

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	275.0	266.0	259.0
Pupils On Roll Special Ed Full-Time	26.0	26.0	32.0
Pupils On Roll SUBTOTAL	301.0	292.0	291.0
Pupils in Private School Placements	1.0		0.0
Pupils Sent to Other Districts Special Ed	8.0	6.0	5.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,335,277	5,439,982	5,548,782
Total Tuition	10-1300	16,672	10,000	7,500
Rents And Royalties	10-1910	0	500	1,000
Unrestricted Miscellaneous Revenues	10-1XXX	45,729	13,000	70,242
Interest Earned On Maintenance Reserve	10-1XXX	0	0	525
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	540
Other Restricted Miscellaneous Revenues	10-1XXX	0	5,000	0
Subtotal - Revenues From Local Sources		5,397,678	5,468,982	5,628,589
Revenues from State Sources:				
School Choice Aid	10-3116	90,286	90,286	90,286
Categorical Transportation Aid	10-3121	29,391	32,888	32,888
Extraordinary Aid	10-3131	114,547	40,000	30,000
Categorical Special Education Aid	10-3132	187,645	184,932	184,932
Categorical Security Aid	10-3177	16,708	16,949	16,949
Parcc Readiness Aid	10-3181	0	2,690	2,690
Per Pupil Growth Aid	10-3182	0	2,690	2,690
Professional Learning Community Aid	10-3183	0	2,970	2,970
Other State Aids	10-3XXX	7,731	0	2,500
Subtotal - Revenues From State Sources		446,308	373,405	365,905
Budgeted Fund Balance - Operating Budget	10-303	21,500	30,990	64,634
Withdrawal From Cap Res-For Local Share	10-307	40,000	0	100,000
Withdrawal From Maint. Reserve	10-310	0	58,800	0
Transfers From Other Funds	10-5200	0	0	20,000
Adjustment For Prior Year Encumbrances		0	578,682	0
Actual Revenues (Over)/Under Expenditures		-189,434	0	0
Total Operating Budget		5,716,052	6,510,859	6,179,128

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	22,093	28,623	30,900
Total Revenues From State Sources		22,093	28,623	30,900
Revenues from Federal Sources:				
Title I	20-4411-4416	0	0	5,000
Title II	20-4451-4455	7,477	9,387	9,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	76,685	71,176	70,000
Other	20-4XXX	25,150	21,377	29,000
Total Revenues From Federal Sources		109,312	101,940	113,500
Total Grants And Entitlements		131,405	130,563	144,400
Repayment of Debt:				
Transfers From Other Funds	40-5200	6	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	643,550	634,698	645,500
Total Revenues From Local Sources		643,550	634,698	645,500
Budgeted Fund Balance	40-303	0	10,058	0
Total Local Repayment Of Debt		643,556	644,756	645,500
Actual Revenues (Over)/Under Expenditures		-6	0	0
Total Repayment Of Debt		643,550	644,756	645,500
Total Revenues/Sources		6,491,007	7,286,178	6,969,028
Total Revenues/Sources Net of Transfers		6,491,007	7,286,178	6,969,028

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,332,427	2,224,007	2,224,898
Special Education - Instruction	11-2XX-100-XXX	448,868	761,343	290,775
Basic Skills/Remedial - Instruction	11-230-100-XXX	79,251	90,185	90,870
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	9,000	11,300
School-Sponsored Athletics - Instruction	11-402-100-XXX	14,369	26,500	35,000
Instructional Alternative Ed Program	11-423-XXX-XXX	17,509	19,179	22,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	255,220	168,978	252,500
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	27,950	26,002	26,652
Undist. Expenditures - Health Services	11-000-213-XXX	78,567	76,545	70,100
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	28,571	89,428	153,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	0	47,200
Undist. Expenditures - Guidance	11-000-218-XXX	79,683	75,164	77,900
Undist. Expenditures - Child Study Teams	11-000-219-XXX	181,153	231,263	207,176
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	83,310	81,954	90,460
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	21,359	18,994	75,204
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,695	2,000	2,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	263,879	225,275	243,245
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	64,257	76,062	80,100
Undist. Expend. - Central Services	11-000-251-XXX	167,526	155,276	173,870
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	479,944	692,502	633,668
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	135,893	513,796	363,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	664,802	830,770	855,509
Total Undistributed Expenditures		2,534,809	3,264,009	3,351,584
Interest Earned On Maintenance Reserve	10-606	0	0	525
Increase In Maintenance Reserve	10-606	100,000	0	0
Total General Current Expense		5,527,233	6,394,223	6,027,452

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	52,352	80,000	15,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	36,136	36,136	136,136
Increase In Capital Reserve	10-604	100,000	0	0
Interest Deposit To Capital Reserve	10-604	331	500	540
Total Capital Outlay		188,819	116,636	151,676
General Fund Grand Total		5,716,052	6,510,859	6,179,128
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	4,131	0	4,750
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	863	16,165	12,300
Nonpublic Handicapped Services	20-XXX-XXX-XXX	6,957	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	6,660	5,660	7,500
Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,822	5,226	2,200
Nonpublic Security Aid	20-XXX-XXX-XXX	1,660	1,572	4,150
Total Other State Projects		22,093	28,623	30,900
Total State Projects	20-XXX-XXX-XXX	22,093	28,623	30,900
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	0	5,000
Title II	20-XXX-XXX-XXX	7,477	9,387	9,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	76,685	71,176	70,000
Other	20-XXX-XXX-XXX	25,150	21,377	29,000
Total Federal Projects	20-XXX-XXX-XXX	109,312	101,940	113,500
Total Special Revenue Funds		131,405	130,563	144,400
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	643,550	644,756	645,500
Total Debt Service Funds		643,550	644,756	645,500

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Expenditures/Appropriations		6,491,007	7,286,178	6,969,028
Total Expenditures Net of Transfers		6,491,007	7,286,178	6,969,028

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	268,185	321,898	171,898	171,898
--Repayment of Debt	10,052	10,058	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	152,431	212,762	313,262	213,802
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	91,757	191,757	182,957	183,482
--Legal Reserve	45,073	95,624	64,634	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	\$15,987	\$17,205	\$17,729	\$19,560	\$18,584
Total Classroom Instruction	\$10,364	\$11,453	\$11,465	\$12,537	\$10,991
Classroom-Salaries and Benefits	\$8,670	\$9,415	\$9,263	\$9,940	\$9,440
Classroom-General Supplies and Textbooks	\$616	\$933	\$733	\$786	\$594
Classroom-Purchased Services	\$1,078	\$1,105	\$1,469	\$1,811	\$957
Total Support Services	\$1,998	\$2,024	\$2,340	\$2,522	\$3,214
Support Services-Salaries and Benefits	\$1,468	\$1,678	\$1,751	\$1,820	\$2,155
Total Administrative Costs	\$2,008	\$2,033	\$1,985	\$1,990	\$2,035
Administration Salaries and Benefits	\$1,651	\$1,615	\$1,636	\$1,676	\$1,735
Total Operations and Maintenance of Plant	\$1,597	\$1,645	\$1,816	\$2,384	\$2,184
Operations and Maintenance-Salaries and Benefits	\$43	\$68	\$72	\$53	\$70
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$20	\$49	\$120	\$124	\$159
Total Equipment Costs	\$110	\$179	\$264	\$274	\$52
Legal Costs	\$110	\$75	\$83	\$52	\$52
Employee Benefits as a percentage of salaries*	27.80%	21.40%	26.86%	26.19%	27.66%

*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	Hampton Borough BOE - Business Administrator and Bookkeeper	0
Staffing - Other	Hunterdon County Educational Services Commission - paraprofessionals	0
Transportation Services, including Fuel	Delaware Valley Regional School District - Fuel/Bus Inspections/Student Transportation	0
Transportation Services, including Fuel	Hunterdon County Educational Services Commission - Pupil Transportation	0
Transportation Services, including Fuel	North Hunterdon/Voorhees Regional School District - Pupil Transportation	0
Purchasing	Ed Data - Purchasing Cooperative (School Supplies)	0
Purchasing	Educational Services Commission of New Jersey - Purchasing Cooperative	0
Purchasing	Hunterdon County Educational Services Commission - Purchasing Cooperative	0
Technology Services	Passaic County Educational Services Commission - Technology Support Services	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,494,382
(B) Estimated Net Taxable Valuation (as of 10/01/16)	541,537,997
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0146
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,366,955
(E) Estimated Net Taxable Valuation (as of 10/01/16)	541,537,997
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.1757

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,494,382
(H) Estimated Equalized Valuation (as of 10/01/16)	551,214,672
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9968
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,366,955
(K) Estimated Equalized Valuation (as of 10/01/16)	551,214,672
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.1551

NAME=Dr. Carol Fredericks

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
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	07/01/16
End Date of Contract	06/30/19
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,479
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$440
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$35,769
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement from District 2:1 payout.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation from District. Max. of 40 days.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout - convert to sick 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=Dr. Carol Fredericks

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. Sean Fitzmaurice

CATEGORY	MEASURE
Job Title	Psychologist
Job Title II	Case Manager
Base Annual Salary Amount	\$75,000
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	10/17/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	10
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$250
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$275
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	No payout.
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	No payout.
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. Sean Fitzmaurice

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=Patricia Martucci

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$125,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	19
Shared District	1970
Job Title Other District	Business Administrator
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,910
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$425
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, 3:1 ratio, maximum \$15,000
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	Included in Payout of Sick 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=Patricia Martucci

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=Sophia Van Ess

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	CST Supervisor
Base Annual Salary Amount	\$93,636
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$725
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$359
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, 3:1 ratio, \$15,000 maximum.
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	Included in Payout of Sick 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=Sophia Van Ess

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	