

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,248.0	1,176.0	1,133.0
Pupils On Roll Special Ed Full-Time	205.0	188.0	234.0
Pupils On Roll SUBTOTAL	1,453.0	1,364.0	1,367.0
Pupils in Private School Placements	6.0	8.0	7.0
Pupils Sent to Other Districts Special Ed	2.0	2.0	0.0
Pupils Received	62.0	50.0	38.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	22,580,498	22,918,742	22,813,416
Total Tuition	10-1300	455,050	444,066	552,399
Transportation Fees From Other LEAs	10-1420-1440	0	17,500	0
Rents And Royalties	10-1910	47,379	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	76,575	130,000	80,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,611	2,500	1,500
Subtotal - Revenues From Local Sources		23,161,113	23,512,808	23,447,315
Revenues from State Sources:				
School Choice Aid	10-3116	1,080,328	806,992	507,624
Categorical Transportation Aid	10-3121	147,078	147,078	168,475
Extraordinary Aid	10-3131	599,821	502,487	388,085
Categorical Special Education Aid	10-3132	780,827	780,827	780,444
Categorical Security Aid	10-3177	82,468	82,468	83,110
Adjustment Aid	10-3178	169,208	470,644	741,912
Parcc Readiness Aid	10-3181	0	0	14,050
Per Pupil Growth Aid	10-3182	0	0	14,050
Professional Learning Community Aid	10-3183	0	0	12,750
Other State Aids	10-3XXX	45,449	0	0
Subtotal - Revenues From State Sources		2,905,179	2,790,496	2,710,500
Budgeted Fund Balance - Operating Budget	10-303	200,000	240,000	281,915
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	16,326	0	0
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317	40,000	0	0
Withdrawal From Maint. Reserve	10-310	150,000	0	0
Adjustment For Prior Year Encumbrances		0	988,770	0
Actual Revenues (Over)/Under Expenditures		-908,454	0	0
Total Operating Budget		25,564,164	27,532,074	26,439,730

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	62,154	0	0
Total Revenues From Local Sources	20-1XXX	62,154	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	221,442	0	0
Total Revenues From State Sources		221,442	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	26,963	0	0
Title II	20-4451-4455	21,241	15,505	15,339
Title III	20-4491-4494	0	216	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	471,946	301,951	298,211
Other	20-4XXX	0	9,466	10,530
Total Revenues From Federal Sources		520,150	327,138	324,080
Total Grants And Entitlements		803,746	327,138	324,080
Repayment of Debt:				
Transfers From Capital Reserve	40-5210	40,000	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,113,368	2,161,018	2,091,567
Total Revenues From Local Sources		2,113,368	2,161,018	2,091,567
Budgeted Fund Balance	40-303	0	0	1,440
Total Local Repayment Of Debt		2,153,368	2,161,018	2,093,007
Total Repayment Of Debt		2,153,368	2,161,018	2,093,007
Total Revenues/Sources		28,521,278	30,020,230	28,856,817
Deduct Transfer-Transfers From Capital Reserve	40-5210	40,000	0	0
Total Revenues/Sources Net of Transfers		28,481,278	30,020,230	28,856,817

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,816,399	7,450,818	7,060,971
Special Education - Instruction	11-2XX-100-XXX	2,624,066	2,785,898	2,401,925
Basic Skills/Remedial - Instruction	11-230-100-XXX	641,572	683,671	611,730
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,579	30,479	31,037
School-Sponsored Athletics - Instruction	11-402-100-XXX	46,257	57,489	77,351
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	309,736	403,452	394,207
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	181,090	189,219
Undist. Expenditures - Health Services	11-000-213-XXX	319,711	348,412	346,790
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	581,725	659,007	478,373
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	576,538	659,028	810,108
Undist. Expenditures - Guidance	11-000-218-XXX	402,326	437,855	389,754
Undist. Expenditures - Child Study Teams	11-000-219-XXX	911,954	1,008,068	921,440
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	155,967	163,633	143,549
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	401,530	442,542	466,684
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	163,175	221,775	224,099
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	436,175	498,290	516,966
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	964,085	865,111	866,369
Undist. Expend. - Central Services	11-000-251-XXX	387,377	393,782	395,610
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	19,668	40,934	44,615
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,143,445	2,483,527	2,379,812
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,553,746	1,560,733	1,768,032
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,629,954	5,954,585	5,708,657
Total Undistributed Expenditures		13,957,112	16,321,824	16,044,284
Increase In Maintenance Reserve	10-606	200,000	0	0
Total General Current Expense		24,301,985	27,330,179	26,227,298

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	46,367	40,511	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	104,983	94,633	148,932
Capital Reserve - Transfer To Capital Projects	12-000-400-931	16,326	0	0
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	40,000	0	0
Increase In Capital Reserve	10-604	1,000,000	0	0
Interest Deposit To Capital Reserve	10-604	1,611	2,500	1,500
Total Capital Outlay		1,209,287	137,644	150,432
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	36,453	64,251	62,000
Summer School - Support Services	13-422-200-XXX	16,439	0	0
Total Summer School	13-422-X00-XXX	52,892	64,251	62,000
Total Special Schools	13-XXX-XXX-XXX	52,892	64,251	62,000
General Fund Grand Total		25,564,164	27,532,074	26,439,730
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	62,154	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	26,055	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	40,401	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	100,103	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	40,960	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	13,923	0	0
Total Other State Projects		221,442	0	0
Total State Projects	20-XXX-XXX-XXX	221,442	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	26,963	0	0
Title II	20-XXX-XXX-XXX	21,241	15,505	15,339

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Title III	20-XXX-XXX-XXX	0	216	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	471,946	301,951	298,211
Other	20-XXX-XXX-XXX	0	9,466	10,530
Total Federal Projects	20-XXX-XXX-XXX	520,150	327,138	324,080
Total Special Revenue Funds		803,746	327,138	324,080
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,153,368	2,161,018	2,093,007
Total Debt Service Funds		2,153,368	2,161,018	2,093,007
Total Expenditures/Appropriations		28,521,278	30,020,230	28,856,817
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	40,000	0	0
Total Expenditures Net of Transfers		28,481,278	30,020,230	28,856,817

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	946,495	841,934	601,934	510,911
--Repayment of Debt	0	0	1,440	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	606,792	1,552,077	1,554,577	1,556,077
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	323,000	373,000	373,000	373,000
--Legal Reserve	0	190,892	190,892	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	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	\$14,738	\$15,335	\$17,525	\$18,597	\$17,604
Total Classroom Instruction	\$8,639	\$8,885	\$9,980	\$10,657	\$9,853
Classroom-Salaries and Benefits	\$8,038	\$7,879	\$9,041	\$9,655	\$8,898
Classroom-General Supplies and Textbooks	\$322	\$447	\$519	\$572	\$507
Classroom-Purchased Services	\$279	\$560	\$420	\$430	\$448
Total Support Services	\$3,069	\$3,112	\$3,834	\$3,991	\$3,829
Support Services-Salaries and Benefits	\$2,700	\$2,810	\$3,385	\$3,531	\$3,313
Total Administrative Costs	\$1,386	\$1,577	\$1,657	\$1,710	\$1,735
Administration Salaries and Benefits	\$1,173	\$1,346	\$1,399	\$1,427	\$1,437
Total Operations and Maintenance of Plant	\$1,577	\$1,689	\$1,951	\$2,134	\$2,061
Operations and Maintenance-Salaries and Benefits	\$776	\$859	\$1,096	\$1,140	\$1,145
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$49	\$54	\$80	\$81	\$102
Total Equipment Costs	\$125	\$32	\$0	\$30	\$0
Legal Costs	\$32	\$35	\$29	\$36	\$37
Employee Benefits as a percentage of salaries*	30.02%	32.52%	39.25%	37.84%	38.71%

*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 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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	190	Lebanon Borough	552,399	Send/receive relationship tuition
1	825	Federal funding	10,530	IDEA preschool aid
1	300	Work family	80,000	Facility rental fees

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Social Worker/Psychologist	Agreement with Lebanon Borough to provide Psych evaluations.	0
Others	Participation in the E-Rate program for telecommunications and internet services	0
Others	Participation in the state health benefits program	0
Others	Shared service agreement with Delaware Twp BOE for vehicle maintenance	0
Others	HCESC for regular, special education and non-public transportation routes	0
Others	Municipality provides winter plowing of our bus loops and maintenance of BOE ball fields	0
Others	Participates in the HCESC & MRESC for cooperative purchasing	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	0
(B) Estimated Net Taxable Valuation (as of 10/01/15)	2,149,136,500
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.0000
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	0
(E) Estimated Net Taxable Valuation (as of 10/01/15)	2,149,136,500
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.0000

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	0
(H) Estimated Equalized Valuation (as of 10/01/15)	2,237,984,484
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0000
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	0
(K) Estimated Equalized Valuation (as of 10/01/15)	2,237,984,484
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.0000

NAME=Anthony Juskiewicz

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$122,520
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
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	\$2,750
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,091
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$28,666
Contractual Post-Employment Benefit Description of Payout of Sick days	As per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	As per NJSA 18A:30-9
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=Anthony Juskiewicz

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=Drucilla Clark

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$155,000
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	07/01/12
End Date of Contract	06/30/16
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	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	\$4,050
Total Bonuses Amount	\$9,037
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,148
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,538
Contractual Post-Employment Benefit Description of Payout of Sick days	As per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	As per NJSA 18A:30-9
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=Drucilla Clark

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	