

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	243.0	235.0	247.0
Pupils On Roll Special Ed Full-Time	46.0	39.0	34.0
Pupils On Roll SUBTOTAL	289.0	274.0	281.0
Pupils in Private School Placements	7.0	6.0	7.0
Pupils Sent to Other Districts Regular	133.0	137.0	127.0
Pupils Sent to Other Districts Special Ed	27.0	25.0	17.0
Pupils Received	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	6,876,132	7,013,654	7,013,654
Total Tuition	10-1300	26,300	15,000	18,000
Unrestricted Miscellaneous Revenues	10-1XXX	16,351	5,000	4,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	500
Subtotal - Revenues From Local Sources		6,918,783	7,033,654	7,036,654
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	249,609	249,609	249,609
Extraordinary Aid	10-3131	111,210	0	0
Categorical Special Education Aid	10-3132	313,648	313,648	313,648
Equalization Aid	10-3176	581,054	581,054	581,054
Categorical Security Aid	10-3177	49,562	49,562	49,562
Adjustment Aid	10-3178	540,496	540,496	540,496
Parcc Readiness Aid	10-3181	0	4,710	4,710
Per Pupil Growth Aid	10-3182	0	4,710	4,710
Professional Learning Community Aid	10-3183	0	4,320	4,320
Other State Aids	10-3XXX	13,564	0	0
Subtotal - Revenues From State Sources		1,859,143	1,748,109	1,748,109
Budgeted Fund Balance - Operating Budget	10-303	0	344,616	390,031
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	209,000	200,000
Withdrawal From Maint. Reserve	10-310	0	0	100,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	300,000	200,000
Transfers From Other Funds	10-5200	53,249	0	0
Actual Revenues (Over)/Under Expenditures		-18,244	0	0
Total Operating Budget		8,812,931	9,635,379	9,674,794

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	40,502	25,000	30,000
Title II	20-4451-4455	20,138	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	105,355	79,000	70,000
Other	20-4XXX	17,521	0	0
Total Revenues From Federal Sources		183,516	104,000	100,000
Total Grants And Entitlements		183,516	104,000	100,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	328,071	329,031	329,468
Total Revenues From Local Sources		328,071	329,031	329,468
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	47,729	47,869	47,932
Total Local Repayment Of Debt		375,800	376,900	377,400
Total Repayment Of Debt		375,800	376,900	377,400
Total Revenues/Sources		9,372,247	10,116,279	10,152,194
Total Revenues/Sources Net of Transfers		9,372,247	10,116,279	10,152,194

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,680,832	1,808,424	1,860,578
Special Education - Instruction	11-2XX-100-XXX	561,032	558,331	503,143
Basic Skills/Remedial - Instruction	11-230-100-XXX	126,531	135,362	113,804
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	841	1,250	21,503
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,984,365	2,999,841	2,963,505
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	82,897	88,840	89,995
Undist. Expenditures - Health Services	11-000-213-XXX	50,413	57,977	58,390
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	131,428	112,781	111,280
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	225,545	303,070	301,981
Undist. Expenditures - Child Study Teams	11-000-219-XXX	195,021	200,974	200,183
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	4,520	7,500	5,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	88,805	95,423	54,990
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,396	13,000	15,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	241,029	235,390	238,835
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	125,784	127,359	132,700
Undist. Expend. - Central Services	11-000-251-XXX	94,712	92,728	104,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	405,482	498,773	480,501
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	545,391	599,917	621,465
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,086,950	1,423,837	1,468,885
Total Undistributed Expenditures		6,271,738	6,857,410	6,846,710
Interest Earned On Maintenance Reserve	10-606	0	0	500
Total General Current Expense		8,640,974	9,360,777	9,346,238
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	129,861	214,105	205,105
Interest Deposit To Capital Reserve	10-604	0	0	500

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Capital Outlay		129,861	214,105	205,605
Transfer Of Funds To Charter Schools	10-000-100-56X	42,096	60,497	122,951
General Fund Grand Total		8,812,931	9,635,379	9,674,794
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	40,502	25,000	30,000
Title II	20-XXX-XXX-XXX	20,138	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	105,355	79,000	70,000
Other	20-XXX-XXX-XXX	17,521	0	0
Total Federal Projects	20-XXX-XXX-XXX	183,516	104,000	100,000
Total Special Revenue Funds		183,516	104,000	100,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	375,800	376,900	377,400
Total Debt Service Funds		375,800	376,900	377,400
Total Expenditures/Appropriations		9,372,247	10,116,279	10,152,194
Total Expenditures Net of Transfers		9,372,247	10,116,279	10,152,194

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	333,590	365,354	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	573,910	650,508	556,862	357,362
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	296,075	296,899	296,899	197,399
--Legal Reserve	747,520	734,647	390,031	0
--Tuition Reserve	600,000	500,000	200,000	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	\$15,676	\$17,856	\$20,502	\$21,416	\$21,025
Total Classroom Instruction	\$9,500	\$10,674	\$12,296	\$12,844	\$12,793
Classroom-Salaries and Benefits	\$9,029	\$10,324	\$11,839	\$12,367	\$12,404
Classroom-General Supplies and Textbooks	\$407	\$303	\$350	\$365	\$245
Classroom-Purchased Services	\$64	\$47	\$107	\$112	\$144
Total Support Services	\$3,071	\$3,572	\$4,151	\$4,336	\$3,929
Support Services-Salaries and Benefits	\$2,179	\$2,640	\$3,184	\$3,326	\$2,894
Total Administrative Costs	\$1,647	\$1,914	\$1,950	\$2,037	\$2,034
Administration Salaries and Benefits	\$832	\$931	\$977	\$1,021	\$987
Total Operations and Maintenance of Plant	\$1,371	\$1,601	\$2,001	\$2,090	\$2,056
Operations and Maintenance-Salaries and Benefits	\$708	\$758	\$913	\$954	\$999
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$3	\$3	\$4	\$5	\$111
Total Equipment Costs	\$14	\$0	\$0	\$0	\$0
Legal Costs	\$48	\$110	\$64	\$67	\$84
Employee Benefits as a percentage of salaries*	32.64%	33.85%	41.58%	41.58%	43.35%

\*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	Shared Business Administrator with Hope Township	0
Superintendent and Assistant Sup.	Shared Superintendent with Hope Township	0
Transportation Services, including Fuel	Participation with Warren and Sussex County Coordinated Transportation for special education transportation	0
Purchasing	Participate in ACES - Alliance for Competitive Energy Service - joint energy purchasing	0
Curriculum Services	Shared curriculum writing services with Belvidere cluster districts	0
Professional Staff Development	Share professional development opportunities with are districts	0
Insurance Coverages and Benefits	Participate in a joint insurance fund for package and worker's comp insurance coverage	0



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,013,654
(B) Estimated Net Taxable Valuation (as of 10/01/16)	561,246,398
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.2497
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,343,122
(E) Estimated Net Taxable Valuation (as of 10/01/16)	561,246,398
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.3084
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,013,654
(H) Estimated Equalized Valuation (as of 10/01/16)	557,289,642
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2585
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,343,122
(K) Estimated Equalized Valuation (as of 10/01/16)	557,289,642
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.3176
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NAME=Dawn Huff

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	41
Shared District	2250
Job Title Other District	Shared Service Agreement
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	0
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	None - Shared Service
Contractual Post-Employment Benefit Description of Payout of Vacation days	None - Shared Service
Contractual Post-Employment Benefit Description of Payout of Personal days	None - Shared Service
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	Cost of Shared Service Agreement for 2016-2017 - \$75166
Additional Comment 2	
Additional Comment 3	

NAME=Dawn Werkheiser

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$93,270
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	15
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	\$1,100
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	\$7,125
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, unused sick days paid at \$37.50. Maximum of 150 days.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation, unused vacation days at \$60/day. Maximum of 25 days.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout provision for 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 Werkheiser

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	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	41
Shared District	2250
Job Title Other District	Shared Service Agreement
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	0
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	None - Shared Service
Contractual Post-Employment Benefit Description of Payout of Vacation days	None - Shared Service
Contractual Post-Employment Benefit Description of Payout of Personal days	None - Shared Service
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	Cost of the Shared Service Agreement for 2016-2017 - \$85095
Additional Comment 2	
Additional Comment 3	