

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	182.0	174.0	172.0
Pupils On Roll Special Ed Full-Time	27.0	18.0	33.0
Pupils On Roll SUBTOTAL	209.0	192.0	205.0
Pupils in Private School Placements	3.0	2.0	4.0
Pupils Sent to Other Districts Regular	74.0	74.0	73.0
Pupils Sent to Other Districts Special Ed	17.0	19.0	15.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,104,754	3,166,849	3,261,165
Transportation Fees From Other LEAs	10-1420-1440	6,325	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	705	500	1,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	100
Interest Earned On Capital Reserve Funds	10-1XXX	222	0	30
Subtotal - Revenues From Local Sources		3,112,006	3,167,349	3,262,295
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	16,483	16,483	16,483
Categorical Special Education Aid	10-3132	199,203	199,203	199,203
Equalization Aid	10-3176	1,676,814	1,676,814	1,676,814
Categorical Security Aid	10-3177	10,077	10,077	10,077
Adjustment Aid	10-3178	1	1	1
Parcc Readiness Aid	10-3181	0	3,270	3,270
Per Pupil Growth Aid	10-3182	0	3,270	3,270
Professional Learning Community Aid	10-3183	0	2,860	2,860
Other State Aids	10-3XXX	8,315	0	0
Subtotal - Revenues From State Sources		1,910,893	1,911,978	1,911,978
Budgeted Fund Balance - Operating Budget	10-303	0	152,310	325,184
Withdrawal From Cap Res-For Local Share	10-307	0	220,000	0
Adjustment For Prior Year Encumbrances		0	18,905	0
Actual Revenues (Over)/Under Expenditures		-2,609	0	0
Total Operating Budget		5,020,290	5,470,542	5,499,457
Grants and Entitlements:				
Revenues from State Sources:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Restricted Entitlements	20-32XX	965	0	0
Total Revenues From State Sources		965	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	61,358	59,659	50,710
Title II	20-4451-4455	13,154	11,784	10,016
I.D.E.A. Part B (Handicapped)	20-4420-4429	70,566	67,142	55,650
Other	20-4XXX	8,971	0	0
Total Revenues From Federal Sources		154,049	138,585	116,376
Total Grants And Entitlements		155,014	138,585	116,376
Total Revenues/Sources		5,175,304	5,609,127	5,615,833
Total Revenues/Sources Net of Transfers		5,175,304	5,609,127	5,615,833

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,115,393	1,077,619	1,163,388
Special Education - Instruction	11-2XX-100-XXX	354,690	394,530	407,460
Basic Skills/Remedial - Instruction	11-230-100-XXX	140,975	93,950	96,691
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	6,075	8,475	9,325
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,655,924	1,638,944	1,684,680
Undist. Expenditures - Health Services	11-000-213-XXX	55,188	64,445	64,749
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	88,310	90,406	90,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	8,054	12,290	12,524
Undist. Expenditures - Guidance	11-000-218-XXX	36,928	38,433	39,568
Undist. Expenditures - Child Study Teams	11-000-219-XXX	67,931	82,700	82,132
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,571	24,900	32,900
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	33,916	60,180	55,488
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,528	34,070	85,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	248,105	136,945	218,907
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,500	87,430	16,682
Undist. Expend. - Central Services	11-000-251-XXX	65,186	60,500	65,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	270,111	285,588	295,375
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	184,319	243,226	297,912
Personal Services - Employee Benefits	11-XXX-XXX-2XX	681,229	815,554	780,689
Total Undistributed Expenditures		3,402,800	3,675,611	3,822,106
Interest Earned On Current Expense Emergency Res	10-607	0	0	100
Total General Current Expense		5,019,933	5,250,185	5,499,070
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	357	220,357	357
Interest Deposit To Capital Reserve	10-604	0	0	30

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Capital Outlay		357	220,357	387
General Fund Grand Total		5,020,290	5,470,542	5,499,457
Special Grants and Entitlements:				
Other State Projects:				
Other	20-XXX-XXX-XXX	965	0	0
Total Other State Projects		965	0	0
Total State Projects	20-XXX-XXX-XXX	965	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	61,358	59,659	50,710
Title II	20-XXX-XXX-XXX	13,154	11,784	10,016
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	70,566	67,142	55,650
Other	20-XXX-XXX-XXX	8,971	0	0
Total Federal Projects	20-XXX-XXX-XXX	154,049	138,585	116,376
Total Special Revenue Funds		155,014	138,585	116,376
Total Expenditures/Appropriations		5,175,304	5,609,127	5,615,833
Total Expenditures Net of Transfers		5,175,304	5,609,127	5,615,833

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	252,456	253,499	251,775	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	221,926	222,148	2,148	2,178
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	484,292	473,995	323,409	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	120,640	120,761	120,761	120,861
--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	\$14,484	\$15,590	\$16,401	\$17,542	\$17,153
Total Classroom Instruction	\$9,582	\$10,428	\$10,527	\$11,104	\$10,732
Classroom-Salaries and Benefits	\$9,210	\$10,050	\$9,825	\$10,451	\$10,081
Classroom-General Supplies and Textbooks	\$176	\$155	\$349	\$255	\$261
Classroom-Purchased Services	\$195	\$223	\$354	\$398	\$391
Total Support Services	\$1,920	\$1,648	\$2,258	\$2,548	\$2,581
Support Services-Salaries and Benefits	\$1,088	\$883	\$1,437	\$1,539	\$1,607
Total Administrative Costs	\$1,742	\$1,849	\$1,866	\$2,004	\$2,001
Administration Salaries and Benefits	\$1,083	\$1,247	\$1,145	\$1,286	\$1,452
Total Operations and Maintenance of Plant	\$1,212	\$1,633	\$1,707	\$1,839	\$1,791
Operations and Maintenance-Salaries and Benefits	\$789	\$1,004	\$1,044	\$1,118	\$1,059
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$29	\$32	\$44	\$47	\$48
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$120	\$71	\$49	\$36	\$49
Employee Benefits as a percentage of salaries*	31.99%	33.82%	42.85%	41.69%	36.49%

*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	Participates in an interlocal services agreement with the Pohatcong Township BOE for contracted business services.	0
Staffing - Other	Participates in a shared services agreement with the Phillipsburg BOE for CST services.	0
Superintendent and Assistant Sup.	Participates in a shared services agreement with the Phillipsburg BOE for contracted Superintendent services.	0
Transportation Services, including Fuel	Participates in a transportation jointure with the Pohatcong Township School for home to school busing for high school students going to PHS.	0
Purchasing	Participates in the ACES cooperative purchasing program.	0
Curriculum Services	Participates in a shared services agreement with the Phillipsburg BOE for curriculum services.	0
Technology Services	Participates in a shared services agreement with the Phillipsburg BOE for IT services.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,261,165
(B) Estimated Net Taxable Valuation (as of 02/08/17)	206,662,541
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.5780
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,261,165
(E) Estimated Net Taxable Valuation (as of 02/08/17)	206,662,541
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.5780

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,261,165
(H) Estimated Equalized Valuation (as of 02/08/17)	206,703,881
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5777
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,261,165
(K) Estimated Equalized Valuation (as of 02/08/17)	206,703,881
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.5777

NAME=Dan Cullen

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$97,000
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	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	\$2,400
Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement, \$150/day for unused sick time not to exceed \$3,000
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=Dan Cullen

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=Interlocal Services Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	4200
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	0
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	\$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
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=Interlocal Services 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	District pays the Pohatcong Township BOE \$65,000 for contracted business services.
Additional Comment 2	
Additional Comment 3	

NAME=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.2
Shared with Another District?	Y
Shared County	41
Shared District	4100
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/01/16
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	0
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	\$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
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=Shared Services 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	District pays the Phillipsburg BOE \$27,500 for contracted Superintendent services.
Additional Comment 2	
Additional Comment 3	