

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	357.0	353.0	352.0
Pupils On Roll Special Ed Full-Time	67.0	52.0	51.0
Pupils On Roll SUBTOTAL	424.0	405.0	403.0
Pupils in Private School Placements	5.0	7.0	7.0
Pupils Sent to Other Districts Regular	144.0	137.0	142.0
Pupils Sent to Other Districts Special Ed	23.0	20.0	20.0
Pupils Received	16.0	9.0	7.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,345,824	8,512,609	8,666,893
Total Tuition	10-1300	215,540	59,000	34,000
Transportation Fees From Other LEAs	10-1420-1440	87,567	66,000	70,000
Rents And Royalties	10-1910	0	30,000	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	3,036	1,500	1,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	150
Interest Earned On Capital Reserve Funds	10-1XXX	91	378	1,100
Other Restricted Miscellaneous Revenues	10-1XXX	102,455	25,000	25,000
Subtotal - Revenues From Local Sources		8,754,513	8,694,487	8,828,143
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	223,501	228,966	228,966
Extraordinary Aid	10-3131	31,474	60,000	40,000
Categorical Special Education Aid	10-3132	292,693	284,121	284,121
Categorical Security Aid	10-3177	36,981	37,450	37,450
Parcc Readiness Aid	10-3181	0	6,020	6,020
Per Pupil Growth Aid	10-3182	0	6,020	6,020
Professional Learning Community Aid	10-3183	0	5,980	5,980
Other State Aids	10-3XXX	25,198	0	0
Subtotal - Revenues From State Sources		609,847	628,557	608,557
Budgeted Fund Balance - Operating Budget	10-303	0	100,000	115,705
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	100,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	50,000
Adjustment For Prior Year Encumbrances		0	190,777	0
Actual Revenues (Over)/Under Expenditures		-385,145	0	0
Total Operating Budget		8,979,215	9,613,821	9,702,405

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	19,036	1,000	0
Total Revenues From Local Sources	20-1XXX	19,036	1,000	0
Revenues from Federal Sources:				
Title I	20-4411-4416	16,207	16,186	16,500
Title II	20-4451-4455	16,951	16,378	16,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	100,286	95,561	95,000
Other	20-4XXX	27,194	18,615	31,588
Total Revenues From Federal Sources		160,638	146,740	159,588
Total Grants And Entitlements		179,674	147,740	159,588
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	747,910	694,526	657,718
Total Revenues From Local Sources		747,910	694,526	657,718
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	66,640	66,524	53,965
Budgeted Fund Balance	40-303	0	0	52,067
Total Local Repayment Of Debt		814,550	761,050	763,750
Actual Revenues (Over)/Under Expenditures		-52,067	0	0
Total Repayment Of Debt		762,483	761,050	763,750
Total Revenues/Sources		9,921,372	10,522,611	10,625,743
Total Revenues/Sources Net of Transfers		9,921,372	10,522,611	10,625,743

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,749,024	1,930,076	2,180,079
Special Education - Instruction	11-2XX-100-XXX	516,514	403,603	426,989
Basic Skills/Remedial - Instruction	11-230-100-XXX	319	1,000	1,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	72,654	65,000	65,050
School-Sponsored Athletics - Instruction	11-402-100-XXX	680	2,655	2,550
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,881,679	2,871,376	2,673,918
Undist. Expenditures - Health Services	11-000-213-XXX	111,342	115,470	115,200
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	90,901	93,595	93,150
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	189,663	159,075	190,828
Undist. Expenditures - Guidance	11-000-218-XXX	74,851	57,380	74,550
Undist. Expenditures - Child Study Teams	11-000-219-XXX	197,345	193,608	256,375
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	5,071	7,000	15,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	8,130	24,120	4,700
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,785	6,483	7,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	237,204	257,658	237,305
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	230,125	330,970	334,618
Undist. Expend. - Central Services	11-000-251-XXX	133,518	132,585	124,150
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	651,736	813,897	815,352
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	745,652	864,820	811,704
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,067,456	1,014,413	1,149,771
Total Undistributed Expenditures		6,630,458	6,942,450	6,904,121
Interest Earned On Maintenance Reserve	10-606	0	0	150
Total General Current Expense		8,969,649	9,344,784	9,579,939
Capital Expenditures:				
Equipment	12-XXX-XXX-730	8,200	31,487	10,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,366	93,116	1,366
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	100,000
Increase In Capital Reserve	10-604	0	124,258	0
Interest Deposit To Capital Reserve	10-604	0	378	1,100
Total Capital Outlay		9,566	249,239	112,466
Transfer Of Funds To Charter Schools	10-000-100-56X	0	19,798	10,000
General Fund Grand Total		8,979,215	9,613,821	9,702,405
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	19,036	1,000	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	16,207	16,186	16,500
Title II	20-XXX-XXX-XXX	16,951	16,378	16,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	100,286	95,561	95,000
Other	20-XXX-XXX-XXX	27,194	18,615	31,588
Total Federal Projects	20-XXX-XXX-XXX	160,638	146,740	159,588
Total Special Revenue Funds		179,674	147,740	159,588
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	762,483	761,050	763,750
Total Debt Service Funds		762,483	761,050	763,750
Total Expenditures/Appropriations		9,921,372	10,522,611	10,625,743
Total Expenditures Net of Transfers		9,921,372	10,522,611	10,625,743

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	350,328	363,158	263,158	250,000
--Repayment of Debt	0	52,067	52,067	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	25,255	295,346	419,982	321,082
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	50,000	50,000	50,150
--Legal Reserve	0	102,547	102,547	0
--Tuition Reserve	137,920	50,000	50,000	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	\$12,705	\$12,662	\$12,997	\$13,883	\$15,160
Total Classroom Instruction	\$6,747	\$6,729	\$6,622	\$7,147	\$8,062
Classroom-Salaries and Benefits	\$6,471	\$6,429	\$6,251	\$6,652	\$7,349
Classroom-General Supplies and Textbooks	\$130	\$163	\$199	\$308	\$554
Classroom-Purchased Services	\$146	\$137	\$172	\$187	\$159
Total Support Services	\$2,069	\$2,019	\$1,967	\$1,973	\$2,318
Support Services-Salaries and Benefits	\$1,961	\$1,893	\$1,842	\$1,691	\$2,025
Total Administrative Costs	\$1,600	\$1,776	\$1,913	\$2,131	\$2,131
Administration Salaries and Benefits	\$1,237	\$1,279	\$1,470	\$1,649	\$1,580
Total Operations and Maintenance of Plant	\$1,876	\$1,706	\$2,049	\$2,199	\$2,223
Operations and Maintenance-Salaries and Benefits	\$796	\$765	\$773	\$895	\$911
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$196	\$220	\$199	\$209	\$212
Total Equipment Costs	\$0	\$19	\$19	\$78	\$25
Legal Costs	\$27	\$110	\$37	\$57	\$50
Employee Benefits as a percentage of salaries*	27.50%	27.94%	29.95%	25.97%	28.02%

*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)
Superintendent and Assistant Sup.	Superintendent (Joe Flynn, shared with Warren County Special Services School District)	0
Curriculum Services	CST (Gretchen Stefankiewicz, shared with Knowlton Elementary School)	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,589,751
(B) Estimated Net Taxable Valuation (as of 10/01/16)	549,247,500
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.5639
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,275,627
(E) Estimated Net Taxable Valuation (as of 10/01/16)	549,247,500
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.6888

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,589,751
(H) Estimated Equalized Valuation (as of 10/01/16)	604,365,647
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4213
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,275,627
(K) Estimated Equalized Valuation (as of 10/01/16)	604,365,647
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.5348

NAME=James Schlessinger

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$54,000
Full-Time Equivalent (FTE)	0.6
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/01/16
End Date of Contract	09/01/17
Contracted Number of Annual Work Days	144
Contracted Number of Annual Vacation Days	9
Contracted Number of Annual Sick Days	7
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	\$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	\$8,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum for sick days 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	Maximum for personal days per contact
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=James Schlessinger

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=Jennifer Chickey

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$99,925
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	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	
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	\$11,200
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum for sick days per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	15 days maximum per 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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Jennifer Chickey

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=Melissa Sabol

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$81,905
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	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	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,791
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	Maximum for sick days 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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Melissa Sabol

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 Service Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Superintendent
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.5
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	07/01/15
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	
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Service Agreement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$87,050
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	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	
Additional Comment 2	
Additional Comment 3	