

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	226.0	221.0	241.0
Pupils On Roll Special Ed Full-Time	28.0	24.0	30.0
Pupils On Roll SUBTOTAL	254.0	245.0	271.0
Pupils Sent to Other Districts Special Ed	1.0		0.0
Pupils Received	15.0	13.0	9.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,778,943	2,834,520	2,834,520
Total Tuition	10-1300	115,063	106,470	95,470
Unrestricted Miscellaneous Revenues	10-1XXX	8,665	38,000	38,608
Subtotal - Revenues From Local Sources		2,902,671	2,978,990	2,968,598
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	20,976	20,818	20,818
Categorical Special Education Aid	10-3132	134,574	136,463	136,463
Equalization Aid	10-3176	852,726	857,242	857,242
Categorical Security Aid	10-3177	19,662	19,851	19,851
Adjustment Aid	10-3178	377,509	374,002	374,002
Parcc Readiness Aid	10-3181	0	2,630	2,630
Per Pupil Growth Aid	10-3182	0	2,630	2,630
Professional Learning Community Aid	10-3183	0	2,310	2,310
Other State Aids	10-3XXX	6,652	0	0
Subtotal - Revenues From State Sources		1,412,099	1,415,946	1,415,946
Budgeted Fund Balance - Operating Budget	10-303	0	142,614	158,572
Transfers From Other Funds	10-5200	61,533	0	0
Actual Revenues (Over)/Under Expenditures		-21,241	0	0
Total Operating Budget		4,355,062	4,537,550	4,543,116
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	24,219	24,350	20,697
Title II	20-4451-4455	7,743	7,315	6,218
I.D.E.A. Part B (Handicapped)	20-4420-4429	80,927	76,092	64,678

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From Federal Sources		112,889	107,757	91,593
Total Grants And Entitlements		112,889	107,757	91,593
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	228,775	225,875	227,737
Total Revenues From Local Sources		228,775	225,875	227,737
Total Local Repayment Of Debt		228,775	225,875	227,737
Total Repayment Of Debt		228,775	225,875	227,737
Total Revenues/Sources		4,696,726	4,871,182	4,862,446
Total Revenues/Sources Net of Transfers		4,696,726	4,871,182	4,862,446

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,627,202	1,613,395	1,655,674
Special Education - Instruction	11-2XX-100-XXX	374,019	468,522	530,407
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	73,258	77,985	88,586
School-Sponsored Athletics - Instruction	11-402-100-XXX	8,257	12,250	14,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	210	19,000	19,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	7,941	8,328	8,506
Undist. Expenditures - Health Services	11-000-213-XXX	76,856	80,033	82,833
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	69,984	51,322	36,714
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	28,237	45,200	45,200
Undist. Expenditures - Guidance	11-000-218-XXX	33,946	36,006	41,603
Undist. Expenditures - Child Study Teams	11-000-219-XXX	198,940	209,154	217,773
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	66,673	78,379	56,190
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	4,491	8,170	34,170
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	226	4,000	4,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	134,095	137,952	151,109
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	51,133	51,000	64,250
Undist. Expend. - Central Services	11-000-251-XXX	88,888	95,701	101,648
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	275,220	390,731	412,231
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	54,856	79,900	82,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,050,037	1,027,929	846,619
Total Undistributed Expenditures		2,141,733	2,322,805	2,203,846
Increase In Maintenance Reserve	10-606	100,000	0	0
Total General Current Expense		4,324,469	4,494,957	4,492,713
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	12,000	19,810

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	30,593	30,593	30,593
Total Capital Outlay		30,593	42,593	50,403
General Fund Grand Total		4,355,062	4,537,550	4,543,116
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	24,219	24,350	20,697
Title II	20-XXX-XXX-XXX	7,743	7,315	6,218
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	80,927	76,092	64,678
Total Federal Projects	20-XXX-XXX-XXX	112,889	107,757	91,593
Total Special Revenue Funds		112,889	107,757	91,593
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	228,775	225,875	227,737
Total Debt Service Funds		228,775	225,875	227,737
Total Expenditures/Appropriations		4,696,726	4,871,182	4,862,446
Total Expenditures Net of Transfers		4,696,726	4,871,182	4,862,446

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	252,575	252,784	251,392	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1	1	1	1
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	3,520	103,520	103,520	103,520
--Legal Reserve	277,370	298,402	157,180	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	\$15,122	\$16,258	\$17,943	\$17,943	\$16,206
Total Classroom Instruction	\$9,736	\$10,713	\$11,442	\$11,441	\$10,234
Classroom-Salaries and Benefits	\$9,059	\$10,036	\$10,591	\$10,595	\$9,207
Classroom-General Supplies and Textbooks	\$223	\$242	\$337	\$333	\$420
Classroom-Purchased Services	\$453	\$435	\$514	\$513	\$606
Total Support Services	\$2,346	\$2,573	\$2,783	\$2,783	\$2,386
Support Services-Salaries and Benefits	\$2,069	\$2,320	\$2,366	\$2,369	\$1,875
Total Administrative Costs	\$1,254	\$1,313	\$1,441	\$1,442	\$1,442
Administration Salaries and Benefits	\$700	\$844	\$1,002	\$1,007	\$1,155
Total Operations and Maintenance of Plant	\$1,392	\$1,231	\$1,788	\$1,787	\$1,665
Operations and Maintenance-Salaries and Benefits	\$494	\$545	\$694	\$694	\$609
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$394	\$428	\$491	\$490	\$480
Total Equipment Costs	\$0	\$0	\$49	\$49	\$73
Legal Costs	\$0	\$0	\$57	\$53	\$15
Employee Benefits as a percentage of salaries*	42.31%	40.82%	38.50%	38.46%	30.78%

\*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	2,834,520
(B) Estimated Net Taxable Valuation (as of 10/01/16)	163,344,900
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.7353
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,062,257
(E) Estimated Net Taxable Valuation (as of 10/01/16)	163,344,900
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.8747
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,834,520
(H) Estimated Equalized Valuation (as of 10/01/16)	212,356,864
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3348
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,062,257
(K) Estimated Equalized Valuation (as of 10/01/16)	212,356,864
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.4420
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NAME=Barri Veytsman

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	0
Base Annual Salary Amount	\$94,220
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	20
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	\$1,820
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$864
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$4,413
Contractual Post-Employment Benefit Description of Payout of Sick days	\$45 per day maximum 180 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	unused vacation is not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	included in unused sick 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=Barri Veytsman

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=John Marcellus

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$127,500
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	07/01/17
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	20
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	\$2,368
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	\$3,125
Contractual Post-Employment Benefit Description of Payout of Sick days	30% of accumulated days after 10 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	6 unused as of 1/1/17 at daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	added to sick days if unused
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=John Marcellus

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	