

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	264.0	276.0	269.0
Pupils On Roll Special Ed Full-Time	40.0	39.0	45.0
Pupils On Roll SUBTOTAL	304.0	315.0	314.0
Pupils in Private School Placements	7.0	6.0	7.0
Pupils Sent to Other Districts Regular	94.0	75.0	86.0
Pupils Sent to Other Districts Special Ed	26.0	24.0	20.5
Pupils Received	22.0	24.0	13.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,601,885	9,905,421	10,052,092
Total Tuition	10-1300	104,142	75,000	89,665
Transportation Fees From Individuals	10-1410	10,667	10,000	10,000
Rents And Royalties	10-1910	0	9,000	9,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	0	3,325
Interest Earned On Capital Reserve Funds	10-1XXX	0	1	1
Other Restricted Miscellaneous Revenues	10-1XXX	27,410	30,435	0
Subtotal - Revenues From Local Sources		9,744,104	10,029,857	10,164,083
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	174,090	176,993	176,993
Extraordinary Aid	10-3131	208,445	200,000	200,000
Categorical Special Education Aid	10-3132	18,069	17,437	17,437
Categorical Security Aid	10-3177	32,978	31,824	31,824
Parcc Readiness Aid	10-3181	0	4,270	4,270
Per Pupil Growth Aid	10-3182	0	4,270	4,270
Professional Learning Community Aid	10-3183	0	4,040	4,040
Other State Aids	10-3XXX	39,223	0	0
Subtotal - Revenues From State Sources		472,805	438,834	438,834
Budgeted Fund Balance - Operating Budget	10-303	0	306,185	320,814
Withdrawal From Cap Res-For Local Share	10-307	0	79,241	0
Adjustment For Prior Year Encumbrances		0	15,174	0
Actual Revenues (Over)/Under Expenditures		39,494	0	0
Total Operating Budget		10,256,403	10,869,291	10,923,731
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	32,814	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From Local Sources	20-1XXX	32,814	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	0	45,303	37,800
I.D.E.A. Part B (Handicapped)	20-4420-4429	79,456	76,705	62,100
Other	20-4XXX	31,204	31,473	31,850
Total Revenues From Federal Sources		110,660	153,481	131,750
Total Grants And Entitlements		143,474	153,481	131,750
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	466,768	459,654	442,940
Total Revenues From Local Sources		466,768	459,654	442,940
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	35,901	35,346	34,060
Total Local Repayment Of Debt		502,669	495,000	477,000
Actual Revenues (Over)/Under Expenditures		131	0	0
Total Repayment Of Debt		502,800	495,000	477,000
Total Revenues/Sources		10,902,677	11,517,772	11,532,481
Total Revenues/Sources Net of Transfers		10,902,677	11,517,772	11,532,481

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,181,379	2,082,850	2,152,795
Special Education - Instruction	11-2XX-100-XXX	638,989	650,493	656,430
Basic Skills/Remedial - Instruction	11-230-100-XXX	70,589	73,710	101,299
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	74,287	67,894	69,541
School-Sponsored Athletics - Instruction	11-402-100-XXX	59,864	67,129	69,645
Summer School	11-422-XXX-XXX	0	12,400	13,100
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,675,456	2,696,750	2,734,205
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	56,584	61,720	50,287
Undist. Expenditures - Health Services	11-000-213-XXX	79,983	86,110	89,661
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	100,652	134,580	143,882
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	57,822	72,600	5,000
Undist. Expenditures - Guidance	11-000-218-XXX	77,126	61,510	63,401
Undist. Expenditures - Child Study Teams	11-000-219-XXX	310,275	347,908	365,188
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	160,216	161,069	148,203
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	67,233	112,960	139,114
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	18,498	26,000	51,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	320,545	381,289	391,156
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	42,405	45,695	65,041
Undist. Expend. - Central Services	11-000-251-XXX	132,709	134,003	109,721
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	41,362	40,375	40,840
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	964,815	1,000,155	1,019,756
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	943,890	975,518	907,075
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,065,708	1,472,993	1,325,621
Undistributed Expenditures-Food Services	11-000-310-930	4,000	0	0
Total Undistributed Expenditures		7,119,279	7,811,235	7,649,151
Total General Current Expense		10,144,387	10,765,711	10,711,961

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	106,367
Facilities Acquisition And Const. Serv.	12-000-400-XXX	85,844	79,241	81,064
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		85,844	79,242	187,432
Transfer Of Funds To Charter Schools	10-000-100-56X	26,172	24,338	24,338
General Fund Grand Total		10,256,403	10,869,291	10,923,731
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	32,814	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	45,303	37,800
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	79,456	76,705	62,100
Other	20-XXX-XXX-XXX	31,204	31,473	31,850
Total Federal Projects	20-XXX-XXX-XXX	110,660	153,481	131,750
Total Special Revenue Funds		143,474	153,481	131,750
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	502,800	495,000	477,000
Total Debt Service Funds		502,800	495,000	477,000
Total Expenditures/Appropriations		10,902,677	11,517,772	11,532,481
Total Expenditures Net of Transfers		10,902,677	11,517,772	11,532,481

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	331,629	333,801	299,128	250,000
--Repayment of Debt	131	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	376,339	417,979	338,739	338,740
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	499,236	543,198	271,686	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	\$20,014	\$21,281	\$24,403	\$22,332	\$22,277
Total Classroom Instruction	\$11,232	\$11,702	\$12,895	\$12,052	\$12,095
Classroom-Salaries and Benefits	\$10,242	\$10,682	\$11,930	\$11,565	\$11,571
Classroom-General Supplies and Textbooks	\$654	\$674	\$582	\$401	\$452
Classroom-Purchased Services	\$336	\$346	\$383	\$87	\$72
Total Support Services	\$3,593	\$3,671	\$4,176	\$4,229	\$4,102
Support Services-Salaries and Benefits	\$2,892	\$3,022	\$3,219	\$3,120	\$3,024
Total Administrative Costs	\$2,041	\$1,998	\$2,092	\$2,020	\$2,020
Administration Salaries and Benefits	\$1,380	\$1,308	\$1,406	\$1,363	\$1,362
Total Operations and Maintenance of Plant	\$2,602	\$3,303	\$3,127	\$3,402	\$3,438
Operations and Maintenance-Salaries and Benefits	\$766	\$717	\$840	\$815	\$789
Board Contribution to Food Services	\$0	\$13	\$0	\$0	\$0
Total Extracurricular Costs	\$506	\$548	\$577	\$569	\$568
Total Equipment Costs	\$0	\$0	\$0	\$0	\$339
Legal Costs	\$103	\$80	\$98	\$99	\$96
Employee Benefits as a percentage of salaries*	26.75%	26.81%	36.58%	36.31%	31.83%

*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	Multiple pricing consortiums: MRESC, Ed Data, HCESC, etc	0
Custodial and Maintenance Services	Shared services w/town for snow removal, salting, etc.	0
Recycling	Town Recycling Center participant	0
Others	Part of ACES, ACTS,	0
Transportation Services, including Fuel	ESCMC, ESC Somerset county, ESC Sussex county	0
Insurance Coverages and Benefits	SAIF participant	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,993,756
(B) Estimated Net Taxable Valuation (as of 10/01/16)	2,007,139,768
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.4979
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,445,696
(E) Estimated Net Taxable Valuation (as of 10/01/16)	2,007,139,768
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.5204

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,993,756
(H) Estimated Equalized Valuation (as of 10/01/16)	2,198,765,098
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4545
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,445,696
(K) Estimated Equalized Valuation (as of 10/01/16)	2,198,765,098
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.4751

NAME=Mr. Joe Pitcher

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of Facilities
Base Annual Salary Amount	\$84,500
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	\$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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	none
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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=Mr. Joe Pitcher

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=Mr. Matt Spelker

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
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	07/01/15
End Date of Contract	06/30/19
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	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	\$17,925
Total Bonuses Amount	\$20,238
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	\$20,192
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 per diem for sick days w/\$15,000 max
Contractual Post-Employment Benefit Description of Payout of Vacation days	Must retire or leave district
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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=Mr. Matt Spelker

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=Ms. Marilyn Cuykendall

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$75,000
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	208
Contracted Number of Annual Vacation Days	16
Contracted Number of Annual Sick Days	9
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	\$1,000
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	none
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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=Ms. Marilyn Cuykendall

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=Ms. Mary Donohue

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Sup. Curriculum
Base Annual Salary Amount	\$125,000
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	06/30/17
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	\$2,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,768
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	Five years of employment required
Contractual Post-Employment Benefit Description of Payout of Vacation days	Five years of employment required
Contractual Post-Employment Benefit Description of Payout of Personal days	Not available
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=Ms. Mary Donohue

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	