

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	373.0	372.0	379.0
On Roll Special Ed Full-Time	51.0	60.0	60.0
On Roll Subtotal	424.0	432.0	439.0
In Private School Placements	7.0	4.0	4.0
Sent to Other Districts Regular	128.0	128.0	124.0
Sent to Other Districts Special Ed	17.0	18.0	16.0
Received	9.0	8.0	1.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,666,893	8,811,890	9,075,073
Total Tuition	10-1300	65,612	59,000	15,000
Transportation Fees From Other LEAs	10-1420-1440	75,768	65,000	56,350
Rents And Royalties	10-1910	0	30,000	39,000
Unrestricted Miscellaneous Revenues	10-1XXX	5,232	3,000	52,538
Interest Earned On Maintenance Reserve	10-1XXX	713	150	50
Interest Earned On Capital Reserve Funds	10-1XXX	1,982	2,250	950
Other Restricted Miscellaneous Revenues	10-1XXX	50,883	13,026	15,000
Subtotal - Revenues From Local Sources		8,867,083	8,984,316	9,253,961
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	228,966	277,862	277,862
Extraordinary Aid	10-3131	71,752	40,000	40,000
Categorical Special Education Aid	10-3132	299,321	299,321	346,296
Categorical Security Aid	10-3177	37,450	37,450	37,450
PARCC Readiness Aid	10-3181	6,020	0	0
Per Pupil Growth Aid	10-3182	6,020	0	0
Professional Learning Community Aid	10-3183	5,980	0	0
Other State Aids	10-3XXX	11,890	0	0
Subtotal - Revenues From State Sources		667,399	654,633	701,608
Budgeted Fund Balance - Operating Budget	10-303	115,705	113,272	99,232
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	99,672	250,000	80,000
Withdrawal From Maint. Reserve	10-310	0	28,150	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	50,000	0	0
Adjustment For Prior Year Encumbrances		0	108,725	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		-259,232	0	0
Total Operating Budget		9,540,627	10,139,096	10,134,801
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	495	0	4,500
Total Revenues From Local Sources	20-1XXX	495	0	4,500
Revenues from Federal Sources:				
Title I	20-4411-4416	31,587	43,416	31,500
Title II	20-4451-4455	8,651	11,370	8,500
Title IV	20-4471-4474	8,418	14,793	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	92,618	94,640	95,000
Other	20-4XXX	33,943	36,328	32,000
Total Revenues From Federal Sources		175,217	200,547	177,000
Total Grants And Entitlements		175,712	200,547	181,500
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	657,718	698,327	700,394
Total Revenues From Local Sources		657,718	698,327	700,394
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	53,965	62,223	62,406
Total Local Repayment Of Debt		711,683	760,550	762,800
Actual Revenues (Over)/Under Expenditures		52,067	0	0
Total Repayment Of Debt		763,750	760,550	762,800

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Revenues/Sources		10,480,089	11,100,193	11,079,101
Total Revenues/Sources Net of Transfers		10,480,089	11,100,193	11,079,101

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,109,615	2,169,012	2,256,326
Special Education - Instruction	11-2XX-100-XXX	509,500	398,345	461,856
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	67,118	88,120	89,075
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,085	1,000	2,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,614,755	2,653,826	2,679,826
Undist. Expenditures - Health Services	11-000-213-XXX	121,103	117,721	125,387
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	75,847	103,332	91,901
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	240,267	188,738	200,100
Undist. Expenditures - Guidance	11-000-218-XXX	63,255	67,545	70,071
Undist. Expenditures - Child Study Teams	11-000-219-XXX	246,820	191,780	194,391
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	8,033	3,430	10,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	10,179	70,958	79,541
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,869	10,000	7,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	243,429	230,834	283,437
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	260,423	342,970	299,334
Undist. Expend. - Central Services	11-000-251-XXX	108,450	160,986	159,958
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	758,766	790,685	734,439
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	759,838	799,139	756,143
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,156,325	1,432,537	1,489,420
Undistributed Expenditures-Food Services	11-000-310-930	50,000	0	0
Total Undistributed Expenditures		6,725,359	7,164,481	7,181,448
Interest Earned On Maintenance Reserve	10-606	0	150	50
Total General Current Expense		9,412,677	9,821,108	9,991,255

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	6,682	10,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	101,038	305,738	82,866
Increase In Capital Reserve	10-604	0	0	47,730
Interest Deposit To Capital Reserve	10-604	0	2,250	950
Total Capital Outlay		107,720	317,988	131,546
Transfer Of Funds To Charter Schools	10-000-100-56X	20,230	0	12,000
General Fund Grand Total		9,540,627	10,139,096	10,134,801
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	495	0	4,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	31,587	43,416	31,500
Title II	20-XXX-XXX-XXX	8,651	11,370	8,500
Title IV	20-XXX-XXX-XXX	8,418	14,793	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	92,618	94,640	95,000
Other	20-XXX-XXX-XXX	33,943	36,328	32,000
Total Federal Projects	20-XXX-XXX-XXX	175,217	200,547	177,000
Total Special Revenue Funds		175,712	200,547	181,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	763,750	760,550	762,800
Total Debt Service Funds		763,750	760,550	762,800
Total Expenditures/Appropriations		10,480,089	11,100,193	11,079,101
Total Expenditures Net of Transfers		10,480,089	11,100,193	11,079,101

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	272,728	303,212	250,000	250,000
Unrestricted	Repayment of Debt	52,067	0	0	0
Restricted for General Operating Budget	Capital Reserve	243,526	310,836	63,086	31,766
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	50,000	50,714	22,714	22,764
Restricted for General Operating Budget	Legal Reserve	206,249	202,934	99,232	0
Restricted for General Operating Budget	Tuition Reserve	50,000	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,960	\$14,430	\$14,019	\$14,775	\$14,966
Total Classroom Instruction	\$7,160	\$7,906	\$7,471	\$7,850	\$8,174
Classroom-Salaries and Benefits	\$6,776	\$7,436	\$7,062	\$7,351	\$7,753
Classroom-General Supplies and Textbooks	\$231	\$324	\$198	\$277	\$213
Classroom-Purchased Services	\$153	\$146	\$211	\$222	\$208
Total Support Services	\$2,238	\$2,226	\$2,089	\$2,218	\$2,256
Support Services-Salaries and Benefits	\$1,954	\$1,705	\$1,772	\$1,822	\$1,884
Total Administrative Costs	\$1,824	\$1,744	\$2,012	\$2,111	\$2,100
Administration Salaries and Benefits	\$1,322	\$1,267	\$1,591	\$1,345	\$1,374
Total Operations and Maintenance of Plant	\$2,157	\$1,997	\$1,977	\$2,063	\$1,907
Operations and Maintenance-Salaries and Benefits	\$893	\$831	\$874	\$887	\$906
Board Contribution to Food Services	\$123	\$119	\$0	\$0	\$0
Total Extracurricular Costs	\$202	\$209	\$226	\$278	\$278
Total Equipment Costs	\$59	\$16	\$23	\$23	\$0
Legal Costs	\$121	\$92	\$69	\$98	\$91
Employee Benefits as a percentage of salaries*	29.65%	28.45%	33.24%	35.55%	34.79%

*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 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 2018-19 revised appropriations and the 2019-20 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 (Jim Schlessinger, shared with Warren County Special Services School District)	0
Superintendent and Assistant Sup.	Superintendent (Joe Flynn, shared with Warren County Special Services School District)	0
Transportation Services, including Fuel	Special education transportation (Warren County Special Services School District)	0
Purchasing	Middlesex County ESC	0
Purchasing	National Joint Powers Alliance	0
Purchasing	Hunterdon County ESC	0
Municipal/Public Works	Snow plowing and road salt (Township of Allamuchy)	0
Curriculum Services	CST (Gretchen Stefankiewicz, shared with Knowlton Elementary School)	0

ID=Allamuchy Township

Category	Amount
(A) General Fund School Levy	8,943,482
(D) Total School Levy	9,635,434
(B) Estimated Net Taxable Valuation (as of 10/01/18)	567,318,200
(H) Estimated Equalized Valuation (as of 10/01/18)	645,486,631
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5764
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6984
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3855
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4927

Name=James Schlessinger

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$100,820
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	5450
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	15
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	None Reported
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	\$7,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	None per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	None per contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=James Schlessinger

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Jennifer Gallegly

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$107,400
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	15
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	None Reported
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	\$13,713
Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	15 days max per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Jennifer Gallegly

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Joseph Flynn

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.7
Shared with Another District?	Y
Shared County	41
Shared District	5450
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	12/12/17
End Date of Contract	06/30/22
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	15
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	None Reported
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	Employee contract with WCSSSD
Contractual Post-Employment Benefit Description of Payout of Vacation days	Employee contract with WCSSSD
Contractual Post-Employment Benefit Description of Payout of Personal days	Employee contract with WCSSSD
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Joseph Flynn

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Total Other/In-Kind Remuneration Amount	\$122,046
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Payment to WCSSSD for AES portion of salary
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Potential share of merit goals and other comp
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Share of health benefits
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Melissa Sabol

Category	Measure
Job Title	Vice Principal
Job Title II	None Reported
Base Annual Salary Amount	\$89,100
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	15
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	None Reported
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	\$7,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Melissa Sabol

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported