

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	288.0	284.0	265.0
Pupils On Roll Special Ed Full-Time	50.0	55.0	52.0
Pupils On Roll SUBTOTAL	338.0	339.0	317.0
Pupils in Private School Placements	1.0	1.0	2.0
Pupils Sent to Other Districts Regular	116.0	109.0	123.5
Pupils Sent to Other Districts Special Ed	27.5	23.0	21.5
Pupils Received	22.0	3.0	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	4,043,102	4,063,102	4,207,026
Total Tuition	10-1300	36,696	20,000	20,000
Transportation Fees From Other LEAs	10-1420-1440	72,348	50,000	50,000
Rents And Royalties	10-1910	57,446	47,000	47,000
Unrestricted Miscellaneous Revenues	10-1XXX	6,630	7,000	7,000
Interest Earned On Capital Reserve Funds	10-1XXX	225	225	225
Subtotal - Revenues From Local Sources		4,216,447	4,187,327	4,331,251
Revenues from State Sources:				
School Choice Aid	10-3116	179,564	163,240	163,240
Categorical Transportation Aid	10-3121	316,928	316,928	316,928
Categorical Special Education Aid	10-3132	300,139	300,139	300,139
Equalization Aid	10-3176	2,602,252	2,602,252	2,602,252
Categorical Security Aid	10-3177	55,469	55,469	55,469
Adjustment Aid	10-3178	0	16,324	16,324
Under Adequacy Aid	10-3180	0	37,291	37,291
Parcc Readiness Aid	10-3181	0	5,200	5,200
Per Pupil Growth Aid	10-3182	0	5,200	5,200
Professional Learning Community Aid	10-3183	0	4,400	4,400
Other State Aids	10-3XXX	53,160	0	0
Subtotal - Revenues From State Sources		3,507,512	3,506,443	3,506,443
Budgeted Fund Balance - Operating Budget	10-303	0	179,788	180,417
Withdrawal From Cap Res-For Local Share	10-307	0	0	70,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	60,000
Transfers From Other Funds	10-5200	15,454	0	0
Adjustment For Prior Year Encumbrances		0	2,986	0
Actual Revenues (Over)/Under Expenditures		-146,226	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		7,593,187	7,876,544	8,148,111
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	16,500	16,500	16,500
Total Revenues From State Sources		16,500	16,500	16,500
Revenues from Federal Sources:				
Title I	20-4411-4416	83,192	80,970	60,728
Title II	20-4451-4455	7,504	6,327	4,745
I.D.E.A. Part B (Handicapped)	20-4420-4429	109,011	99,745	79,796
Other	20-4XXX	31,232	3,584	2,867
Total Revenues From Federal Sources		230,939	190,626	148,136
Total Grants And Entitlements		247,439	207,126	164,636
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	71,600	72,800	0
Total Revenues From Local Sources		71,600	72,800	0
Total Local Repayment Of Debt		71,600	72,800	0
Actual Revenues (Over)/Under Expenditures		1,200	0	0
Total Repayment Of Debt		72,800	72,800	0
Total Revenues/Sources		7,913,426	8,156,470	8,312,747
Total Revenues/Sources Net of Transfers		7,913,426	8,156,470	8,312,747

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,725,485	1,806,273	1,877,649
Special Education - Instruction	11-2XX-100-XXX	433,709	456,333	471,955
Basic Skills/Remedial - Instruction	11-230-100-XXX	88,757	91,045	104,031
Bilingual Education - Instruction	11-240-100-XXX	55,288	50,007	55,718
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	21,583	32,500	26,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	9,096	11,150	11,150
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,311,740	2,077,410	2,440,700
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	17,572	23,504	24,350
Undist. Expenditures - Health Services	11-000-213-XXX	84,714	95,912	85,868
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	109,228	136,533	108,218
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	179,063	165,506	136,017
Undist. Expenditures - Guidance	11-000-218-XXX	59,366	61,436	63,318
Undist. Expenditures - Child Study Teams	11-000-219-XXX	38,889	62,609	80,081
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	44,372	49,736	51,024
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	21,173	22,348	28,084
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,711	8,800	8,300
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	197,640	217,087	146,366
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	118,310	116,853	126,215
Undist. Expend. - Central Services	11-000-251-XXX	120,401	137,297	118,039
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	5,736	0	16,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	446,653	544,005	487,019
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	415,328	484,908	474,049
Personal Services - Employee Benefits	11-XXX-XXX-2XX	957,924	1,124,164	1,047,964
Total Undistributed Expenditures		5,136,820	5,328,108	5,441,612
Total General Current Expense		7,470,738	7,775,416	7,988,115

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	98,075	91,429	70,297
Facilities Acquisition And Const. Serv.	12-000-400-XXX	24,374	9,474	19,474
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	70,000
Interest Deposit To Capital Reserve	10-604	0	225	225
Total Capital Outlay		122,449	101,128	159,996
General Fund Grand Total		7,593,187	7,876,544	8,148,111
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	16,500	16,500	16,500
Total Preschool Education Aid	20-218-XXX-XXX	16,500	16,500	16,500
Total State Projects	20-XXX-XXX-XXX	16,500	16,500	16,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	83,192	80,970	60,728
Title II	20-XXX-XXX-XXX	7,504	6,327	4,745
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	109,011	99,745	79,796
Other	20-XXX-XXX-XXX	31,232	3,584	2,867
Total Federal Projects	20-XXX-XXX-XXX	230,939	190,626	148,136
Total Special Revenue Funds		247,439	207,126	164,636
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	72,800	72,800	0
Total Debt Service Funds		72,800	72,800	0
Total Expenditures/Appropriations		7,913,426	8,156,470	8,312,747
Total Expenditures Net of Transfers		7,913,426	8,156,470	8,312,747

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	262,871	261,544	255,469	250,000
--Repayment of Debt	1,200	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	29,053	79,278	79,503	9,728
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	200,000	300,000	300,000	300,000
--Legal Reserve	344,633	348,661	174,948	0
--Tuition Reserve	60,000	60,000	60,000	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	\$12,909	\$13,439	\$16,291	\$15,421	\$16,054
Total Classroom Instruction	\$8,221	\$8,540	\$10,044	\$9,544	\$10,396
Classroom-Salaries and Benefits	\$8,015	\$8,261	\$9,522	\$9,101	\$9,745
Classroom-General Supplies and Textbooks	\$130	\$177	\$381	\$311	\$486
Classroom-Purchased Services	\$75	\$102	\$141	\$132	\$165
Total Support Services	\$1,451	\$1,893	\$2,419	\$2,221	\$2,205
Support Services-Salaries and Benefits	\$1,076	\$1,255	\$1,517	\$1,414	\$1,441
Total Administrative Costs	\$1,604	\$1,387	\$1,516	\$1,577	\$1,468
Administration Salaries and Benefits	\$748	\$605	\$596	\$728	\$756
Total Operations and Maintenance of Plant	\$1,377	\$1,440	\$1,973	\$1,814	\$1,731
Operations and Maintenance-Salaries and Benefits	\$652	\$739	\$884	\$793	\$782
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$103	\$110	\$193	\$168	\$149
Total Equipment Costs	\$244	\$277	\$288	\$270	\$222
Legal Costs	\$31	\$13	\$16	\$36	\$16
Employee Benefits as a percentage of salaries*	33.19%	31.68%	34.87%	35.91%	33.18%

\*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.

Item	Line Number	Source	Amount	Explanation
1	250	TRANSPORTATION REVENUE	50,000	REVENUE FOR TRANSPORTATION SERVICES
1	260	RENTAL REVENUE	47,000	RENTAL OF THREE CLASSROOMS
1	300	INTEREST INCOME	7,000	INTEREST ON AMOUNTS IN BANK ACCOUNTS
1	190	TUITION	20,000	TUITION FOR PRESCHOOL PROGRAM



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	BUSINESS ADMINISTRATOR, ASSISTANT TO THE BA AND PAYROLL SERVICES	106,000
Social Worker/Psychologist	CST SERVICES	136,000
Others	BUS MAINTENANCE AND FUEL	20,000
Others	SNOW REMOVAL	3,000

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,207,026
(B) Estimated Net Taxable Valuation (as of 10/01/16)	340,857,752
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.2342
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,207,026
(E) Estimated Net Taxable Valuation (as of 10/01/16)	340,857,752
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.2342
-----	
B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,207,026
(H) Estimated Equalized Valuation (as of 10/01/16)	318,855,194
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3194
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,207,026
(K) Estimated Equalized Valuation (as of 10/01/16)	318,855,194
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.3194
-----	

NAME=Phillip McFarland

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	
Base Annual Salary Amount	\$77,000
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	09/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	195
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	\$9,300
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	\$7,838
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation
Contractual Post-Employment Benefit Description of Payout of Personal days	converts to sick
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=Phillip McFarland

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=Scott Eckstein

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$129,000
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	09/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	\$19,300
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,050
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$26,908
Contractual Post-Employment Benefit Description of Payout of Sick days	Max amount permitted
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate per day
Contractual Post-Employment Benefit Description of Payout of Personal days	convert to sick
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=Scott Eckstein

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 Service

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	11
Shared District	2570
Job Title Other District	Business Administrator
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	0
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 shared services
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a shared services
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a shared services
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 Service

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	Shared Service agreement
Additional Comment 2	
Additional Comment 3	