

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	637.0	623.0	602.0
Pupils On Roll Special Ed Full-Time	111.0	104.0	100.0
Pupils On Roll SUBTOTAL	748.0	727.0	702.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Regular	1.0	1.0	1.0
Pupils Received	350.0	334.0	312.0
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	3,625,393	3,697,901	3,753,370
Total Tuition	10-1300	5,160,851	4,997,333	4,825,983
Unrestricted Miscellaneous Revenues	10-1XXX	16,335	12,500	12,500
Subtotal - Revenues From Local Sources		8,802,579	8,707,734	8,591,853
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,860	1,860	1,860
Categorical Special Education Aid	10-3132	249,632	249,632	249,632
Equalization Aid	10-3176	2,549,473	2,549,473	2,549,473
Categorical Security Aid	10-3177	8,387	8,387	8,387
Adjustment Aid	10-3178	17,405	17,405	17,405
Parcc Readiness Aid	10-3181	0	3,880	3,880
Per Pupil Growth Aid	10-3182	0	3,880	3,880
Professional Learning Community Aid	10-3183	0	3,870	3,870
Other State Aids	10-3XXX	7,760	0	0
Subtotal - Revenues From State Sources		2,834,517	2,838,387	2,838,387
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	15,371	0
Subtotal - Revenues From Federal Sources		0	15,371	0
Budgeted Fund Balance - Operating Budget	10-303	0	300,000	300,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	487,000	0
Withdrawal From Maint. Reserve	10-310	0	300,000	300,000
Adjustment For Prior Year Encumbrances		0	349,352	0
Actual Revenues (Over)/Under Expenditures		-130,861	0	0
Total Operating Budget		11,506,235	12,997,844	12,030,240

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	44,155	39,000	39,000
Title II	20-4451-4455	17,819	16,000	16,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	172,456	145,000	150,000
Other	20-4XXX	6,186	4,000	4,000
Total Revenues From Federal Sources		240,616	204,000	209,000
Total Grants And Entitlements		240,616	204,000	209,000
Total Revenues/Sources		11,746,851	13,201,844	12,239,240
Total Revenues/Sources Net of Transfers		11,746,851	13,201,844	12,239,240

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,812,846	3,933,287	3,857,225
Special Education - Instruction	11-2XX-100-XXX	911,004	913,840	863,415
Basic Skills/Remedial - Instruction	11-230-100-XXX	132,506	133,896	138,169
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	64,552	68,155	65,050
School-Sponsored Athletics - Instruction	11-402-100-XXX	333,488	375,353	385,448
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	100,751	125,029	132,653
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	0	67,334
Undist. Expenditures - Health Services	11-000-213-XXX	177,098	214,588	216,798
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	106,187	118,635	120,740
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	60,485	80,908	124,600
Undist. Expenditures - Guidance	11-000-218-XXX	203,748	208,265	200,675
Undist. Expenditures - Child Study Teams	11-000-219-XXX	303,003	350,865	376,021
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	12,143	23,386	15,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	147,645	128,679	132,970
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	11,175	13,743	10,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	308,947	285,969	317,741
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	694,869	706,163	605,080
Undist. Expend. - Central Services	11-000-251-XXX	180,332	167,488	182,770
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	85,575	90,137	97,590
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,330,126	1,484,674	1,233,002
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	141,253	118,536	202,595
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,310,060	2,533,249	2,585,416
Total Undistributed Expenditures		6,173,397	6,650,314	6,621,485
Total General Current Expense		11,427,793	12,074,845	11,930,792
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	63,490	108,268	98,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	6,841	691,731	1,448
Increase In Capital Reserve	10-604	0	100,000	0
Total Capital Outlay		70,331	899,999	99,448
Transfer Of Funds To Charter Schools	10-000-100-56X	8,111	23,000	0
General Fund Grand Total		11,506,235	12,997,844	12,030,240
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	44,155	39,000	39,000
Title II	20-XXX-XXX-XXX	17,819	16,000	16,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	172,456	145,000	150,000
Other	20-XXX-XXX-XXX	6,186	4,000	4,000
Total Federal Projects	20-XXX-XXX-XXX	240,616	204,000	209,000
Total Special Revenue Funds		240,616	204,000	209,000
Total Expenditures/Appropriations		11,746,851	13,201,844	12,239,240
Total Expenditures Net of Transfers		11,746,851	13,201,844	12,239,240

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	566,228	547,938	552,970	252,970
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	425,000	387,574	574	574
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	673,000	623,000	323,000	23,000
--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)	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	\$13,946	\$14,965	\$15,671	\$16,274	\$16,518
Total Classroom Instruction	\$7,983	\$8,459	\$8,738	\$9,039	\$9,213
Classroom-Salaries and Benefits	\$7,482	\$8,094	\$8,292	\$8,481	\$8,750
Classroom-General Supplies and Textbooks	\$496	\$346	\$404	\$464	\$403
Classroom-Purchased Services	\$5	\$20	\$43	\$94	\$60
Total Support Services	\$1,786	\$1,744	\$1,953	\$2,027	\$2,332
Support Services-Salaries and Benefits	\$1,483	\$1,558	\$1,721	\$1,783	\$2,025
Total Administrative Costs	\$1,911	\$2,139	\$2,136	\$2,204	\$2,191
Administration Salaries and Benefits	\$1,647	\$1,815	\$1,829	\$1,879	\$1,822
Total Operations and Maintenance of Plant	\$1,696	\$1,968	\$2,109	\$2,261	\$1,989
Operations and Maintenance-Salaries and Benefits	\$743	\$776	\$817	\$847	\$888
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$570	\$655	\$735	\$744	\$785
Total Equipment Costs	\$269	\$85	\$117	\$149	\$140
Legal Costs	\$47	\$43	\$33	\$34	\$43
Employee Benefits as a percentage of salaries*	31.18%	32.00%	34.77%	34.75%	35.49%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	interest	500	bank interest
2	300	misc revenue	12,000	game receipts, etc

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business services with sending district (shared BA)	0
Custodial and Maintenance Services	Equipment and services are shared with the town whenever possible.	0
Social Worker/Psychologist	Shared LDTC with sending district.	0
Superintendent and Assistant Sup.	Shared Superintendent with sending district.	0
Others	District sponsors various after school activities and athletics to share with the town.	0
Purchasing	District participates in ACES and HCESC purchasing for power, utilities and fuel.	0
Purchasing	District purchases supplies through the HCESC and MCESC when cost effective.	0
Purchasing	District participates in ACT for telephone services.	0
Municipal/Public Works	Some snow removal is shared with the town.	0
Curriculum Services	Shared with sending districts.	0
Professional Staff Development	Shared with sending districts including county in-service presenters and consultants and teacher evaluation training.	0
Insurance Coverages and Benefits	District is enrolled with NJSIG.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,753,370
(B) Estimated Net Taxable Valuation (as of 03/01/17)	127,520,024
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.9434
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,753,370
(E) Estimated Net Taxable Valuation (as of 03/01/17)	127,520,024
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.9434

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,753,370
(H) Estimated Equalized Valuation (as of 10/01/16)	182,363,254
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	2.0582
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,753,370
(K) Estimated Equalized Valuation (as of 10/01/16)	182,363,254
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	2.0582

NAME=Christopher Carrubba

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	2040
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/01/13
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	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	\$2,835
Total Bonuses Amount	\$0
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	\$27,115
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum at separation or retirement
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 Carrubba

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 with Harmony - Harmony pays 35% of the CSA costs
Additional Comment 2	
Additional Comment 3	

NAME=James Barrick

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Operations Chief
Base Annual Salary Amount	\$90,712
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	25
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	\$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	\$16,572
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum at separation or retirement
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=James Barrick

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=Rachelle Tjalma

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$173,789
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	2040
Job Title Other District	Business Administrator
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	25
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	\$2,085
Total Bonuses Amount	\$0
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	\$31,710
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum at separation or retirement
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=Rachelle Tjalma

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 with Harmony - Harmony pays \$75,000
Additional Comment 2	
Additional Comment 3	