ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	304.0	304.0	299.0
Pupils On Roll Special Ed Full-Time	39.0	42.0	39.0
Pupils On Roll SUBTOTAL	343.0	346.0	338.0
Pupils in Private School Placements	2.0	1.0	1.0
Pupils Received	11.0	10.0	11.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,368,421	5,475,786	5,584,205
Total Tuition	10-1300	61,645	15,000	17,500
Rents And Royalties	10-1910	7,438	0	0
Sale Of Property	10-1930	6,356	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	23,385	10,000	10,000
Interest Earned On Current Expense Emergency Res	10-1XXX	583	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	2,551	0	0
Subtotal - Revenues From Local Sources		5,470,379	5,500,786	5,611,705
Revenues from State Sources:				
School Choice Aid	10-3116	121,930	121,930	134,123
Categorical Transportation Aid	10-3121	157,946	157,946	157,946
Extraordinary Aid	10-3131	72,676	0	0
Categorical Special Education Aid	10-3132	244,823	244,823	244,823
Equalization Aid	10-3176	441,447	441,447	441,447
Categorical Security Aid	10-3177	31,021	31,021	31,021
Adjustment Aid	10-3178	301,310	301,310	301,310
Parcc Readiness Aid	10-3181	0	3,440	3,440
Per Pupil Growth Aid	10-3182	0	3,440	3,440
Professional Learning Community Aid	10-3183	0	3,160	3,160
Other State Aids	10-3XXX	8,446	0	0
Subtotal - Revenues From State Sources		1,379,599	1,308,517	1,320,710
Budgeted Fund Balance - Operating Budget	10-303	105,502	187,944	112,479
Withdrawal From Cap Res-For Local Share	10-307	234,796	0	0
Adjustment For Prior Year Encumbrances		0	212,013	0
Actual Revenues (Over)/Under Expenditures		-217,247	0	0
Total Operating Budget		6,973,029	7,209,260	7,044,894

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	26,397	25,766	19,798
Title II	20-4451-4455	8,316	7,733	6,237
I.D.E.A. Part B (Handicapped)	20-4420-4429	79,612	74,689	51,505
Other	20-4XXX	30,873	32,099	23,154
Total Revenues From Federal Sources		145,198	140,287	100,694
Total Grants And Entitlements		145,198	140,287	100,694
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	249,750	245,000	249,150
Total Revenues From Local Sources		249,750	245,000	249,150
Total Local Repayment Of Debt		249,750	245,000	249,150
Total Repayment Of Debt		249,750	245,000	249,150
Total Revenues/Sources		7,367,977	7,594,547	7,394,738
Total Revenues/Sources Net of Transfers		7,367,977	7,594,547	7,394,738

		2015-16	2016-17	2017-18
Budget Category	Account	Actual	Revised	Anticipated
0 10 15				
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,014,300	2,108,547	1,984,971
Special Education - Instruction	11-2XX-100-XXX	556,345	579,212	592,485
Basic Skills/Remedial - Instruction	11-230-100-XXX	223,682	223,925	221,577
School-Spon. Co/Extra Curr. Actvts Inst	11-401-100-XXX	25,121	25,830	28,016
School-Sponsored Athletics - Instruction	11-402-100-XXX	22,087	40,082	35,044
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	74,950	72,691	101,400
Undist. ExpendAttendance And Social Work	11-000-211-XXX	0	0	15,000
Undist. Expenditures - Health Services	11-000-213-XXX	62,441	65,112	66,752
Undist. ExpendSpeech, OT, PT And Related Svcs	11-000-216-XXX	81,319	112,603	81,859
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	23,470	22,004
Undist. Expenditures - Guidance	11-000-218-XXX	52,814	58,992	53,707
Undist. Expenditures - Child Study Teams	11-000-219-XXX	253,362	271,640	273,143
Undist. ExpendImprov. Of Inst. Serv.	11-000-221-XXX	114,387	96,073	95,460
Undist. ExpendEdu. Media Serv./Library	11-000-222-XXX	150,771	168,429	168,767
Undist. ExpendInstr. Staff Training Serv.	11-000-223-XXX	15,733	20,850	13,800
Undist. ExpendSupport ServGen. Admin.	11-000-230-XXX	176,563	218,835	193,462
Undist. ExpendSupport ServSchool Admin.	11-000-240-XXX	121,898	136,895	128,092
Undist. Expend Central Services	11-000-251-XXX	211,340	194,410	181,438
Undist. ExpendOper. And Maint. Of Plant Serv.	11-000-26X-XXX	569,036	819,200	615,711
Undist. ExpendStudent Transportation Serv.	11-000-270-XXX	288,307	364,743	419,799
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,267,847	1,554,185	1,735,075
Total Undistributed Expenditures			4,178,128	4,165,469
Increase In Maintenance Reserve	10-606	40,000	0	0
Interest Earned On Current Expense Emergency Res	10-607	583	0	0
Total General Current Expense		6,322,886	7,155,724	7,027,562
•				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:	riocount	rtotaar	Revised	Amirorpatou
Equipment	12-XXX-XXX-730	55,464	36,204	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	17,332	17,332	17,332
Capital Reserve - Transfer To Capital Projects	12-000-400-931	234,796	0	0
Increase In Capital Reserve	10-604	340,000	0	0
Interest Deposit To Capital Reserve	10-604	2,551	0	0
Total Capital Outlay		650,143	53,536	17,332
General Fund Grand Total		6,973,029	7,209,260	7,044,894
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	26,397	25,766	19,798
Title II	20-XXX-XXX-XXX	8,316	7,733	6,237
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	79,612	74,689	51,505
Other	20-XXX-XXX-XXX	30,873	32,099	23,154
Total Federal Projects	20-XXX-XXX-XXX	145,198	140,287	100,694
Total Special Revenue Funds		145,198	140,287	100,694
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	249,750	245,000	249,150
Total Debt Service Funds		249,750	245,000	249,150
Total Expenditures/Appropriations		7,367,977	7,594,547	7,394,738
Total Expenditures Net of Transfers		7,367,977	7,594,547	7,394,738

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	301,200	324,244	250,000	250,000
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
Capital Reserve	800,667	908,423	908,423	908,423
Adult Education Programs	0	0	0	0
Maintenance Reserve	150,000	190,000	190,000	190,000
Legal Reserve	219,204	226,179	112,479	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	151,088	151,672	151,672	151,672
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	\$15,768	\$17,299	\$19,100	\$19,417	\$19,250
Total Classroom Instruction	\$9,710	\$10,502	\$11,398	\$11,272	\$11,537
Classroom-Salaries and Benefits	\$8,892	\$9,271	\$10,511	\$10,095	\$10,684
Classroom-General Supplies and Textbooks	\$466	\$936	\$493	\$744	\$450
Classroom-Purchased Services	\$351	\$296	\$394	\$434	\$403
Total Support Services	\$2,283	\$2,752	\$3,233	\$3,147	\$3,250
Support Services-Salaries and Benefits	\$2,034	\$2,447	\$2,890	\$2,776	\$2,989
Total Administrative Costs	\$1,759	\$1,927	\$1,990	\$2,049	\$2,015
Administration Salaries and Benefits	\$1,547	\$1,735	\$1,701	\$1,620	\$1,730
Total Operations and Maintenance of Plant	\$1,848	\$1,907	\$2,195	\$2,663	\$2,148
Operations and Maintenance-Salaries and Benefits	\$897	\$970	\$1,098	\$1,044	\$1,072
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$139	\$176	\$239	\$245	\$252
Total Equipment Costs	\$33	\$162	\$0	\$105	\$0
Legal Costs	\$14	\$8	\$54	\$52	\$53
Employee Benefits as a percentage of salaries*	31.16%	33.67%	41.19%	39.47%	43.83%

^{*}Does not include pension and social security paid by the State on-behalf of the district.

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.

^{**}Federal and State funds in the blended resource school-based budgets.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Delaware Valley Regional High School - Services for electrician	0
Food Services	Kingwood, Alexandria, Frenchtown, Milford, Holland, Delaware Valley Regional High School - RFP for food services	0
Others	Kingwood, Alexandria, Frenchtown, Milford, Holland, and Delaware Valley Regional High School- RFP for food services	0
Transportation Services, including Fuel	Delaware Valley Regional High School Transportation Jointure	0
Purchasing	Telephone - Kingwood, Alexandria, Frenchtown, Milford, Holland, and Delaware Valley Regional High School -RFP for services	0
Purchasing	Electricity- Alliance for Competitive Energy Services Bid (ACES) - NJ Clean Act	0
Purchasing	Supplies/Services - Cooperative Bids: Hunterdon and Educational Services Commission of New Jersey, and State Contract	0
Municipal/Public Works	Kingwood Township - salting and plowing	0
Curriculum Services	Delaware valley regional High School District: Share Altas Rubicon Software and School Wires web site costs	0
Professional Staff Development	Shared with Various districts in Hunterdon County and Delaware Valley Regional High School District	0
Technology Services	Delaware Valley Regional high School Technology Consortium	0
Insurance Coverages and Benefits	New Jersey School Insurance Group, ERIC West JIF, for Property, liability, and worker's compensation insurance	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,584,205
(B) Estimated Net Taxable Valuation (as of 01/24/17)	614,334,287
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.9090
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,833,355
(E) Estimated Net Taxable Valuation (as of 01/24/17)	614,334,287
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9495
B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,584,205
(H) Estimated Equalized Valuation (as of 01/24/17)	614,334,287
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9090
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,833,355
(K) Estimated Equalized Valuation (as of 01/24/17)	614,334,287
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9495

NAME=Leslie Callanan

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	N/A
Base Annual Salary Amount	\$86,383
Full-Time Equivalent (FTE)	0.8
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	160
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
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	\$3,620
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	\$12,000
Contractual Post-Employment Benefit Description of Payout of Sick days	50% of unused to a maximum of \$12,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Does not receive vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	up to 3 unused days convert to sick
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=Leslie Callanan

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=Michele McCann

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$99,960
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	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	\$4,185
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	\$7,882
Contractual Post-Employment Benefit Description of Payout of Sick days	50% of unused days to a maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$384.46 per a day up to max of 25
Contractual Post-Employment Benefit Description of Payout of Personal days	Up to 3 unused days 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=Michele McCann

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=Rick Falkenstein

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	07/01/14
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
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	\$5,955
Total Bonuses Amount	\$20,237
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,830
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$32,654
Contractual Post-Employment Benefit Description of Payout of Sick days	50% of unused to a maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$519.23 per a day for a max of 34 days
Contractual Post-Employment Benefit Description of Payout of Personal days	up to 3 convert to sick
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=Rick Falkenstein

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	