

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	837.0	864.0	848.0
On Roll Special Ed Full-Time	205.0	221.0	211.0
On Roll Subtotal	1,042.0	1,085.0	1,059.0
In Private School Placements	3.0	4.0	5.0
Sent to Other Districts Special Ed	1.0	2.0	1.0
Received	13.0	8.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,130,100	15,232,726	15,800,221
Total Tuition	10-1300	77,523	90,208	0
Transportation Fees From Other LEAs	10-1420-1440	76,485	85,991	60,277
Unrestricted Miscellaneous Revenues	10-1XXX	208,984	50,000	50,000
Subtotal - Revenues From Local Sources		15,493,092	15,458,925	15,910,498
Revenues from State Sources:				
School Choice Aid	10-3116	43,575	39,713	3,391
Categorical Transportation Aid	10-3121	824,394	784,782	784,782
Extraordinary Aid	10-3131	43,465	43,933	25,000
Categorical Special Education Aid	10-3132	773,754	833,307	833,307
Equalization Aid	10-3176	5,670,481	5,670,481	5,244,425
Categorical Security Aid	10-3177	152,070	155,733	155,733
Adjustment Aid	10-3178	181,143	0	0
PARCC Readiness Aid	10-3181	12,260	0	0
Per Pupil Growth Aid	10-3182	12,260	0	0
Professional Learning Community Aid	10-3183	10,440	0	0
Other State Aids	10-3XXX	13,118	0	0
Subtotal - Revenues From State Sources		7,736,960	7,527,949	7,046,638
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	70,423	31,840	83,425
Subtotal - Revenues From Federal Sources		70,423	31,840	83,425
Budgeted Fund Balance - Operating Budget	10-303	0	1,110,392	1,462,494
Withdrawal From Cap Res-For Local Share	10-307	0	906,000	780,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Adjustment For Prior Year Encumbrances		0	751,642	0
Actual Revenues (Over)/Under Expenditures		-779,249	0	0
Total Operating Budget		22,521,226	25,786,748	25,283,055
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	66,973	103,419	100,971
Total Revenues From State Sources		66,973	103,419	100,971
Revenues from Federal Sources:				
Title I	20-4411-4416	194,219	168,422	145,192
Title II	20-4451-4455	36,249	25,406	21,848
Title IV	20-4471-4474	8,597	10,000	8,719
I.D.E.A. Part B (Handicapped)	20-4420-4429	494,453	385,914	328,319
Other	20-4XXX	17,000	0	0
Total Revenues From Federal Sources		750,518	589,742	504,078
Total Grants And Entitlements		817,491	693,161	605,049
Total Revenues/Sources		23,338,717	26,479,909	25,888,104
Total Revenues/Sources Net of Transfers		23,338,717	26,479,909	25,888,104

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,517,551	5,740,390	5,453,955
Special Education - Instruction	11-2XX-100-XXX	3,256,552	3,419,537	3,257,657
Basic Skills/Remedial - Instruction	11-230-100-XXX	170,030	259,594	185,775
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	101,339	121,472	108,172
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	173,880	209,669	312,902
Other Alternative Education Program	11-425-XXX-XXX	61,454	76,104	80,327
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	143,202	225,052	322,137
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	220	2,500	1,500
Undist. Expenditures - Health Services	11-000-213-XXX	244,363	307,736	311,154
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	492,248	568,603	548,475
Undist. Expenditures - Guidance	11-000-218-XXX	225,825	232,209	238,611
Undist. Expenditures - Child Study Teams	11-000-219-XXX	982,396	1,052,615	1,071,373
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	365,604	336,017	332,160
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	205,333	252,727	91,385
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	499,121	543,899	511,185
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	720,636	710,575	601,875
Undist. Expend. - Central Services	11-000-251-XXX	306,035	323,897	332,115
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	170,715	238,386	236,955
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,707,667	2,127,363	2,039,508
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,454,008	1,672,251	1,688,176
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,501,434	5,285,764	5,723,222
Total Undistributed Expenditures		12,018,807	13,879,594	14,049,831
Total General Current Expense		21,299,613	23,706,360	23,448,619

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	90,411	82,989	184,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	560,745	1,192,299	781,273
Total Capital Outlay		651,156	1,275,288	965,273
Transfer Of Funds To Charter Schools	10-000-100-56X	570,457	805,100	869,163
General Fund Grand Total		22,521,226	25,786,748	25,283,055
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,527	5,588	4,432
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	11,958	24,804	31,303
Nonpublic Handicapped Services	20-XXX-XXX-XXX	33,135	48,097	45,736
Nonpublic Nursing Services	20-XXX-XXX-XXX	6,459	11,931	9,312
Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,540	3,774	2,988
Nonpublic Security Aid	20-XXX-XXX-XXX	8,354	9,225	7,200
Total Other State Projects		66,973	103,419	100,971
Total State Projects	20-XXX-XXX-XXX	66,973	103,419	100,971
Federal Projects:				
Title I	20-XXX-XXX-XXX	194,219	168,422	145,192
Title II	20-XXX-XXX-XXX	36,249	25,406	21,848
Title IV	20-XXX-XXX-XXX	8,597	10,000	8,719
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	494,453	385,914	328,319
Other	20-XXX-XXX-XXX	17,000	0	0
Total Federal Projects	20-XXX-XXX-XXX	750,518	589,742	504,078
Total Special Revenue Funds		817,491	693,161	605,049
Total Expenditures/Appropriations		23,338,717	26,479,909	25,888,104
Total Expenditures Net of Transfers		23,338,717	26,479,909	25,888,104

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	581,151	498,084	467,008	467,008
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,024,729	2,128,277	1,222,277	442,277
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	2,086,787	2,541,810	1,462,494	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,412	\$19,301	\$21,183	\$20,974	\$21,212
Total Classroom Instruction	\$11,402	\$11,851	\$12,713	\$12,584	\$12,809
Classroom-Salaries and Benefits	\$11,002	\$11,534	\$12,088	\$12,086	\$12,371
Classroom-General Supplies and Textbooks	\$284	\$231	\$505	\$380	\$315
Classroom-Purchased Services	\$116	\$85	\$119	\$118	\$123
Total Support Services	\$3,052	\$3,208	\$3,550	\$3,523	\$3,515
Support Services-Salaries and Benefits	\$2,808	\$2,997	\$3,265	\$3,258	\$3,241
Total Administrative Costs	\$1,907	\$2,047	\$2,148	\$2,179	\$2,137
Administration Salaries and Benefits	\$1,539	\$1,656	\$1,720	\$1,664	\$1,664
Total Operations and Maintenance of Plant	\$1,819	\$1,929	\$2,468	\$2,380	\$2,416
Operations and Maintenance-Salaries and Benefits	\$932	\$1,028	\$1,256	\$1,238	\$1,360
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$107	\$124	\$152	\$148	\$144
Total Equipment Costs	\$57	\$89	\$50	\$80	\$182
Legal Costs	\$31	\$45	\$45	\$43	\$45
Employee Benefits as a percentage of salaries*	30.18%	32.76%	33.77%	36.67%	41.21%

*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 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 2018-19 revised appropriations and the 2019-20 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	765	State of NJ	77,039	192/193 Services for NonPublic students at Sussex Christian
1	300	Miscellaneous Revenue Various Sources	50,000	E Rate, Building Use, OPRA, Interest Income
2	765	State of NJ	23,932	NonPublic Nursing, Technology, Security and Textbooks for students at Sussex Christian

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 - electrician and plumber	0
Staffing - Other	Use of County SWAP when available during school closings for maintenance projects	0
Others	District continues to look for shared services whenever/wherever possible	0
Transportation Services, including Fuel	Fuel purchasing agreement with Wantage Township	0
Transportation Services, including Fuel	Joint Transportation agreement with High Point Regional High School including shared routes	0
Transportation Services, including Fuel	Cooperative Transportation agreement with Sussex County Regional Cooperative	0
Purchasing	Morris County Cooperative Purchasing	0
Purchasing	Educational Services Commission of NJ Cooperative Purchasing - formerly Middlesex Regional Cooperative	0
Purchasing	The Cooperative Purchasing Network	0
Purchasing	HCESC - Hunterdon County Educational Services Commission Cooperative	0
Municipal/Public Works	Purchasing agreement with Wantage Township for salt purchasing for inclement weather	0
Municipal/Public Works	Shared Services with Wantage Township - snow plowing services for Wantage ES and building field use by recreation department	0
Insurance Coverages and Benefits	Participation in the School Alliance Insurance Fund (SAIF)	0

ID=Sussex Borough

Category	Amount
(A) General Fund School Levy	1,588,389
(D) Total School Levy	1,588,389
(B) Estimated Net Taxable Valuation (as of 02/26/19)	123,997,400
(H) Estimated Equalized Valuation (as of 10/01/18)	126,728,700
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2810
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2810
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2534
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2534

ID=Wantage Township

Category	Amount
(A) General Fund School Levy	13,928,035
(D) Total School Levy	13,928,035
(B) Estimated Net Taxable Valuation (as of 02/26/19)	1,201,393,662
(H) Estimated Equalized Valuation (as of 10/01/18)	1,273,420,618
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1593
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1593
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0937
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0937

Name=Christina Riker

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$137,398
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	225
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	11
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	Holidays
Total Allowances Amount	\$5,900
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	\$28,211
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	None Reported

Name=Christina Riker

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Frances Pietrowksi

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supv of B & G
Base Annual Salary Amount	\$88,943
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	225
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	11
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	11
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$5,200
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	\$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	None Reported

Name=Frances Pietrowksi

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Michael Gall

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/22
Contracted Number of Annual Work Days	225
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	11
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	11
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$8,300
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	\$20,577
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	None Reported

Name=Michael Gall

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Stephen Kronski

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of Technology
Base Annual Salary Amount	\$97,789
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	225
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	11
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	11
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$5,200
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	\$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	None Reported

Name=Stephen Kronski

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported