

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	950.0	890.0	885.0
Pupils On Roll Special Ed Full-Time	244.0	222.0	205.0
Pupils On Roll SUBTOTAL	1,194.0	1,112.0	1,090.0
Pupils in Private School Placements	7.0	7.0	6.0
Pupils Sent to Other Districts Regular	1.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	3.0	4.0	3.0
Pupils Received	6.0	13.0	5.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,310,804	15,617,020	15,546,520
Total Tuition	10-1300	0	19,000	0
Transportation Fees From Other LEAs	10-1420-1440	0	80,000	80,000
Unrestricted Miscellaneous Revenues	10-1XXX	65,157	50,000	50,000
Subtotal - Revenues From Local Sources		15,375,961	15,766,020	15,676,520
Revenues from State Sources:				
School Choice Aid	10-3116	26,145	26,145	34,860
Categorical Transportation Aid	10-3121	824,394	824,394	824,394
Extraordinary Aid	10-3131	82,335	40,000	40,000
Categorical Special Education Aid	10-3132	773,754	773,754	773,754
Equalization Aid	10-3176	5,670,481	5,670,481	5,670,481
Categorical Security Aid	10-3177	152,070	152,070	152,070
Adjustment Aid	10-3178	337,885	337,885	337,885
Parcc Readiness Aid	10-3181		12,260	12,260
Per Pupil Growth Aid	10-3182		12,260	12,260
Professional Learning Community Aid	10-3183		0	10,440
Other State Aids	10-3XXX	39,462	0	0
Subtotal - Revenues From State Sources		7,906,526	7,849,249	7,868,404
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	51,831	29,644	18,315
ARRA/SEMI Revenue	10-4210	5,125	0	0
Subtotal - Revenues From Federal Sources		56,956	29,644	18,315
Budgeted Fund Balance - Operating Budget	10-303	0	1,013,738	1,190,911
Withdrawal From Cap Res-For Local Share	10-307	0	500,000	475,271
Adjustment For Prior Year Encumbrances		0	693,396	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		-939,098	0	0
Total Operating Budget		22,400,345	25,852,047	25,229,421
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	81,885	93,285	93,285
Total Revenues From State Sources		81,885	93,285	93,285
Revenues from Federal Sources:				
Title I	20-4411-4416	158,801	174,418	148,255
Title II	20-4451-4455	70,807	48,461	41,192
I.D.E.A. Part B (Handicapped)	20-4420-4429	455,321	432,936	367,996
Total Revenues From Federal Sources		684,929	655,815	557,443
Total Grants And Entitlements		766,814	749,100	650,728
Total Revenues/Sources		23,167,159	26,601,147	25,880,149
Total Revenues/Sources Net of Transfers		23,167,159	26,601,147	25,880,149

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,601,406	6,031,468	5,903,314
Special Education - Instruction	11-2XX-100-XXX	3,441,315	3,596,874	3,554,486
Basic Skills/Remedial - Instruction	11-230-100-XXX	74,075	127,246	120,688
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	93,912	114,596	113,566
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	58,316	95,650	132,597
Other Alternative Education Program	11-425-XXX-XXX	50,175	65,060	68,620
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	543,788	563,257	522,152
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	260	2,500	2,500
Undist. Expenditures - Health Services	11-000-213-XXX	220,227	241,864	248,808
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	539,100	629,610	649,349
Undist. Expenditures - Guidance	11-000-218-XXX	230,400	232,470	256,010
Undist. Expenditures - Child Study Teams	11-000-219-XXX	819,179	840,073	872,573
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	58,285	61,820
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	282,038	326,945	396,220
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	172,103	224,794	232,121
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	466,473	562,449	501,391
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	689,019	690,913	713,107
Undist. Expend. - Central Services	11-000-251-XXX	299,833	319,742	317,995
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	260,961	342,491	245,599
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,552,161	1,902,557	1,893,788
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,620,347	1,885,384	1,760,096
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,922,892	4,490,755	4,748,363
Total Undistributed Expenditures		11,618,781	13,314,089	13,421,892
Total General Current Expense		20,937,980	23,344,983	23,315,163
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	245,120	184,991	77,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	439,153	1,556,587	1,094,023
Total Capital Outlay		684,273	1,741,578	1,171,023
Transfer Of Funds To Charter Schools	10-000-100-56X	778,092	765,486	743,235
General Fund Grand Total		22,400,345	25,852,047	25,229,421
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,341	5,996	5,996
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	23,291	26,227	26,227
Nonpublic Handicapped Services	20-XXX-XXX-XXX	34,963	46,182	46,182
Nonpublic Nursing Services	20-XXX-XXX-XXX	13,469	12,150	12,150
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,021	2,730	2,730
Other	20-XXX-XXX-XXX	800	0	0
Total Other State Projects		81,885	93,285	93,285
Total State Projects	20-XXX-XXX-XXX	81,885	93,285	93,285
Federal Projects:				
Title I	20-XXX-XXX-XXX	158,801	174,418	148,255
Title II	20-XXX-XXX-XXX	70,807	48,461	41,192
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	455,321	432,936	367,996
Total Federal Projects	20-XXX-XXX-XXX	684,929	655,815	557,443
Total Special Revenue Funds		766,814	749,100	650,728
Total Expenditures/Appropriations		23,167,159	26,601,147	25,880,149
Total Expenditures Net of Transfers		23,167,159	26,601,147	25,880,149

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	528,047	528,068	510,409	503,173
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	900,000	1,250,000	750,000	274,729
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,885,800	2,179,754	1,183,675	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	\$15,376	\$16,253	\$18,712	\$19,511	\$20,089
Total Classroom Instruction	\$9,757	\$10,242	\$11,532	\$12,009	\$12,306
Classroom-Salaries and Benefits	\$9,520	\$9,922	\$10,899	\$11,352	\$11,789
Classroom-General Supplies and Textbooks	\$200	\$266	\$541	\$557	\$392
Classroom-Purchased Services	\$37	\$55	\$92	\$100	\$126
Total Support Services	\$2,299	\$2,467	\$2,965	\$3,048	\$3,339
Support Services-Salaries and Benefits	\$2,123	\$2,234	\$2,663	\$2,730	\$2,948
Total Administrative Costs	\$1,709	\$1,793	\$2,044	\$2,168	\$2,106
Administration Salaries and Benefits	\$1,298	\$1,350	\$1,528	\$1,567	\$1,620
Total Operations and Maintenance of Plant	\$1,436	\$1,543	\$1,915	\$2,018	\$2,057
Operations and Maintenance-Salaries and Benefits	\$807	\$875	\$966	\$996	\$987
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$77	\$100	\$120	\$132	\$138
Total Equipment Costs	\$234	\$212	\$68	\$173	\$74
Legal Costs	\$27	\$32	\$45	\$47	\$48
Employee Benefits as a percentage of salaries*	31.86%	29.42%	33.44%	31.97%	33.60%

*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.

Item	Line Number	Source	Amount	Explanation
1	300	Miscellaneous income	50,000	Erate, building use, OPRA requests, interest income
1	765	Other State Sources	93,285	Nonpublic textbook aid, nonpublic technology aid, nonpublic nursing aid, chapter 192/193 aid
1	250	Joint Transportation Agreement with Other LEA	80,000	Shared Routes Income

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Shared service with Sussex Borough for use of our licensed maintenance staff - plumber and electrician	0
Staffing - Other	Shared service with Ogdensburg - Spanish teacher 60 SW/40 Ogdensburg	0
Others	Possible continued use of County SWAP when available for when schools closed for projects	0
Others	District continues to look for shared service opportunities whenever possible	0
Transportation Services, including Fuel	Fuel purchasing agreement with Wantage Township	0
Transportation Services, including Fuel	Joint transportation agreement with High Point Regional HS including shared routes	0
Transportation Services, including Fuel	Joint transportation agreement with Sussex VoTech when possible	0
Transportation Services, including Fuel	Cooperative transportation agreement with Sussex County Regional Cooperative	0
Purchasing	Morris County Cooperative Purchasing	0
Purchasing	Middlesex Regional Cooperative Purchasing	0
Purchasing	The Cooperative Purchasing Network	0
Municipal/Public Works	Shared services with Wantage Township - snow plowing services/building and field usage by rec department	0
Insurance Coverages and Benefits	Participation in School Alliance Insurance Fund (SAIF)	0

SUSSEX BOROUGH	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,537,545
(B) Estimated Net Taxable Valuation (as of 10/01/15)	126,009,171
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.2202
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,537,545
(E) Estimated Net Taxable Valuation (as of 10/01/15)	126,009,171
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.2202

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,537,545
(H) Estimated Equalized Valuation (as of 10/01/15)	125,959,230
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2207
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,537,545
(K) Estimated Equalized Valuation (as of 10/01/15)	125,959,230
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.2207

WANTAGE TOWNSHIP	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,044,225
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,206,505,078
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.1640
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,044,225
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,206,505,078

(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.1640

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,044,225
(H) Estimated Equalized Valuation (as of 10/01/15)	1,188,264,413
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1819
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,044,225
(K) Estimated Equalized Valuation (as of 10/01/15)	1,188,264,413
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.1819

NAME=Carl Johnson

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings & Grounds
Base Annual Salary Amount	\$85,075
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	225
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	36
Description of Other Contracted Non-Working Days	vacation and holiday
Total Allowances Amount	\$6,400
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
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=Carl Johnson

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=Christina M. Riker

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$127,227
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	225
Contracted Number of Annual Vacation Days	25
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	11
Description of Other Contracted Non-Working Days	holiday
Total Allowances Amount	\$6,700
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
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=Christina M. Riker

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=Dr. Jeanne Apryas

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$140,000
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	07/01/13
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	225
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	11
Description of Other Contracted Non-Working Days	holiday
Total Allowances Amount	\$8,200
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	\$28,462
Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
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=Dr. Jeanne Apyrasz

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=Stephen Kronski

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$89,181
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	225
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	36
Description of Other Contracted Non-Working Days	vacation and holiday
Total Allowances Amount	\$6,400
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
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=Stephen Kronski

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	