

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	304.0	296.0	298.0
On Roll Special Ed Full-Time	42.0	39.0	32.0
On Roll Subtotal	346.0	335.0	330.0
In Private School Placements	1.0	1.0	2.0
Received	10.0	9.0	9.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,475,786	5,584,205	5,694,797
Total Tuition	10-1300	51,600	17,500	17,500
Rents And Royalties	10-1910	4,850	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	19,020	10,000	10,700
Interest Earned On Current Expense Emergency Res	10-1XXX	682	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	3,519	0	0
Subtotal - Revenues From Local Sources		5,555,457	5,611,705	5,722,997
Revenues from State Sources:				
School Choice Aid	10-3116	121,930	134,123	150,304
Categorical Transportation Aid	10-3121	157,946	157,946	166,282
Extraordinary Aid	10-3131	102,761	0	0
Categorical Special Education Aid	10-3132	244,823	244,823	259,824
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	274,896	258,715
Parcc Readiness Aid	10-3181	3,440	3,440	0
Per Pupil Growth Aid	10-3182	3,440	3,440	0
Professional Learning Community Aid	10-3183	3,160	3,160	0
Other State Aids	10-3XXX	1,914	0	0
Subtotal - Revenues From State Sources		1,413,192	1,294,296	1,307,593
Revenues from Federal Sources:				
ARRA/SEMI Revenue	10-4210	97	0	0
Subtotal - Revenues From Federal Sources		97	0	0
Budgeted Fund Balance - Operating Budget	10-303	113,702	243,568	154,844
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	315,500	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Adjustment For Prior Year Encumbrances		0	78,557	0
Actual Revenues (Over)/Under Expenditures		-78,235	0	0
Total Operating Budget		7,319,713	7,228,126	7,185,434
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	25,766	25,737	19,303
Title II	20-4451-4455	7,733	5,977	4,483
I.D.E.A. Part B (Handicapped)	20-4420-4429	74,689	74,483	49,980
Other	20-4XXX	32,099	44,771	22,601
Total Revenues From Federal Sources		140,287	150,968	96,367
Total Grants And Entitlements		140,287	150,968	96,367
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	245,000	249,150	248,075
Total Revenues From Local Sources		245,000	249,150	248,075
Total Local Repayment Of Debt		245,000	249,150	248,075
Total Repayment Of Debt		245,000	249,150	248,075
Total Revenues/Sources		7,705,000	7,628,244	7,529,876
Total Revenues/Sources Net of Transfers		7,705,000	7,628,244	7,529,876

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,948,155	2,070,666	2,018,477
Special Education - Instruction	11-2XX-100-XXX	574,183	588,326	569,600
Basic Skills/Remedial - Instruction	11-230-100-XXX	218,369	229,192	231,256
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,403	29,144	29,054
School-Sponsored Athletics - Instruction	11-402-100-XXX	27,461	35,091	30,872
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	0	101,400	145,862
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	15,000	37,549
Undist. Expenditures - Health Services	11-000-213-XXX	65,215	67,316	71,752
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	91,299	81,736	73,384
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	23,467	22,539	0
Undist. Expenditures - Guidance	11-000-218-XXX	47,136	53,615	52,868
Undist. Expenditures - Child Study Teams	11-000-219-XXX	259,738	273,992	295,090
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	73,196	95,471	87,459
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	169,854	169,800	147,436
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	12,558	13,800	10,400
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	185,629	216,743	198,576
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	116,173	141,411	109,772
Undist. Expend. - Central Services	11-000-251-XXX	170,201	200,048	181,775
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	360	0	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	721,301	681,729	614,833
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	291,017	421,747	435,833
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,209,714	1,687,543	1,826,254
Total Undistributed Expenditures		3,436,858	4,243,890	4,288,843
Increase In Maintenance Reserve	10-606	50,000	0	0
Interest Earned On Current Expense Emergency Res	10-607	682	0	0
Total General Current Expense		6,279,111	7,196,309	7,168,102

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	61,367	12,379	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	60,216	19,438	17,332
Capital Reserve - Transfer To Capital Projects	12-000-400-931	315,500	0	0
Increase In Capital Reserve	10-604	600,000	0	0
Interest Deposit To Capital Reserve	10-604	3,519	0	0
Total Capital Outlay		1,040,602	31,817	17,332
General Fund Grand Total		7,319,713	7,228,126	7,185,434
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	25,766	25,737	19,303
Title II	20-XXX-XXX-XXX	7,733	5,977	4,483
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	74,689	74,483	49,980
Other	20-XXX-XXX-XXX	32,099	44,771	22,601
Total Federal Projects	20-XXX-XXX-XXX	140,287	150,968	96,367
Total Special Revenue Funds		140,287	150,968	96,367
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	245,000	249,150	248,075
Total Debt Service Funds		245,000	249,150	248,075
Total Expenditures/Appropriations		7,705,000	7,628,244	7,529,876
Total Expenditures Net of Transfers		7,705,000	7,628,244	7,529,876

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	324,244	381,089	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	908,423	1,196,442	1,196,442	1,196,442
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	190,000	240,000	240,000	240,000
Restricted for General Operating Budget	Legal Reserve	226,179	267,323	154,844	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	151,672	152,354	152,354	152,354
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,299	\$17,283	\$19,250	\$19,915	\$19,959
Total Classroom Instruction	\$10,502	\$10,235	\$11,537	\$11,814	\$12,076
Classroom-Salaries and Benefits	\$9,271	\$9,325	\$10,684	\$10,692	\$11,202
Classroom-General Supplies and Textbooks	\$936	\$603	\$450	\$709	\$497
Classroom-Purchased Services	\$296	\$307	\$403	\$413	\$378
Total Support Services	\$2,752	\$2,764	\$3,250	\$3,264	\$3,320
Support Services-Salaries and Benefits	\$2,447	\$2,492	\$2,989	\$2,999	\$3,072
Total Administrative Costs	\$1,927	\$1,743	\$2,015	\$2,179	\$2,042
Administration Salaries and Benefits	\$1,735	\$1,533	\$1,730	\$1,736	\$1,764
Total Operations and Maintenance of Plant	\$1,907	\$2,324	\$2,148	\$2,355	\$2,220
Operations and Maintenance-Salaries and Benefits	\$970	\$927	\$1,072	\$1,073	\$1,130
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$176	\$183	\$252	\$256	\$249
Total Equipment Costs	\$162	\$179	\$0	\$37	\$0
Legal Costs	\$8	\$18	\$53	\$42	\$55
Employee Benefits as a percentage of salaries*	33.67%	31.91%	43.83%	42.57%	46.07%

*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 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 2017-18 revised appropriations and the 2018-19 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)
Special Education Services	Shared with Milford School District	0
Custodial and Maintenance Services	Delaware Valley Regional High School - Services for Electrician	0
Food Services	Kingwood, Alexandria, Frenchotwn, Milford, Holland, and Delaware Valley Regional High School - RFP for services	0
Banking	Hunterdon /Warren Association of School Business Administrators	0
Transportation Services, including Fuel	Delaware Valley Regional High School Transportation Jointure	0
Purchasing	Electricity and Gas Services - Alliance for Competitive Energy Services	0
Purchasing	Supplies/Services Hunterdon and Middlesex County Educational Services, State contracts	0
Purchasing	Telephone - Kingwood, Alexandria, Frenchotwn, Milford, Holland, and Delaware Valley Regional High School - RFP for services	0
Municipal/Public Works	Kingwood Township salting and plowing	0
Curriculum Services	Shared with other Hunterdon County Schools and Delaware Regional High School District	0
Professional Staff Development	Shared with various districts with Hunterdon and Delaware Valley Regional High School	0
Technology Services	Delaware Valley Regional High School Technology Conosrtium	0
Insurance Coverages and Benefits	New Jersey School Insurance Group, ERIC WEST JIF, for property, liability and worker's compensation	0

ID=Kingswood

Category	Amount
(A) General Fund School Levy	5,694,797
(D) Total School Levy	5,942,872
(B) Estimated Net Taxable Valuation (as of 01/30/18)	615,310,987
(H) Estimated Equalized Valuation (as of 01/30/18)	623,521,067
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9255
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.9658
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9133
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9531

Name=Lelsie Callanan

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CST Supervisor
Base Annual Salary Amount	\$88,629
Full-Time Equivalent (FTE)	0.8
Shared with Another District?	Y
Shared County	19
Shared District	3180
Job Title Other District	CST Supervisor
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	None Reported
Total Allowances Amount	\$3,620
Total Bonuses Amount	\$0
Total Stipends Amount	\$7,500
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	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Lelsie Callanan

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Michele McCann

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$102,559
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	None Reported
Total Allowances Amount	\$5,410
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	\$17,356
Contractual Post-Employment Benefit Description of Payout of Sick days	50% of unused sick days maximum \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$394.45 per day max of 30 days
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Rick Falkenstein

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$155,850
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/21
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	None Reported
Total Allowances Amount	\$7,955
Total Bonuses Amount	\$23,362
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,830
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$35,980
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	\$599.42 per day at Max 35 days
Contractual Post-Employment Benefit Description of Payout of Personal days	3 convert to sick
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Timothy Loveland

Category	Measure
Job Title	Vice Principal
Job Title II	None Reported
Base Annual Salary Amount	\$86,400
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	08/01/17
End Date of Contract	06/30/18
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	None Reported
Total Allowances Amount	\$6,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$328
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$16,646
Contractual Post-Employment Benefit Description of Payout of Sick days	50% of unused to a maximum of \$10,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$332.30 max of 20
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Timothy Loveland

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported