

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	314.0	312.0	296.0
Pupils On Roll Special Ed Full-Time	32.0	32.0	36.0
Pupils On Roll SUBTOTAL	346.0	344.0	332.0
Pupils in Private School Placements	7.0	6.0	0.0
Pupils Sent to Other Districts Regular	112.0	98.5	98.5
Pupils Sent to Other Districts Special Ed	18.0	26.0	29.0
Pupils Received	36.0	35.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,687,794	7,924,098	8,032,580
Total Tuition	10-1300	152,940	127,800	127,800
Unrestricted Miscellaneous Revenues	10-1XXX	25,448	9,586	13,239
Interest Earned On Maintenance Reserve	10-1XXX	0	0	1
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1
Subtotal - Revenues From Local Sources		7,866,182	8,061,484	8,173,621
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	22,033	24,559	24,559
Extraordinary Aid	10-3131	11,119	0	0
Categorical Special Education Aid	10-3132	281,977	279,783	279,783
Categorical Security Aid	10-3177	8,129	9,257	9,257
Parcc Readiness Aid	10-3181	0	4,770	4,770
Per Pupil Growth Aid	10-3182	0	4,770	4,770
Professional Learning Community Aid	10-3183	0	4,410	4,410
Other State Aids	10-3XXX	10,252	0	0
Subtotal - Revenues From State Sources		333,510	327,549	327,549
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	30,000	34,874
Withdrawal From Cap Res-For Local Share	10-307	0	0	175,000
Withdrawal From Maint. Reserve	10-310	0	100,000	100,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	100,000	100,000
Adjustment For Prior Year Encumbrances		0	78,804	0
Actual Revenues (Over)/Under Expenditures		-494,615	0	0
Total Operating Budget		7,705,077	8,697,837	8,911,044
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	6,493	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From Local Sources	20-1XXX	6,493	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	0	3,802	0
Total Revenues From State Sources		0	3,802	0
Revenues from Federal Sources:				
Title I	20-4411-4416	44,257	40,022	37,500
Title II	20-4451-4455	14,511	13,832	12,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	94,801	91,240	80,000
Total Revenues From Federal Sources		153,569	145,094	130,000
Total Grants And Entitlements		160,062	148,896	130,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	501,400	501,000	499,999
Total Revenues From Local Sources		501,400	501,000	499,999
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		501,400	501,000	500,000
Total Repayment Of Debt		501,400	501,000	500,000
Total Revenues/Sources		8,366,539	9,347,733	9,541,044
Total Revenues/Sources Net of Transfers		8,366,539	9,347,733	9,541,044

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,692,665	1,763,313	1,798,594
Special Education - Instruction	11-2XX-100-XXX	517,533	577,917	572,017
Basic Skills/Remedial - Instruction	11-230-100-XXX	79,010	83,905	86,332
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	21,823	32,260	31,881
School-Sponsored Athletics - Instruction	11-402-100-XXX	39,974	47,100	50,732
Summer School	11-422-XXX-XXX	0	1,712	0
Other Instructional Programs - Instruction	11-4XX-100-XXX	3,201	3,430	3,440
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,398,738	2,599,144	2,692,246
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	29,216	30,887	8,200
Undist. Expenditures - Health Services	11-000-213-XXX	60,883	66,929	66,369
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	113,794	132,825	147,450
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	32,328	36,902	37,748
Undist. Expenditures - Guidance	11-000-218-XXX	23,404	28,187	29,577
Undist. Expenditures - Child Study Teams	11-000-219-XXX	174,176	182,702	188,828
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	17,708	65,025	89,908
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	101,805	138,567	135,414
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,714	19,000	19,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	234,991	287,013	258,617
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	119,189	121,048	122,731
Undist. Expend. - Central Services	11-000-251-XXX	135,001	139,638	142,844
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	9,172	4,000	5,320
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	522,281	687,610	602,841
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	348,838	391,000	427,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	994,237	1,168,875	1,189,557
Total Undistributed Expenditures		5,321,475	6,099,352	6,163,650
Interest Earned On Maintenance Reserve	10-606	0	0	1

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		7,675,681	8,608,989	8,706,647
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	59,452	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	29,396	29,396	204,396
Interest Deposit To Capital Reserve	10-604	0	0	1
Total Capital Outlay		29,396	88,848	204,397
General Fund Grand Total		7,705,077	8,697,837	8,911,044
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,493	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	980	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	0	1,530	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	442	0
Nonpublic Security Aid	20-XXX-XXX-XXX	0	850	0
Total Other State Projects		0	3,802	0
Total State Projects	20-XXX-XXX-XXX	0	3,802	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	44,257	40,022	37,500
Title II	20-XXX-XXX-XXX	14,511	13,832	12,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	94,801	91,240	80,000
Total Federal Projects	20-XXX-XXX-XXX	153,569	145,094	130,000
Total Special Revenue Funds		160,062	148,896	130,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	501,400	501,000	500,000
Total Debt Service Funds		501,400	501,000	500,000
Total Expenditures/Appropriations		8,366,539	9,347,733	9,541,044
Total Expenditures Net of Transfers		8,366,539	9,347,733	9,541,044

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	325,682	291,831	261,831	250,000
--Repayment of Debt	0	1	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	175,000	600,000	600,000	425,001
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	280,592	380,592	280,592	180,593
--Legal Reserve	0	23,043	23,043	0
--Tuition Reserve	100,000	200,000	100,000	0
--Current Expense Emergency Reserve	50,000	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	1	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,761	\$14,153	\$15,766	\$16,334	\$16,830
Total Classroom Instruction	\$8,090	\$8,462	\$8,825	\$9,214	\$9,687
Classroom-Salaries and Benefits	\$7,701	\$8,100	\$8,382	\$8,636	\$9,234
Classroom-General Supplies and Textbooks	\$371	\$338	\$363	\$496	\$381
Classroom-Purchased Services	\$18	\$25	\$80	\$81	\$72
Total Support Services	\$2,290	\$2,053	\$2,589	\$2,646	\$2,824
Support Services-Salaries and Benefits	\$2,161	\$1,928	\$2,401	\$2,444	\$2,627
Total Administrative Costs	\$1,667	\$1,757	\$1,916	\$1,987	\$1,987
Administration Salaries and Benefits	\$1,314	\$1,406	\$1,501	\$1,539	\$1,592
Total Operations and Maintenance of Plant	\$1,484	\$1,658	\$2,149	\$2,194	\$2,017
Operations and Maintenance-Salaries and Benefits	\$664	\$679	\$766	\$783	\$815
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$231	\$224	\$287	\$293	\$315
Total Equipment Costs	\$0	\$0	\$85	\$173	\$0
Legal Costs	\$69	\$44	\$71	\$44	\$53
Employee Benefits as a percentage of salaries*	29.71%	30.19%	33.42%	33.14%	32.72%

*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 2016-17 revised appropriations and the 2017-18 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	190	OUT OF DISTRICT PARENTS	127,800	TUITION FROM OUT OF DISTRICT STUDENT ENROLLMENT
1	300	VARIOUS	13,239	INTEREST AND OTHER MISC REFUNDS

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,032,580
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,203,778,800
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.6673
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,532,579
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,203,778,800
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.7088

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,032,580
(H) Estimated Equalized Valuation (as of 10/01/16)	1,196,920,885
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6711
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,532,579
(K) Estimated Equalized Valuation (as of 10/01/16)	1,196,920,885
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.7129

NAME=JAMES MCCARTNEY

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	PRINCIPAL
Base Annual Salary Amount	\$135,000
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	07/01/16
End Date of Contract	06/30/21
Contracted Number of Annual Work Days	248
Contracted Number of Annual Vacation Days	30
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	13
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$7,000
Total Bonuses Amount	\$20,115
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,169
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$10,000
Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM PAYOUT UPON SEPARATION
Contractual Post-Employment Benefit Description of Payout of Vacation days	MAXIMUM PAYOUT UPON SEPARATION
Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
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=JAMES MCCARTNEY

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=MATTHEW VARLEY

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	BOARD SECRETARY
Base Annual Salary Amount	\$47,754
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	78
Contracted Number of Annual Vacation Days	5
Contracted Number of Annual Sick Days	4
Contracted Number of Annual Personal Days	1
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
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	\$10,000
Contractual Post-Employment Benefit Description of Payout of Sick days	UPON SEPARATION
Contractual Post-Employment Benefit Description of Payout of Vacation days	UPON SEPARATION
Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
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=MATTHEW VARLEY

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	