

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	948.0	937.0	937.0
Pupils On Roll Regular Shared-Time	15.0	28.0	28.0
Pupils On Roll Special Ed Full-Time	123.0	122.0	122.0
Pupils On Roll Special Ed Shared-Time	12.0	12.0	12.0
Pupils On Roll SUBTOTAL	1,098.0	1,099.0	1,099.0
Pupils in Private School Placements	12.0	13.0	13.0
Pupils Sent to Other Districts Special Ed	1.0	1.0	1.0
Pupils Received	154.5	145.5	145.5
Pupils in State Facilities		2.0	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	8,623,074	8,967,996	9,237,035
Total Tuition	10-1300	2,713,515	2,176,003	2,098,284
Unrestricted Miscellaneous Revenues	10-1XXX	121,033	80,000	81,308
Subtotal - Revenues From Local Sources		11,457,622	11,223,999	11,416,627
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	16,402	16,402	17,999
Extraordinary Aid	10-3131	76,008	82,661	80,000
Categorical Special Education Aid	10-3132	535,461	535,461	543,225
Equalization Aid	10-3176	4,822,886	4,822,886	4,843,866
Categorical Security Aid	10-3177	54,044	54,044	62,410
Parcc Readiness Aid	10-3181		0	8,390
Per Pupil Growth Aid	10-3182		0	8,390
Professional Learning Community Aid	10-3183		0	8,950
Other State Aids	10-3XXX	16,780	16,780	0
Subtotal - Revenues From State Sources		5,521,581	5,528,234	5,573,230
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	29,986	28,546	29,644
ARRA/SEMI Revenue	10-4210	12,838	0	0
Subtotal - Revenues From Federal Sources		42,824	28,546	29,644
Budgeted Fund Balance - Operating Budget	10-303	804,991	675,957	545,671
Withdrawal From Cap Res-For Local Share	10-307	1,400,000	0	375,000
Withdrawal From Maint. Reserve	10-310	400,000	140,000	95,320
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	0	100,000
Other Financing Sources	10-5XXX	10,736	0	0
Adjustment For Prior Year Encumbrances		0	417,886	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		-1,620,510	0	0
Total Operating Budget		18,017,244	18,014,622	18,135,492
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	15,481	0	0
Total Revenues From Local Sources	20-1XXX	15,481	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	1,265
Preschool Education Aid	20-3218	391,578	439,323	378,040
Total Revenues From State Sources		391,578	439,323	379,305
Revenues from Federal Sources:				
Title I	20-4411-4416	333,580	406,738	360,954
Title II	20-4451-4455	39,978	41,565	40,292
Title III	20-4491-4494	19,749	18,292	16,026
I.D.E.A. Part B (Handicapped)	20-4420-4429	292,207	302,909	294,840
Other	20-4XXX	0	17	0
Total Revenues From Federal Sources		685,514	769,521	712,112
Total Grants And Entitlements		1,092,573	1,208,844	1,091,417
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	250,000	94,000
Transfers From Capital Reserve	40-5210	250,000	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	304,833	308,419	366,918
Total Revenues From Local Sources		304,833	308,419	366,918
Revenues from State Sources:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Debt Service Aid Type II	40-3160	205,131	206,329	207,084
Budgeted Fund Balance	40-303	0	3	0
Total Local Repayment Of Debt		759,964	764,751	668,002
Total Repayment Of Debt		759,964	764,751	668,002
Total Revenues/Sources		19,869,781	19,988,217	19,894,911
Deduct Transfer-Transfers From Capital Reserve	40-5210	250,000	0	0
Total Revenues/Sources Net of Transfers		19,619,781	19,988,217	19,894,911

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,164,234	5,544,155	5,601,078
Special Education - Instruction	11-2XX-100-XXX	1,323,973	1,505,936	1,380,694
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	17,731	0
Bilingual Education - Instruction	11-240-100-XXX	112,357	161,116	168,163
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	57,758	61,136	67,557
School-Sponsored Athletics - Instruction	11-402-100-XXX	334,328	349,035	390,405
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	612,544	964,318	833,200
Undist. Expenditures - Health Services	11-000-213-XXX	165,079	179,938	149,026
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	114,188	124,253	115,710
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	106,265	94,599	90,540
Undist. Expenditures - Guidance	11-000-218-XXX	391,311	426,551	413,579
Undist. Expenditures - Child Study Teams	11-000-219-XXX	335,951	364,588	350,332
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	448,984	496,839	492,665
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	86,281	148,316	131,326
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	27,075	25,000	25,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	397,859	395,812	386,079
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	588,663	631,620	613,783
Undist. Expend. - Central Services	11-000-251-XXX	285,512	311,426	301,276
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	147,289	136,095	161,550
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,131,535	1,795,353	1,656,952
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	417,436	469,059	535,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,280,530	3,703,011	3,769,638
Total Undistributed Expenditures		9,536,502	10,266,778	10,025,656
Increase In Maintenance Reserve	10-606	150,000	0	0
Total General Current Expense		16,679,152	17,905,887	17,633,553

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	40,000	50,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	10,134	10,134	385,134
Capital Reserve - Transfer To Capital Projects	12-000-400-931	578,014	0	0
Increase In Capital Reserve	10-604	692,843	0	0
Total Capital Outlay		1,280,991	50,134	435,134
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	54,826	56,326	64,530
Summer School - Support Services	13-422-200-XXX	2,275	2,275	2,275
Total Summer School	13-422-X00-XXX	57,101	58,601	66,805
Total Special Schools	13-XXX-XXX-XXX	57,101	58,601	66,805
General Fund Grand Total		18,017,244	18,014,622	18,135,492
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	15,481	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	364,798	357,042	349,530
Support Services	20-218-200-XXX	26,780	82,281	29,775
Total Preschool Education Aid	20-218-XXX-XXX	391,578	439,323	379,305
Total State Projects	20-XXX-XXX-XXX	391,578	439,323	379,305
Federal Projects:				
Title I	20-XXX-XXX-XXX	333,580	406,738	360,954
Title II	20-XXX-XXX-XXX	39,978	41,565	40,292
Title III	20-XXX-XXX-XXX	19,749	18,292	16,026
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	292,207	302,909	294,840
Other	20-XXX-XXX-XXX	0	17	0
Total Federal Projects	20-XXX-XXX-XXX	685,514	769,521	712,112
Total Special Revenue Funds		1,092,573	1,208,844	1,091,417

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	759,964	764,751	668,002
Total Debt Service Funds		759,964	764,751	668,002
Total Expenditures/Appropriations		19,869,781	19,988,217	19,894,911
Total Expenditures Net of Transfers		19,869,781	19,988,217	19,894,911

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	523,261	523,781	357,606	351,935
--Repayment of Debt	3	3	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	580,420	705,985	705,985	330,985
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	928,784	352,723	212,723	117,403
--Legal Reserve	1,234,389	1,049,782	540,000	0
--Tuition Reserve	0	100,000	100,000	0
--Current Expense Emergency Reserve	150,200	150,200	150,200	150,200
--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	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	\$14,374	\$14,812	\$14,694	\$15,674	\$15,426
Total Classroom Instruction	\$8,828	\$8,449	\$8,717	\$9,231	\$9,191
Classroom-Salaries and Benefits	\$8,356	\$7,926	\$8,115	\$8,638	\$8,639
Classroom-General Supplies and Textbooks	\$445	\$485	\$532	\$520	\$526
Classroom-Purchased Services	\$27	\$38	\$70	\$73	\$27
Total Support Services	\$1,858	\$2,029	\$2,103	\$2,294	\$2,170
Support Services-Salaries and Benefits	\$1,781	\$1,893	\$1,940	\$2,086	\$1,995
Total Administrative Costs	\$1,658	\$1,665	\$1,674	\$1,741	\$1,739
Administration Salaries and Benefits	\$1,416	\$1,385	\$1,427	\$1,469	\$1,480
Total Operations and Maintenance of Plant	\$1,583	\$2,198	\$1,723	\$1,916	\$1,772
Operations and Maintenance-Salaries and Benefits	\$876	\$857	\$891	\$990	\$911
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$433	\$457	\$462	\$477	\$535
Total Equipment Costs	\$99	\$0	\$36	\$37	\$46
Legal Costs	\$43	\$58	\$27	\$38	\$39
Employee Benefits as a percentage of salaries*	32.31%	32.77%	35.13%	34.17%	35.02%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	MOESC	0
Purchasing	MOESC, MRESC, EIRC, ACES	0
Municipal/Public Works	Snow removal, Salt, Field work	0
Insurance Coverages and Benefits	MOCCSIF	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,102,516
(B) Estimated Net Taxable Valuation (as of 10/01/15)	667,213,776
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.3643
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,387,257
(E) Estimated Net Taxable Valuation (as of 10/01/15)	667,213,776
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.4069

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,102,516
(H) Estimated Equalized Valuation (as of 10/01/15)	680,136,859
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3383
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,387,257
(K) Estimated Equalized Valuation (as of 10/01/15)	680,136,859
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.3802

NAME=Anthony Rapolla

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$125,000
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	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	21
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	\$2,905
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	\$13,680
Contractual Post-Employment Benefit Description of Payout of Sick days	75x80
Contractual Post-Employment Benefit Description of Payout of Vacation days	(125000/260) x 16
Contractual Post-Employment Benefit Description of Payout of Personal days	not reimbursable
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=Anthony Rapolla

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=Christopher Gander

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$84,002
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	240
Contracted Number of Annual Vacation Days	15
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	\$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	not reimbursable
Contractual Post-Employment Benefit Description of Payout of Vacation days	not reimbursable
Contractual Post-Employment Benefit Description of Payout of Personal days	not reimbursable
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 Gander

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=Lisa Savoia

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,500
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	06/30/18
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	6
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	\$6,332
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$8,586
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$37,680
Contractual Post-Employment Benefit Description of Payout of Sick days	(147500/260) x number of days capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	(147500/260) x 40
Contractual Post-Employment Benefit Description of Payout of Personal days	not reimbursable
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=Lisa Savoia

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	