

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	168.0	163.0	164.0
Pupils On Roll Special Ed Full-Time	31.0	31.0	31.0
Pupils On Roll SUBTOTAL	199.0	194.0	195.0
Pupils in Private School Placements	2.0		0.0
Pupils Received	2.0	2.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,739,594	2,793,225	2,793,225
Total Tuition	10-1300	45,845	48,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	12,436	3,157	3,196
Interest Earned On Capital Reserve Funds	10-1XXX	0	300	300
Subtotal - Revenues From Local Sources		2,797,875	2,844,682	2,796,721
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	13,642	13,642
Parcc Readiness Aid	10-3181	0	2,230	2,230
Per Pupil Growth Aid	10-3182	0	2,230	2,230
Professional Learning Community Aid	10-3183	0	1,870	1,870
Other State Aids	10-3XXX	4,460	0	0
Subtotal - Revenues From State Sources		1,384,951	1,386,821	1,386,821
Budgeted Fund Balance - Operating Budget	10-303	0	196,425	316,216
Actual Revenues (Over)/Under Expenditures		-345,509	0	0
Total Operating Budget		3,837,317	4,427,928	4,499,758
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	30,369	26,000	26,494
Title II	20-4451-4455	19,060	15,500	14,803
I.D.E.A. Part B (Handicapped)	20-4420-4429	64,124	54,600	50,344

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other	20-4XXX	19,306	0	0
Total Revenues From Federal Sources		132,859	96,100	91,641
Total Grants And Entitlements		132,859	96,100	91,641
Total Revenues/Sources		3,970,176	4,524,028	4,591,399
Total Revenues/Sources Net of Transfers		3,970,176	4,524,028	4,591,399

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,278,783	1,464,093	1,423,359
Special Education - Instruction	11-2XX-100-XXX	351,080	379,851	411,228
Basic Skills/Remedial - Instruction	11-230-100-XXX	75,923	78,707	79,443
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	6,705	9,000	9,000
Summer School	11-422-XXX-XXX	14,860	0	0
Other Instructional Programs - Instruction	11-4XX-100-XXX	0	300	300
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	52,662	51,538	56,434
Undist. Expenditures - Health Services	11-000-213-XXX	60,454	67,157	70,158
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	97,858	103,607	104,343
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	72,343	112,810	94,100
Undist. Expenditures - Guidance	11-000-218-XXX	10,600	10,946	11,387
Undist. Expenditures - Child Study Teams	11-000-219-XXX	79,196	105,354	176,053
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	22,881	38,326	64,928
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	113,439	124,721	127,957
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,973	10,000	10,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	204,577	222,907	200,436
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	72,389	59,644	15,016
Undist. Expend. - Central Services	11-000-251-XXX	84,468	91,390	90,188
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	281,046	431,123	443,914
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	254,859	234,154	244,214
Personal Services - Employee Benefits	11-XXX-XXX-2XX	638,244	759,000	786,000
Total Undistributed Expenditures		2,049,989	2,422,677	2,495,128
Total General Current Expense		3,777,340	4,354,628	4,418,458
Capital Expenditures:				
Equipment	12-XXX-XXX-730	59,977	45,000	25,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Interest Deposit To Capital Reserve	10-604	0	300	300
Total Capital Outlay		59,977	45,300	25,300
Transfer Of Funds To Charter Schools	10-000-100-56X	0	28,000	56,000
General Fund Grand Total		3,837,317	4,427,928	4,499,758
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	30,369	26,000	26,494
Title II	20-XXX-XXX-XXX	19,060	15,500	14,803
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	64,124	54,600	50,344
Other	20-XXX-XXX-XXX	19,306	0	0
Total Federal Projects	20-XXX-XXX-XXX	132,859	96,100	91,641
Total Special Revenue Funds		132,859	96,100	91,641
Total Expenditures/Appropriations		3,970,176	4,524,028	4,591,399
Total Expenditures Net of Transfers		3,970,176	4,524,028	4,591,399

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	292,835	251,390	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	281,979	381,979	382,279	382,579
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	216,979	511,251	316,216	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	\$16,887	\$17,393	\$18,665	\$21,192	\$21,559
Total Classroom Instruction	\$11,318	\$10,697	\$11,075	\$12,575	\$12,644
Classroom-Salaries and Benefits	\$10,670	\$10,078	\$10,184	\$11,563	\$11,550
Classroom-General Supplies and Textbooks	\$388	\$339	\$548	\$622	\$639
Classroom-Purchased Services	\$260	\$280	\$343	\$390	\$454
Total Support Services	\$1,760	\$2,863	\$3,266	\$3,708	\$4,333
Support Services-Salaries and Benefits	\$1,537	\$2,666	\$2,880	\$3,270	\$3,893
Total Administrative Costs	\$2,113	\$2,200	\$2,098	\$2,382	\$1,940
Administration Salaries and Benefits	\$1,811	\$1,888	\$1,729	\$1,963	\$1,498
Total Operations and Maintenance of Plant	\$1,622	\$1,563	\$2,141	\$2,431	\$2,536
Operations and Maintenance-Salaries and Benefits	\$746	\$752	\$737	\$837	\$934
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$46	\$42	\$52	\$59	\$60
Total Equipment Costs	\$82	\$301	\$206	\$234	\$131
Legal Costs	\$0	\$7	\$18	\$21	\$21
Employee Benefits as a percentage of salaries*	25.62%	25.88%	28.43%	28.43%	29.35%

*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)
Special Education Services	Share cost of Child Study Team Coordinator with Allamuchy School District	0
Others	Share facilities with North Warren 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 Curriculum Coordinator with Blairstown School District	0
Professional Staff Development	Participate in Countywide Teacher In-Service	0
Insurance Coverages and Benefits	Member of Joint Health Insurance Fund	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,793,225
(B) Estimated Net Taxable Valuation (as of 10/01/16)	258,855,698
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0791
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,793,225
(E) Estimated Net Taxable Valuation (as of 10/01/16)	258,855,698
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0791

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,793,225
(H) Estimated Equalized Valuation (as of 10/01/16)	311,098,121
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8979
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,793,225
(K) Estimated Equalized Valuation (as of 10/01/16)	311,098,121
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8979

NAME=Jeannine DeFalco

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	-
Base Annual Salary Amount	\$115,784
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	\$7,000
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	\$6,650
Contractual Post-Employment Benefit Description of Payout of Sick days	66.5 days @ \$100/day, capped @ \$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	\$71,890
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	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	\$1,685
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	\$2,100
Contractual Post-Employment Benefit Description of Payout of Sick days	30 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	