

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	202.0	222.0	211.0
Pupils On Roll Special Ed Full-Time	42.0	50.0	49.0
Pupils On Roll SUBTOTAL	244.0	272.0	260.0
Pupils in Private School Placements	3.0	4.0	9.0
Pupils Sent to Other Districts Regular	81.0	66.0	76.0
Pupils Sent to Other Districts Special Ed	40.0	33.0	23.0
Pupils in State Facilities	1.0		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	5,780,732	5,780,732	5,896,347
Unrestricted Miscellaneous Revenues	10-1XXX	5,635	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	154	0	0
Subtotal - Revenues From Local Sources		5,786,521	5,780,732	5,896,347
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	398,801	398,801	398,801
Extraordinary Aid	10-3131	66,978	0	0
Categorical Special Education Aid	10-3132	257,132	257,132	257,132
Equalization Aid	10-3176	1,906,677	1,906,677	1,906,677
Categorical Security Aid	10-3177	100,706	100,706	100,706
Adjustment Aid	10-3178	26,780	26,780	26,780
Parcc Readiness Aid	10-3181	0	4,510	4,510
Per Pupil Growth Aid	10-3182	0	4,510	4,510
Professional Learning Community Aid	10-3183	0	3,460	3,460
Other State Aids	10-3XXX	19,685	0	0
Subtotal - Revenues From State Sources		2,776,759	2,702,576	2,702,576
Revenues from Federal Sources:				
Impact Aid	10-4100	171,213	0	0
Impact Aid - 8002 Or 8003 General	10-4101	0	0	60,000
Medicaid Reimbursement	10-4200	7,685	6,953	10,470
Subtotal - Revenues From Federal Sources		178,898	6,953	70,470
Budgeted Fund Balance - Operating Budget	10-303	0	84,273	0
Withdrawal From Cap Res-For Local Share	10-307	0	15,000	0
Withdrawal From Impact Aid Reserve (General)	10-318	0	114,873	0
Adjustment For Prior Year Encumbrances		0	134,827	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		135,088	0	0
Total Operating Budget		8,877,266	8,839,234	8,669,393
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	144,040	70,000	70,000
Title II	20-4451-4455	7,613	7,000	7,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	99,220	124,000	124,000
Other	20-4XXX	43,856	0	0
Total Revenues From Federal Sources		294,729	201,000	201,000
Total Grants And Entitlements		294,729	201,000	201,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	122,378	0	0
Total Revenues From Local Sources		122,378	0	0
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	15,032	0	0
Budgeted Fund Balance	40-303	0	2,741	0
Total Local Repayment Of Debt		137,410	2,741	0
Actual Revenues (Over)/Under Expenditures		-4,749	0	0
Total Repayment Of Debt		132,661	2,741	0
Total Revenues/Sources		9,304,656	9,042,975	8,870,393
Total Revenues/Sources Net of Transfers		9,304,656	9,042,975	8,870,393

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,523,599	1,500,426	1,518,506
Special Education - Instruction	11-2XX-100-XXX	373,453	519,208	501,762
Basic Skills/Remedial - Instruction	11-230-100-XXX	144,123	163,030	189,818
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	3,150	8,300	8,300
Other Instructional Programs - Instruction	11-4XX-100-XXX	34,287	35,313	35,313
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,705,038	2,692,443	2,758,967
Undist. Expenditures - Health Services	11-000-213-XXX	64,796	66,725	66,725
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	1,900	0	0
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	276,837	198,210	198,210
Undist. Expenditures - Child Study Teams	11-000-219-XXX	229,862	242,725	242,925
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	41,958	14,000	14,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	35,087	36,063	36,063
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,858	2,550	2,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	324,650	317,382	191,594
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	87,358	102,146	43,073
Undist. Expend. - Central Services	11-000-251-XXX	134,660	118,628	131,200
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	13,573	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	437,925	425,198	455,184
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	962,829	863,093	898,275
Personal Services - Employee Benefits	11-XXX-XXX-2XX	953,706	1,121,168	1,046,497
Total Undistributed Expenditures		6,260,464	6,213,904	6,085,313
Total General Current Expense		8,339,076	8,440,181	8,339,012
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	74,354	15,993	44,311
Total Capital Outlay		74,354	15,993	44,311

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Transfer Of Funds To Charter Schools	10-000-100-56X	463,836	383,060	286,070
General Fund Grand Total		8,877,266	8,839,234	8,669,393
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	144,040	70,000	70,000
Title II	20-XXX-XXX-XXX	7,613	7,000	7,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	99,220	124,000	124,000
Other	20-XXX-XXX-XXX	43,856	0	0
Total Federal Projects	20-XXX-XXX-XXX	294,729	201,000	201,000
Total Special Revenue Funds		294,729	201,000	201,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	132,661	2,741	0
Total Debt Service Funds		132,661	2,741	0
Total Expenditures/Appropriations		9,304,656	9,042,975	8,870,393
Total Expenditures Net of Transfers		9,304,656	9,042,975	8,870,393

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	334,273	297,817	213,544	213,544
--Repayment of Debt	-2,008	2,741	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	194,966	43,318	28,318	28,318
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	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)	171,644	171,644	56,771	56,771
--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	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	\$20,715	\$21,976	\$18,035	\$19,776	\$19,188
Total Classroom Instruction	\$12,063	\$12,667	\$11,249	\$11,993	\$12,105
Classroom-Salaries and Benefits	\$11,241	\$11,530	\$10,479	\$11,192	\$11,247
Classroom-General Supplies and Textbooks	\$456	\$828	\$465	\$484	\$490
Classroom-Purchased Services	\$366	\$309	\$305	\$318	\$369
Total Support Services	\$3,517	\$3,657	\$2,643	\$2,801	\$2,806
Support Services-Salaries and Benefits	\$2,592	\$2,297	\$1,853	\$1,979	\$1,973
Total Administrative Costs	\$2,596	\$3,100	\$2,136	\$2,859	\$1,941
Administration Salaries and Benefits	\$2,133	\$2,099	\$1,902	\$2,322	\$1,711
Total Operations and Maintenance of Plant	\$2,421	\$2,428	\$1,895	\$1,999	\$2,165
Operations and Maintenance-Salaries and Benefits	\$1,320	\$1,460	\$964	\$1,029	\$1,159
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$21	\$20	\$43	\$46	\$46
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$121	\$650	\$8	\$130	\$8
Employee Benefits as a percentage of salaries*	30.88%	33.65%	33.32%	36.84%	34.79%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Plowing, Sanding, and Salting of School Parking lot	3,000
Municipal/Public Works	Use of Solid Waste Facility Account and vehicles	2,500

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,780,732
(B) Estimated Net Taxable Valuation (as of 10/01/16)	357,216,400
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.6183
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,781,736
(E) Estimated Net Taxable Valuation (as of 10/01/16)	357,216,400
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.6186

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,780,732
(H) Estimated Equalized Valuation (as of 10/01/16)	368,302,299
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5696
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,781,736
(K) Estimated Equalized Valuation (as of 10/01/16)	368,302,299
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.5698

NAME=Christopher Gregory

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$83,395
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	07/01/17
End Date of Contract	06/30/18
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	3
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	\$1,320
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	\$23,231
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=Christopher Gregory

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=Robert Walker

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$125,000
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
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	0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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=Robert Walker

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=Tina Palecek

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$80,000
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,219
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	\$9,809
Contractual Post-Employment Benefit Description of Payout of Sick days	Per Statute
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Statute
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=Tina Palecek

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	