

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	445.0	446.0	448.0
Pupils On Roll Special Ed Full-Time	73.0	67.0	78.0
Pupils On Roll SUBTOTAL	518.0	513.0	526.0
Pupils in Private School Placements	5.0	7.0	7.0
Pupils Sent to Other Districts Regular	332.0	311.0	315.0
Pupils Sent to Other Districts Special Ed	86.0	98.0	95.0
Pupils Received	1.0	4.0	2.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,224,870	10,415,270	10,779,804
Total Tuition	10-1300	137,649	0	150,000
Unrestricted Miscellaneous Revenues	10-1XXX	51,957	10,000	60,000
Interest Earned On Maintenance Reserve	10-1XXX	0	1,000	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,000	1,000
Subtotal - Revenues From Local Sources		10,414,476	10,427,270	10,991,804
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	325,929	327,794	327,794
Extraordinary Aid	10-3131	163,918	0	150,000
Categorical Special Education Aid	10-3132	507,177	515,006	515,006
Categorical Security Aid	10-3177	135,390	137,667	137,667
Adjustment Aid	10-3178	5,948,204	5,948,204	5,948,204
Parcc Readiness Aid	10-3181	0	8,890	8,890
Per Pupil Growth Aid	10-3182	0	8,890	8,890
Professional Learning Community Aid	10-3183	0	8,930	8,930
Other State Aids	10-3XXX	18,302	0	0
Subtotal - Revenues From State Sources		7,098,920	6,955,381	7,105,381
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	27,291	5,612	18,299
Subtotal - Revenues From Federal Sources		27,291	5,612	18,299
Budgeted Fund Balance - Operating Budget	10-303	0	925,668	186,930
Withdrawal From Maint. Reserve	10-310	0	0	1,648,631
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	250,000
Adjustment For Prior Year Encumbrances		0	90,081	0
Actual Revenues (Over)/Under Expenditures		-394,062	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		17,146,625	18,404,012	20,201,045
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	125,026	139,826	118,852
Title II	20-4451-4455	36,945	47,273	40,182
I.D.E.A. Part B (Handicapped)	20-4420-4429	215,415	204,831	174,106
Total Revenues From Federal Sources		377,386	391,930	333,140
Total Grants And Entitlements		377,386	391,930	333,140
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	416,706	409,648	388,022
Total Revenues From Local Sources		416,706	409,648	388,022
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	304,894	306,927	296,052
Budgeted Fund Balance	40-303	0	0	16,601
Total Local Repayment Of Debt		721,600	716,575	700,675
Actual Revenues (Over)/Under Expenditures		-16,601	0	0
Total Repayment Of Debt		704,999	716,575	700,675
Total Revenues/Sources		18,229,010	19,512,517	21,234,860
Total Revenues/Sources Net of Transfers		18,229,010	19,512,517	21,234,860

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,550,952	2,748,475	2,584,727
Special Education - Instruction	11-2XX-100-XXX	1,439,622	1,414,057	1,306,166
Basic Skills/Remedial - Instruction	11-230-100-XXX	296,363	359,382	363,779
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	41,898	40,000	40,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	6,392,860	6,990,469	7,922,467
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,485	14,990	15,375
Undist. Expenditures - Health Services	11-000-213-XXX	140,000	144,716	150,979
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	252,979	232,624	248,404
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	134,391	133,123	125,000
Undist. Expenditures - Guidance	11-000-218-XXX	127,990	129,400	134,252
Undist. Expenditures - Child Study Teams	11-000-219-XXX	291,483	291,344	288,606
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	26,993	43,252	32,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	194,343	237,468	209,903
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,818	16,875	16,875
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	289,238	288,971	312,026
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	262,894	294,540	286,494
Undist. Expend. - Central Services	11-000-251-XXX	145,499	166,859	150,365
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	867,928	1,017,569	2,355,132
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,052,621	1,012,226	1,016,626
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,125,763	2,485,246	2,578,672
Undistributed Expenditures-Food Services	11-000-310-930	120,000	100,000	60,000
Total Undistributed Expenditures		12,450,285	13,599,672	15,903,176
Interest Earned On Maintenance Reserve	10-606	0	1,000	1,000
Total General Current Expense		16,779,120	18,162,586	20,198,848
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	114,772	222,771	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	252,733	17,655	1,197
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		367,505	241,426	2,197
General Fund Grand Total		17,146,625	18,404,012	20,201,045
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	125,026	139,826	118,852
Title II	20-XXX-XXX-XXX	36,945	47,273	40,182
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	215,415	204,831	174,106
Total Federal Projects	20-XXX-XXX-XXX	377,386	391,930	333,140
Total Special Revenue Funds		377,386	391,930	333,140
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	704,999	716,575	700,675
Total Debt Service Funds		704,999	716,575	700,675
Total Expenditures/Appropriations		18,229,010	19,512,517	21,234,860
Total Expenditures Net of Transfers		18,229,010	19,512,517	21,234,860

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	498,116	590,622	504,973	318,043
--Repayment of Debt	0	16,601	16,601	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,378,369	1,878,369	1,879,369	1,880,369
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	2,140,500	2,161,431	2,162,431	514,800
--Legal Reserve	840,019	840,019	0	0
--Tuition Reserve	250,000	250,000	250,000	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
--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	\$16,453	\$17,878	\$19,454	\$19,803	\$21,404
Total Classroom Instruction	\$9,773	\$10,869	\$11,848	\$11,988	\$11,280
Classroom-Salaries and Benefits	\$9,186	\$9,810	\$10,523	\$10,606	\$10,346
Classroom-General Supplies and Textbooks	\$441	\$711	\$906	\$952	\$506
Classroom-Purchased Services	\$146	\$348	\$420	\$430	\$428
Total Support Services	\$2,642	\$2,914	\$3,071	\$3,161	\$3,079
Support Services-Salaries and Benefits	\$2,256	\$2,318	\$2,433	\$2,461	\$2,454
Total Administrative Costs	\$1,709	\$1,758	\$1,810	\$1,965	\$1,964
Administration Salaries and Benefits	\$1,547	\$1,558	\$1,659	\$1,678	\$1,752
Total Operations and Maintenance of Plant	\$1,995	\$1,975	\$2,401	\$2,361	\$4,842
Operations and Maintenance-Salaries and Benefits	\$1,054	\$1,152	\$1,239	\$1,260	\$1,182
Board Contribution to Food Services	\$221	\$230	\$192	\$195	\$114
Total Extracurricular Costs	\$90	\$110	\$110	\$111	\$110
Total Equipment Costs	\$261	\$220	\$433	\$434	\$0
Legal Costs	\$59	\$92	\$19	\$77	\$38
Employee Benefits as a percentage of salaries*	33.25%	37.16%	42.99%	42.70%	44.61%

*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.

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,779,804
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,300,246,000
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8291
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,167,826
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,300,246,000
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.8589

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,779,804
(H) Estimated Equalized Valuation (as of 10/01/16)	1,379,717,742
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7813
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,167,826
(K) Estimated Equalized Valuation (as of 10/01/16)	1,379,717,742
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8094

NAME=Christopher Lommerin

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
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	06/30/20
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	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	\$3,200
Total Bonuses Amount	\$20,250
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	\$30,576
Contractual Post-Employment Benefit Description of Payout of Sick days	Calculated Per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	Calculated per P.L. 2007, C.92
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
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 Lommerin

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=Steven Terhune

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$45,900
Full-Time Equivalent (FTE)	0.4
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	104
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	\$120
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 payment for sick days at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payment for vacation days at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for personal days at retirement
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=Steven Terhune

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	