

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	210.0	200.0	209.0
Pupils On Roll Special Ed Full-Time	22.0	21.0	20.0
Pupils On Roll SUBTOTAL	232.0	221.0	229.0
Pupils Received	3.0	3.0	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	3,710,747	3,754,457	3,710,000
Total Tuition	10-1300	42,973	53,400	40,000
Rents And Royalties	10-1910	14,927	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	10,002	18,000	15,000
Interest Earned On Maintenance Reserve	10-1XXX	0	400	400
Interest Earned On Capital Reserve Funds	10-1XXX	1,157	500	500
Subtotal - Revenues From Local Sources		3,779,806	3,826,757	3,765,900
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	19,335	19,335	19,335
Extraordinary Aid	10-3131	126,456	95,000	32,440
Categorical Special Education Aid	10-3132	147,307	147,307	147,307
Equalization Aid	10-3176	557,245	557,245	557,245
Categorical Security Aid	10-3177	4,013	4,013	4,013
Adjustment Aid	10-3178	0	16,011	16,011
Parcc Readiness Aid	10-3181	0	2,190	2,190
Per Pupil Growth Aid	10-3182	0	2,190	2,190
Professional Learning Community Aid	10-3183	0	2,040	2,040
Other State Aids	10-3XXX	20,825	0	0
Subtotal - Revenues From State Sources		875,181	845,331	782,771
Budgeted Fund Balance - Operating Budget	10-303	260,056	218,269	336,027
Adjustment For Prior Year Encumbrances		0	61,375	0
Actual Revenues (Over)/Under Expenditures		-334,338	0	0
Total Operating Budget		4,580,705	4,951,732	4,884,698
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,650	1,665	1,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From Local Sources	20-1XXX	1,650	1,665	1,000
Revenues from Federal Sources:				
Title I	20-4411-4416	19,780	22,646	13,995
Title II	20-4451-4455	7,230	6,842	5,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	58,730	57,297	42,000
Other	20-4XXX	24,863	46,113	17,000
Total Revenues From Federal Sources		110,603	132,898	77,995
Total Grants And Entitlements		112,253	134,563	78,995
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	20,000	20,975
Revenues from Local Sources:				
Local Tax Levy	40-1210	239,213	208,013	201,025
Total Revenues From Local Sources		239,213	208,013	201,025
Total Local Repayment Of Debt		239,213	228,013	222,000
Total Repayment Of Debt		239,213	228,013	222,000
Total Revenues/Sources		4,932,171	5,314,308	5,185,693
Total Revenues/Sources Net of Transfers		4,932,171	5,314,308	5,185,693

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,387,021	1,515,711	1,473,274
Special Education - Instruction	11-2XX-100-XXX	393,807	454,565	408,600
Basic Skills/Remedial - Instruction	11-230-100-XXX	106,585	82,775	116,402
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	20,887	16,300	16,500
Summer School	11-422-XXX-XXX	31,145	25,960	28,255
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	0	30,000	33,500
Undist. Expenditures - Health Services	11-000-213-XXX	67,185	71,726	73,525
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	172,402	187,100	202,965
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	103,877	86,250	89,725
Undist. Expenditures - Guidance	11-000-218-XXX	1,500	1,700	1,700
Undist. Expenditures - Child Study Teams	11-000-219-XXX	228,612	235,485	237,625
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	32,234	23,474	20,150
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	74,843	82,700	88,100
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,885	16,500	16,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	162,141	187,141	187,825
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	37,952	39,050	40,075
Undist. Expend. - Central Services	11-000-251-XXX	134,589	138,225	137,375
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	14,942	16,230	15,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	341,612	358,853	350,215
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	162,275	191,950	178,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,030,470	1,176,450	1,155,700
Total Undistributed Expenditures		2,581,519	2,842,834	2,828,080
Interest Earned On Maintenance Reserve	10-606	0	400	400
Total General Current Expense		4,520,964	4,938,545	4,871,511
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	5,897	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	12,687	12,687	12,687
Increase In Capital Reserve	10-604	40,000	0	0
Interest Deposit To Capital Reserve	10-604	1,157	500	500
Total Capital Outlay		59,741	13,187	13,187
General Fund Grand Total		4,580,705	4,951,732	4,884,698
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,650	1,665	1,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	19,780	22,646	13,995
Title II	20-XXX-XXX-XXX	7,230	6,842	5,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	58,730	57,297	42,000
Other	20-XXX-XXX-XXX	24,863	46,113	17,000
Total Federal Projects	20-XXX-XXX-XXX	110,603	132,898	77,995
Total Special Revenue Funds		112,253	134,563	78,995
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	239,213	228,013	222,000
Total Debt Service Funds		239,213	228,013	222,000
Total Expenditures/Appropriations		4,932,171	5,314,308	5,185,693
Total Expenditures Net of Transfers		4,932,171	5,314,308	5,185,693

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	368,599	340,955	321,455	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	324,774	365,931	366,431	366,931
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	293,312	293,312	293,712	294,112
--Legal Reserve	408,825	463,341	264,572	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	\$18,438	\$19,136	\$19,641	\$21,340	\$20,348
Total Classroom Instruction	\$10,995	\$11,337	\$11,757	\$12,864	\$12,132
Classroom-Salaries and Benefits	\$10,212	\$10,852	\$11,186	\$11,989	\$11,544
Classroom-General Supplies and Textbooks	\$690	\$391	\$471	\$762	\$482
Classroom-Purchased Services	\$93	\$94	\$100	\$113	\$105
Total Support Services	\$3,696	\$3,887	\$3,847	\$4,131	\$4,096
Support Services-Salaries and Benefits	\$2,973	\$3,072	\$3,048	\$3,266	\$3,191
Total Administrative Costs	\$1,927	\$2,009	\$2,127	\$2,282	\$2,184
Administration Salaries and Benefits	\$1,675	\$1,766	\$1,811	\$1,942	\$1,839
Total Operations and Maintenance of Plant	\$1,703	\$1,761	\$1,797	\$1,942	\$1,820
Operations and Maintenance-Salaries and Benefits	\$901	\$972	\$1,028	\$1,102	\$1,023
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$101	\$125	\$94	\$101	\$98
Total Equipment Costs	\$91	\$26	\$0	\$0	\$0
Legal Costs	\$18	\$8	\$34	\$36	\$35
Employee Benefits as a percentage of salaries*	35.31%	36.70%	40.48%	40.51%	39.73%

\*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	Joint Transportation Agreement with Warren Hills Regional and Mansfield Township BOEs for home-to-school transportation	0
Transportation Services, including Fuel	Joint Transportation Agreement with WCSSSD for the transportation of Special Education Students	0
Transportation Services, including Fuel	Joint Transportation Agreement with WCSSSD for the transportation of non-public students.	0
Purchasing	Group purchasing of general school supplies and custodial supplies through HCESC	0
Purchasing	Group purchasing of computer supplies and utilities through NJESC	0
Municipal/Public Works	Services exchange with the Township of Franklin / Snow plowing for floor cleaning	0
Curriculum Services	Curriculum writer services shared with Warren Hills Cluster	0
Professional Staff Development	Shared services for county-wide prof. development, as well as shared services for prof. development with the Warren Hills cluster	0
Technology Services	Off-site server back-up, as well as server technical support from HCESC	0
Insurance Coverages and Benefits	Dental plan through the Public Employers Trust. Potential of participation in SHIF or PET for health insurance in 17-18	0



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,710,000
(B) Estimated Net Taxable Valuation (as of 10/01/16)	414,323,121
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8954
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,911,025
(E) Estimated Net Taxable Valuation (as of 10/01/16)	414,323,121
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9440
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,710,000
(H) Estimated Equalized Valuation (as of 10/01/16)	408,528,275
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9081
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,911,025
(K) Estimated Equalized Valuation (as of 10/01/16)	408,528,275
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9573
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NAME=Deborah Mannon

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Dir. of Spec. Svcs.
Base Annual Salary Amount	\$94,464
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	07/01/17
End Date of Contract	06/30/18
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	\$2,520
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	\$16,266
Contractual Post-Employment Benefit Description of Payout of Sick days	150 unused days @ \$60/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 unused days @ daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	No Benefit Provided
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=Deborah Mannon

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	No Benefit Provided
Additional Comment 1	No Benefit Provided
Additional Comment 2	No Benefit Provided
Additional Comment 3	No Benefit Provided

NAME=Matthew Eagleburger

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Chief School Admin.
Base Annual Salary Amount	\$121,925
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	07/01/17
End Date of Contract	06/30/18
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	\$3,650
Total Bonuses Amount	\$6,175
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$491
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,929
Contractual Post-Employment Benefit Description of Payout of Sick days	85.5 unused days @ \$100/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 unused days @ daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	No Benefit Provided
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=Matthew Eagleburger

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	No Benefit Provided
Additional Comment 1	No Benefit Provided
Additional Comment 2	No Benefit Provided
Additional Comment 3	No Benefit Provided

NAME=Timothy Duryea

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Brd. Sec.
Base Annual Salary Amount	\$91,440
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	07/01/17
End Date of Contract	06/30/18
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	\$2,225
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$141
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$22,034
Contractual Post-Employment Benefit Description of Payout of Sick days	70 unused days - \$15,000 payout cap
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 unused days @ daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	No Benefit Provided
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 Duryea

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	No Benefit Provided
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	No Benefit Provided
Additional Comment 1	No Benefit Provided
Additional Comment 2	No Benefit Provided
Additional Comment 3	No Benefit Provided