

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	191.0	168.0	187.0
Pupils On Roll Special Ed Full-Time	30.0	31.0	31.0
Pupils On Roll SUBTOTAL	221.0	199.0	218.0
Pupils in Private School Placements		2.0	0.0
Pupils Sent to Other Districts Special Ed	0.0	0.0	1.0
Pupils Received	9.0	2.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,686,000	2,739,594	2,793,225
Total Tuition	10-1300	136,381	48,000	48,000
Unrestricted Miscellaneous Revenues	10-1XXX	41,186	3,200	3,157
Interest Earned On Capital Reserve Funds	10-1XXX	0	300	300
Subtotal - Revenues From Local Sources		2,863,567	2,791,094	2,844,682
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	114,628	114,628	114,628
Categorical Special Education Aid	10-3132	144,464	144,464	144,464
Equalization Aid	10-3176	1,083,113	1,083,113	1,083,113
Categorical Security Aid	10-3177	24,644	24,644	24,644
Adjustment Aid	10-3178	13,642	1,145	13,642
Parcc Readiness Aid	10-3181		0	2,230
Per Pupil Growth Aid	10-3182		0	2,230
Professional Learning Community Aid	10-3183		0	1,870
Other State Aids	10-3XXX	5,850	16,957	0
Subtotal - Revenues From State Sources		1,386,341	1,384,951	1,386,821
Budgeted Fund Balance - Operating Budget	10-303	0	63,389	196,425
Adjustment For Prior Year Encumbrances		0	8,120	0
Actual Revenues (Over)/Under Expenditures		-183,418	0	0
Total Operating Budget		4,066,490	4,247,554	4,427,928
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	536	0	0
Total Revenues From Local Sources	20-1XXX	536	0	0
Revenues from Federal Sources:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Title I	20-4411-4416	26,207	23,500	26,000
Title II	20-4451-4455	12,638	14,000	15,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	64,700	52,600	54,600
Other	20-4XXX	19,406	0	0
Total Revenues From Federal Sources		122,951	90,100	96,100
Total Grants And Entitlements		123,487	90,100	96,100
Total Revenues/Sources		4,189,977	4,337,654	4,524,028
Total Revenues/Sources Net of Transfers		4,189,977	4,337,654	4,524,028

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,643,388	1,482,989	1,464,093
Special Education - Instruction	11-2XX-100-XXX	340,681	406,810	379,851
Basic Skills/Remedial - Instruction	11-230-100-XXX	383	42,060	78,707
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	8,360	4,500	9,000
Summer School	11-422-XXX-XXX	0	14,681	0
Other Instructional Programs - Instruction	11-4XX-100-XXX	66	179	300
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	57,727	91,328	51,538
Undist. Expenditures - Health Services	11-000-213-XXX	60,198	63,625	67,157
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	103,022	96,575	103,607
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	46,303	74,930	112,810
Undist. Expenditures - Guidance	11-000-218-XXX	10,007	10,300	10,946
Undist. Expenditures - Child Study Teams	11-000-219-XXX	71,015	81,355	105,354
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	12,200	23,329	38,326
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	8,402	121,844	124,721
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,899	10,000	10,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	212,183	212,546	222,907
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	83,308	72,261	59,644
Undist. Expend. - Central Services	11-000-251-XXX	83,032	85,900	91,390
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	318,994	395,341	431,123
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	230,543	264,313	234,154
Personal Services - Employee Benefits	11-XXX-XXX-2XX	661,319	674,388	759,000
Total Undistributed Expenditures		1,961,152	2,278,035	2,422,677
Total General Current Expense		3,954,030	4,229,254	4,354,628
Capital Expenditures:				
Equipment	12-XXX-XXX-730	17,725	5,000	45,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Reserve - Transfer To Capital Projects	12-000-400-931	82,707	0	0
Interest Deposit To Capital Reserve	10-604	0	300	300
Total Capital Outlay		100,432	5,300	45,300
Transfer Of Funds To Charter Schools	10-000-100-56X	12,028	13,000	28,000
General Fund Grand Total		4,066,490	4,247,554	4,427,928
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	536	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	26,207	23,500	26,000
Title II	20-XXX-XXX-XXX	12,638	14,000	15,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	64,700	52,600	54,600
Other	20-XXX-XXX-XXX	19,406	0	0
Total Federal Projects	20-XXX-XXX-XXX	122,951	90,100	96,100
Total Special Revenue Funds		123,487	90,100	96,100
Total Expenditures/Appropriations		4,189,977	4,337,654	4,524,028
Total Expenditures Net of Transfers		4,189,977	4,337,654	4,524,028

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	307,655	292,835	251,390	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	264,686	281,979	282,279	282,579
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	25,734	216,979	195,035	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	\$15,085	\$16,887	\$17,916	\$19,465	\$18,665
Total Classroom Instruction	\$10,146	\$11,318	\$11,102	\$12,058	\$11,075
Classroom-Salaries and Benefits	\$9,882	\$10,670	\$10,409	\$11,330	\$10,184
Classroom-General Supplies and Textbooks	\$171	\$388	\$372	\$411	\$548
Classroom-Purchased Services	\$93	\$260	\$321	\$317	\$343
Total Support Services	\$1,420	\$1,760	\$2,742	\$2,958	\$3,266
Support Services-Salaries and Benefits	\$1,207	\$1,537	\$2,482	\$2,670	\$2,880
Total Administrative Costs	\$1,939	\$2,113	\$2,075	\$2,236	\$2,098
Administration Salaries and Benefits	\$1,517	\$1,811	\$1,729	\$1,860	\$1,729
Total Operations and Maintenance of Plant	\$1,526	\$1,622	\$1,940	\$2,154	\$2,141
Operations and Maintenance-Salaries and Benefits	\$659	\$746	\$774	\$834	\$737
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$32	\$46	\$26	\$28	\$52
Total Equipment Costs	\$50	\$82	\$23	\$25	\$206
Legal Costs	\$15	\$0	\$18	\$20	\$18
Employee Benefits as a percentage of salaries*	26.38%	25.62%	26.86%	25.13%	28.43%

*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)
Others	Share facilities with North Warren Regional cluster for events	0
Transportation Services, including Fuel	Participate in transportation services provided by both Sussex & Warren County Special Services School Districts	0
Purchasing	Participate in ACES for electricity and HCESC (consortium) for fuel oil	0
Municipal/Public Works	Lawn and snow maintenance is completed working with Knowlton Township's DPW	0
Curriculum Services	Share cost of North Warren Cluster's Curriculum Coordinator	0
Professional Staff Development	Participate in Countywide Teacher In-Service	0
Insurance Coverages and Benefits	Member of Joint Health Insurance Fund	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,793,225
(B) Estimated Net Taxable Valuation (as of 10/01/15)	258,508,659
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.0805
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,793,225
(E) Estimated Net Taxable Valuation (as of 10/01/15)	258,508,659
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.0805

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,793,225
(H) Estimated Equalized Valuation (as of 10/01/15)	303,039,907
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9217
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,793,225
(K) Estimated Equalized Valuation (as of 10/01/15)	303,039,907
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.9217

NAME=Jeannine DeFalco

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$112,960
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	07/01/15
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	\$11,620
Total Bonuses Amount	\$4,000
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	\$6,050
Contractual Post-Employment Benefit Description of Payout of Sick days	60.5 days @ 100/day, Caped @ \$7,500
Contractual Post-Employment Benefit Description of Payout of Vacation days	No provision in contract.
Contractual Post-Employment Benefit Description of Payout of Personal days	No provision in contract.
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=Jeannine DeFalco

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 Brennan

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$70,000
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	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	10
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	\$4,845
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	\$1,120
Contractual Post-Employment Benefit Description of Payout of Sick days	16 days @ \$70/day, Capped @ \$5,000.
Contractual Post-Employment Benefit Description of Payout of Vacation days	No provision in contract.
Contractual Post-Employment Benefit Description of Payout of Personal days	No provision in contract.
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 Brennan

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	