\$15,734
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	\$27,115
Contractual Post-Employment Benefit Description of Payout of Sick days	Daily rate of pay up to \$15,000 permitted by law
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout of 20 unused days at daily rate
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=Michael Fetherman

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	