

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	204.0	182.0	169.0
Pupils On Roll Special Ed Full-Time	20.0	27.0	37.0
Pupils On Roll SUBTOTAL	224.0	209.0	206.0
Pupils in Private School Placements	2.0	3.0	6.0
Pupils Sent to Other Districts Regular	73.0	74.0	76.0
Pupils Sent to Other Districts Special Ed	16.0	17.0	15.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,043,877	3,104,754	3,166,849
Total Tuition	10-1300	0	11,250	0
Transportation Fees From Other LEAs	10-1420-1440	13,425	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	800	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	376	0	0
Subtotal - Revenues From Local Sources		3,058,478	3,116,504	3,167,349
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	16,483	16,483	16,483
Categorical Special Education Aid	10-3132	199,203	199,203	199,203
Equalization Aid	10-3176	1,676,814	1,676,814	1,676,814
Categorical Security Aid	10-3177	10,077	10,077	10,077
Adjustment Aid	10-3178	1	0	1
Parcc Readiness Aid	10-3181		0	3,270
Per Pupil Growth Aid	10-3182		0	3,270
Professional Learning Community Aid	10-3183		0	2,860
Other State Aids	10-3XXX	8,264	6,541	0
Subtotal - Revenues From State Sources		1,910,842	1,909,118	1,911,978
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-307	0	0	220,000
Adjustment For Prior Year Encumbrances		0	7,385	0
Actual Revenues (Over)/Under Expenditures		219,895	0	0
Total Operating Budget		5,189,215	5,367,445	5,451,637
Grants and Entitlements:				
Revenues from Federal Sources:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Title I	20-4411-4416	60,285	60,718	51,610
Title II	20-4451-4455	12,634	12,630	10,736
I.D.E.A. Part B (Handicapped)	20-4420-4429	72,682	72,254	61,416
Total Revenues From Federal Sources		145,601	145,602	123,762
Total Grants And Entitlements		145,601	145,602	123,762
Total Revenues/Sources		5,334,816	5,513,047	5,575,399
Total Revenues/Sources Net of Transfers		5,334,816	5,513,047	5,575,399

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,118,758	1,186,610	1,096,921
Special Education - Instruction	11-2XX-100-XXX	363,431	331,421	394,530
Basic Skills/Remedial - Instruction	11-230-100-XXX	137,658	144,925	93,950
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	6,025	8,475	8,475
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,781,588	1,828,327	1,630,904
Undist. Expenditures - Health Services	11-000-213-XXX	59,773	62,551	62,130
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	108,150	83,436	90,406
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	10,870	12,290
Undist. Expenditures - Guidance	11-000-218-XXX	40,750	38,373	38,433
Undist. Expenditures - Child Study Teams	11-000-219-XXX	62,249	84,950	82,700
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,500	2,400	2,400
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	33,857	35,715	60,180
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	81,115	21,845	34,070
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	254,899	248,898	136,945
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,272	2,350	87,430
Undist. Expend. - Central Services	11-000-251-XXX	75,297	77,680	60,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	213,209	282,841	283,631
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	193,326	219,876	221,680
Personal Services - Employee Benefits	11-XXX-XXX-2XX	656,001	695,545	833,705
Total Undistributed Expenditures		3,562,986	3,695,657	3,637,404
Total General Current Expense		5,188,858	5,367,088	5,231,280
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	357	357	220,357
Total Capital Outlay		357	357	220,357
General Fund Grand Total		5,189,215	5,367,445	5,451,637

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	60,285	60,718	51,610
Title II	20-XXX-XXX-XXX	12,634	12,630	10,736
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	72,682	72,254	61,416
Total Federal Projects	20-XXX-XXX-XXX	145,601	145,602	123,762
Total Special Revenue Funds		145,601	145,602	123,762
Total Expenditures/Appropriations		5,334,816	5,513,047	5,575,399
Total Expenditures Net of Transfers		5,334,816	5,513,047	5,575,399

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	251,428	252,456	251,724	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	221,550	221,926	221,926	1,926
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	694,808	484,292	150,586	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	120,436	120,640	120,640	120,640
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)			0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)			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	\$14,162	\$14,484	\$14,437	\$15,880	\$16,401
Total Classroom Instruction	\$9,061	\$9,582	\$9,572	\$10,492	\$10,527
Classroom-Salaries and Benefits	\$8,750	\$9,210	\$9,163	\$10,027	\$9,825
Classroom-General Supplies and Textbooks	\$158	\$176	\$166	\$181	\$349
Classroom-Purchased Services	\$154	\$195	\$243	\$283	\$354
Total Support Services	\$2,181	\$1,920	\$1,673	\$1,822	\$2,258
Support Services-Salaries and Benefits	\$1,168	\$1,088	\$881	\$964	\$1,437
Total Administrative Costs	\$1,628	\$1,742	\$1,707	\$1,869	\$1,866
Administration Salaries and Benefits	\$986	\$1,083	\$1,079	\$1,181	\$1,145
Total Operations and Maintenance of Plant	\$1,263	\$1,212	\$1,446	\$1,654	\$1,707
Operations and Maintenance-Salaries and Benefits	\$813	\$789	\$901	\$987	\$1,044
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$29	\$29	\$39	\$43	\$44
Total Equipment Costs	\$55	\$0	\$0	\$0	\$0
Legal Costs	\$135	\$120	\$87	\$78	\$49
Employee Benefits as a percentage of salaries*	33.30%	31.99%	33.88%	33.72%	42.85%

*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)
Business Services	Participates in an interlocal services agreement with the Pohatcong Township BOE for contracted business services.	0
Staffing - Other	Utilizes a shared agreement with the Phillipsburg School district for CST services.	0
Transportation Services, including Fuel	Participates in a transportation jointure with the Pohatcong Township School for home to school busing for high school students to PHS	0
Transportation Services, including Fuel	Contracts with the WCSSSD for special education, non-public and extracurricular busing.	0
Purchasing	Participates in the ACES cooperative purchasing program.	0
Curriculum Services	Participates in cluster wide curriculum development and coordination	0
Technology Services	Participates in the ACT telecommunications bidding as well as in the E-rate program	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,166,849
(B) Estimated Net Taxable Valuation (as of 02/10/16)	211,616,777
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.4965
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,166,849
(E) Estimated Net Taxable Valuation (as of 02/10/16)	211,616,777
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.4965

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,166,849
(H) Estimated Equalized Valuation (as of 02/10/16)	210,105,743
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5073
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,166,849
(K) Estimated Equalized Valuation (as of 02/10/16)	210,105,743
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.5073

NAME=Dan Cullen

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$95,000
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	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	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	\$1,800
Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement, \$150/day for unused sick time not to exceed \$3,000
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=Dan Cullen

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=Neil Frankenfield

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$40,384
Full-Time Equivalent (FTE)	0.4
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	04/30/16
Contracted Number of Annual Work Days	84
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	\$175
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	Interim CSA, no sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim CSA, no vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim CSA, no 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=Neil Frankenfield

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	Interim CSA hired at \$480.77/day for two days a week.
Additional Comment 2	
Additional Comment 3	

NAME=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	4200
Job Title Other District	SBA
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	0
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	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=Shared Services Agreement

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	District pays the Pohatcong Township BOE \$65,000 for contracted business services.
Additional Comment 2	
Additional Comment 3	