

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	881.0	837.0	851.0
On Roll Special Ed Full-Time	228.0	205.0	199.0
On Roll Subtotal	1,109.0	1,042.0	1,050.0
In Private School Placements	7.0	3.0	5.0
Sent to Other Districts Special Ed	1.0	1.0	0.0
Received	11.0	13.0	8.0
In State Facilities	1.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,546,520	15,130,100	15,232,726
Total Tuition	10-1300	128,426	0	0
Transportation Fees From Other LEAs	10-1420-1440	84,396	85,741	85,991
Unrestricted Miscellaneous Revenues	10-1XXX	74,767	55,169	50,000
Subtotal - Revenues From Local Sources		15,834,109	15,271,010	15,368,717
Revenues from State Sources:				
School Choice Aid	10-3116	34,860	43,575	39,713
Categorical Transportation Aid	10-3121	824,394	824,394	824,394
Extraordinary Aid	10-3131	92,291	40,000	43,933
Categorical Special Education Aid	10-3132	773,754	773,754	833,307
Equalization Aid	10-3176	5,670,481	5,670,481	5,670,481
Categorical Security Aid	10-3177	152,070	152,070	155,733
Adjustment Aid	10-3178	337,885	181,143	271,540
Parcc Readiness Aid	10-3181	12,260	12,260	0
Per Pupil Growth Aid	10-3182	12,260	12,260	0
Professional Learning Community Aid	10-3183	10,440	10,440	0
Other State Aids	10-3XXX	13,000	0	0
Subtotal - Revenues From State Sources		7,933,695	7,720,377	7,839,101
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	60,985	34,036	31,840
ARRA/SEMI Revenue	10-4210	1,035	0	0
Subtotal - Revenues From Federal Sources		62,020	34,036	31,840
Budgeted Fund Balance - Operating Budget	10-303	0	1,055,434	1,110,392
Withdrawal From Cap Res-For Local Share	10-307	0	1,024,729	906,000
Adjustment For Prior Year Encumbrances		0	447,897	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Actual Revenues (Over)/Under Expenditures		-434,960	0	0
Total Operating Budget		23,394,864	25,553,483	25,256,050
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	89,450	103,419	103,419
Total Revenues From State Sources		89,450	103,419	103,419
Revenues from Federal Sources:				
Title I	20-4411-4416	162,342	168,422	168,422
Title II	20-4451-4455	46,051	25,406	25,406
I.D.E.A. Part B (Handicapped)	20-4420-4429	362,914	385,914	385,914
Total Revenues From Federal Sources		571,307	579,742	579,742
Total Grants And Entitlements		660,757	683,161	683,161
Total Revenues/Sources		24,055,621	26,236,644	25,939,211
Total Revenues/Sources Net of Transfers		24,055,621	26,236,644	25,939,211

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,661,922	5,886,757	5,922,461
Special Education - Instruction	11-2XX-100-XXX	3,428,207	3,212,364	3,290,460
Basic Skills/Remedial - Instruction	11-230-100-XXX	188,733	198,500	206,762
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	87,757	125,872	121,472
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	36,421	193,199	193,919
Other Alternative Education Program	11-425-XXX-XXX	56,056	73,254	76,103
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	528,897	315,262	239,070
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	615	2,500	2,500
Undist. Expenditures - Health Services	11-000-213-XXX	241,789	298,836	307,736
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	560,636	597,684	594,403
Undist. Expenditures - Guidance	11-000-218-XXX	256,010	264,554	231,939
Undist. Expenditures - Child Study Teams	11-000-219-XXX	850,333	1,020,810	1,049,120
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	66,320	0	0
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	363,668	459,329	334,955
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	203,176	237,361	213,721
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	438,449	489,405	478,318
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	711,550	740,159	734,544
Undist. Expend. - Central Services	11-000-251-XXX	304,586	311,500	318,012
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	187,184	229,052	201,590
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,696,499	2,022,730	2,157,414
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,603,296	1,838,600	1,704,984
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,153,135	5,060,120	4,824,581
Total Undistributed Expenditures		12,166,143	13,887,902	13,392,887
Total General Current Expense		21,625,239	23,577,848	23,204,064
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	60,198	90,412	50,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	965,005	1,223,213	1,147,273
Total Capital Outlay		1,025,203	1,313,625	1,197,273
Transfer Of Funds To Charter Schools	10-000-100-56X	744,422	662,010	854,713
General Fund Grand Total		23,394,864	25,553,483	25,256,050
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,451	5,588	5,588
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	29,114	24,804	24,804
Nonpublic Handicapped Services	20-XXX-XXX-XXX	44,566	48,097	48,097
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,370	11,931	11,931
Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,949	3,774	3,774
Nonpublic Security Aid	20-XXX-XXX-XXX	0	9,225	9,225
Total Other State Projects		89,450	103,419	103,419
Total State Projects	20-XXX-XXX-XXX	89,450	103,419	103,419
Federal Projects:				
Title I	20-XXX-XXX-XXX	162,342	168,422	168,422
Title II	20-XXX-XXX-XXX	46,051	25,406	25,406
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	362,914	385,914	385,914
Total Federal Projects	20-XXX-XXX-XXX	571,307	579,742	579,742
Total Special Revenue Funds		660,757	683,161	683,161
Total Expenditures/Appropriations		24,055,621	26,236,644	25,939,211
Total Expenditures Net of Transfers		24,055,621	26,236,644	25,939,211

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	559,787	581,151	533,188	502,112
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,500,000	2,024,729	1,000,000	94,000
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	2,191,146	2,086,787	1,079,316	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,435	\$18,412	\$20,483	\$21,272	\$21,183
Total Classroom Instruction	\$11,464	\$11,402	\$12,408	\$12,720	\$12,713
Classroom-Salaries and Benefits	\$10,879	\$11,002	\$11,800	\$12,169	\$12,088
Classroom-General Supplies and Textbooks	\$495	\$284	\$424	\$430	\$505
Classroom-Purchased Services	\$89	\$116	\$184	\$120	\$119
Total Support Services	\$2,978	\$3,052	\$3,496	\$3,743	\$3,550
Support Services-Salaries and Benefits	\$2,713	\$2,808	\$3,160	\$3,332	\$3,265
Total Administrative Costs	\$1,956	\$1,907	\$2,123	\$2,191	\$2,148
Administration Salaries and Benefits	\$1,502	\$1,539	\$1,685	\$1,727	\$1,720
Total Operations and Maintenance of Plant	\$1,814	\$1,819	\$2,157	\$2,296	\$2,468
Operations and Maintenance-Salaries and Benefits	\$995	\$932	\$1,042	\$1,081	\$1,256
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$100	\$107	\$143	\$158	\$152
Total Equipment Costs	\$129	\$57	\$61	\$90	\$50
Legal Costs	\$47	\$31	\$48	\$48	\$45
Employee Benefits as a percentage of salaries*	30.70%	30.18%	35.80%	35.87%	33.77%

*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 2017-18 revised appropriations and the 2018-19 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	Unrestricted Misc Revenues	50,000	Erate, Building Use, OPRA, Interest Income
1	765	State of NJ	30,518	NonPub Nursing, Technology, Security and Textbooks
2	765	State of NJ	72,901	192/193 Services for NonPublic Students

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	Continued use of County SWAP when available during school closings for maintenance projects	0
Others	District continues to look for shared services 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	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
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

ID=Sussex Borough

Category	Amount
(A) General Fund School Levy	1,701,527
(D) Total School Levy	1,701,527
(B) Estimated Net Taxable Valuation (as of 03/19/18)	124,346,200
(H) Estimated Equalized Valuation (as of 10/01/17)	136,130,042
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3684
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3684
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2499
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2499

ID=Wantage Township

Category	Amount
(A) General Fund School Levy	13,479,891
(D) Total School Levy	13,479,891
(B) Estimated Net Taxable Valuation (as of 03/19/18)	1,198,925,512
(H) Estimated Equalized Valuation (as of 10/01/17)	1,188,077,781
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1243
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1243
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1346
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1346

Name=Christina Riker

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$132,554
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	07/01/17
End Date of Contract	06/30/18
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	holidays
Total Allowances Amount	\$7,100
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	\$27,746
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Christina Riker

Category	Measure
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 Pietrowski

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings & Grounds
Base Annual Salary Amount	\$86,436
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	07/01/17
End Date of Contract	06/30/18
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	34
Description of Other Contracted Non-Working Days	vacation, holiday, family
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Frances Pietrowski

Category	Measure
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=Robert Mooney

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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	240
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	None Reported
Total Allowances Amount	\$8,400
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Interim Supt - this is n/a
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim Supt - this is n/a
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim Supt - this is n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Robert Mooney

Category	Measure
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	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$84,062
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	07/01/17
End Date of Contract	06/30/18
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	34
Description of Other Contracted Non-Working Days	vacation, holiday, family
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	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