

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	343.0	334.0	332.0
Pupils On Roll Special Ed Full-Time	59.0	54.0	56.0
Pupils On Roll SUBTOTAL	402.0	388.0	388.0
Pupils in Private School Placements	1.0	2.0	0.0
Pupils Sent to Other Districts Special Ed	2.0	2.0	1.0
Pupils Received	18.0	17.0	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	7,328,700	7,554,774	7,792,127
Total Tuition	10-1300	63,000	51,000	51,000
Private Contributions	10-1920	5,000	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	3,353	69,700	69,700
Interest Earned On Current Expense Emergency Res	10-1XXX	0	75	75
Interest Earned On Maintenance Reserve	10-1XXX	0	120	120
Interest Earned On Capital Reserve Funds	10-1XXX	2,049	500	500
Other Restricted Miscellaneous Revenues	10-1XXX	20,818	0	0
Subtotal - Revenues From Local Sources		7,422,920	7,676,169	7,913,522
Revenues from State Sources:				
School Choice Aid	10-3116	301,806	301,806	314,928
Categorical Transportation Aid	10-3121	167,799	167,383	167,383
Extraordinary Aid	10-3131	65,073	25,000	25,000
Categorical Special Education Aid	10-3132	265,142	267,084	267,084
Categorical Security Aid	10-3177	34,048	34,010	34,010
Adjustment Aid	10-3178	393,911	392,423	392,423
Parcc Readiness Aid	10-3181	0	3,800	3,800
Per Pupil Growth Aid	10-3182	0	3,800	3,800
Professional Learning Community Aid	10-3183	0	3,740	3,740
Other State Aids	10-3XXX	12,648	0	0
Subtotal - Revenues From State Sources		1,240,427	1,199,046	1,212,168
Budgeted Fund Balance - Operating Budget	10-303	0	0	60,552
Withdrawal From Maint. Reserve	10-310	0	46,171	0
Transfers From Other Funds	10-5200	-78,671	0	0
Adjustment For Prior Year Encumbrances		0	17,295	0
Actual Revenues (Over)/Under Expenditures		-106,664	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		8,478,012	8,938,681	9,186,242
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	16,770	14,500	13,400
Title II	20-4451-4455	7,769	7,500	5,900
I.D.E.A. Part B (Handicapped)	20-4420-4429	92,817	81,000	74,000
Other	20-4XXX	35,339	30,000	27,000
Total Revenues From Federal Sources		152,695	133,000	120,300
Total Grants And Entitlements		152,695	133,000	120,300
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	527,288	538,725	551,375
Total Revenues From Local Sources		527,288	538,725	551,375
Total Local Repayment Of Debt		527,288	538,725	551,375
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		527,287	538,725	551,375
Total Revenues/Sources		9,157,994	9,610,406	9,857,917
Total Revenues/Sources Net of Transfers		9,157,994	9,610,406	9,857,917

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,548,359	2,947,903	2,852,578
Special Education - Instruction	11-2XX-100-XXX	907,768	727,648	696,842
Basic Skills/Remedial - Instruction	11-230-100-XXX	174,431	141,136	131,274
Bilingual Education - Instruction	11-240-100-XXX	57	250	250
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	49,226	56,200	60,857
School-Sponsored Athletics - Instruction	11-402-100-XXX	46,943	58,180	72,360
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	193,850	246,652	265,942
Undist. Expenditures - Health Services	11-000-213-XXX	93,571	98,712	98,712
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	129,712	142,740	142,740
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	25,000	24,672
Undist. Expenditures - Guidance	11-000-218-XXX	94,174	96,192	96,192
Undist. Expenditures - Child Study Teams	11-000-219-XXX	169,641	243,642	287,339
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	202,832	170,388	127,388
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	347,005	308,596	290,063
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,076	12,240	12,240
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	299,220	352,050	314,966
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	41,100	70,738	70,738
Undist. Expend. - Central Services	11-000-251-XXX	192,383	183,625	188,025
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	663,821	761,895	737,156
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	397,360	468,652	473,458
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,614,144	1,783,135	2,199,343
Total Undistributed Expenditures		4,445,889	4,964,257	5,328,974
Interest Earned On Maintenance Reserve	10-606	0	120	120
Interest Earned On Current Expense Emergency Res	10-607	0	75	75
Total General Current Expense		8,172,673	8,895,769	9,143,330

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	76,248	10,000	10,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	229,091	32,412	32,412
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		305,339	42,912	42,912
General Fund Grand Total		8,478,012	8,938,681	9,186,242
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	16,770	14,500	13,400
Title II	20-XXX-XXX-XXX	7,769	7,500	5,900
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	92,817	81,000	74,000
Other	20-XXX-XXX-XXX	35,339	30,000	27,000
Total Federal Projects	20-XXX-XXX-XXX	152,695	133,000	120,300
Total Special Revenue Funds		152,695	133,000	120,300
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	527,287	538,725	551,375
Total Debt Service Funds		527,287	538,725	551,375
Total Expenditures/Appropriations		9,157,994	9,610,406	9,857,917
Total Expenditures Net of Transfers		9,157,994	9,610,406	9,857,917

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	319,728	310,552	310,552	250,000
--Repayment of Debt	0	1	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,202,519	1,550,837	1,551,337	1,551,837
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	155,233	212,983	166,932	167,052
--Legal Reserve	237,581	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	172,356	172,506	172,581	172,656
--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	\$19,910	\$18,946	\$20,763	\$21,083	\$21,659
Total Classroom Instruction	\$11,858	\$11,901	\$12,941	\$13,011	\$13,495
Classroom-Salaries and Benefits	\$11,508	\$11,494	\$12,341	\$12,279	\$12,743
Classroom-General Supplies and Textbooks	\$296	\$386	\$542	\$697	\$717
Classroom-Purchased Services	\$55	\$20	\$57	\$35	\$35
Total Support Services	\$4,082	\$3,215	\$3,346	\$3,496	\$3,554
Support Services-Salaries and Benefits	\$2,917	\$2,462	\$2,448	\$2,581	\$2,639
Total Administrative Costs	\$1,828	\$1,651	\$1,908	\$1,963	\$1,925
Administration Salaries and Benefits	\$1,431	\$1,298	\$1,516	\$1,547	\$1,526
Total Operations and Maintenance of Plant	\$1,864	\$1,854	\$2,177	\$2,213	\$2,200
Operations and Maintenance-Salaries and Benefits	\$828	\$793	\$1,059	\$966	\$1,028
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$244	\$305	\$366	\$372	\$447
Total Equipment Costs	\$422	\$191	\$25	\$26	\$26
Legal Costs	\$11	\$10	\$30	\$31	\$52
Employee Benefits as a percentage of salaries*	31.83%	32.63%	34.20%	34.86%	44.45%

\*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)
Superintendent and Assistant Sup.	Superintendent shared with New Hanover Township School District	38,000
Others	French Teacher shared with South Hunterdon Regional School District (Stockton Elementary School)	6,000
Transportation Services, including Fuel	Joint Transportation Agreement with Hunterdon Central Regional High School	50,000
Transportation Services, including Fuel	Gasoline for truck and bus from Delaware Township (municipality)	5,000
Purchasing	Member of HCESC, MRESC and ACES purchasing co-operatives	40,000
Municipal/Public Works	Lawn Maintenance, Snow Removal and salting/sanding	25,000
Professional Staff Development	Participate in consortium with Hunterdon Central Regional High school District	10,000
Insurance Coverages and Benefits	SAIF (School Alliance Insurance Fund)	45,000



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,792,127
(B) Estimated Net Taxable Valuation (as of 10/01/16)	795,742,403
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.9792
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,343,502
(E) Estimated Net Taxable Valuation (as of 10/01/16)	795,742,403
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0485
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,792,127
(H) Estimated Equalized Valuation (as of 10/01/16)	880,978,900
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8845
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,343,502
(K) Estimated Equalized Valuation (as of 10/01/16)	880,978,900
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9471
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NAME=Dr. Richard Wiener

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	none
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	39
Shared District	5260
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/20
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	13
Description of Other Contracted Non-Working Days	holidays
Total Allowances Amount	\$10,420
Total Bonuses Amount	\$20,250
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,711
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	50% of accumulated sick day/max \$15,000 upon retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout
Contractual Post-Employment Benefit Description of Payout of Personal days	no 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=Dr. Richard Wiener

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=Kathleen Racile

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	none
Base Annual Salary Amount	\$85,000
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	holidays
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$10,586
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	no payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout
Contractual Post-Employment Benefit Description of Payout of Personal days	no 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=Kathleen Racile

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=Susan Joyce

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	none
Base Annual Salary Amount	\$104,000
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	12/01/16
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	holidays
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,900
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	N/A
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Susan Joyce

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	