

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	134.0	129.0	110.0
Pupils On Roll Special Ed Full-Time	30.0	28.0	29.0
Pupils On Roll SUBTOTAL	164.0	157.0	139.0
Pupils Sent to Contracted Preschool	0.0	0.0	1.0
Pupils Received	11.0	9.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,942,041	1,980,881	2,020,499
Rents And Royalties	10-1910	0	9,000	7,800
Unrestricted Miscellaneous Revenues	10-1XXX	23,376	3,300	3,300
Interest Earned On Maintenance Reserve	10-1XXX	0	50	50
Interest Earned On Capital Reserve Funds	10-1XXX	99	50	50
Subtotal - Revenues From Local Sources		1,965,516	1,993,281	2,031,699
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	81,177	81,177	81,177
Extraordinary Aid	10-3131	1,066	0	0
Categorical Special Education Aid	10-3132	103,313	103,313	103,313
Equalization Aid	10-3176	274,195	274,195	274,195
Categorical Security Aid	10-3177	12,976	12,976	12,976
Adjustment Aid	10-3178	142,159	142,159	142,159
Parcc Readiness Aid	10-3181	0	1,540	1,540
Per Pupil Growth Aid	10-3182	0	1,540	1,540
Professional Learning Community Aid	10-3183	0	1,460	1,460
Other State Aids	10-3XXX	3,080	0	0
Subtotal - Revenues From State Sources		617,966	618,360	618,360
Budgeted Fund Balance - Operating Budget	10-303	0	21,870	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	48,220	0
Withdrawal From Maint. Reserve	10-310	0	25,265	0
Adjustment For Prior Year Encumbrances		0	18,440	0
Actual Revenues (Over)/Under Expenditures		-16,775	0	0
Total Operating Budget		2,566,707	2,725,436	2,650,059
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	7,568	0	0
Title II	20-4451-4455	0	6,938	6,223
I.D.E.A. Part B (Handicapped)	20-4420-4429	36,142	39,333	33,413
Other	20-4XXX	18,867	15,676	13,325
Total Revenues From Federal Sources		62,577	61,947	52,961
Total Grants And Entitlements		62,577	61,947	52,961
Total Revenues/Sources		2,629,284	2,787,383	2,703,020
Total Revenues/Sources Net of Transfers		2,629,284	2,787,383	2,703,020

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	969,531	996,653	941,743
Special Education - Instruction	11-2XX-100-XXX	180,542	201,537	145,523
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	423	5,752
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	0	0	15,000
Undist. Expenditures - Health Services	11-000-213-XXX	79,682	79,688	80,252
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	32,778	300	56,625
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	20,500	67,630	0
Undist. Expenditures - Guidance	11-000-218-XXX	10,300	10,300	21,435
Undist. Expenditures - Child Study Teams	11-000-219-XXX	36,615	38,000	53,199
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	2,132	2,500	14,192
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	3,385	17,175	40,300
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	2,173	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	122,046	132,299	121,135
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	74,800	77,145	73,976
Undist. Expend. - Central Services	11-000-251-XXX	92,060	95,284	75,060
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	278,247	277,949	309,665
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	132,442	151,126	154,978
Personal Services - Employee Benefits	11-XXX-XXX-2XX	399,598	429,550	404,228
Undistributed Expenditures-Food Services	11-000-310-930	0	1,800	0
Total Undistributed Expenditures		1,284,585	1,382,919	1,420,045
Interest Earned On Maintenance Reserve	10-606	0	50	50
Total General Current Expense		2,434,658	2,581,582	2,513,113
Capital Expenditures:				
Equipment	12-XXX-XXX-730	51,845	61,810	14,000
Interest Deposit To Capital Reserve	10-604	0	50	50

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Capital Outlay		51,845	61,860	14,050
Transfer Of Funds To Charter Schools	10-000-100-56X	80,204	81,994	122,896
General Fund Grand Total		2,566,707	2,725,436	2,650,059
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	7,568	0	0
Title II	20-XXX-XXX-XXX	0	6,938	6,223
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	36,142	39,333	33,413
Other	20-XXX-XXX-XXX	18,867	15,676	13,325
Total Federal Projects	20-XXX-XXX-XXX	62,577	61,947	52,961
Total Special Revenue Funds		62,577	61,947	52,961
Total Expenditures/Appropriations		2,629,284	2,787,383	2,703,020
Total Expenditures Net of Transfers		2,629,284	2,787,383	2,703,020

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	251,740	251,482	249,742	249,742
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	50,883	76,381	28,211	28,261
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	66,169	39,264	14,049	14,099
--Legal Reserve	20,130	20,130	0	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	\$14,678	\$14,575	\$14,817	\$16,103	\$17,751
Total Classroom Instruction	\$9,248	\$9,375	\$9,615	\$10,325	\$11,036
Classroom-Salaries and Benefits	\$8,405	\$8,378	\$8,298	\$8,971	\$9,522
Classroom-General Supplies and Textbooks	\$480	\$489	\$651	\$703	\$647
Classroom-Purchased Services	\$363	\$507	\$666	\$651	\$867
Total Support Services	\$1,560	\$1,334	\$1,381	\$1,625	\$2,191
Support Services-Salaries and Benefits	\$1,033	\$977	\$977	\$820	\$1,090
Total Administrative Costs	\$2,169	\$2,100	\$2,104	\$2,282	\$2,115
Administration Salaries and Benefits	\$1,937	\$1,795	\$1,873	\$1,986	\$1,831
Total Operations and Maintenance of Plant	\$1,693	\$1,766	\$1,716	\$1,856	\$2,363
Operations and Maintenance-Salaries and Benefits	\$491	\$499	\$537	\$576	\$680
Board Contribution to Food Services	\$7	\$0	\$0	\$12	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$3	\$44
Total Equipment Costs	\$236	\$328	\$454	\$412	\$106
Legal Costs	\$5	\$61	\$15	\$38	\$27
Employee Benefits as a percentage of salaries*	30.74%	27.60%	29.46%	29.98%	30.15%

\*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)
Special Education Services	Child Study Team, OT, PT, Speech services provided by Warren County Special Services School District	0
Special Education Services	Pre-K program at Allamuchy School District	0
Transportation Services, including Fuel	Non public transportation is provided by North Warren Regional School District	0
Transportation Services, including Fuel	Field trip transportation and one bus route to & from Frelinghuysen school provided by Allamuchy School District	0
Transportation Services, including Fuel	Ridge & Valley Charter School transportation to and from is provided by Allamuchy School District	0
Municipal/Public Works	Frelinghuysen Township Recreation Committee uses bll fields for softball, baseball, soccer during fall and spring	0
Municipal/Public Works	Frelinghuysen Township provides snowplowing services to the school district	0
Municipal/Public Works	Frelinghuysen Township Recreation Committee uses the gym for basketball during the winter months as well as indoor soccer training	0



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,020,499
(B) Estimated Net Taxable Valuation (as of 10/01/16)	290,583,984
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.6953
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,020,499
(E) Estimated Net Taxable Valuation (as of 10/01/16)	290,583,984
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.6953
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,020,499
(H) Estimated Equalized Valuation (as of 10/01/16)	276,558,559
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7306
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,020,499
(K) Estimated Equalized Valuation (as of 10/01/16)	276,558,559
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.7306
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NAME=Nicholas Diaz

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$125,000
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	22
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$13,754
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	Unused sick leave days shall accumulate from year to year for the duration of employment with BOE. Payout upon retirement, maximum \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of vacation days.
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days convert to sick days which are paid out upon retirement from the district.

NAME=Nicholas Diaz

CATEGORY	MEASURE
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	
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	