

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	362.0	354.0	342.0
Pupils On Roll Special Ed Full-Time	57.0	52.0	57.0
Pupils On Roll SUBTOTAL	419.0	406.0	399.0
Pupils in Private School Placements	7.0	5.0	4.0
Pupils Sent to Other Districts Regular	40.0	56.0	84.0
Pupils Sent to Other Districts Special Ed	17.0	23.0	20.0
Pupils Received	3.0	1.0	0.0
Pupils in State Facilities	1.0	0.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,569,664	4,706,754	5,253,705
Other Local Governmental Units - Unrestricted	10-12XX	32,441	10,000	0
Total Tuition	10-1300	6,800	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	32,513	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	1,678	0	0
Subtotal - Revenues From Local Sources		4,643,096	4,716,754	5,253,705
Revenues from State Sources:				
School Choice Aid	10-3116	544,852	544,852	544,852
Categorical Transportation Aid	10-3121	21,879	24,628	24,628
Extraordinary Aid	10-3131	44,674	55,000	30,000
Categorical Special Education Aid	10-3132	230,435	236,151	236,151
Equalization Aid	10-3176	1,474,903	1,476,290	1,476,290
Categorical Security Aid	10-3177	11,201	15,047	15,047
Under Adequacy Aid	10-3180	0	28,323	28,323
Parcc Readiness Aid	10-3181	0	4,040	4,040
Per Pupil Growth Aid	10-3182	0	4,040	4,040
Professional Learning Community Aid	10-3183	0	4,770	4,770
Host District Support Aid	10-3184	0	4,690	12,194
Other State Aids	10-3XXX	36,403	0	0
Subtotal - Revenues From State Sources		2,364,347	2,397,831	2,380,335
Budgeted Fund Balance - Operating Budget	10-303	0	382,866	614,292
Other Financing Sources	10-5XXX	187,309	0	0
Adjustment For Prior Year Encumbrances		0	223,230	0
Actual Revenues (Over)/Under Expenditures		-489,513	0	0
Total Operating Budget		6,705,239	7,720,681	8,248,332

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	54,828	36,552	42,644
Other Restricted Entitlements	20-32XX	187,666	242,362	242,362
Total Revenues From State Sources		242,494	278,914	285,006
Revenues from Federal Sources:				
Title I	20-4411-4416	79,055	79,720	59,790
Title II	20-4451-4455	7,597	21,478	16,108
I.D.E.A. Part B (Handicapped)	20-4420-4429	159,810	171,617	128,712
Total Revenues From Federal Sources		246,462	272,815	204,610
Total Grants And Entitlements		488,956	551,729	489,616
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	253,547	301,255	132,412
Total Revenues From Local Sources		253,547	301,255	132,412
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	15,203	32,228	41,103
Total Local Repayment Of Debt		268,750	333,483	173,515
Total Repayment Of Debt		268,750	333,483	173,515
Total Revenues/Sources		7,462,945	8,605,893	8,911,463
Total Revenues/Sources Net of Transfers		7,462,945	8,605,893	8,911,463

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,339,421	2,246,519	2,195,300
Special Education - Instruction	11-2XX-100-XXX	397,674	326,959	351,192
Basic Skills/Remedial - Instruction	11-230-100-XXX	156,463	129,627	152,829
Bilingual Education - Instruction	11-240-100-XXX	3,003	2,796	15,931
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,900	31,907	32,274
School-Sponsored Athletics - Instruction	11-402-100-XXX	30,092	37,779	39,935
Summer School	11-422-XXX-XXX	4,368	3,458	3,360
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,411,543	1,673,164	2,145,978
Undist. Expenditures - Health Services	11-000-213-XXX	95,483	83,727	83,727
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	70,293	77,524	75,493
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	54,734	32,363	36,720
Undist. Expenditures - Guidance	11-000-218-XXX	56,969	47,742	42,081
Undist. Expenditures - Child Study Teams	11-000-219-XXX	217,476	187,248	194,714
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	18,055	20,100	15,100
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	1,000	1,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,887	7,000	7,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	338,495	358,930	325,212
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	86,010	71,237	61,359
Undist. Expend. - Central Services	11-000-251-XXX	127,479	142,534	132,425
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	20,930	21,735	21,935
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	776,552	993,564	817,853
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	294,634	291,294	296,215
Personal Services - Employee Benefits	11-XXX-XXX-2XX	77,988	885,245	978,802
Total Undistributed Expenditures		3,648,528	4,894,407	5,235,614
Total General Current Expense		6,603,449	7,673,452	8,026,435

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	2,944	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	30,387	387	123,841
Total Capital Outlay		30,387	3,331	123,841
Transfer Of Funds To Charter Schools	10-000-100-56X	71,403	43,898	98,056
General Fund Grand Total		6,705,239	7,720,681	8,248,332
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	54,828	36,552	42,644
Total Preschool Education Aid	20-218-XXX-XXX	54,828	36,552	42,644
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	17,733	15,142	15,142
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	80,955	131,022	131,022
Nonpublic Handicapped Services	20-XXX-XXX-XXX	45,632	58,805	58,805
Nonpublic Nursing Services	20-XXX-XXX-XXX	27,799	23,868	23,868
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,072	6,895	6,895
Nonpublic Security Aid	20-XXX-XXX-XXX	7,475	6,630	6,630
Total Other State Projects		187,666	242,362	242,362
Total State Projects	20-XXX-XXX-XXX	242,494	278,914	285,006
Federal Projects:				
Title I	20-XXX-XXX-XXX	79,055	79,720	59,790
Title II	20-XXX-XXX-XXX	7,597	21,478	16,108
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	159,810	171,617	128,712
Total Federal Projects	20-XXX-XXX-XXX	246,462	272,815	204,610
Total Special Revenue Funds		488,956	551,729	489,616
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	268,750	333,483	173,515
Total Debt Service Funds		268,750	333,483	173,515

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Expenditures/Appropriations		7,462,945	8,605,893	8,911,463
Total Expenditures Net of Transfers		7,462,945	8,605,893	8,911,463

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	517,010	432,975	271,888	200,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	10,000	10,000	10,000	10,000
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	80,000	80,000	80,000	80,000
--Legal Reserve	313,764	742,295	542,404	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	\$13,476	\$13,448	\$14,893	\$14,364	\$14,102
Total Classroom Instruction	\$8,168	\$8,179	\$9,019	\$8,419	\$8,655
Classroom-Salaries and Benefits	\$7,609	\$7,430	\$7,954	\$7,389	\$7,684
Classroom-General Supplies and Textbooks	\$360	\$487	\$771	\$758	\$616
Classroom-Purchased Services	\$200	\$262	\$294	\$271	\$356
Total Support Services	\$1,070	\$1,422	\$1,513	\$1,408	\$1,417
Support Services-Salaries and Benefits	\$663	\$1,180	\$1,294	\$1,208	\$1,215
Total Administrative Costs	\$2,644	\$1,576	\$1,661	\$1,645	\$1,576
Administration Salaries and Benefits	\$1,033	\$1,240	\$1,313	\$1,114	\$976
Total Operations and Maintenance of Plant	\$1,460	\$2,122	\$2,502	\$2,708	\$2,231
Operations and Maintenance-Salaries and Benefits	\$212	\$629	\$927	\$861	\$801
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$134	\$149	\$198	\$184	\$223
Total Equipment Costs	\$0	\$0	\$0	\$7	\$0
Legal Costs	\$29	\$27	\$27	\$25	\$25
Employee Benefits as a percentage of salaries*	24.87%	2.04%	25.77%	25.99%	29.17%

*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	Shared services with Woodlynne	0
Transportation Services, including Fuel	Transportation services through CCESC	0
Insurance Coverages and Benefits	BCIPJIF Insurance	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,980,230
(B) Estimated Net Taxable Valuation (as of 01/17/17)	245,116,222
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.0318
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,197,063
(E) Estimated Net Taxable Valuation (as of 01/17/17)	245,116,222
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.1202

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,980,230
(H) Estimated Equalized Valuation (as of 10/01/16)	253,579,856
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9640
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,197,063
(K) Estimated Equalized Valuation (as of 10/01/16)	253,579,856
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	2.0495

NAME=J. Scott Strong

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
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	06/30/18
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	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	\$5,040
Total Bonuses Amount	\$7,500
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	\$35,769
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout upon separation
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=J. Scott Strong

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=Jeanne Leise

CATEGORY	MEASURE
Job Title	Social Worker
Job Title II	
Base Annual Salary Amount	\$76,662
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	09/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	200
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
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	\$820
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Jeanne Leise

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=Kimberly Klaus

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	LDTC
Base Annual Salary Amount	\$89,740
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	09/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	200
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
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	\$820
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Kimberly Klaus

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	