

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	367.0	358.0	359.0
Pupils On Roll Special Ed Full-Time	51.0	57.0	57.0
Pupils On Roll SUBTOTAL	418.0	415.0	416.0
Pupils in Private School Placements	2.0		0.0
Pupils Sent to Other Districts Regular	92.5	84.5	87.0
Pupils Sent to Other Districts Special Ed	30.5	33.5	37.5

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,715,879	2,794,884	2,855,065
Transportation Fees From Other LEAs	10-1420-1440	55,122	56,000	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	4,247	3,030	1,200
Subtotal - Revenues From Local Sources		2,775,248	2,853,914	2,881,265
Revenues from State Sources:				
School Choice Aid	10-3116	450,324	436,028	450,324
Categorical Transportation Aid	10-3121	291,732	293,159	293,159
Extraordinary Aid	10-3131	31,537	0	0
Categorical Special Education Aid	10-3132	283,265	287,934	287,934
Equalization Aid	10-3176	3,545,120	3,562,814	3,562,814
Categorical Security Aid	10-3177	94,769	96,207	96,207
Adjustment Aid	10-3178	21,444	35,740	35,740
Under Adequacy Aid	10-3180	0	21,720	21,720
Parcc Readiness Aid	10-3181	0	5,470	5,470
Per Pupil Growth Aid	10-3182	0	5,470	5,470
Professional Learning Community Aid	10-3183	0	5,190	5,190
Other State Aids	10-3XXX	36,955	0	0
Subtotal - Revenues From State Sources		4,755,146	4,749,732	4,764,028
Budgeted Fund Balance - Operating Budget	10-303	0	196,971	250,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	90,000	90,000
Withdrawal From Maint. Reserve	10-310	0	237,000	0
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	225,962	148,411
Adjustment For Prior Year Encumbrances		0	150,969	0
Actual Revenues (Over)/Under Expenditures		66,670	0	0
Total Operating Budget		7,597,064	8,504,548	8,133,704

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	247,910	257,445	238,375
Total Revenues From State Sources		247,910	257,445	238,375
Revenues from Federal Sources:				
Title I	20-4411-4416	112,485	110,179	93,652
Title II	20-4451-4455	24,153	22,894	19,459
I.D.E.A. Part B (Handicapped)	20-4420-4429	126,628	122,667	104,266
Other	20-4XXX	42,033	20,516	17,438
Total Revenues From Federal Sources		305,299	276,256	234,815
Total Grants And Entitlements		553,209	533,701	473,190
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	98,461	92,818	92,407
Total Revenues From Local Sources		98,461	92,818	92,407
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	93,452	88,095	87,706
Total Local Repayment Of Debt		191,913	180,913	180,113
Total Repayment Of Debt		191,913	180,913	180,113
Total Revenues/Sources		8,342,186	9,219,162	8,787,007
Total Revenues/Sources Net of Transfers		8,342,186	9,219,162	8,787,007

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,449,784	1,550,279	1,602,061
Special Education - Instruction	11-2XX-100-XXX	440,607	444,619	463,019
Basic Skills/Remedial - Instruction	11-230-100-XXX	19,863	24,678	43,829
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	33,248	31,200	40,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,460,471	2,502,224	2,189,670
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	25,702	16,935	17,103
Undist. Expenditures - Health Services	11-000-213-XXX	79,583	87,117	80,336
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	61,722	66,500	70,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	36,741	30,000	40,000
Undist. Expenditures - Guidance	11-000-218-XXX	107,190	114,763	118,644
Undist. Expenditures - Child Study Teams	11-000-219-XXX	33,004	77,372	87,390
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	130,863	137,191	166,433
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	3,322	6,450	6,250
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,728	32,800	32,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	140,969	186,664	182,958
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	80,961	106,816	96,437
Undist. Expend. - Central Services	11-000-251-XXX	207,006	242,985	221,912
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	76,012	86,580	51,120
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	643,848	737,632	485,650
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	416,901	581,087	655,770
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,029,708	1,229,982	1,360,622
Undistributed Expenditures-Food Services	11-000-310-930	25,000	25,000	25,000
Total Undistributed Expenditures		5,569,731	6,268,098	5,888,595
Total General Current Expense		7,513,233	8,318,874	8,037,704
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	83,831	95,674	6,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	90,000	90,000
Total Capital Outlay		83,831	185,674	96,000
General Fund Grand Total		7,597,064	8,504,548	8,133,704
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	181,792	189,809	193,218
Support Services	20-218-200-XXX	66,118	67,636	45,157
Total Preschool Education Aid	20-218-XXX-XXX	247,910	257,445	238,375
Total State Projects	20-XXX-XXX-XXX	247,910	257,445	238,375
Federal Projects:				
Title I	20-XXX-XXX-XXX	112,485	110,179	93,652
Title II	20-XXX-XXX-XXX	24,153	22,894	19,459
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	126,628	122,667	104,266
Other	20-XXX-XXX-XXX	42,033	20,516	17,438
Total Federal Projects	20-XXX-XXX-XXX	305,299	276,256	234,815
Total Special Revenue Funds		553,209	533,701	473,190
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	191,913	180,913	180,113
Total Debt Service Funds		191,913	180,913	180,113
Total Expenditures/Appropriations		8,342,186	9,219,162	8,787,007
Total Expenditures Net of Transfers		8,342,186	9,219,162	8,787,007

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	270,219	446,971	500,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	90,000	90,000	90,000	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	311,042	237,000	0	0
--Legal Reserve	0	0	0	0
--Tuition Reserve	470,962	374,373	148,411	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
--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	\$10,915	\$11,928	\$12,151	\$13,236	\$13,054
Total Classroom Instruction	\$6,390	\$6,808	\$7,275	\$7,281	\$7,628
Classroom-Salaries and Benefits	\$6,233	\$6,556	\$6,989	\$6,901	\$7,141
Classroom-General Supplies and Textbooks	\$143	\$234	\$232	\$323	\$404
Classroom-Purchased Services	\$15	\$18	\$54	\$56	\$83
Total Support Services	\$1,296	\$1,471	\$1,712	\$1,712	\$1,871
Support Services-Salaries and Benefits	\$960	\$1,068	\$1,203	\$1,200	\$1,301
Total Administrative Costs	\$1,485	\$1,572	\$1,748	\$1,888	\$1,704
Administration Salaries and Benefits	\$1,235	\$1,308	\$1,368	\$1,364	\$1,284
Total Operations and Maintenance of Plant	\$1,471	\$1,761	\$1,047	\$1,994	\$1,428
Operations and Maintenance-Salaries and Benefits	\$700	\$728	\$752	\$765	\$889
Board Contribution to Food Services	\$58	\$61	\$60	\$60	\$60
Total Extracurricular Costs	\$81	\$108	\$98	\$98	\$130
Total Equipment Costs	\$0	\$205	\$0	\$231	\$14
Legal Costs	\$6	\$7	\$12	\$12	\$12
Employee Benefits as a percentage of salaries*	33.46%	34.97%	41.14%	39.57%	41.48%

\*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	300	District Income	1,200	Interest, fines, penalties and other monies collected by district.
1	825	Federal Grant Small Rural Achievement Grant	17,438	Small Rural Achievement Grant



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Speech, OT, PT, and evaluations are shared with Commercial Township School.	0
Special Education Services	Child Study Team is shared with Commercial Township School.	0
Social Worker/Psychologist	Shared with Commercial Township School.	0
Recycling	Light bulb and computer recycling shared with Township.	0
Recycling	Paper, plastic, glass, cans, cardboard is shared with Township.	0
Transportation Services, including Fuel	Fuel for buses is bid by the Township.	0
Transportation Services, including Fuel	Transportation consortium services to contract routes.	0
Purchasing	ACES for power/utilities	0
Purchasing	Consortium purchasing of paper, custodial and medical supplies.	0
Purchasing	TIPS/TAPS member	0
Purchasing	JTPA member	0
Municipal/Public Works	T1 water treatment is shared with Township	0
Municipal/Public Works	Trash removal is shared with Township	0
Professional Staff Development	Joint purchase of professional development with two area districts.	0
Technology Services	Participation in Erate funding.	0
Insurance Coverages and Benefits	Participation in the School Employee State Health Benefits Program.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,855,065
(B) Estimated Net Taxable Valuation (as of 10/01/16)	299,516,709
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.9532
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,947,472
(E) Estimated Net Taxable Valuation (as of 10/01/16)	299,516,709
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9841
-----	
B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,855,065
(H) Estimated Equalized Valuation (as of 10/01/16)	294,838,090
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9684
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,947,472
(K) Estimated Equalized Valuation (as of 10/01/16)	294,838,090
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9997
-----	

NAME=Neils Clemenson

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	NA
Base Annual Salary Amount	\$82,588
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	08/17/16
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	15
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	5
Description of Other Contracted Non-Working Days	Bereavement
Total Allowances Amount	\$6,300
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	\$21,353
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Earned but unused paid upon retirement or termination.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout under contract.
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=Neils Clemenson

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=Patricia Powell

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$101,647
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	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	5
Description of Other Contracted Non-Working Days	Bereavement
Total Allowances Amount	\$3,900
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	\$22,819
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Earned but unused vacation is paid upon retirement or resignation.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout under contract.
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=Patricia Powell

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 Haddix

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	NA
Base Annual Salary Amount	\$78,030
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	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	3
Description of Other Contracted Non-Working Days	Bereavement
Total Allowances Amount	\$750
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	\$11,762
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Earned but unused vacation paid at retirement or termination.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout under contract.
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 Haddix

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=Walter Kappeler

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$120,846
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	07/01/13
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	5
Description of Other Contracted Non-Working Days	Bereavement
Total Allowances Amount	\$3,000
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	\$24,296
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout under state law.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon retirement or termination
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
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=Walter Kappeler

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$7,553
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	Contract buyout to terminate CSA
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	