

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	207.0	206.0	214.0
Pupils On Roll Special Ed Full-Time	44.0	44.0	37.0
Pupils On Roll SUBTOTAL	251.0	250.0	251.0
Pupils Sent to Other Districts Regular	96.0	97.0	95.0
Pupils Sent to Other Districts Special Ed	13.0	9.0	12.0
Pupils Received	14.0	18.0	14.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,193,605	6,193,605	6,193,605
Total Tuition	10-1300	36,000	25,000	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	96,117	5,975	2,875
Interest Earned On Maintenance Reserve	10-1XXX	0	25	25
Interest Earned On Capital Reserve Funds	10-1XXX	64	50	50
Subtotal - Revenues From Local Sources		6,325,786	6,224,655	6,221,555
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	103,351	105,722	105,722
Categorical Special Education Aid	10-3132	217,130	219,129	219,129
Categorical Security Aid	10-3177	31,409	31,434	31,434
Parcc Readiness Aid	10-3181	0	3,320	3,320
Per Pupil Growth Aid	10-3182	0	3,320	3,320
Professional Learning Community Aid	10-3183	0	3,360	3,360
Other State Aids	10-3XXX	7,185	0	0
Subtotal - Revenues From State Sources		359,075	366,285	366,285
Budgeted Fund Balance - Operating Budget	10-303	0	321,213	400,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	1,000,000	0
Withdrawal From Maint. Reserve	10-310	0	210,000	210,000
Transfers From Other Funds	10-5200	108,848	0	0
Adjustment For Prior Year Encumbrances		0	709,664	0
Actual Revenues (Over)/Under Expenditures		-613,273	0	0
Total Operating Budget		6,180,436	8,831,817	7,197,840
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,500	0	0
Total Revenues From Local Sources	20-1XXX	1,500	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	43,121	41,576	38,000
Title II	20-4451-4455	13,234	5,799	5,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	100,980	77,675	62,000
Other	20-4XXX	29,992	0	0
Total Revenues From Federal Sources		187,327	125,050	105,000
Total Grants And Entitlements		188,827	125,050	105,000
Total Revenues/Sources		6,369,263	8,956,867	7,302,840
Total Revenues/Sources Net of Transfers		6,369,263	8,956,867	7,302,840

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,869,285	1,839,240	1,779,011
Special Education - Instruction	11-2XX-100-XXX	306,825	339,284	348,061
Basic Skills/Remedial - Instruction	11-230-100-XXX	66,486	137,161	139,566
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,564	31,500	30,500
Before/After School Programs	11-421-XXX-XXX	17,702	18,500	25,500
Summer School	11-422-XXX-XXX	9,834	20,000	20,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,638,348	1,729,897	1,656,400
Undist. Expenditures - Health Services	11-000-213-XXX	101,947	62,190	57,865
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	78,971	101,595	138,015
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	74,340	76,460	82,219
Undist. Expenditures - Guidance	11-000-218-XXX	20,922	36,050	32,250
Undist. Expenditures - Child Study Teams	11-000-219-XXX	94,904	103,858	113,796
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	7,423	18,500	15,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	13,992	67,990	61,865
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,891	21,400	15,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	131,631	172,765	157,194
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	126,336	132,108	136,153
Undist. Expend. - Central Services	11-000-251-XXX	113,822	124,298	129,966
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	21,617	46,500	47,250
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	338,050	531,113	534,904
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	258,072	297,269	299,662
Personal Services - Employee Benefits	11-XXX-XXX-2XX	769,734	1,057,240	1,105,349
Total Undistributed Expenditures		3,801,000	4,579,233	4,583,388
Interest Earned On Maintenance Reserve	10-606	0	25	25
Total General Current Expense		6,087,696	6,964,943	6,926,051

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	58,631	88,455	60,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	34,109	1,568,369	1,739
Increase In Capital Reserve	10-604	0	210,000	210,000
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		92,740	1,866,874	271,789
General Fund Grand Total		6,180,436	8,831,817	7,197,840
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,500	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	43,121	41,576	38,000
Title II	20-XXX-XXX-XXX	13,234	5,799	5,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	100,980	77,675	62,000
Other	20-XXX-XXX-XXX	29,992	0	0
Total Federal Projects	20-XXX-XXX-XXX	187,327	125,050	105,000
Total Special Revenue Funds		188,827	125,050	105,000
Total Expenditures/Appropriations		6,369,263	8,956,867	7,302,840
Total Expenditures Net of Transfers		6,369,263	8,956,867	7,302,840

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	275,714	249,201	650,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	629,212	804,124	14,174	224,224
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	710,000	710,000	500,025	290,050
--Legal Reserve	566,031	321,213	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	\$16,460	\$16,634	\$19,036	\$19,751	\$19,801
Total Classroom Instruction	\$10,278	\$11,246	\$11,925	\$12,492	\$12,392
Classroom-Salaries and Benefits	\$9,537	\$9,692	\$10,854	\$11,282	\$11,306
Classroom-General Supplies and Textbooks	\$504	\$1,336	\$625	\$650	\$631
Classroom-Purchased Services	\$237	\$218	\$447	\$560	\$454
Total Support Services	\$2,453	\$1,978	\$2,579	\$2,501	\$2,632
Support Services-Salaries and Benefits	\$1,939	\$1,635	\$2,087	\$2,012	\$2,040
Total Administrative Costs	\$1,881	\$1,806	\$2,095	\$2,199	\$2,191
Administration Salaries and Benefits	\$1,304	\$1,058	\$1,063	\$1,089	\$1,126
Total Operations and Maintenance of Plant	\$1,775	\$1,522	\$2,264	\$2,386	\$2,417
Operations and Maintenance-Salaries and Benefits	\$712	\$782	\$937	\$960	\$1,017
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$70	\$80	\$168	\$172	\$168
Total Equipment Costs	\$0	\$233	\$0	\$354	\$239
Legal Costs	\$29	\$9	\$32	\$33	\$33
Employee Benefits as a percentage of salaries*	33.20%	30.00%	37.95%	37.48%	39.14%

*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 Services shared with Belvidere	0
Superintendent and Assistant Sup.	Superintendent shared with Belvidere	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,193,605
(B) Estimated Net Taxable Valuation (as of 03/01/17)	477,616,305
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.2968
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,193,605
(E) Estimated Net Taxable Valuation (as of 03/01/17)	477,616,305
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.2968

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,193,605
(H) Estimated Equalized Valuation (as of 10/01/16)	533,825,320
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1602
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,193,605
(K) Estimated Equalized Valuation (as of 10/01/16)	533,825,320
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.1602

NAME=Christopher Carrubba

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	41
Shared District	0280
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	\$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	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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	

NAME=Christopher Carrubba

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Other Benefits 3	
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	The 16-17 estimated share of the Superintendent agreement with Belvidere is \$56,690 (35% of costs)
Additional Comment 2	
Additional Comment 3	

NAME=Rachelle Tjalma

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	41
Shared District	0280
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	11/01/15
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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	The 16-17 business services fee to Belvidere for BA services is \$75,000
Additional Comment 2	
Additional Comment 3	

NAME=Ryenne Bigelli

CATEGORY	MEASURE
Job Title	Principal
Job Title II	CST Director
Base Annual Salary Amount	\$92,273
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	5
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	\$1,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$429
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$14,598
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=Ryanne Bigelli

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	