

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	144.0	137.0	164.0
Pupils On Roll Special Ed Full-Time	15.0	20.0	31.0
Pupils On Roll SUBTOTAL	159.0	157.0	195.0
Pupils in Private School Placements	2.0	1.0	2.0
Pupils Sent to Other Districts Regular	77.0	65.0	58.0
Pupils Sent to Other Districts Special Ed	8.0	5.0	8.0
Pupils Received	11.0	12.0	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	3,647,197	3,647,197	3,647,197
Total Tuition	10-1300	26,686	17,500	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	2,814	2,500	2,500
Interest Earned On Capital Reserve Funds	10-1XXX	2,422	1,200	2,500
Subtotal - Revenues From Local Sources		3,679,119	3,668,397	3,672,197
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	103,047	103,047	103,047
Categorical Special Education Aid	10-3132	155,088	155,088	155,088
Equalization Aid	10-3176	684,121	684,121	684,121
Categorical Security Aid	10-3177	22,505	22,505	22,505
Parcc Readiness Aid	10-3181	0	2,510	2,510
Per Pupil Growth Aid	10-3182	0	2,510	2,510
Professional Learning Community Aid	10-3183	0	2,280	2,280
Other State Aids	10-3XXX	6,243	0	0
Subtotal - Revenues From State Sources		971,004	972,061	972,061
Budgeted Fund Balance - Operating Budget	10-303	0	205,346	281,340
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	90,000	75,000
Adjustment For Prior Year Encumbrances		0	10,478	0
Actual Revenues (Over)/Under Expenditures		-230,721	0	0
Total Operating Budget		4,419,402	4,946,282	5,000,598
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	19,196	21,984	7,000
Title II	20-4451-4455	6,214	5,878	4,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	59,484	56,265	30,000
Other	20-4XXX	18,900	19,354	11,500
Total Revenues From Federal Sources		103,794	103,481	52,500
Total Grants And Entitlements		103,794	103,481	52,500
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	157,720	158,419	153,963
Total Revenues From Local Sources		157,720	158,419	153,963
Budgeted Fund Balance	40-303	0	11	12
Total Local Repayment Of Debt		157,720	158,430	153,975
Actual Revenues (Over)/Under Expenditures		-12	0	0
Total Repayment Of Debt		157,708	158,430	153,975
Total Revenues/Sources		4,680,904	5,208,193	5,207,073
Total Revenues/Sources Net of Transfers		4,680,904	5,208,193	5,207,073

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,006,185	1,085,946	1,128,030
Special Education - Instruction	11-2XX-100-XXX	120,154	139,879	170,338
Basic Skills/Remedial - Instruction	11-230-100-XXX	83,791	96,000	99,409
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	15,183	17,250	21,700
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,277,998	1,253,574	1,127,625
Undist. Expenditures - Health Services	11-000-213-XXX	87,190	83,715	86,813
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	44,568	48,835	57,750
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	87,672	121,493	145,040
Undist. Expenditures - Guidance	11-000-218-XXX	4,908	6,729	4,481
Undist. Expenditures - Child Study Teams	11-000-219-XXX	134,229	139,852	151,176
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	4,525	4,329	4,481
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	11,485	15,110	17,250
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	27	6,200	12,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	116,855	138,598	132,711
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	109,563	108,196	98,167
Undist. Expend. - Central Services	11-000-251-XXX	84,334	90,187	81,996
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	346,201	349,536	428,833
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	247,476	285,931	346,517
Personal Services - Employee Benefits	11-XXX-XXX-2XX	493,807	695,465	789,077
Undistributed Expenditures-Food Services	11-000-310-930	0	6,000	5,000
Total Undistributed Expenditures		3,050,838	3,353,750	3,488,917
Total General Current Expense		4,276,151	4,692,825	4,908,394
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	86,033	163,463	13,463
Interest Deposit To Capital Reserve	10-604	0	1,200	2,500

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Capital Outlay		86,033	164,663	15,963
Transfer Of Funds To Charter Schools	10-000-100-56X	57,218	88,794	76,241
General Fund Grand Total		4,419,402	4,946,282	5,000,598
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	19,196	21,984	7,000
Title II	20-XXX-XXX-XXX	6,214	5,878	4,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	59,484	56,265	30,000
Other	20-XXX-XXX-XXX	18,900	19,354	11,500
Total Federal Projects	20-XXX-XXX-XXX	103,794	103,481	52,500
Total Special Revenue Funds		103,794	103,481	52,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	157,708	158,430	153,975
Total Debt Service Funds		157,708	158,430	153,975
Total Expenditures/Appropriations		4,680,904	5,208,193	5,207,073
Total Expenditures Net of Transfers		4,680,904	5,208,193	5,207,073

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	251,926	251,223	250,000	250,000
--Repayment of Debt	0	23	12	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	482,550	634,972	637,395	639,895
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	403,564	486,686	281,340	0
--Tuition Reserve	180,000	165,000	75,000	0
--Current Expense Emergency Reserve	80,151	80,553	80,553	80,553
--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	11	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	\$15,955	\$17,648	\$16,717	\$20,610	\$17,980
Total Classroom Instruction	\$8,557	\$9,821	\$9,425	\$11,563	\$9,988
Classroom-Salaries and Benefits	\$8,167	\$9,410	\$8,648	\$10,590	\$9,329
Classroom-General Supplies and Textbooks	\$216	\$210	\$371	\$475	\$377
Classroom-Purchased Services	\$175	\$201	\$405	\$498	\$282
Total Support Services	\$2,640	\$2,830	\$2,849	\$3,425	\$3,065
Support Services-Salaries and Benefits	\$1,773	\$1,952	\$2,136	\$2,314	\$1,948
Total Administrative Costs	\$2,191	\$2,372	\$2,134	\$2,774	\$2,179
Administration Salaries and Benefits	\$1,798	\$1,733	\$1,856	\$2,069	\$1,890
Total Operations and Maintenance of Plant	\$2,384	\$2,495	\$2,144	\$2,646	\$2,557
Operations and Maintenance-Salaries and Benefits	\$1,129	\$1,251	\$1,068	\$1,308	\$1,090
Board Contribution to Food Services	\$41	\$0	\$32	\$39	\$26
Total Extracurricular Costs	\$135	\$123	\$125	\$153	\$156
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$44	\$70	\$40	\$49	\$65
Employee Benefits as a percentage of salaries*	29.00%	27.97%	38.62%	38.14%	40.09%

*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	Business Administrator shared with White Township Board of Education	0
Staffing - Other	Shared Counselor with Harmony Township	0
Superintendent and Assistant Sup.	Superintendent shared with White Township Board of Education	0
Transportation Services, including Fuel	Participate with Warren and Sussex Counties - coordinated transportation for special education transportation	0
Purchasing	ACES - Cooperative Pricing System - Electricity	0
Purchasing	ACT - Alliance for Competitive Telecommunications - telephone	0
Municipal/Public Works	Shared grounds work - Hope Township	0
Curriculum Services	Shared curriculum writing services with Belvidere cluster districts.	0
Professional Staff Development	Warren Countywide in-service program for professional development	0
Insurance Coverages and Benefits	Member of SAIF - School Alliance Insurance Fund - joint insurance fund	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,647,197
(B) Estimated Net Taxable Valuation (as of 10/01/16)	253,549,767
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.4385
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,801,160
(E) Estimated Net Taxable Valuation (as of 10/01/16)	253,549,767
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4992

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,647,197
(H) Estimated Equalized Valuation (as of 10/01/16)	223,349,734
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.6330
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,801,160
(K) Estimated Equalized Valuation (as of 10/01/16)	223,349,734
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.7019

NAME=Dawn Huff

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$146,176
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	5780
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	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	\$1,200
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	\$14,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$80 / day, maximum of 150 days.
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$80 / day, maximum of 25 days.
Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for payment of personal days.
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=Dawn Huff

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 Slattery

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Director of Special Serv
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	5780
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
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	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	\$2,250
Total Bonuses Amount	\$3,625
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	\$21,142
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per day at retirement upon completion of 8 years.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Daily rate / maximum of 25 days.
Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for payout of personal days.
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 Slattery

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	