

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	589.0	572.0	567.0
Pupils On Roll Special Ed Full-Time	71.0	73.0	74.0
Pupils On Roll SUBTOTAL	660.0	645.0	641.0
Pupils in Private School Placements	2.0		0.0
Pupils Sent to Other Districts Special Ed	2.0		2.0
Pupils Received	11.0	10.0	10.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,268,633	5,334,006	5,440,686
Total Tuition	10-1300	51,834	47,500	47,500
Unrestricted Miscellaneous Revenues	10-1XXX	22,245	1,200	1,200
Interest Earned On Current Expense Emergency Res	10-1XXX	0	200	200
Interest Earned On Maintenance Reserve	10-1XXX	0	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	1,235	500	500
Subtotal - Revenues From Local Sources		5,343,947	5,383,906	5,490,586
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	112,510	119,772	119,772
Extraordinary Aid	10-3131	24,042	0	0
Categorical Special Education Aid	10-3132	391,733	396,644	396,644
Equalization Aid	10-3176	2,943,686	2,956,294	2,956,294
Categorical Security Aid	10-3177	83,654	85,007	85,007
Under Adequacy Aid	10-3180	0	19,421	19,421
Parcc Readiness Aid	10-3181	0	7,110	7,110
Per Pupil Growth Aid	10-3182	0	7,110	7,110
Professional Learning Community Aid	10-3183	0	6,490	6,490
Other State Aids	10-3XXX	155,349	0	0
Subtotal - Revenues From State Sources		3,710,974	3,597,848	3,597,848
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	10,625	12,317	11,711
Subtotal - Revenues From Federal Sources		10,625	12,317	11,711
Budgeted Fund Balance - Operating Budget	10-303	92,293	92,293	25,689
Withdrawal From Cap Res-For Local Share	10-307	131,740	0	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	222,017	701,829

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		29,539	0	0
Total Operating Budget		9,319,118	9,308,381	9,827,663
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,367	0	0
Total Revenues From Local Sources	20-1XXX	1,367	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	74,574	77,059	73,417
Title II	20-4451-4455	25,922	24,171	22,956
Title III	20-4491-4494	13,686	10,611	11,507
I.D.E.A. Part B (Handicapped)	20-4420-4429	209,350	159,723	144,794
Total Revenues From Federal Sources		323,532	271,564	252,674
Total Grants And Entitlements		324,899	271,564	252,674
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	302,237	271,055	273,788
Total Revenues From Local Sources		302,237	271,055	273,788
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	181,601	162,864	164,506
Total Local Repayment Of Debt		483,838	433,919	438,294
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		483,839	433,919	438,294
Total Revenues/Sources		10,127,856	10,013,864	10,518,631
Total Revenues/Sources Net of Transfers		10,127,856	10,013,864	10,518,631

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,442,085	3,244,008	3,007,078
Special Education - Instruction	11-2XX-100-XXX	1,044,988	1,107,672	1,242,004
Basic Skills/Remedial - Instruction	11-230-100-XXX	175,519	174,252	148,313
Bilingual Education - Instruction	11-240-100-XXX	26,517	33,023	34,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	114,762	0	71,349
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	11,931	11,911	15,254
Undist. Expenditures - Health Services	11-000-213-XXX	88,132	86,104	88,379
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	200,312	204,263	208,023
Undist. Expenditures - Guidance	11-000-218-XXX	78,994	87,744	88,694
Undist. Expenditures - Child Study Teams	11-000-219-XXX	310,070	303,101	308,359
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,500	1,500	1,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	151,326	142,788	146,427
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,374	6,000	9,320
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	293,201	326,753	334,088
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	175,650	162,117	164,923
Undist. Expend. - Central Services	11-000-251-XXX	171,500	210,268	186,356
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	547,386	574,253	565,149
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	442,351	420,913	422,802
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,632,890	1,985,569	2,071,402
Total Undistributed Expenditures		4,230,379	4,523,284	4,682,025
Interest Earned On Maintenance Reserve	10-606	0	500	500
Interest Earned On Current Expense Emergency Res	10-607	0	200	200
Total General Current Expense		8,919,488	9,082,939	9,114,320
Capital Expenditures:				
Equipment	12-XXX-XXX-730	80,973	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	111,008	224,942	704,754
Increase In Capital Reserve	10-604	206,414	0	0
Interest Deposit To Capital Reserve	10-604	1,235	500	500
Total Capital Outlay		399,630	225,442	705,254
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	8,089
General Fund Grand Total		9,319,118	9,308,381	9,827,663
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,367	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	74,574	77,059	73,417
Title II	20-XXX-XXX-XXX	25,922	24,171	22,956
Title III	20-XXX-XXX-XXX	13,686	10,611	11,507
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	209,350	159,723	144,794
Total Federal Projects	20-XXX-XXX-XXX	323,532	271,564	252,674
Total Special Revenue Funds		324,899	271,564	252,674
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	483,839	433,919	438,294
Total Debt Service Funds		483,839	433,919	438,294
Total Expenditures/Appropriations		10,127,856	10,013,864	10,518,631
Total Expenditures Net of Transfers		10,127,856	10,013,864	10,518,631

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	364,671	367,982	275,689	250,000
--Repayment of Debt	1	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	846,937	922,846	701,329	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	291,251	291,251	291,751	292,251
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	143,000	143,000	143,200	143,400
--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	\$11,246	\$12,251	\$12,234	\$13,449	\$13,489
Total Classroom Instruction	\$7,807	\$8,597	\$8,469	\$9,310	\$9,269
Classroom-Salaries and Benefits	\$7,423	\$7,860	\$8,220	\$9,037	\$9,000
Classroom-General Supplies and Textbooks	\$312	\$647	\$136	\$149	\$142
Classroom-Purchased Services	\$72	\$89	\$113	\$124	\$127
Total Support Services	\$1,476	\$1,583	\$1,565	\$1,720	\$1,807
Support Services-Salaries and Benefits	\$1,453	\$1,521	\$1,513	\$1,663	\$1,742
Total Administrative Costs	\$1,077	\$1,154	\$1,244	\$1,368	\$1,368
Administration Salaries and Benefits	\$896	\$982	\$1,041	\$1,144	\$1,139
Total Operations and Maintenance of Plant	\$884	\$912	\$933	\$1,025	\$1,022
Operations and Maintenance-Salaries and Benefits	\$484	\$503	\$493	\$542	\$532
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$74	\$119	\$0	\$0	\$0
Legal Costs	\$14	\$15	\$21	\$23	\$24
Employee Benefits as a percentage of salaries*	28.86%	28.16%	32.78%	32.78%	35.01%

*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)
Staffing - Other	1/2 time ESL teacher shared with Washington Borough	0
Staffing - Other	Behaviorist shared w/ cluster districts	0
Staffing - Other	WeatherWorks shared with cluster districts	0
Others	WH Joint Transportation	0
Others	Franklin Twp School District - Transportation	0
Others	WC Special Services - Transportation	0
Others	Sussex County Transportation Co-op	0
Purchasing	Middlesex Regional EST Purchasing co-op; technology purchases	0
Purchasing	Hunterdon/Warren ESC Purchasing Co-op; Fuel Oil, propane, school supplies	0
Purchasing	South Jersey Technology Partnership: Technology	0
Municipal/Public Works	Snow removal done by Township of Mansfield	0
Curriculum Services	Curriculum writer shared with cluster schools	0
Insurance Coverages and Benefits	Brown & Brown Health Insurance Trust	0
Insurance Coverages and Benefits	NJ SBIG	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,440,686
(B) Estimated Net Taxable Valuation (as of 10/01/16)	675,853,306
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8050
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,714,474
(E) Estimated Net Taxable Valuation (as of 10/01/16)	675,853,306
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.8455

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,440,686
(H) Estimated Equalized Valuation (as of 10/01/16)	717,869,946
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7579
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,714,474
(K) Estimated Equalized Valuation (as of 10/01/16)	717,869,946
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.7960

NAME=Annette Stankavish

CATEGORY	MEASURE
Job Title	Other
Job Title II	Database Adm. Payroll
Base Annual Salary Amount	\$87,633
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	13
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,041
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$18,925
Contractual Post-Employment Benefit Description of Payout of Sick days	As of 2/2017 Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	As of 2/2017 Upon Retirement
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=Annette Stankavish

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=Edward Kemp

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$135,000
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	13
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	\$2,650
Total Bonuses Amount	\$15,000
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	\$25,827
Contractual Post-Employment Benefit Description of Payout of Sick days	Bal @ 2/2017 - Max \$15K per State
Contractual Post-Employment Benefit Description of Payout of Vacation days	Bal @ 2/2017
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=Edward Kemp

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=John Melitsky

CATEGORY	MEASURE
Job Title	Principal
Job Title II	N/A
Base Annual Salary Amount	\$105,358
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	13
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	\$1,500
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	\$13,545
Contractual Post-Employment Benefit Description of Payout of Sick days	Bal @ 2/2017
Contractual Post-Employment Benefit Description of Payout of Vacation days	Bal @ 2/2017
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=John Melitsky

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=Paul DeAngelo

CATEGORY	MEASURE
Job Title	Board Secretary
Job Title II	N/A
Base Annual Salary Amount	\$95,000
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	13
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	\$9,232
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=Paul DeAngelo

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=Randy Wanous

CATEGORY	MEASURE
Job Title	Other
Job Title II	Facilities Manager
Base Annual Salary Amount	\$97,929
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	13
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	\$400
Total Bonuses Amount	\$2,700
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	\$25,158
Contractual Post-Employment Benefit Description of Payout of Sick days	Bal @ 2/2017
Contractual Post-Employment Benefit Description of Payout of Vacation days	Bal @ 2/2017
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=Randy Wanous

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	