

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	378.0	370.0	363.0
Pupils On Roll Special Ed Full-Time	71.0	68.0	71.0
Pupils On Roll SUBTOTAL	449.0	438.0	434.0
Pupils in Private School Placements	3.0	2.0	6.0
Pupils Sent to Other Districts Special Ed	2.0	5.0	6.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,741,857	7,896,694	8,054,628
Total Tuition	10-1300	42,930	40,000	40,000
Rents And Royalties	10-1910	7,990	7,000	7,000
Private Contributions	10-1920	1,701	2,000	2,000
Unrestricted Miscellaneous Revenues	10-1XXX	204,985	170,000	170,000
Interest Earned On Current Expense Emergency Res	10-1XXX	782	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	4,627	0	0
Subtotal - Revenues From Local Sources		8,004,872	8,115,694	8,273,628
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	210,782	211,819	211,819
Extraordinary Aid	10-3131	35,455	0	0
Categorical Special Education Aid	10-3132	294,741	297,451	297,451
Categorical Security Aid	10-3177	36,626	36,554	36,554
Adjustment Aid	10-3178	17,175	17,175	17,175
Parcc Readiness Aid	10-3181	0	4,615	4,615
Per Pupil Growth Aid	10-3182	0	4,615	4,615
Professional Learning Community Aid	10-3183	0	4,325	4,325
Other State Aids	10-3XXX	12,452	0	0
Subtotal - Revenues From State Sources		607,231	576,554	576,554
Budgeted Fund Balance - Operating Budget	10-303	65,545	92,892	150,688
Withdrawal From Cap Res-For Local Share	10-307	1,500,000	0	850,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	25,895
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317	0	387,722	350,000
Withdrawal From Maint. Reserve	10-310	0	0	535,000
Transfers From Other Funds	10-5200	13,219	0	0
Adjustment For Prior Year Encumbrances		0	143,340	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		-320,696	0	0
Total Operating Budget		9,870,171	9,316,202	10,761,765
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,507	0	0
Total Revenues From Local Sources	20-1XXX	3,507	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	9,498	57,432	43,074
Title II	20-4451-4455	16,510	8,120	6,090
Title III	20-4491-4494	0	726	545
I.D.E.A. Part B (Handicapped)	20-4420-4429	153,141	97,782	73,377
Other	20-4XXX	74,549	3,307	2,481
Total Revenues From Federal Sources		253,698	167,367	125,567
Total Grants And Entitlements		257,205	167,367	125,567
Repayment of Debt:				
Transfers From Capital Reserve	40-5210	0	387,722	350,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,035,349	619,902	661,090
Other Miscellaneous	40-1xxx	2,001	0	0
Miscellaneous	40-1XXX	2,001	0	0
Total Revenues From Local Sources		1,037,350	619,902	661,090
Budgeted Fund Balance	40-303	0	5,000	2,001
Total Local Repayment Of Debt		1,037,350	1,012,624	1,013,091
Actual Revenues (Over)/Under Expenditures		-2,000	0	0
Total Repayment Of Debt		1,035,350	1,012,624	1,013,091
Total Revenues/Sources		11,162,726	10,496,193	11,900,423

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Deduct Transfer-Transfers From Capital Reserve	40-5210	0	387,722	350,000
Total Revenues/Sources Net of Transfers		11,162,726	10,108,471	11,550,423

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,447,086	2,542,545	2,721,452
Special Education - Instruction	11-2XX-100-XXX	1,024,839	1,056,384	959,298
Basic Skills/Remedial - Instruction	11-230-100-XXX	40,520	40,980	41,060
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	31,232	31,732	30,525
School-Sponsored Athletics - Instruction	11-402-100-XXX	38,304	45,681	42,871
Before/After School Programs	11-421-XXX-XXX	108,200	108,760	99,635
Summer School	11-422-XXX-XXX	13,807	12,561	12,724
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	150,123	444,802	445,087
Undist. Expenditures - Health Services	11-000-213-XXX	149,214	147,877	155,573
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	252,906	234,791	236,485
Undist. Expenditures - Guidance	11-000-218-XXX	94,295	95,346	96,754
Undist. Expenditures - Child Study Teams	11-000-219-XXX	299,647	324,786	365,101
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	0	74,050
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	106,152	93,297	194,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,703	2,250	3,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	341,766	385,331	345,939
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	165,978	169,850	158,726
Undist. Expend. - Central Services	11-000-251-XXX	172,124	195,237	218,300
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	712,286	804,718	1,176,778
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	480,243	493,564	488,079
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,447,001	1,669,871	1,641,066
Total Undistributed Expenditures		4,376,438	5,061,720	5,600,188
Increase In Current Expense Emergency Reserve	10-607	28,000	0	0
Interest Earned On Current Expense Emergency Res	10-607	782	0	0
Total General Current Expense		8,109,208	8,900,363	9,507,753

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	25,895
Facilities Acquisition And Const. Serv.	12-000-400-XXX	952,940	28,117	878,117
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	387,722	350,000
Increase In Capital Reserve	10-604	803,396	0	0
Interest Deposit To Capital Reserve	10-604	4,627	0	0
Total Capital Outlay		1,760,963	415,839	1,254,012
General Fund Grand Total		9,870,171	9,316,202	10,761,765
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,507	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	9,498	57,432	43,074
Title II	20-XXX-XXX-XXX	16,510	8,120	6,090
Title III	20-XXX-XXX-XXX	0	726	545
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	153,141	97,782	73,377
Other	20-XXX-XXX-XXX	74,549	3,307	2,481
Total Federal Projects	20-XXX-XXX-XXX	253,698	167,367	125,567
Total Special Revenue Funds		257,205	167,367	125,567
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,035,350	1,012,624	1,013,091
Total Debt Service Funds		1,035,350	1,012,624	1,013,091
Total Expenditures/Appropriations		11,162,726	10,496,193	11,900,423
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	387,722	350,000
Total Expenditures Net of Transfers		11,162,726	10,108,471	11,550,423

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	378,676	381,569	288,677	250,000
--Repayment of Debt	5,001	7,001	2,001	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	2,566,622	1,874,646	1,486,924	261,029
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	715,000	715,000	715,000	180,000
--Legal Reserve	0	112,011	112,011	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	218,763	247,545	247,545	247,545
--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	\$16,234	\$16,459	\$17,918	\$18,178	\$19,757
Total Classroom Instruction	\$9,779	\$10,273	\$11,000	\$11,225	\$11,469
Classroom-Salaries and Benefits	\$9,189	\$10,031	\$10,570	\$10,836	\$10,945
Classroom-General Supplies and Textbooks	\$516	\$183	\$303	\$262	\$385
Classroom-Purchased Services	\$74	\$59	\$127	\$128	\$139
Total Support Services	\$2,408	\$2,317	\$2,574	\$2,484	\$3,025
Support Services-Salaries and Benefits	\$1,638	\$1,703	\$1,978	\$2,032	\$2,300
Total Administrative Costs	\$1,774	\$1,769	\$1,977	\$2,031	\$2,031
Administration Salaries and Benefits	\$1,287	\$1,353	\$1,467	\$1,498	\$1,603
Total Operations and Maintenance of Plant	\$2,098	\$1,938	\$2,185	\$2,250	\$3,052
Operations and Maintenance-Salaries and Benefits	\$1,015	\$942	\$1,019	\$1,044	\$1,019
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$175	\$162	\$181	\$188	\$181
Total Equipment Costs	\$114	\$0	\$0	\$0	\$60
Legal Costs	\$63	\$34	\$56	\$57	\$51
Employee Benefits as a percentage of salaries*	29.60%	29.12%	32.44%	32.40%	30.87%

*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)
Banking	Participated for regional bank services which has resulted in greater interest earnings.	0
Transportation Services, including Fuel	We use North Hunterdon Regional, Delaware Valley Regional & HCESC transportation Departments.	0
Purchasing	We Participate in ACT.	0
Purchasing	We participate in ACES	0
Purchasing	We Utilize ESCCNJ & HCESC for Co-op purchasing	0
Municipal/Public Works	We have sought and used Union Township Municipality to assist with snow removal.	0
Technology Services	We utilize HCESC for Technology Services.	0
Insurance Coverages and Benefits	We are members if EIRC West.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,054,628
(B) Estimated Net Taxable Valuation (as of 10/01/16)	698,062,246
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1539
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,715,718
(E) Estimated Net Taxable Valuation (as of 10/01/16)	698,062,246
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.2486

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,054,628
(H) Estimated Equalized Valuation (as of 10/01/16)	808,410,229
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9964
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,715,718
(K) Estimated Equalized Valuation (as of 10/01/16)	808,410,229
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.0781

NAME=Edward C, Hoffman

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
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	\$10,000
Total Bonuses Amount	\$13,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,114
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	Maximum allowable at end of contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum allowable at end of contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused become sick days
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=Edward C, Hoffman

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=Edward D. Kent

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$80,000
Full-Time Equivalent (FTE)	0.8
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	208
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	\$0
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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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=Edward D. Kent

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=Frances Suchovic

CATEGORY	MEASURE
Job Title	Principal
Job Title II	None
Base Annual Salary Amount	\$128,520
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	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	8
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,750
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	\$20,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum upon retirement, up to \$8,000.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum upon retirement, up to \$12,000.
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused revert back to sick days.
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=Frances Suchovic

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$5,000
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	Wavier
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=Laura Marchase

CATEGORY	MEASURE
Job Title	Psychologist
Job Title II	None
Base Annual Salary Amount	\$120,510
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	8
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,522
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$23,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Allowable upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum allowable upon retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused days revert to sick days
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=Laura Marchase

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	