

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	389.0	390.0	416.0
Pupils On Roll Special Ed Full-Time	92.0	84.0	72.0
Pupils On Roll SUBTOTAL	481.0	474.0	488.0
Pupils Sent to Other Districts Special Ed	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	5,843,253	5,960,118	6,079,320
Other Local Governmental Units - Unrestricted	10-12XX	98,700	100,792	102,852
Total Tuition	10-1300	0	0	883
Unrestricted Miscellaneous Revenues	10-1XXX	14,563	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	0	500
Interest Earned On Capital Reserve Funds	10-1XXX	141	0	500
Subtotal - Revenues From Local Sources		5,956,657	6,060,910	6,184,055
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	258,367	258,367	258,367
Extraordinary Aid	10-3131	42,972	20,000	0
Categorical Special Education Aid	10-3132	329,211	329,211	329,211
Equalization Aid	10-3176	1,702,476	1,702,476	1,702,476
Categorical Security Aid	10-3177	47,406	47,406	47,406
Adjustment Aid	10-3178	286,365	286,365	286,365
Parcc Readiness Aid	10-3181	0	4,950	4,950
Per Pupil Growth Aid	10-3182	0	4,950	4,950
Professional Learning Community Aid	10-3183	0	4,520	4,520
Other State Aids	10-3XXX	10,293	0	0
Subtotal - Revenues From State Sources		2,677,090	2,658,245	2,638,245
Budgeted Fund Balance - Operating Budget	10-303	0	922	0
Withdrawal From Cap Res-For Local Share	10-307	0	139,395	93,927
Withdrawal From Maint. Reserve	10-310	0	29,225	0
Adjustment For Prior Year Encumbrances		0	138,099	0
Actual Revenues (Over)/Under Expenditures		-266	0	0
Total Operating Budget		8,633,481	9,026,796	8,916,227

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	492	2,102	0
Total Revenues From Local Sources	20-1XXX	492	2,102	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	46,176	64,748	43,000
Total Revenues From State Sources		46,176	64,748	43,000
Revenues from Federal Sources:				
Title I	20-4411-4416	35,898	44,254	32,500
Title II	20-4451-4455	13,052	12,344	12,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	182,509	172,714	144,000
Total Revenues From Federal Sources		231,459	229,312	188,500
Total Grants And Entitlements		278,127	296,162	231,500
Total Revenues/Sources		8,911,608	9,322,958	9,147,727
Total Revenues/Sources Net of Transfers		8,911,608	9,322,958	9,147,727

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,591,919	2,594,831	2,496,622
Special Education - Instruction	11-2XX-100-XXX	764,829	737,410	687,285
Basic Skills/Remedial - Instruction	11-230-100-XXX	328,471	322,949	303,320
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	17,101	22,000	34,000
Summer School	11-422-XXX-XXX	8,141	8,900	0
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	134,726	139,895	146,090
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	235,714	252,135	249,766
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	482,465	338,852	360,831
Undist. Expenditures - Guidance	11-000-218-XXX	44,593	46,072	49,295
Undist. Expenditures - Child Study Teams	11-000-219-XXX	264,303	290,309	349,928
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	20,800	14,100	16,550
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	106,127	121,831	122,271
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,126	15,000	15,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	256,107	327,846	299,152
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	267,751	286,367	291,004
Undist. Expend. - Central Services	11-000-251-XXX	132,924	145,284	154,895
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	107,662	115,510	107,077
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	694,077	721,848	854,498
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	454,824	463,616	453,104
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,470,060	1,495,991	1,583,052
Total Undistributed Expenditures		4,678,259	4,774,656	5,052,513
Interest Earned On Maintenance Reserve	10-606	0	0	500
Total General Current Expense		8,388,720	8,460,746	8,574,240
Capital Expenditures:				
Equipment	12-XXX-XXX-730	68,874	168,284	96,680

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	126,998	113,230	200,000
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	239,729	0
Interest Deposit To Capital Reserve	10-604	0	0	500
Total Capital Outlay		195,872	521,243	297,180
Transfer Of Funds To Charter Schools	10-000-100-56X	48,889	44,807	44,807
General Fund Grand Total		8,633,481	9,026,796	8,916,227
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	492	2,102	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,764	6,198	4,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	16,328	21,137	13,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	3,810	18,872	16,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,270	9,180	6,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,577	2,701	2,000
Nonpublic Security Aid	20-XXX-XXX-XXX	2,575	6,660	2,000
Other	20-XXX-XXX-XXX	5,852	0	0
Total Other State Projects		46,176	64,748	43,000
Total State Projects	20-XXX-XXX-XXX	46,176	64,748	43,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	35,898	44,254	32,500
Title II	20-XXX-XXX-XXX	13,052	12,344	12,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	182,509	172,714	144,000
Total Federal Projects	20-XXX-XXX-XXX	231,459	229,312	188,500
Total Special Revenue Funds		278,127	296,162	231,500
Total Expenditures/Appropriations		8,911,608	9,322,958	9,147,727
Total Expenditures Net of Transfers		8,911,608	9,322,958	9,147,727

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	250,922	249,983	249,061	249,061
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	239,729	304,536	165,141	71,714
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	134,303	123,103	93,878	94,378
--Legal Reserve	0	0	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	\$15,181	\$16,403	\$16,874	\$16,983	\$16,778
Total Classroom Instruction	\$8,985	\$9,538	\$9,498	\$9,796	\$9,188
Classroom-Salaries and Benefits	\$8,535	\$9,164	\$9,029	\$9,299	\$8,734
Classroom-General Supplies and Textbooks	\$239	\$261	\$328	\$332	\$302
Classroom-Purchased Services	\$211	\$113	\$141	\$165	\$151
Total Support Services	\$2,905	\$3,284	\$3,523	\$3,165	\$3,350
Support Services-Salaries and Benefits	\$2,598	\$2,926	\$3,117	\$2,666	\$2,836
Total Administrative Costs	\$1,796	\$1,906	\$2,132	\$2,208	\$2,161
Administration Salaries and Benefits	\$1,526	\$1,569	\$1,742	\$1,759	\$1,764
Total Operations and Maintenance of Plant	\$1,408	\$1,568	\$1,596	\$1,688	\$1,920
Operations and Maintenance-Salaries and Benefits	\$587	\$643	\$719	\$709	\$682
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$38	\$44	\$58	\$58	\$88
Total Equipment Costs	\$112	\$142	\$92	\$358	\$200
Legal Costs	\$34	\$35	\$42	\$46	\$41
Employee Benefits as a percentage of salaries*	25.61%	26.19%	26.85%	27.40%	29.37%

*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	Chapter 192/193 and Supplemental IDEA services for Non Public provided by Sussex County ESC	0
Transportation Services, including Fuel	Coordinated Transportation with Warren Hills Regional High School	0
Transportation Services, including Fuel	Coordinated Transportation with Sussex County Regional Cooperative Non Public and Spec Ed Transportation	0
Transportation Services, including Fuel	Coordinated Transportation with Warren County Special Services for Non Public and Spec Ed Transportation	0
Purchasing	ESC of NJ and Hunterdon ESC for Supplies and Services	0
Purchasing	ACES for Electrical and Gas	0
Municipal/Public Works	Washington Township Municipality for snow removal and grass mowing	0
Curriculum Services	Shared Curriculum Writer for Cluster - Oxford Central is the LEA	0
Insurance Coverages and Benefits	Property, Liability and Workers Comp Insurance provided by School Alliance Insurance Fund (SAIF)	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,079,320
(B) Estimated Net Taxable Valuation (as of 03/20/17)	680,084,476
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8939
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,079,320
(E) Estimated Net Taxable Valuation (as of 03/20/17)	680,084,476
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.8939

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,079,320
(H) Estimated Equalized Valuation (as of 10/01/16)	699,096,127
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8696
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,079,320
(K) Estimated Equalized Valuation (as of 10/01/16)	699,096,127
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8696

NAME=Jean Flynn

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$133,956
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	25
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	Paid Holidays
Total Allowances Amount	\$2,600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$114
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,880
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement \$515 a day for unused sick days Max \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover - Max 25 days @ \$515 a day for unused earned vacation days
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=Jean Flynn

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=Jessica Garcia

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$92,070
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	Paid Holidays
Total Allowances Amount	\$2,794
Total Bonuses Amount	\$0
Total Stipends Amount	\$5,000
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	\$7,131
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover - Max 20 days @ \$356.57 ad day for unused earned vacation days.
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=Jessica Garcia

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=Keith T Neuhs

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	09/01/14
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	Paid Holidays
Total Allowances Amount	\$6,044
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,981
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement \$500 a day limit of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover - Max 25 days @ \$519 for unused earned vacation days
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=Keith T Neuhs

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 Neu

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$99,517
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	Paid Holidays
Total Allowances Amount	\$2,855
Total Bonuses Amount	\$0
Total Stipends Amount	\$7,500
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	\$22,655
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement \$250 a day for unused sick days Max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover - Max 20 days @ \$382.76 a day for unused earned vacation days
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=Michael Neu

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	