

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,198.0	1,151.0	1,151.0
Pupils On Roll Special Ed Full-Time	200.0	174.0	174.0
Pupils On Roll SUBTOTAL	1,398.0	1,325.0	1,325.0
Pupils in Private School Placements	8.0	8.0	8.0
Pupils Sent to Other Districts Special Ed	2.0	1.0	1.0
Pupils Received	50.0	42.0	42.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	22,918,742	22,813,416	23,145,143
Total Tuition	10-1300	598,030	552,399	577,593
Transportation Fees From Other LEAs	10-1420-1440	23,904	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	196,424	80,000	100,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,884	1,500	1,000
Subtotal - Revenues From Local Sources		23,738,984	23,447,315	23,823,736
Revenues from State Sources:				
School Choice Aid	10-3116	806,992	507,624	507,624
Categorical Transportation Aid	10-3121	147,078	168,475	168,475
Extraordinary Aid	10-3131	360,137	388,085	388,085
Categorical Special Education Aid	10-3132	780,827	780,444	780,444
Categorical Security Aid	10-3177	82,468	83,110	83,110
Adjustment Aid	10-3178	442,544	741,912	741,912
Parcc Readiness Aid	10-3181	0	14,050	14,050
Per Pupil Growth Aid	10-3182	0	14,050	14,050
Professional Learning Community Aid	10-3183	0	12,750	12,750
Other State Aids	10-3XXX	33,500	0	0
Subtotal - Revenues From State Sources		2,653,546	2,710,500	2,710,500
Budgeted Fund Balance - Operating Budget	10-303	240,000	281,915	241,023
Withdrawal From Cap Res-For Local Share	10-307	1,525,881	0	0
Withdrawal From Maint. Reserve	10-310	275,000	0	0
Transfers From Other Funds	10-5200	288,049	0	0
Adjustment For Prior Year Encumbrances		0	2,865,632	0
Actual Revenues (Over)/Under Expenditures		-1,886,782	0	0
Total Operating Budget		26,834,678	29,305,362	26,775,259

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	50,044	0	0
Total Revenues From Local Sources	20-1XXX	50,044	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	146,326	0	0
Total Revenues From State Sources		146,326	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	23,378	0	0
Title II	20-4451-4455	22,744	15,339	14,851
I.D.E.A. Part B (Handicapped)	20-4420-4429	401,875	298,211	275,595
Other	20-4XXX	0	10,530	22,461
Total Revenues From Federal Sources		447,997	324,080	312,907
Total Grants And Entitlements		644,367	324,080	312,907
Repayment of Debt:				
Transfers From Other Funds	40-5200	391,723	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,161,018	2,091,567	1,707,984
Total Revenues From Local Sources		2,161,018	2,091,567	1,707,984
Budgeted Fund Balance	40-303	0	1,440	391,723
Total Local Repayment Of Debt		2,552,741	2,093,007	2,099,707
Actual Revenues (Over)/Under Expenditures		-393,163	0	0
Total Repayment Of Debt		2,159,578	2,093,007	2,099,707
Total Revenues/Sources		29,638,623	31,722,449	29,187,873
Total Revenues/Sources Net of Transfers		29,638,623	31,722,449	29,187,873

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,557,053	8,051,963	7,024,949
Special Education - Instruction	11-2XX-100-XXX	2,384,493	2,732,421	2,579,829
Basic Skills/Remedial - Instruction	11-230-100-XXX	608,461	683,417	679,005
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	19,495	32,270	40,518
School-Sponsored Athletics - Instruction	11-402-100-XXX	53,674	77,351	96,181
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	467,098	411,605	99,002
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	163,636	200,512	189,952
Undist. Expenditures - Health Services	11-000-213-XXX	327,242	380,846	370,701
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	545,620	542,816	450,699
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	661,963	871,054	617,283
Undist. Expenditures - Guidance	11-000-218-XXX	375,042	435,370	401,591
Undist. Expenditures - Child Study Teams	11-000-219-XXX	852,760	999,042	968,658
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	117,572	144,022	148,800
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	418,684	493,376	485,735
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	160,284	225,572	227,557
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	500,190	539,026	539,143
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	837,796	890,971	864,002
Undist. Expend. - Central Services	11-000-251-XXX	394,432	396,110	408,415
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	19,637	44,791	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,566,089	2,770,975	2,494,135
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,600,622	1,824,949	1,729,196
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,867,583	5,826,625	6,025,973
Total Undistributed Expenditures		14,876,250	16,997,662	16,020,842
Increase In Maintenance Reserve	10-606	200,000	0	0
Total General Current Expense		24,699,426	28,575,084	26,441,324

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	91,090	22,087	113,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,174,691	644,691	148,932
Increase In Capital Reserve	10-604	811,207	0	0
Interest Deposit To Capital Reserve	10-604	1,884	1,500	1,000
Total Capital Outlay		2,078,872	668,278	262,932
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	34,821	62,000	71,003
Summer School - Support Services	13-422-200-XXX	21,559	0	0
Total Summer School	13-422-X00-XXX	56,380	62,000	71,003
Total Special Schools	13-XXX-XXX-XXX	56,380	62,000	71,003
General Fund Grand Total		26,834,678	29,305,362	26,775,259
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	50,044	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	22,727	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	35,533	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	26,454	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	39,243	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	11,044	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	11,325	0	0
Total Other State Projects		146,326	0	0
Total State Projects	20-XXX-XXX-XXX	146,326	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	23,378	0	0
Title II	20-XXX-XXX-XXX	22,744	15,339	14,851
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	401,875	298,211	275,595

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other	20-XXX-XXX-XXX	0	10,530	22,461
Total Federal Projects	20-XXX-XXX-XXX	447,997	324,080	312,907
Total Special Revenue Funds		644,367	324,080	312,907
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,159,578	2,093,007	2,099,707
Total Debt Service Funds		2,159,578	2,093,007	2,099,707
Total Expenditures/Appropriations		29,638,623	31,722,449	29,187,873
Total Expenditures Net of Transfers		29,638,623	31,722,449	29,187,873

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	841,934	611,854	520,831	279,808
--Repayment of Debt	0	393,163	391,723	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,552,077	839,287	840,787	841,787
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	373,000	298,000	298,000	298,000
--Legal Reserve	190,892	190,892	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	\$15,335	\$16,000	\$17,604	\$19,878	\$18,574
Total Classroom Instruction	\$8,885	\$8,880	\$9,853	\$11,335	\$10,500
Classroom-Salaries and Benefits	\$7,879	\$7,971	\$8,898	\$10,242	\$9,536
Classroom-General Supplies and Textbooks	\$447	\$327	\$507	\$625	\$493
Classroom-Purchased Services	\$560	\$583	\$448	\$469	\$470
Total Support Services	\$3,112	\$3,343	\$3,829	\$4,195	\$3,886
Support Services-Salaries and Benefits	\$2,810	\$2,925	\$3,313	\$3,652	\$3,385
Total Administrative Costs	\$1,577	\$1,597	\$1,735	\$1,797	\$1,795
Administration Salaries and Benefits	\$1,346	\$1,339	\$1,437	\$1,472	\$1,499
Total Operations and Maintenance of Plant	\$1,689	\$2,093	\$2,061	\$2,419	\$2,229
Operations and Maintenance-Salaries and Benefits	\$859	\$1,012	\$1,145	\$1,250	\$1,207
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$54	\$66	\$102	\$104	\$135
Total Equipment Costs	\$32	\$65	\$0	\$17	\$85
Legal Costs	\$35	\$57	\$37	\$53	\$38
Employee Benefits as a percentage of salaries*	32.52%	35.05%	38.71%	35.44%	40.28%

*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)
Social Worker/Psychologist	Agreement with Lebanon Borough to provide Psych evaluations	0
Others	Participation in the E-Rate program for telecommunications and internet services	0
Others	Participation in the state health benefits program	0
Others	Shared service agreement with Delaware Twp BOE for vehicle maintenance	0
Others	HCESC for regular, special education and non-public transportation routes	0
Others	Municipality provides winter plowing of our bus loops and maintenance of BOE ball fields	0
Others	Participates in the HCESC & MRESC for cooperative purchasing	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	23,145,143
(B) Estimated Net Taxable Valuation (as of 10/01/16)	2,151,066,200
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0760
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	24,853,127
(E) Estimated Net Taxable Valuation (as of 10/01/16)	2,151,066,200
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.1554

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	23,145,143
(H) Estimated Equalized Valuation (as of 10/01/16)	2,270,014,985
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0196
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	24,853,127
(K) Estimated Equalized Valuation (as of 10/01/16)	2,270,014,985
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.0948

NAME=Anthony Juskiewicz

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$125,520
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	23
Contracted Number of Annual Sick Days	12
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	\$2,750
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,270
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	As per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	As per NJSA 18A:30-9
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=Anthony Juskiewicz

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=Dr. Gina Villani

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
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	07/01/16
End Date of Contract	06/30/20
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	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	\$4,050
Total Bonuses Amount	\$21,520
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	As per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	As per NJSA 18A:30-9
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=Dr. Gina Villani

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	