Advertised Enrollments

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	385.0	367.0	370.0
Pupils On Roll Special Ed Full-Time	80.0	72.0	71.0
Pupils On Roll SUBTOTAL	465.0	439.0	441.0
Pupils in Private School Placements	8.0	8.0	6.0
Pupils Sent to Other Districts Regular	72.0	70.0	63.0
Pupils Sent to Other Districts Special Ed	23.0	27.0	34.0
Pupils Received	5.0	1.0	0.0

Advertised Revenues

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,697,131	9,891,074	10,088,895
Total Tuition	10-1300	125,489	37,000	0
Transportation Fees From Individuals	10-1410	0	0	750
Unrestricted Miscellaneous Revenues	10-1XXX	25,483	10,750	5,402
Interest Earned On Maintenance Reserve	10-1XXX	0	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	2,000	1,500
Subtotal - Revenues From Local Sources		9,848,103	9,941,324	10,097,047
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	272,654	272,578	272,578
Extraordinary Aid	10-3131	78,459	0	0
Categorical Special Education Aid	10-3132	342,959	346,767	346,767
Categorical Security Aid	10-3177	84,835	86,030	86,030
Adjustment Aid	10-3178	410,720	410,720	410,720
Parcc Readiness Aid	10-3181	0	5,670	5,670
Per Pupil Growth Aid	10-3182	0	5,670	5,670
Professional Learning Community Aid	10-3183	0	5,510	5,510
Other State Aids	10-3XXX	19,488	0	0
Subtotal - Revenues From State Sources		1,209,115	1,132,945	1,132,945
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	21,178	13,541	0
Subtotal - Revenues From Federal Sources		21,178	13,541	0
Budgeted Fund Balance - Operating Budget	10-303	0	550,602	460,808
Adjustment For Prior Year Encumbrances		0	52,343	0
Actual Revenues (Over)/Under Expenditures		581,501	0	0
Total Operating Budget		11,659,897	11,690,755	11,690,800

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	10,492	4,325	2,777
Total Revenues From Local Sources	20-1XXX	10,492	4,325	2,777
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	54,990	76,915	63,679
Total Revenues From State Sources		54,990	76,915	63,679
Revenues from Federal Sources:				
Title I	20-4411-4416	109,473	107,431	91,316
Title II	20-4451-4455	18,902	17,547	14,915
I.D.E.A. Part B (Handicapped)	20-4420-4429	200,041	175,658	149,310
Total Revenues From Federal Sources		328,416	300,636	255,541
Total Grants And Entitlements		393,898	381,876	321,997
Total Revenues/Sources		12,053,795	12,072,631	12,012,797
Total Revenues/Sources Net of Transfers		12,053,795	12,072,631	12,012,797

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,694,144	2,628,002	2,686,888
Special Education - Instruction	11-2XX-100-XXX	1,029,440	1,109,265	892,587
Basic Skills/Remedial - Instruction	11-230-100-XXX	133,305	117,422	133,658
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	14,140	18,040	20,840
Community Services Programs/Operations	11-800-330-XXX	1,014	2,018	1,901
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,322,604	2,158,403	2,352,173
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	6,750	779	1,000
Undist. Expenditures - Health Services	11-000-213-XXX	200,944	207,607	276,544
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	276,647	260,045	198,841
Undist. Expenditures - Guidance	11-000-218-XXX	85,773	88,105	85,399
Undist. Expenditures - Child Study Teams	11-000-219-XXX	306,460	330,105	274,952
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	124,898	132,329	135,200
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	338,511	210,659	250,368
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	11,814	10,606	8,986
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	278,772	317,307	263,469
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	153,830	161,645	165,869
Undist. Expend. - Central Services	11-000-251-XXX	207,744	207,720	212,624
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	994,430	1,064,078	1,009,516
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	692,947	718,352	771,125
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,719,363	1,837,284	1,901,313
Undistributed Expenditures-Food Services	11-000-310-930	10,000	0	0
Total Undistributed Expenditures		7,731,487	7,705,024	7,907,379
Interest Earned On Maintenance Reserve	10-606	0	500	500
Increase In Maintenance Reserve	10-606	0	25,000	10,000
Total General Current Expense		11,603,530	11,605,271	11,653,753

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	54,270	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	2,097	40,566	2,097
Increase In Capital Reserve	10-604	0	25,000	15,000
Interest Deposit To Capital Reserve	10-604	0	2,000	1,500
Total Capital Outlay		56,367	67,566	18,597
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	0	17,918	18,450
Total Summer School	13-422-X00-XXX	0	17,918	18,450
Total Special Schools	13-XXX-XXX-XXX	0	17,918	18,450
General Fund Grand Total		11,659,897	11,690,755	11,690,800
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	10,492	4,325	2,777
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	4,669	3,969
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	13,130	11,161
Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	43,670	37,120
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,550	7,290	6,196
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,469	2,106	1,790
Nonpublic Security Aid	20-XXX-XXX-XXX	2,375	4,050	3,443
Other	20-XXX-XXX-XXX	41,596	2,000	0
Total Other State Projects		54,990	76,915	63,679
Total State Projects	20-XXX-XXX-XXX	54,990	76,915	63,679
Federal Projects:				
Title I	20-XXX-XXX-XXX	109,473	107,431	91,316
Title II	20-XXX-XXX-XXX	18,902	17,547	14,915
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	200,041	175,658	149,310

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Federal Projects	20-XXX-XXX-XXX	328,416	300,636	255,541
Total Special Revenue Funds		393,898	381,876	321,997
Total Expenditures/Appropriations		12,053,795	12,072,631	12,012,797
Total Expenditures Net of Transfers		12,053,795	12,072,631	12,012,797

Advertised Recapitulation of Balances

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	477,506	471,658	345,020	198,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	414,783	466,783	493,783	510,283
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	85,377	135,877	161,377	171,877
--Legal Reserve	1,417,102	737,752	313,788	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

Advertised Per Pupil Cost Calculations

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	$18,051	$18,719	$19,475	$19,825	$19,320
Total Classroom Instruction	$10,273	$10,818	$11,294	$11,447	$11,250
Classroom-Salaries and Benefits	$9,324	$9,698	$10,401	$10,367	$10,701
Classroom-General Supplies and Textbooks	$181	$317	$137	$165	$145
Classroom-Purchased Services	$769	$802	$756	$915	$404
Total Support Services	$3,265	$3,594	$3,417	$3,549	$3,442
Support Services-Salaries and Benefits	$2,547	$2,606	$2,711	$2,814	$2,458
Total Administrative Costs	$1,841	$1,713	$1,866	$1,923	$1,834
Administration Salaries and Benefits	$1,334	$1,276	$1,378	$1,394	$1,431
Total Operations and Maintenance of Plant	$2,560	$2,518	$2,813	$2,821	$2,698
Operations and Maintenance-Salaries and Benefits	$1,344	$1,408	$1,527	$1,545	$1,547
Board Contribution to Food Services	$59	$22	$0	$0	$0
Total Extracurricular Costs	$38	$41	$54	$55	$64
Total Equipment Costs	$57	$118	$0	$0	$0
Legal Costs	$22	$30	$33	$34	$25
Employee Benefits as a percentage of salaries*	32.46%	33.08%	35.97%	34.62%	35.95%

*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	330	Interest Earned	500	Projected interest earned on Maintenance Reserve.
1	340	Interest Earned	1,500	Projected interest earned on Capital Reserve.
1	740	NJSIG Safety Grant	2,777	Expected grant award.
1	100	Local Tax Levy	10,088,895	Maximum 2% tax levy.
1	240	Subscription Busing	750	Expected amount received on subscription busing.
1	300	Interest on accounts	5,402	Projected interest earned on various accounts.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Participate in Federal E-rate program.	0
Transportation Services, including Fuel	Interlocal services agreement with municipality for fuel on district vehicles.	0
Purchasing	Member of Education Services Commission of New Jersey purchasing group.	0
Purchasing	Participate in ACES program for electricity and natural gas.	0
Municipal/Public Works	Township provides snow removal, trash/recycling services, and free water/sewer.	0
Insurance Coverages and Benefits	Participant in workers compensation ERIC South consortium.	0

Estimated Tax Rate Information

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,989,985
(B) Estimated Net Taxable Valuation (as of 03/07/17)	754,417,466
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3242
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,989,985
(E) Estimated Net Taxable Valuation (as of 03/07/17)	754,417,466
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.3242

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,989,985
(H) Estimated Equalized Valuation (as of 03/07/17)	776,788,989
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2861
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,989,985
(K) Estimated Equalized Valuation (as of 03/07/17)	776,788,989
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2861

NAME=Alisa E. Whitcraft

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	$122,569
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	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	1
Description of Other Contracted Non-Working Days	Floating Holiday
Total Allowances Amount	$1,845
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	As per employment contract.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable.
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable.
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=Alisa E. Whitcraft

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=Dr. Jennifer Foley-Hindman

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	NMS Principal
Base Annual Salary Amount	$129,757
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	08/01/15
End Date of Contract	06/30/19
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	$5,818
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	$24,981
Contractual Post-Employment Benefit Description of Payout of Sick days	As per employment contract with the BOE.
Contractual Post-Employment Benefit Description of Payout of Vacation days	As per employment contract with the BOE.
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable.
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=Dr. Jennifer Foley-Hindman

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=Michael A. Grelli

CATEGORY	MEASURE
Job Title	Other
Job Title II	Technology Coordinator
Base Annual Salary Amount	$82,529
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	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	$1,000
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	$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not applicable.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable.
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable.
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=Michael A. Grelli

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=Scott A. Campbell

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	$113,675
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	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	1
Description of Other Contracted Non-Working Days	Floating Holiday
Total Allowances Amount	$6,227
Total Bonuses Amount	$800
Total Stipends Amount	$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	$1,500
District Contributions Above Teacher Contract for Retirement Plans	$0
Total Contractual Post-Employment Benefit Amount	$31,753
Contractual Post-Employment Benefit Description of Payout of Sick days	As per employment contract. Memorialized as of 2008/09 contract.
Contractual Post-Employment Benefit Description of Payout of Vacation days	As per employment contract.
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable.
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=Scott A. Campbell

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	