

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	95.0	89.0	87.0
Pupils On Roll Special Ed Full-Time	14.0	22.0	21.0
Pupils On Roll SUBTOTAL	109.0	111.0	108.0
Pupils Sent to Other Districts Special Ed	3.0	4.0	6.0
Pupils Received	11.0	14.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,067,948	2,109,307	2,151,493
Total Tuition	10-1300	27,913	22,440	23,126
Unrestricted Miscellaneous Revenues	10-1XXX	1,423	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		2,097,284	2,132,347	2,175,219
Revenues from State Sources:				
School Choice Aid	10-3116	45,876	22,938	45,876
Categorical Transportation Aid	10-3121	3,762	3,762	3,762
Categorical Special Education Aid	10-3132	93,822	93,822	93,822
Equalization Aid	10-3176	149,438	149,438	149,438
Categorical Security Aid	10-3177	2,028	2,028	2,028
Adjustment Aid	10-3178	0	0	22,938
Parcc Readiness Aid	10-3181	0	0	990
Per Pupil Growth Aid	10-3182	0	0	990
Professional Learning Community Aid	10-3183	0	0	910
Other State Aids	10-3XXX	3,501	24,918	0
Subtotal - Revenues From State Sources		298,427	296,906	320,754
Budgeted Fund Balance - Operating Budget	10-303	0	65,681	91,653
Actual Revenues (Over)/Under Expenditures		-99,848	0	0
Total Operating Budget		2,295,863	2,494,934	2,587,626
Grants and Entitlements:				
Revenues from Federal Sources:				
Title II	20-4451-4455	0	1,535	1,535
I.D.E.A. Part B (Handicapped)	20-4420-4429	0	29,060	33,800

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Other	20-4XXX	0	16,307	16,307
Total Revenues From Federal Sources		0	46,902	51,642
Total Grants And Entitlements		0	46,902	51,642
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	126,640	126,566	129,916
Total Revenues From Local Sources		126,640	126,566	129,916
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	43,645	43,619	44,798
Withdrawal From Debt Service Reserve	40-313	0	0	71
Total Local Repayment Of Debt		170,285	170,185	174,785
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		170,284	170,185	174,785
Total Revenues/Sources		2,466,147	2,712,021	2,814,053
Total Revenues/Sources Net of Transfers		2,466,147	2,712,021	2,814,053

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	719,910	754,899	760,704
Special Education - Instruction	11-2XX-100-XXX	261,744	305,556	331,323
Basic Skills/Remedial - Instruction	11-230-100-XXX	16,841	17,920	18,763
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	10,097	13,100	12,900
School-Sponsored Athletics - Instruction	11-402-100-XXX	10,173	15,250	13,624
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	57,320	54,700	116,000
Undist. Expenditures - Health Services	11-000-213-XXX	61,536	63,074	66,934
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	43,955	60,322	66,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	62,512	43,000	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	151,680	168,156	170,845
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	25,734	33,280	49,214
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	99,838	98,527	94,632
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,314	11,465	15,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	56,736	49,349	51,577
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	33,060	36,553	37,492
Undist. Expend. - Central Services	11-000-251-XXX	34,304	57,872	45,642
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	201,869	191,592	199,568
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	65,807	71,208	59,908
Personal Services - Employee Benefits	11-XXX-XXX-2XX	369,349	437,011	477,400
Total Undistributed Expenditures		1,268,014	1,376,109	1,450,212
Total General Current Expense		2,286,779	2,482,834	2,587,526
Capital Expenditures:				
Equipment	12-XXX-XXX-730	9,084	12,000	0
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		9,084	12,100	100

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Fund Grand Total		2,295,863	2,494,934	2,587,626
Special Grants and Entitlements:				
Federal Projects:				
Title II	20-XXX-XXX-XXX	0	1,535	1,535
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	29,060	33,800
Other	20-XXX-XXX-XXX	0	16,307	16,307
Total Federal Projects	20-XXX-XXX-XXX	0	46,902	51,642
Total Special Revenue Funds		0	46,902	51,642
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	170,284	170,185	174,785
Total Debt Service Funds		170,284	170,185	174,785
Total Expenditures/Appropriations		2,466,147	2,712,021	2,814,053
Total Expenditures Net of Transfers		2,466,147	2,712,021	2,814,053

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	269,281	269,281	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	25,103	25,103	25,203	25,303
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	46,400	138,053	91,653	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
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)		0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	70	71	71	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,912	\$19,885	\$22,235	\$21,234	\$22,330
Total Classroom Instruction	\$11,925	\$12,525	\$14,221	\$13,580	\$14,519
Classroom-Salaries and Benefits	\$11,350	\$12,088	\$13,514	\$12,905	\$13,935
Classroom-General Supplies and Textbooks	\$370	\$238	\$442	\$423	\$343
Classroom-Purchased Services	\$205	\$199	\$264	\$252	\$241
Total Support Services	\$3,470	\$4,132	\$4,508	\$4,305	\$4,284
Support Services-Salaries and Benefits	\$2,053	\$2,334	\$2,539	\$2,425	\$2,238
Total Administrative Costs	\$1,553	\$1,186	\$1,404	\$1,340	\$1,340
Administration Salaries and Benefits	\$916	\$890	\$1,112	\$1,062	\$740
Total Operations and Maintenance of Plant	\$1,792	\$1,855	\$1,807	\$1,726	\$1,848
Operations and Maintenance-Salaries and Benefits	\$747	\$762	\$704	\$672	\$739
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$173	\$186	\$267	\$255	\$246
Total Equipment Costs	\$0	\$83	\$113	\$108	\$0
Legal Costs	\$15	\$23	\$28	\$27	\$28
Employee Benefits as a percentage of salaries*	26.07%	26.21%	29.09%	29.09%	31.62%

*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 2015-16 revised appropriations and the 2016-17 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.

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,130,400
(B) Estimated Net Taxable Valuation (as of 10/01/15)	145,528,008
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.4639
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,258,677
(E) Estimated Net Taxable Valuation (as of 10/01/15)	145,528,008
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.5521

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,130,400
(H) Estimated Equalized Valuation (as of 10/01/15)	138,019,740
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5435
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,258,677
(K) Estimated Equalized Valuation (as of 10/01/15)	138,019,740
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.6365

NAME=Daniel Patton

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$113,185
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
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	\$900
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$10,953
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=Daniel Patton

	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 Services Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.3
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	78
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	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=Shared Services 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	per shared services agreement
Additional Comment 2	
Additional Comment 3	

NAME=Thomas Johnston

CATEGORY	MEASURE
Job Title	Assistant Business Administrator
Job Title II	
Base Annual Salary Amount	\$49,950
Full-Time Equivalent (FTE)	0.8
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	12
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	\$500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$10,953
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=Thomas Johnston

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	