

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	91.0	90.0	93.0
Pupils On Roll Special Ed Full-Time	9.0	12.0	9.0
Pupils On Roll SUBTOTAL	100.0	102.0	102.0
Pupils Sent to Other Districts Regular	22.0	26.0	31.0
Pupils Sent to Other Districts Special Ed	10.0	7.0	1.0
Pupils Received	0.0	0.0	12.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,381,237	2,602,777	2,654,833
Total Tuition	10-1300	15,355	13,120	21,500
Unrestricted Miscellaneous Revenues	10-1XXX	3,886	652	640
Interest Earned On Current Expense Emergency Res	10-1XXX	722	700	600
Interest Earned On Maintenance Reserve	10-1XXX	0	40	60
Interest Earned On Capital Reserve Funds	10-1XXX	481	500	500
Subtotal - Revenues From Local Sources		2,401,681	2,617,789	2,678,133
Revenues from State Sources:				
School Choice Aid	10-3116	38,478	38,478	38,478
Categorical Transportation Aid	10-3121	12,988	14,601	14,601
Categorical Special Education Aid	10-3132	64,267	65,216	65,216
Categorical Security Aid	10-3177	7,997	8,174	8,174
Adjustment Aid	10-3178	61,273	61,273	61,273
Parcc Readiness Aid	10-3181	0	1,050	1,050
Per Pupil Growth Aid	10-3182	0	1,050	1,050
Professional Learning Community Aid	10-3183	0	1,250	1,250
Other State Aids	10-3XXX	2,622	0	0
Subtotal - Revenues From State Sources		187,625	191,092	191,092
Budgeted Fund Balance - Operating Budget	10-303	17,053	0	0
Withdrawal From Cap Res-For Local Share	10-307	15,000	0	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	20,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	100,000
Adjustment For Prior Year Encumbrances		0	13,112	0
Actual Revenues (Over)/Under Expenditures		-28,949	0	0
Total Operating Budget		2,592,410	2,821,993	2,989,225

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,000	8,100	0
Total Revenues From Local Sources	20-1XXX	1,000	8,100	0
Revenues from Federal Sources:				
Title II	20-4451-4455	1,936	1,799	1,799
I.D.E.A. Part B (Handicapped)	20-4420-4429	30,185	30,238	30,238
Other	20-4XXX	18,162	17,559	0
Total Revenues From Federal Sources		50,283	49,596	32,037
Total Grants And Entitlements		51,283	57,696	32,037
Total Revenues/Sources		2,643,693	2,879,689	3,021,262
Total Revenues/Sources Net of Transfers		2,643,693	2,879,689	3,021,262

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	657,657	741,111	747,821
Special Education - Instruction	11-2XX-100-XXX	50,210	63,314	64,064
Basic Skills/Remedial - Instruction	11-230-100-XXX	63,010	64,585	65,660
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	4,500	4,200	4,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	490,732	631,368	658,736
Undist. Expenditures - Health Services	11-000-213-XXX	74,434	77,088	78,610
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	55,987	63,268	62,927
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	7,469	7,425	14,574
Undist. Expenditures - Child Study Teams	11-000-219-XXX	119,433	115,765	118,039
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	64,436	58,794	54,688
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	28,564	0	0
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,452	3,427	7,200
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	179,310	96,820	96,437
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,008	0	0
Undist. Expend. - Central Services	11-000-251-XXX	87,169	83,710	92,611
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	169,115	195,280	211,144
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	58,341	89,465	81,326
Personal Services - Employee Benefits	11-XXX-XXX-2XX	424,530	511,759	530,028
Total Undistributed Expenditures		1,761,980	1,934,169	2,006,320
Interest Earned On Maintenance Reserve	10-606	0	40	60
Increase In Maintenance Reserve	10-606	40,000	0	0
Interest Earned On Current Expense Emergency Res	10-607	722	700	600
Total General Current Expense		2,578,079	2,808,119	2,888,725
Capital Expenditures:				
Equipment	12-XXX-XXX-730	13,850	13,374	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	0	100,000
Interest Deposit To Capital Reserve	10-604	481	500	500
Total Capital Outlay		14,331	13,874	100,500
General Fund Grand Total		2,592,410	2,821,993	2,989,225
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,000	8,100	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	1,936	1,799	1,799
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	30,185	30,238	30,238
Other	20-XXX-XXX-XXX	18,162	17,559	0
Total Federal Projects	20-XXX-XXX-XXX	50,283	49,596	32,037
Total Special Revenue Funds		51,283	57,696	32,037
Total Expenditures/Appropriations		2,643,693	2,879,689	3,021,262
Total Expenditures Net of Transfers		2,643,693	2,879,689	3,021,262

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	248,939	248,266	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	115,152	100,633	213,137	213,637
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	40,000	40,040	40,100
--Legal Reserve	17,053	0	0	0
--Tuition Reserve	0	20,000	20,000	0
--Current Expense Emergency Reserve	202,033	202,755	203,455	104,055
--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	\$22,237	\$20,330	\$20,068	\$20,456	\$21,059
Total Classroom Instruction	\$10,985	\$10,361	\$11,177	\$11,675	\$11,967
Classroom-Salaries and Benefits	\$10,571	\$9,986	\$10,544	\$11,089	\$11,416
Classroom-General Supplies and Textbooks	\$221	\$244	\$479	\$425	\$394
Classroom-Purchased Services	\$193	\$131	\$154	\$162	\$157
Total Support Services	\$5,634	\$4,911	\$4,559	\$4,483	\$4,611
Support Services-Salaries and Benefits	\$4,630	\$4,139	\$3,637	\$3,635	\$3,711
Total Administrative Costs	\$3,546	\$2,965	\$1,990	\$1,990	\$1,990
Administration Salaries and Benefits	\$2,805	\$2,397	\$1,578	\$1,605	\$1,483
Total Operations and Maintenance of Plant	\$2,048	\$2,044	\$2,299	\$2,264	\$2,447
Operations and Maintenance-Salaries and Benefits	\$1,103	\$1,072	\$1,219	\$1,240	\$1,286
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$25	\$49	\$44	\$44	\$44
Total Equipment Costs	\$24	\$142	\$0	\$131	\$0
Legal Costs	\$184	\$70	\$48	\$49	\$64
Employee Benefits as a percentage of salaries*	34.11%	32.63%	40.82%	39.83%	40.77%

\*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.

Item	Line Number	Source	Amount	Explanation
1	75760	Emergency Reserve Fund	75,000	Reconfiguration of Main Office for visual access to main entrance and overall security



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Banking	Cooperative bid with Hunterdon County group for Investor Savings	0
Staffing - Other	Share Music Teacher with Califon Public School	0
Others	Send/Receive relationship with Clinton Township for grades 7 & 8	0
Transportation Services, including Fuel	Transportation jointure with Clinton Township, Readington Township and Hunterdon County ESC	0
Purchasing	Participation in Co-op purchasing with Hunterdon ESC, Morris County ESC, Middlesex Regional ESC and Ed Data Services	0
Municipal/Public Works	Snow Plowing and grounds maintenance shared with Borough of Lebanon	0
Insurance Coverages and Benefits	Member of State Health Benefits and Benecard Rx as member of general public trust	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,654,833
(B) Estimated Net Taxable Valuation (as of 10/01/16)	272,039,603
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.9759
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,654,833
(E) Estimated Net Taxable Valuation (as of 10/01/16)	272,039,603
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9759
-----	
B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,654,833
(H) Estimated Equalized Valuation (as of 10/01/16)	278,671,997
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9527
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,654,833
(K) Estimated Equalized Valuation (as of 10/01/16)	278,671,997
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9527
-----	

NAME=Duell, Patricia

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$80,000
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	\$6,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$2,100
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout of sick days upon retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	No allowance for vacation payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No allowance for personal day 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=Duell, Patricia

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=Maranzano, Charles

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$108,000
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	240
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	\$3,200
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	Per Diem CSA not eligible for sick pay
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem CSA not eligible for vacation pay out
Contractual Post-Employment Benefit Description of Payout of Personal days	Per Diem CSA not eligible for personal day 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=Maranzano, Charles

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	