

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	110.0	106.0	106.0
Pupils On Roll Special Ed Full-Time	13.0	12.0	15.0
Pupils On Roll SUBTOTAL	123.0	118.0	121.0
Pupils Sent to Other Districts Regular	48.0	42.0	42.0
Pupils Sent to Other Districts Special Ed	9.0	10.0	7.0
Pupils Received	2.0		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	1,705,464	1,705,464	1,736,210
Unrestricted Miscellaneous Revenues	10-1XXX	5,850	8,354	3,001
Interest Earned On Current Expense Emergency Res	10-1XXX	1,145	0	0
Subtotal - Revenues From Local Sources		1,712,459	1,713,818	1,739,211
Revenues from State Sources:				
School Choice Aid	10-3116	159,168	179,064	198,960
Categorical Transportation Aid	10-3121	47,385	47,977	47,977
Categorical Special Education Aid	10-3132	83,397	85,872	85,872
Equalization Aid	10-3176	239,382	259,429	259,429
Categorical Security Aid	10-3177	12,595	12,745	12,745
Adjustment Aid	10-3178	495,546	478,202	478,202
Parcc Readiness Aid	10-3181	0	1,870	1,870
Per Pupil Growth Aid	10-3182	0	1,870	1,870
Professional Learning Community Aid	10-3183	0	1,860	1,860
Other State Aids	10-3XXX	3,740	0	0
Subtotal - Revenues From State Sources		1,041,213	1,068,889	1,088,785
Budgeted Fund Balance - Operating Budget	10-303	0	135,069	82,383
Actual Revenues (Over)/Under Expenditures		-51,194	0	0
Total Operating Budget		2,702,478	2,917,776	2,910,379
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	15,859	13,480	10,110
Title II	20-4451-4455	6,236	5,300	3,975
Title Vi	20-4417-4418	14,851	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	36,235	29,542	22,157
Other	20-4XXX	0	8,525	6,394
Total Revenues From Federal Sources		73,181	56,847	42,636
Total Grants And Entitlements		73,181	56,847	42,636
Total Revenues/Sources		2,775,659	2,974,623	2,953,015
Total Revenues/Sources Net of Transfers		2,775,659	2,974,623	2,953,015

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	749,351	768,019	782,034
Special Education - Instruction	11-2XX-100-XXX	82,194	149,304	145,614
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	500	30,224
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	700	1,200	700
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	2,950	3,350
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	868,372	865,402	808,196
Undist. Expenditures - Health Services	11-000-213-XXX	55,657	58,623	57,325
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	25,361	27,560	29,711
Undist. Expenditures - Child Study Teams	11-000-219-XXX	62,090	46,000	28,125
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	72,964	79,405	75,271
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	81,380	86,158	129,366
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,859	6,000	7,625
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	80,446	77,211	71,842
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	52,033	49,930	48,450
Undist. Expend. - Central Services	11-000-251-XXX	45,050	46,846	54,900
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	160,254	280,101	189,948
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	72,178	74,015	88,192
Personal Services - Employee Benefits	11-XXX-XXX-2XX	290,589	298,552	342,506
Undistributed Expenditures-Food Services	11-000-310-930	0	0	17,000
Total Undistributed Expenditures		1,870,233	1,995,803	1,948,457
Total General Current Expense		2,702,478	2,917,776	2,910,379
General Fund Grand Total		2,702,478	2,917,776	2,910,379
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	15,859	13,480	10,110

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title II	20-XXX-XXX-XXX	6,236	5,300	3,975
Title Vi	20-XXX-XXX-XXX	14,851	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	36,235	29,542	22,157
Other	20-XXX-XXX-XXX	0	8,525	6,394
Total Federal Projects	20-XXX-XXX-XXX	73,181	56,847	42,636
Total Special Revenue Funds		73,181	56,847	42,636
Total Expenditures/Appropriations		2,775,659	2,974,623	2,953,015
Total Expenditures Net of Transfers		2,775,659	2,974,623	2,953,015

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	267,000	250,000	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	614	614	614	614
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	149,258	217,452	82,383	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	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	\$13,401	\$15,179	\$16,244	\$16,766	\$16,645
Total Classroom Instruction	\$7,909	\$8,812	\$8,965	\$9,536	\$9,918
Classroom-Salaries and Benefits	\$7,442	\$8,349	\$8,246	\$8,813	\$9,196
Classroom-General Supplies and Textbooks	\$149	\$145	\$398	\$374	\$392
Classroom-Purchased Services	\$318	\$318	\$321	\$349	\$330
Total Support Services	\$2,754	\$3,025	\$2,964	\$3,010	\$3,201
Support Services-Salaries and Benefits	\$2,030	\$2,174	\$2,223	\$2,185	\$2,276
Total Administrative Costs	\$1,562	\$1,839	\$1,635	\$1,704	\$1,671
Administration Salaries and Benefits	\$1,262	\$1,569	\$1,416	\$1,149	\$1,024
Total Operations and Maintenance of Plant	\$1,176	\$1,496	\$2,639	\$2,475	\$1,673
Operations and Maintenance-Salaries and Benefits	\$601	\$582	\$543	\$508	\$475
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$140
Total Extracurricular Costs	\$0	\$8	\$42	\$42	\$41
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$116	\$80	\$57	\$71	\$58
Employee Benefits as a percentage of salaries*	27.86%	24.60%	31.23%	24.91%	27.82%

*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)
Business Services	BA Services	50,000
Special Education Services	Contracted CST and Itinerant services with other District	40,000
Food Services	Contracted food service with adjacent Distirct	10,000

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,736,210
(B) Estimated Net Taxable Valuation (as of 10/01/16)	78,129,800
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.2222
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,736,210
(E) Estimated Net Taxable Valuation (as of 10/01/16)	78,129,800
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.2222

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,736,210
(H) Estimated Equalized Valuation (as of 10/01/16)	123,427,804
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4067
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,736,210
(K) Estimated Equalized Valuation (as of 10/01/16)	123,427,804
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.4067

NAME=John Davis

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$95,000
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	08/01/16
End Date of Contract	06/30/17
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	4
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	\$11,750
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$199
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,454
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of annual times 20 days
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=John Davis

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=Shared Service

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	Y
Shared County	01
Shared District	0125
Job Title Other District	Assistant BA
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	10/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	104
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	
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	NA
Contractual Post-Employment Benefit Description of Payout of Vacation days	NA
Contractual Post-Employment Benefit Description of Payout of Personal days	NA
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=Shared Service

	CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount		\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash		NA
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash		NA
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash		NA
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	Shared Service Payment
	Additional Comment 2	
	Additional Comment 3	