

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	89.0	80.0	80.0
Pupils On Roll Special Ed Full-Time	22.0	14.0	14.0
Pupils On Roll SUBTOTAL	111.0	94.0	94.0
Pupils Sent to Other Districts Special Ed	4.0	4.0	4.0
Pupils Received	14.0	11.0	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	2,109,307	2,151,493	2,194,523
Total Tuition	10-1300	23,092	23,126	23,126
Unrestricted Miscellaneous Revenues	10-1XXX	154	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		2,132,553	2,175,219	2,218,249
Revenues from State Sources:				
School Choice Aid	10-3116	22,938	45,876	45,876
Categorical Transportation Aid	10-3121	3,762	3,762	3,762
Extraordinary Aid	10-3131	15,452	0	16,500
Categorical Special Education Aid	10-3132	93,822	93,822	93,822
Equalization Aid	10-3176	149,438	149,438	149,438
Categorical Security Aid	10-3177	2,028	2,028	2,028
Adjustment Aid	10-3178	22,938	22,938	22,938
Parcc Readiness Aid	10-3181	0	990	990
Per Pupil Growth Aid	10-3182	0	990	990
Professional Learning Community Aid	10-3183	0	910	910
Other State Aids	10-3XXX	2,676	0	0
Subtotal - Revenues From State Sources		313,054	320,754	337,254
Budgeted Fund Balance - Operating Budget	10-303	0	91,653	63,309
Actual Revenues (Over)/Under Expenditures		10,952	0	0
Total Operating Budget		2,456,559	2,587,626	2,618,812
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	1,535	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title II	20-4451-4455	0	1,535	1,535
I.D.E.A. Part B (Handicapped)	20-4420-4429	27,500	33,800	33,800
Other	20-4XXX	17,867	16,307	16,307
Total Revenues From Federal Sources		46,902	51,642	51,642
Total Grants And Entitlements		46,902	51,642	51,642
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	126,566	129,916	129,466
Total Revenues From Local Sources		126,566	129,916	129,466
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	43,619	44,798	44,619
Budgeted Fund Balance	40-303	0	71	0
Total Local Repayment Of Debt		170,185	174,785	174,085
Total Repayment Of Debt		170,185	174,785	174,085
Total Revenues/Sources		2,673,646	2,814,053	2,844,539
Total Revenues/Sources Net of Transfers		2,673,646	2,814,053	2,844,539

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	744,510	760,704	796,015
Special Education - Instruction	11-2XX-100-XXX	315,323	331,323	307,646
Basic Skills/Remedial - Instruction	11-230-100-XXX	18,353	18,763	19,289
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	12,825	12,900	14,400
School-Sponsored Athletics - Instruction	11-402-100-XXX	10,927	13,624	13,950
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	65,702	116,000	86,000
Undist. Expenditures - Health Services	11-000-213-XXX	63,128	66,934	68,204
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	60,169	66,000	60,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	41,963	0	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	166,819	170,845	166,995
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	33,264	49,214	50,296
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	103,702	94,632	110,087
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	11,962	15,000	15,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	47,714	51,577	52,500
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	36,939	37,492	38,401
Undist. Expend. - Central Services	11-000-251-XXX	52,707	45,642	43,531
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	206,005	199,568	202,679
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	49,885	59,908	68,819
Personal Services - Employee Benefits	11-XXX-XXX-2XX	401,942	477,400	504,400
Total Undistributed Expenditures		1,341,901	1,450,212	1,467,412
Total General Current Expense		2,443,839	2,587,526	2,618,712
Capital Expenditures:				
Equipment	12-XXX-XXX-730	12,720	0	0
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		12,720	100	100

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Fund Grand Total		2,456,559	2,587,626	2,618,812
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,535	0	0
Title II	20-XXX-XXX-XXX	0	1,535	1,535
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	27,500	33,800	33,800
Other	20-XXX-XXX-XXX	17,867	16,307	16,307
Total Federal Projects	20-XXX-XXX-XXX	46,902	51,642	51,642
Total Special Revenue Funds		46,902	51,642	51,642
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	170,185	174,785	174,085
Total Debt Service Funds		170,185	174,785	174,085
Total Expenditures/Appropriations		2,673,646	2,814,053	2,844,539
Total Expenditures Net of Transfers		2,673,646	2,814,053	2,844,539

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	269,281	266,148	266,148	250,000
--Repayment of Debt	0	71	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	25,103	25,103	25,203	25,303
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	138,053	138,814	47,161	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	71	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	\$19,885	\$22,042	\$22,330	\$25,656	\$26,212
Total Classroom Instruction	\$12,525	\$13,899	\$14,519	\$16,682	\$17,079
Classroom-Salaries and Benefits	\$12,088	\$13,227	\$13,935	\$16,011	\$16,428
Classroom-General Supplies and Textbooks	\$238	\$414	\$343	\$394	\$353
Classroom-Purchased Services	\$199	\$258	\$241	\$277	\$298
Total Support Services	\$4,132	\$4,554	\$4,284	\$4,922	\$5,020
Support Services-Salaries and Benefits	\$2,334	\$2,850	\$2,238	\$2,571	\$2,573
Total Administrative Costs	\$1,186	\$1,392	\$1,340	\$1,539	\$1,539
Administration Salaries and Benefits	\$890	\$1,097	\$740	\$850	\$836
Total Operations and Maintenance of Plant	\$1,855	\$1,950	\$1,848	\$2,123	\$2,159
Operations and Maintenance-Salaries and Benefits	\$762	\$700	\$739	\$849	\$879
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$186	\$225	\$246	\$282	\$302
Total Equipment Costs	\$83	\$120	\$0	\$0	\$0
Legal Costs	\$23	\$5	\$28	\$32	\$32
Employee Benefits as a percentage of salaries*	26.21%	26.31%	31.62%	31.62%	32.71%

*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)
Business Services	Temporary Shared BA Services from Lebanon Township	0
Special Education Services	Shared Child Study Team from Lebanon Township	0
Superintendent and Assistant Sup.	Shared Superintendent from Lebanon Township	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,173,008
(B) Estimated Net Taxable Valuation (as of 10/01/16)	145,658,508
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.4919
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,302,663
(E) Estimated Net Taxable Valuation (as of 10/01/16)	145,658,508
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.5809

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,173,008
(H) Estimated Equalized Valuation (as of 10/01/16)	142,189,096
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5283
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,302,663
(K) Estimated Equalized Valuation (as of 10/01/16)	142,189,096
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.6194

NAME=Daniel Patton

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$113,200
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	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	\$900
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$14,392
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=Daniel Patton

	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=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
Job Title II	
Job Title II	
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.3
Full-Time Equivalent (FTE)	0.1
Shared with Another District?	N
Shared with Another District?	N
Shared County	
Shared County	
Shared District	
Shared District	
Job Title Other District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	78
Contracted Number of Annual Work Days	4
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Personal Days	0

NAME=Shared Services Agreement

CATEGORY	MEASURE
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$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 Sick days	n/a
Contractual Post-Employment Benefit Description of Payout of Vacation 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 Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	
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 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Services Agreement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
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 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 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 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 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	per shared services agreement
Additional Comment 1	per shared services agreement
Additional Comment 2	
Additional Comment 2	
Additional Comment 3	
Additional Comment 3	

NAME=Thomas Johnston

CATEGORY	MEASURE
Job Title	Board Secretary
Job Title II	
Base Annual Salary Amount	\$49,960
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	260
Contracted Number of Annual Vacation Days	12
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	\$500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,232
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=Thomas Johnston

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	