

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	98.0	118.0	102.0
Pupils On Roll Special Ed Full-Time	24.0	23.0	29.0
Pupils On Roll SUBTOTAL	122.0	141.0	131.0
Pupils Received	1.0	3.0	8.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,602,895	1,634,953	1,667,653
Total Tuition	10-1300	74,878	89,600	79,250
Unrestricted Miscellaneous Revenues	10-1XXX	84,535	60,000	0
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	25
Interest Earned On Maintenance Reserve	10-1XXX	0	0	25
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	50
Other Restricted Miscellaneous Revenues	10-1XXX	233	0	0
Subtotal - Revenues From Local Sources		1,762,541	1,784,653	1,747,003
Revenues from State Sources:				
School Choice Aid	10-3116	107,712	155,584	167,552
Categorical Transportation Aid	10-3121	3,651	3,651	3,651
Extraordinary Aid	10-3131	111,466	60,000	42,989
Categorical Special Education Aid	10-3132	73,373	73,373	73,373
Equalization Aid	10-3176	651,390	651,390	651,390
Categorical Security Aid	10-3177	8,354	8,354	8,354
Adjustment Aid	10-3178	50,077	50,077	50,077
Parcc Readiness Aid	10-3181	0	870	870
Per Pupil Growth Aid	10-3182	0	870	870
Professional Learning Community Aid	10-3183	0	980	980
Other State Aids	10-3XXX	4,588	0	2,500
Subtotal - Revenues From State Sources		1,010,611	1,005,149	1,002,606
Budgeted Fund Balance - Operating Budget	10-303	0	150,656	75,631
Withdrawal From Cap Res-For Local Share	10-307	18,000	24,000	0
Actual Revenues (Over)/Under Expenditures		-12,909	0	0
Total Operating Budget		2,778,243	2,964,458	2,825,240

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	17,279	0	0
Total Revenues From Local Sources	20-1XXX	17,279	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	31,575	27,186	21,500
Title II	20-4451-4455	5,692	4,289	3,400
I.D.E.A. Part B (Handicapped)	20-4420-4429	37,353	33,135	26,500
Other	20-4XXX	15,050	30,025	16,540
Total Revenues From Federal Sources		89,670	94,635	67,940
Total Grants And Entitlements		106,949	94,635	67,940
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	142,110	144,660	144,164
Total Revenues From Local Sources		142,110	144,660	144,164
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	108,269	110,242	109,897
Budgeted Fund Balance	40-303	0	0	40
Total Local Repayment Of Debt		250,379	254,902	254,101
Actual Revenues (Over)/Under Expenditures		-40	0	0
Total Repayment Of Debt		250,339	254,902	254,101
Total Revenues/Sources		3,135,531	3,313,995	3,147,281
Total Revenues/Sources Net of Transfers		3,135,531	3,313,995	3,147,281

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	779,069	774,210	761,889
Special Education - Instruction	11-2XX-100-XXX	397,456	434,095	458,756
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	0	19,250
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	8,252	12,500	7,003
School-Sponsored Athletics - Instruction	11-402-100-XXX	11,148	15,750	13,725
Summer School	11-422-XXX-XXX	12,492	15,000	17,500
Support Services:				
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	16,000	17,725
Undist. Expenditures - Health Services	11-000-213-XXX	69,170	75,528	73,750
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	38,322	46,000	60,628
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	24,736	47,000	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	126,281	138,373	188,851
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	15,000	30,000	40,935
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	78,364	58,800	55,193
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	50,500	36,435
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	62,620	72,250	67,390
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	43,438	44,500	38,000
Undist. Expend. - Central Services	11-000-251-XXX	94,198	65,300	67,300
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	246,703	271,512	270,235
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	26,561	45,800	46,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	676,433	719,305	584,075
Total Undistributed Expenditures		1,501,826	1,680,868	1,547,017
Interest Earned On Maintenance Reserve	10-606	0	0	25
Interest Earned On Current Expense Emergency Res	10-607	0	0	25
Total General Current Expense		2,710,243	2,932,423	2,825,190
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	0	7,935	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	18,000	24,000	0
Increase In Capital Reserve	10-604	50,000	0	0
Interest Deposit To Capital Reserve	10-604	0	100	50
Total Capital Outlay		68,000	32,035	50
General Fund Grand Total		2,778,243	2,964,458	2,825,240
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	17,279	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	31,575	27,186	21,500
Title II	20-XXX-XXX-XXX	5,692	4,289	3,400
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	37,353	33,135	26,500
Other	20-XXX-XXX-XXX	15,050	30,025	16,540
Total Federal Projects	20-XXX-XXX-XXX	89,670	94,635	67,940
Total Special Revenue Funds		106,949	94,635	67,940
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	250,339	254,902	254,101
Total Debt Service Funds		250,339	254,902	254,101
Total Expenditures/Appropriations		3,135,531	3,313,995	3,147,281
Total Expenditures Net of Transfers		3,135,531	3,313,995	3,147,281

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	321,999	350,308	168,658	168,658
--Repayment of Debt	0	40	40	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	127,100	159,100	235,200	235,250
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	50,656	50,681
--Legal Reserve	195,245	195,293	75,631	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	24,505	24,505	24,505	24,530
--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	\$19,974	\$22,188	\$22,729	\$20,473	\$21,211
Total Classroom Instruction	\$11,881	\$13,786	\$13,429	\$12,096	\$12,975
Classroom-Salaries and Benefits	\$11,510	\$13,444	\$12,977	\$11,688	\$12,279
Classroom-General Supplies and Textbooks	\$150	\$265	\$280	\$252	\$317
Classroom-Purchased Services	\$222	\$77	\$173	\$156	\$379
Total Support Services	\$3,895	\$3,730	\$4,813	\$4,335	\$4,364
Support Services-Salaries and Benefits	\$3,248	\$3,099	\$4,433	\$3,993	\$3,961
Total Administrative Costs	\$1,338	\$1,876	\$1,477	\$1,330	\$1,330
Administration Salaries and Benefits	\$986	\$1,498	\$1,028	\$926	\$547
Total Operations and Maintenance of Plant	\$2,663	\$2,635	\$2,787	\$2,511	\$2,384
Operations and Maintenance-Salaries and Benefits	\$1,607	\$1,624	\$1,502	\$1,353	\$1,222
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$198	\$160	\$222	\$200	\$158
Total Equipment Costs	\$0	\$0	\$62	\$56	\$0
Legal Costs	\$43	\$28	\$39	\$35	\$38
Employee Benefits as a percentage of salaries*	33.16%	39.42%	39.16%	39.16%	32.59%

*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	Franklin Township BOE (Hunterdon) - Business Administrator / Bookkeeper	0
Custodial and Maintenance Services	Interlocal Agreement with Hampton Borough for snow removal, lawn care, fire alarm monitoring, IPM, and painting.	0
Transportation Services, including Fuel	HCESC - Nonpublic transportation	0
Transportation Services, including Fuel	Lebanon Township - Choice student transportation	0
Purchasing	HCESC - Cooperative member for supplies and services	0
Purchasing	MRESC - Cooperative member for supplies and services	0
Insurance Coverages and Benefits	NJSBIG - General Liability, Workmen's Compensation, Property/Casualty	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,667,653
(B) Estimated Net Taxable Valuation (as of 10/01/16)	121,651,117
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3708
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,811,817
(E) Estimated Net Taxable Valuation (as of 10/01/16)	121,651,117
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4894

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,667,653
(H) Estimated Equalized Valuation (as of 10/01/16)	119,382,843
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3969
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,811,817
(K) Estimated Equalized Valuation (as of 10/01/16)	119,382,843
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.5177

NAME=Michael Jones

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal/CST Coordinator
Base Annual Salary Amount	\$115,000
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	07/01/14
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	4
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	\$4,500
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	\$24,583
Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement from District.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation or retirement.
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=Michael Jones

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=Ruth Ann Dalrympl

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Reading Specialist
Base Annual Salary Amount	\$86,732
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	200
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	4
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	\$1,300
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	\$5,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement from District.
Contractual Post-Employment Benefit Description of Payout of Vacation days	No benefit/10-month employee.
Contractual Post-Employment Benefit Description of Payout of Personal days	No benefit.
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=Ruth Ann Dalrympl

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=Subcontract Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	Y
Shared County	19
Shared District	1600
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	10/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	52
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	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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=Subcontract Agreement

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	No Salary - SubContract Agreement \$50,000
Additional Comment 2	
Additional Comment 3	