

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	104.0	116.0	117.0
Pupils On Roll Special Ed Full-Time	8.0	7.0	7.0
Pupils On Roll SUBTOTAL	112.0	123.0	124.0
Pupils Sent to Other Districts Special Ed	1.0		0.0
Pupils Received	2.0	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	1,030,397	1,044,065	1,078,995
Total Tuition	10-1300	12,960	3,200	3,200
Transportation Fees From Other LEAs	10-1420-1440	37,250	37,250	37,250
Rents And Royalties	10-1910	40,201	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	0	23,000	23,000
Interest Earned On Capital Reserve Funds	10-1XXX	736	736	500
Subtotal - Revenues From Local Sources		1,121,544	1,108,251	1,142,945
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	52,220	52,430	52,430
Categorical Special Education Aid	10-3132	68,555	69,186	69,186
Equalization Aid	10-3176	566,187	566,534	566,534
Categorical Security Aid	10-3177	16,100	16,507	16,507
Adjustment Aid	10-3178	126,886	126,886	126,886
Parcc Readiness Aid	10-3181	0	1,150	1,150
Per Pupil Growth Aid	10-3182	0	1,150	1,150
Professional Learning Community Aid	10-3183	0	1,080	1,080
Other State Aids	10-3XXX	3,170	0	0
Subtotal - Revenues From State Sources		833,118	834,923	834,923
Budgeted Fund Balance - Operating Budget	10-303	0	43,613	123,480
Adjustment For Prior Year Encumbrances		0	16,539	0
Actual Revenues (Over)/Under Expenditures		-136,375	0	0
Total Operating Budget		1,818,287	2,003,326	2,101,348
Grants and Entitlements:				
Revenues from State Sources:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Restricted Entitlements	20-32XX	19,959	15,651	12,961
Total Revenues From State Sources		19,959	15,651	12,961
Revenues from Federal Sources:				
Title I	20-4411-4416	20,310	18,345	12,842
Title II	20-4451-4455	0	3,716	2,601
I.D.E.A. Part B (Handicapped)	20-4420-4429	47,377	40,189	28,132
Other	20-4XXX	9,202	16,118	11,283
Total Revenues From Federal Sources		76,889	78,368	54,858
Total Grants And Entitlements		96,848	94,019	67,819
Total Revenues/Sources		1,915,135	2,097,345	2,169,167
Total Revenues/Sources Net of Transfers		1,915,135	2,097,345	2,169,167

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	654,435	715,853	740,106
Special Education - Instruction	11-2XX-100-XXX	52,738	55,074	110,024
Basic Skills/Remedial - Instruction	11-230-100-XXX	23,080	18,803	19,348
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	3,735	3,000	3,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	7,375	5,000	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	11,175	23,670	46,026
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,446	10,759	11,075
Undist. Expenditures - Health Services	11-000-213-XXX	48,057	57,342	58,945
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	2,304	6,000	6,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	400	9,000	9,000
Undist. Expenditures - Guidance	11-000-218-XXX	4,928	10,374	10,686
Undist. Expenditures - Child Study Teams	11-000-219-XXX	9,176	6,380	6,541
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	32,823	34,983	36,024
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	587	1,800	1,800
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	220	1,500	1,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	129,061	124,476	124,476
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	21,095	24,826	24,826
Undist. Expend. - Central Services	11-000-251-XXX	32,635	33,100	33,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	197,825	228,837	232,116
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	136,221	145,166	165,180
Personal Services - Employee Benefits	11-XXX-XXX-2XX	382,231	428,777	455,336
Undistributed Expenditures-Food Services	11-000-310-930	7,265	9,000	0
Total Undistributed Expenditures		1,026,449	1,155,990	1,222,631
Total General Current Expense		1,767,812	1,953,720	2,100,109
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	21,638	23,131	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	28,837	25,739	739
Interest Deposit To Capital Reserve	10-604	0	736	500
Total Capital Outlay		50,475	49,606	1,239
General Fund Grand Total		1,818,287	2,003,326	2,101,348
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,309	5,661	3,963
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,990	9,990	6,993
Nonpublic Security Aid	20-XXX-XXX-XXX	2,865	0	2,005
Vocational Education	20-XXX-XXX-XXX	795	0	0
Total Other State Projects		19,959	15,651	12,961
Total State Projects	20-XXX-XXX-XXX	19,959	15,651	12,961
Federal Projects:				
Title I	20-XXX-XXX-XXX	20,310	18,345	12,842
Title II	20-XXX-XXX-XXX	0	3,716	2,601
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	47,377	40,189	28,132
Other	20-XXX-XXX-XXX	9,202	16,118	11,283
Total Federal Projects	20-XXX-XXX-XXX	76,889	78,368	54,858
Total Special Revenue Funds		96,848	94,019	67,819
Total Expenditures/Appropriations		1,915,135	2,097,345	2,169,167
Total Expenditures Net of Transfers		1,915,135	2,097,345	2,169,167

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	252,411	252,436	250,870	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	73,608	74,344	75,080	75,580
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	60,000	60,000	60,000
--Legal Reserve	88,430	164,657	122,610	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	\$14,097	\$14,509	\$16,076	\$14,511	\$15,233
Total Classroom Instruction	\$9,615	\$8,836	\$11,040	\$9,907	\$10,667
Classroom-Salaries and Benefits	\$8,934	\$8,193	\$10,002	\$8,945	\$9,674
Classroom-General Supplies and Textbooks	\$195	\$254	\$603	\$572	\$607
Classroom-Purchased Services	\$486	\$389	\$435	\$389	\$386
Total Support Services	\$1,062	\$1,190	\$1,256	\$1,123	\$1,146
Support Services-Salaries and Benefits	\$621	\$766	\$727	\$650	\$668
Total Administrative Costs	\$1,641	\$2,039	\$1,658	\$1,483	\$1,477
Administration Salaries and Benefits	\$1,064	\$1,436	\$1,054	\$943	\$941
Total Operations and Maintenance of Plant	\$1,707	\$1,989	\$1,967	\$1,860	\$1,875
Operations and Maintenance-Salaries and Benefits	\$535	\$776	\$529	\$473	\$486
Board Contribution to Food Services	\$9	\$65	\$82	\$73	\$0
Total Extracurricular Costs	\$62	\$132	\$73	\$65	\$65
Total Equipment Costs	\$199	\$194	\$210	\$188	\$0
Legal Costs	\$15	\$14	\$9	\$8	\$8
Employee Benefits as a percentage of salaries*	37.31%	38.96%	42.62%	42.62%	42.20%

*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	BUSINESS ADMINISTRATOR AND VARIOUS BUSINESS OFFICE SERVICES PURCHASED FROM OLDMANS TWP & UPPER DEERFIELD TWP	0
Special Education Services	OT SERVICES PURCHASED FROM SCSSSD	0
Social Worker/Psychologist	CHILD STUDY TEAM SERVICES PURCHASED FROM DEERFIELD TOWNSHIP	0
Superintendent and Assistant Sup.	SUPERINTENDENT SERVICES SHARED WITH GREENWICH TOWNSHIP	0
Purchasing	JOINT PURCHASING AGREEMENT FOR CUSTODIAL SUPPLIES WITH OLDMANS TOWNSHIP	0
Curriculum Services	SUPV OF CURRICULUM/INSTRUCTION SERVICES PURCHASED FROM GREENWICH TOWNSHIP	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,078,995
(B) Estimated Net Taxable Valuation (as of 02/01/17)	107,044,143
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0080
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,078,995
(E) Estimated Net Taxable Valuation (as of 02/01/17)	107,044,143
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0080

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,078,995
(H) Estimated Equalized Valuation (as of 10/01/16)	106,500,146
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0131
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,078,995
(K) Estimated Equalized Valuation (as of 10/01/16)	106,500,146
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.0131

NAME=JOHN KLUG

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	11
Shared District	1820
Job Title Other District	SUPERINTENDENT
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
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	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	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$10,000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,613
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$13,815
Contractual Post-Employment Benefit Description of Payout of Sick days	MAX OF 100 @120/DAY
Contractual Post-Employment Benefit Description of Payout of Vacation days	MAX OBLIGATION ASSUMING NO VAC USED
Contractual Post-Employment Benefit Description of Payout of Personal days	NO CONTRACTUAL OBLIGATION
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 KLUG

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 AGREEMENT

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	11
Shared District	5300
Job Title Other District	ASSISTANT SUPERINTENDENT
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	0
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	NO CONTRACTUAL OBLIGATION
Contractual Post-Employment Benefit Description of Payout of Vacation days	NO CONTRACTUAL OBLIGATION
Contractual Post-Employment Benefit Description of Payout of Personal days	NO CONTRACTUAL OBLIGATION
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 AGREEMENT

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	SHARED SERVICE WITH UDTS
Additional Comment 2	
Additional Comment 3	