

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,137.0	1,148.0	1,127.0
Pupils On Roll Regular Shared-Time	1.0	8.0	5.0
Pupils On Roll Special Ed Full-Time	227.0	227.0	233.0
Pupils On Roll Special Ed Shared-Time	3.0	9.0	3.0
Pupils On Roll SUBTOTAL	1,368.0	1,392.0	1,368.0
Pupils in Private School Placements	9.5	14.0	0.0
Pupils Sent to Other Districts Special Ed	6.0	7.0	0.0
Pupils Received	290.5	332.0	305.0
Pupils in State Facilities		1.0	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	17,288,395	17,807,046	18,428,513
Other Local Governmental Units - Unrestricted	10-12XX	0	52,000	52,000
Other Local Governmental Units - Restricted	10-12XX	0	213,840	166,110
Total Tuition	10-1300	6,136,381	7,004,788	7,216,049
Rents And Royalties	10-1910	225,382	193,000	169,300
Unrestricted Miscellaneous Revenues	10-1XXX	319,279	227,000	207,000
Interest Earned On Capital Reserve Funds	10-1XXX	157	1	1
Subtotal - Revenues From Local Sources		23,969,594	25,497,675	26,238,973
Revenues from State Sources:				
School Choice Aid	10-3116	44,208	58,944	58,944
Categorical Transportation Aid	10-3121	11,589	13,632	13,632
Extraordinary Aid	10-3131	168,067	200,000	200,000
Categorical Special Education Aid	10-3132	587,566	599,367	599,367
Equalization Aid	10-3176	434,008	419,815	419,815
Categorical Security Aid	10-3177	46,136	51,622	51,622
Adjustment Aid	10-3178	14,736	14,736	14,736
Parcc Readiness Aid	10-3181	0	10,290	10,290
Per Pupil Growth Aid	10-3182	0	10,290	10,290
Professional Learning Community Aid	10-3183	0	10,750	10,750
Host District Support Aid	10-3184	0	1,368	2,508
Other State Aids	10-3XXX	20,580	0	0
Subtotal - Revenues From State Sources		1,326,890	1,390,814	1,391,954
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	45,524	38,794	42,749
Subtotal - Revenues From Federal Sources		45,524	38,794	42,749

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Budgeted Fund Balance - Operating Budget	10-303	0	23,754	0
Other Financing Sources	10-5XXX	2	0	0
Adjustment For Prior Year Encumbrances		0	215,133	0
Actual Revenues (Over)/Under Expenditures		317,772	0	0
Total Operating Budget		25,659,782	27,166,170	27,673,676
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	56,308	69,617	55,694
Total Revenues From State Sources		56,308	69,617	55,694
Revenues from Federal Sources:				
Title I	20-4411-4416	166,877	244,578	195,622
Title II	20-4451-4455	5,663	44,796	35,837
Title III	20-4491-4494	17,104	21,002	16,802
I.D.E.A. Part B (Handicapped)	20-4420-4429	496,056	331,214	264,971
Total Revenues From Federal Sources		685,700	641,590	513,232
Total Grants And Entitlements		742,008	711,207	568,926
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,176,377	1,081,846	1,087,216
Total Revenues From Local Sources		1,176,377	1,081,846	1,087,216
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	393,604	376,124	379,996
Budgeted Fund Balance	40-303	0	31,080	18,488
Total Local Repayment Of Debt		1,569,981	1,489,050	1,485,700

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		-18,488	0	0
Total Repayment Of Debt		1,551,493	1,489,050	1,485,700
Total Revenues/Sources		27,953,283	29,366,427	29,728,302
Total Revenues/Sources Net of Transfers		27,953,283	29,366,427	29,728,302

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,734,238	7,709,484	8,012,012
Special Education - Instruction	11-2XX-100-XXX	2,944,675	2,996,073	3,019,534
Basic Skills/Remedial - Instruction	11-230-100-XXX	62,100	98,034	158,195
Bilingual Education - Instruction	11-240-100-XXX	79,487	92,679	265,302
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	112,689	135,308	169,089
School-Sponsored Athletics - Instruction	11-402-100-XXX	739,986	700,651	690,329
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,478,773	2,108,160	1,927,077
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	10,803	25,000
Undist. Expenditures - Health Services	11-000-213-XXX	300,655	295,034	304,283
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	356,063	397,660	458,521
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	224,523	280,379	293,232
Undist. Expenditures - Guidance	11-000-218-XXX	637,201	659,734	663,745
Undist. Expenditures - Child Study Teams	11-000-219-XXX	767,765	872,767	845,292
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	428,816	544,132	524,113
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	344,548	363,163	376,194
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	168,794	249,609	264,625
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	562,466	548,223	461,502
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	780,286	884,594	850,806
Undist. Expend. - Central Services	11-000-251-XXX	370,949	429,978	402,142
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	256,780	194,869	208,585
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,863,303	1,980,303	1,980,863
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	404,308	435,227	525,214
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,471,451	4,560,995	4,771,208
Total Undistributed Expenditures		13,416,681	14,815,630	14,882,402
Total General Current Expense		25,089,856	26,547,859	27,196,863

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	144,096	300,236	70,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	195,975	248,732	343,253
Capital Reserve - Transfer To Capital Projects	12-000-400-931	195,000	0	0
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		535,071	548,969	413,254
Transfer Of Funds To Charter Schools	10-000-100-56X	34,855	69,342	63,559
General Fund Grand Total		25,659,782	27,166,170	27,673,676
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	2,437	8,243	6,594
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	5,922	7,093	5,674
Nonpublic Handicapped Services	20-XXX-XXX-XXX	33,145	29,793	23,834
Nonpublic Nursing Services	20-XXX-XXX-XXX	10,710	12,870	10,296
Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,119	10,868	9,296
Nonpublic Security Aid	20-XXX-XXX-XXX	2,975	0	0
Other	20-XXX-XXX-XXX	0	750	0
Total Other State Projects		56,308	69,617	55,694
Total State Projects	20-XXX-XXX-XXX	56,308	69,617	55,694
Federal Projects:				
Title I	20-XXX-XXX-XXX	166,877	244,578	195,622
Title II	20-XXX-XXX-XXX	5,663	44,796	35,837
Title III	20-XXX-XXX-XXX	17,104	21,002	16,802
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	496,056	331,214	264,971
Total Federal Projects	20-XXX-XXX-XXX	685,700	641,590	513,232
Total Special Revenue Funds		742,008	711,207	568,926
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,551,493	1,489,050	1,485,700

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Debt Service Funds		1,551,493	1,489,050	1,485,700
Total Expenditures/Appropriations		27,953,283	29,366,427	29,728,302
Total Expenditures Net of Transfers		27,953,283	29,366,427	29,728,302

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	550,384	547,281	523,527	523,527
--Repayment of Debt	31,080	49,568	18,488	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	195,572	729	730	731
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	177,699	0	0	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	\$17,083	\$17,103	\$17,057	\$17,413	\$18,208
Total Classroom Instruction	\$9,906	\$10,076	\$9,930	\$9,939	\$10,633
Classroom-Salaries and Benefits	\$9,256	\$9,152	\$9,024	\$9,018	\$9,569
Classroom-General Supplies and Textbooks	\$339	\$312	\$279	\$277	\$349
Classroom-Purchased Services	\$312	\$613	\$626	\$645	\$715
Total Support Services	\$3,097	\$2,994	\$3,197	\$3,317	\$3,423
Support Services-Salaries and Benefits	\$2,683	\$2,676	\$2,681	\$2,892	\$2,867
Total Administrative Costs	\$1,660	\$1,690	\$1,665	\$1,800	\$1,728
Administration Salaries and Benefits	\$1,153	\$1,231	\$1,279	\$1,364	\$1,357
Total Operations and Maintenance of Plant	\$1,533	\$1,565	\$1,556	\$1,622	\$1,653
Operations and Maintenance-Salaries and Benefits	\$763	\$827	\$803	\$824	\$847
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$871	\$765	\$701	\$725	\$762
Total Equipment Costs	\$110	\$106	\$193	\$218	\$52
Legal Costs	\$41	\$20	\$47	\$49	\$33
Employee Benefits as a percentage of salaries*	31.08%	29.42%	31.37%	29.14%	29.92%

*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)
Food Services	District's Food Services management and staffing is contracted with a provider that services multiple districts reducing costs with professional expertise	0
Transportation Services, including Fuel	District purchases vehicle fuel from the town's public works department reducing costs and milage on vehicles	0
Transportation Services, including Fuel	District purchases fuel through the Town's Public Works Department decreasing cost and reduces milage on vehicles	0
Transportation Services, including Fuel	District purchases road salt from the town's public works department reducing purchasing cost, transporation and storage costs for the district	0
Purchasing	District particpates in several municipal, county and state cooperatives for purchasing reulting in reduced costs through economies of scale	0
Technology Services	District purchases internet band width through a state approved cooperative with other districts reducing internet access cost and increased bandwidth	0
Insurance Coverages and Benefits	District purchase insurace through a Joint Insurance Fund resulting in reduced costs through a pooled fund with similar experiences	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	18,117,780
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,106,322,800
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.6377
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	19,186,771
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,106,322,800
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.7343

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	18,117,780
(H) Estimated Equalized Valuation (as of 10/01/16)	1,157,120,380
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5658
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	19,186,771
(K) Estimated Equalized Valuation (as of 10/01/16)	1,157,120,380
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.6581

NAME=Michael Neves

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$168,099
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	07/01/16
End Date of Contract	06/30/17
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	\$5,660
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	\$35,043
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Allowed Per Statute Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Allowed Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Payout of Personal Days Not Allowed Per Contract
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=Michael Neves

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=Rene Toledo

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	Coordinator
Base Annual Salary Amount	\$104,000
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	03/21/16
End Date of Contract	06/30/17
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	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	\$25,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Allowed Per Contract Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Allowed Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Payout of Personal Days Not In Contract
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=Rene Toledo

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=Robert Presuto

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	11/30/15
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	18
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	\$13,385
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	\$28,048
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Allowed per Contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Allowed Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Payout of Personal Days Not Allowed Per Contract
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=Robert Presuto

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=Rosemarie Sullivan

CATEGORY	MEASURE
Job Title	Executive Assistant
Job Title II	To the Superintendent
Base Annual Salary Amount	\$78,651
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
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	\$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	\$27,100
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Allowed Per Statute Upone Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Allowed Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Payout of Personal Days Not Allowed Per Contract
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=Rosemarie Sullivan

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	