

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	466.0	439.0	432.0
Pupils On Roll Special Ed Full-Time	85.0	77.0	76.0
Pupils On Roll SUBTOTAL	551.0	516.0	508.0
Pupils in Private School Placements	2.0	2.0	2.0
Pupils Received	6.0	7.0	5.0
Pupils in State Facilities		1.0	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	4,464,558	4,703,849	4,797,926
Total Tuition	10-1300	33,392	10,000	7,500
Unrestricted Miscellaneous Revenues	10-1XXX	55,591	750	750
Subtotal - Revenues From Local Sources		4,553,541	4,714,599	4,806,176
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	10,316	11,162	11,162
Extraordinary Aid	10-3131	20,252	16,717	17,214
Categorical Special Education Aid	10-3132	290,035	295,434	295,434
Equalization Aid	10-3176	2,428,322	2,437,988	2,437,988
Categorical Security Aid	10-3177	19,533	23,302	23,302
Parcc Readiness Aid	10-3181	0	5,260	5,260
Per Pupil Growth Aid	10-3182	0	5,260	5,260
Professional Learning Community Aid	10-3183	0	5,460	5,460
Host District Support Aid	10-3184	0	1,887	2,156
Other State Aids	10-3XXX	12,950	0	0
Subtotal - Revenues From State Sources		2,781,408	2,802,470	2,803,236
Budgeted Fund Balance - Operating Budget	10-303	0	489,940	619,408
Adjustment For Prior Year Encumbrances		0	59,429	0
Actual Revenues (Over)/Under Expenditures		-390,765	0	0
Total Operating Budget		6,944,184	8,066,438	8,228,820
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	120,962	141,521	120,293
Title II	20-4451-4455	14,161	17,586	14,948

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title III	20-4491-4494	2,354	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	160,457	153,206	123,569
Total Revenues From Federal Sources		297,934	312,313	258,810
Total Grants And Entitlements		297,934	312,313	258,810
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	195,836	191,499	166,488
Other Miscellaneous	40-1xxx	37,190	0	0
Miscellaneous	40-1XXX	37,190	0	0
Total Revenues From Local Sources		233,026	191,499	166,488
Budgeted Fund Balance	40-303	0	7,190	30,000
Total Local Repayment Of Debt		233,026	198,689	196,488
Actual Revenues (Over)/Under Expenditures		-37,188	0	0
Total Repayment Of Debt		195,838	198,689	196,488
Total Revenues/Sources		7,437,956	8,577,440	8,684,118
Total Revenues/Sources Net of Transfers		7,437,956	8,577,440	8,684,118

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,447,301	2,640,749	2,552,051
Special Education - Instruction	11-2XX-100-XXX	744,709	743,603	777,566
Basic Skills/Remedial - Instruction	11-230-100-XXX	123,970	272,550	280,180
Bilingual Education - Instruction	11-240-100-XXX	46,710	68,290	70,505
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	24,883	27,743	42,952
Undist. Expenditures - Health Services	11-000-213-XXX	138,724	151,490	156,055
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	268,621	254,513	265,075
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	41,798	52,161	53,240
Undist. Expenditures - Guidance	11-000-218-XXX	105,802	170,383	172,615
Undist. Expenditures - Child Study Teams	11-000-219-XXX	205,646	235,823	253,543
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	62,577	67,775	69,525
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	100,780	109,487	108,700
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	260,593	290,048	272,883
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	140,405	130,804	138,404
Undist. Expend. - Central Services	11-000-251-XXX	112,846	120,120	116,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	507,970	614,857	678,984
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	104,648	145,258	156,680
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,493,716	1,926,505	2,015,119
Total Undistributed Expenditures		3,569,009	4,296,967	4,499,775
Total General Current Expense		6,931,699	8,022,159	8,180,077
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	12,485	12,485	12,485
Total Capital Outlay		12,485	12,485	12,485
Transfer Of Funds To Charter Schools	10-000-100-56X	0	31,794	36,258
General Fund Grand Total		6,944,184	8,066,438	8,228,820

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	120,962	141,521	120,293
Title II	20-XXX-XXX-XXX	14,161	17,586	14,948
Title III	20-XXX-XXX-XXX	2,354	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	160,457	153,206	123,569
Total Federal Projects	20-XXX-XXX-XXX	297,934	312,313	258,810
Total Special Revenue Funds		297,934	312,313	258,810
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	195,838	198,689	196,488
Total Debt Service Funds		195,838	198,689	196,488
Total Expenditures/Appropriations		7,437,956	8,577,440	8,684,118
Total Expenditures Net of Transfers		7,437,956	8,577,440	8,684,118

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	290,171	275,023	255,182	250,000
--Repayment of Debt	2	37,190	30,000	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1	1	1	1
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	708,831	1,084,325	614,226	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	\$12,257	\$12,405	\$14,404	\$15,330	\$15,834
Total Classroom Instruction	\$8,064	\$7,824	\$9,190	\$9,731	\$9,864
Classroom-Salaries and Benefits	\$7,605	\$7,162	\$8,298	\$8,742	\$8,881
Classroom-General Supplies and Textbooks	\$254	\$194	\$312	\$366	\$291
Classroom-Purchased Services	\$206	\$468	\$580	\$624	\$691
Total Support Services	\$2,095	\$2,383	\$2,765	\$2,944	\$3,150
Support Services-Salaries and Benefits	\$1,699	\$1,951	\$2,354	\$2,478	\$2,654
Total Administrative Costs	\$977	\$989	\$1,005	\$1,109	\$1,107
Administration Salaries and Benefits	\$725	\$750	\$750	\$789	\$830
Total Operations and Maintenance of Plant	\$1,121	\$1,209	\$1,444	\$1,546	\$1,713
Operations and Maintenance-Salaries and Benefits	\$606	\$685	\$767	\$822	\$891
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$13	\$17	\$15	\$45	\$24
Employee Benefits as a percentage of salaries*	35.92%	34.82%	41.48%	41.49%	43.19%

*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	Contract business services from the Pohatcong Township BOE	0
Staffing - Other	Share Spanish teacher with the Oxford Township BOE	0
Staffing - Other	Share an ESL teacher with the Mansfield BOE	0
Transportation Services, including Fuel	Utilize Warren Hills Regional School District & WCSSSD for transportation services	0
Purchasing	Participate in the ACES cooperative purchasing program	0
Purchasing	Participate in the HCESC cooperative purchasing program	0
Curriculum Services	Shared curriculum coordinator with the Warren Hills cluster	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,797,926
(B) Estimated Net Taxable Valuation (as of 02/08/17)	368,319,871
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3027
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,964,414
(E) Estimated Net Taxable Valuation (as of 02/08/17)	368,319,871
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.3479

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,797,926
(H) Estimated Equalized Valuation (as of 02/08/17)	455,221,692
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0540
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,964,414
(K) Estimated Equalized Valuation (as of 02/08/17)	455,221,692
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.0905

NAME=Earl Jenkins

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of Instruction
Base Annual Salary Amount	\$94,950
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	\$180
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	Not allowed by contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
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=Earl Jenkins

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=Jacqueline Nassry

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$106,650
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	\$1,385
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	Not allowed by contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
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=Jacqueline Nassry

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=Lance Rozsa

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
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	07/01/13
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	\$1,984
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	Not allowed by contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
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=Lance Rozsa

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=Shared 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	SBA
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	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 Pohatcong Township BOE \$65,000
Additional Comment 2	for contracted business services.
Additional Comment 3	