

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	427.0	389.0	393.0
Pupils On Roll Special Ed Full-Time	90.0	92.0	83.0
Pupils On Roll SUBTOTAL	517.0	481.0	476.0
Pupils Sent to Other Districts Special Ed	1.0	1.0	1.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,732,086	5,843,253	5,960,118
Other Local Governmental Units - Unrestricted	10-12XX	93,716	86,700	100,792
Unrestricted Miscellaneous Revenues	10-1XXX	10,075	1,000	0
Subtotal - Revenues From Local Sources		5,835,877	5,930,953	6,060,910
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	258,367	258,367	258,367
Extraordinary Aid	10-3131	79,230	20,000	20,000
Categorical Special Education Aid	10-3132	329,211	329,211	329,211
Equalization Aid	10-3176	1,702,476	1,702,476	1,702,476
Categorical Security Aid	10-3177	47,406	47,406	47,406
Adjustment Aid	10-3178	286,365	286,365	286,365
Parcc Readiness Aid	10-3181		4,950	4,950
Per Pupil Growth Aid	10-3182		4,950	4,950
Professional Learning Community Aid	10-3183		0	4,520
Other State Aids	10-3XXX	14,164	3,598	0
Subtotal - Revenues From State Sources		2,717,219	2,657,323	2,658,245
Budgeted Fund Balance - Operating Budget	10-303	0	0	922
Withdrawal From Cap Res-For Local Share	10-307	0	0	239,729
Withdrawal From Maint. Reserve	10-310	0	11,200	0
Adjustment For Prior Year Encumbrances		0	191,420	0
Actual Revenues (Over)/Under Expenditures		-63,686	0	0
Total Operating Budget		8,489,410	8,790,896	8,959,806
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	894	772	0
Total Revenues From Local Sources	20-1XXX	894	772	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	47,665	48,367	46,000
Total Revenues From State Sources		47,665	48,367	46,000
Revenues from Federal Sources:				
Title I	20-4411-4416	34,885	35,898	32,000
Title II	20-4451-4455	13,132	13,052	13,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	171,819	195,542	189,430
Total Revenues From Federal Sources		219,836	244,492	234,430
Total Grants And Entitlements		268,395	293,631	280,430
Total Revenues/Sources		8,757,805	9,084,527	9,240,236
Total Revenues/Sources Net of Transfers		8,757,805	9,084,527	9,240,236

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,738,241	2,639,529	2,606,202
Special Education - Instruction	11-2XX-100-XXX	719,191	784,407	640,010
Basic Skills/Remedial - Instruction	11-230-100-XXX	292,967	330,394	325,949
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	15,800	19,500	22,000
Summer School	11-422-XXX-XXX	9,817	8,900	8,900
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	865	0	0
Undist. Expenditures - Health Services	11-000-213-XXX	135,445	135,396	139,876
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	218,771	245,519	252,133
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	443,438	468,389	472,374
Undist. Expenditures - Guidance	11-000-218-XXX	43,680	44,680	46,072
Undist. Expenditures - Child Study Teams	11-000-219-XXX	273,458	283,785	290,309
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	3,037	21,098	14,100
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	105,942	111,255	121,831
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,883	15,000	15,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	289,412	311,262	299,132
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	275,281	302,560	282,987
Undist. Expend. - Central Services	11-000-251-XXX	134,140	139,398	146,585
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	83,724	108,944	103,679
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	668,962	722,049	681,608
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	411,691	462,616	462,678
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,431,441	1,514,625	1,495,643
Total Undistributed Expenditures		4,528,170	4,886,576	4,824,007
Total General Current Expense		8,304,186	8,669,306	8,427,068
Capital Expenditures:				
Equipment	12-XXX-XXX-730	57,916	83,900	43,526

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	127,308	0	204,676
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	239,729
Total Capital Outlay		185,224	83,900	487,931
Transfer Of Funds To Charter Schools	10-000-100-56X	0	37,690	44,807
General Fund Grand Total		8,489,410	8,790,896	8,959,806
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	894	772	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,313	5,881	5,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	11,377	20,305	20,500
Nonpublic Handicapped Services	20-XXX-XXX-XXX	9,211	7,555	8,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	11,856	9,270	8,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,490	2,678	2,000
Nonpublic Security Aid	20-XXX-XXX-XXX	0	2,678	2,500
Other	20-XXX-XXX-XXX	4,418	0	0
Total Other State Projects		47,665	48,367	46,000
Total State Projects	20-XXX-XXX-XXX	47,665	48,367	46,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	34,885	35,898	32,000
Title II	20-XXX-XXX-XXX	13,132	13,052	13,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	171,819	195,542	189,430
Total Federal Projects	20-XXX-XXX-XXX	219,836	244,492	234,430
Total Special Revenue Funds		268,395	293,631	280,430
Total Expenditures/Appropriations		8,757,805	9,084,527	9,240,236
Total Expenditures Net of Transfers		8,757,805	9,084,527	9,240,236

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	289,228	250,922	250,922	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	322,114	239,729	239,729	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	53,303	134,303	123,103	123,103
--Legal Reserve	0	0	0	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	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,304	\$15,181	\$15,973	\$17,205	\$16,874
Total Classroom Instruction	\$8,227	\$8,985	\$9,252	\$9,877	\$9,498
Classroom-Salaries and Benefits	\$7,989	\$8,535	\$8,914	\$9,434	\$9,029
Classroom-General Supplies and Textbooks	\$210	\$239	\$274	\$332	\$328
Classroom-Purchased Services	\$27	\$211	\$64	\$110	\$141
Total Support Services	\$2,867	\$2,905	\$3,226	\$3,411	\$3,523
Support Services-Salaries and Benefits	\$2,527	\$2,598	\$2,820	\$3,003	\$3,117
Total Administrative Costs	\$1,816	\$1,796	\$1,904	\$2,149	\$2,132
Administration Salaries and Benefits	\$1,478	\$1,526	\$1,586	\$1,622	\$1,742
Total Operations and Maintenance of Plant	\$1,317	\$1,408	\$1,488	\$1,657	\$1,596
Operations and Maintenance-Salaries and Benefits	\$556	\$587	\$657	\$681	\$719
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$32	\$38	\$48	\$51	\$58
Total Equipment Costs	\$185	\$112	\$33	\$176	\$92
Legal Costs	\$112	\$34	\$39	\$52	\$42
Employee Benefits as a percentage of salaries*	27.05%	25.61%	26.99%	26.68%	26.85%

*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 2015-16 revised appropriations and the 2016-17 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	Chapter 192/193 and Supplemental IDEA services for Non Public provided by Sussex County ESC	0
Transportation Services, including Fuel	Coordinated Transportation with Warren Hills Regional High School	0
Transportation Services, including Fuel	Coordinated Transportation with Sussex County Regional Cooperative for Non Public and Spec Ed Transportation	0
Transportation Services, including Fuel	Coordinated Transportation with Warren County Special Services School District for Non Public and Spec Ed Transportation	0
Purchasing	Middlesex ESC and Hunterdon ESC for Supplies	0
Purchasing	ACES for Electrical and Gas	0
Purchasing	Electrical Contractor use the Cooperative Purchasing Program Middlesex ESC	0
Municipal/Public Works	Washington Township Municipality for snow removal and grass mowing	0
Curriculum Services	LEA for Curriculum Writer for Cluster and a few other districts	0
Insurance Coverages and Benefits	Property, Liability and Workers Comp Insurance provided by School Alliance Insurance Fund (SAIF)	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,960,118
(B) Estimated Net Taxable Valuation (as of 10/01/15)	680,223,001
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.8762
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,960,118
(E) Estimated Net Taxable Valuation (as of 10/01/15)	680,223,001
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.8762

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,960,118
(H) Estimated Equalized Valuation (as of 10/01/15)	721,274,653
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8263
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,960,118
(K) Estimated Equalized Valuation (as of 10/01/15)	721,274,653
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.8263

NAME=Jean Flynn

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	N
Base Annual Salary Amount	\$130,944
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	06/30/16
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	Paid Holidays
Total Allowances Amount	\$2,430
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	\$27,591
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement \$503 a day for unused sick days Max \$15,000 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover - Max 25 days @ \$503 a day for unused earned vacation days
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=Jean Flynn

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=Jessica Garcia

CATEGORY	MEASURE
Job Title	Principal
Job Title II	N
Base Annual Salary Amount	\$90,000
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	08/24/15
End Date of Contract	06/30/16
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	13
Description of Other Contracted Non-Working Days	Paid Holidays
Total Allowances Amount	\$3,594
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	\$6,923
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover - Max 20 days @\$346 a day for unused earned vacation days.
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=Jessica Garcia

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=Keith Neuhs

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	N
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	09/01/14
End Date of Contract	06/30/18
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	Paid Holidays
Total Allowances Amount	\$5,594
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,981
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement \$500 a day limit of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover - Max 25 days @ \$519 for unused earned vacation days
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=Keith Neuhs

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=Michael Neu

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Y
Base Annual Salary Amount	\$97,280
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	06/30/16
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	13
Description of Other Contracted Non-Working Days	Paid Holidays
Total Allowances Amount	\$3,355
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	\$22,483
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement \$250 a day for unused sick days Max \$15,000 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover - Max 20 days @ \$374 a day for unused earned vacation days
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=Michael Neu

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	