

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	827.0	842.0	874.0
Pupils On Roll Special Ed Full-Time	141.0	131.0	114.0
Pupils On Roll SUBTOTAL	968.0	973.0	988.0
Pupils in Private School Placements	6.0	7.0	8.0
Pupils Received	19.0	22.0	15.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,422,828	18,214,980	18,779,280
Total Tuition	10-1300	57,350	49,600	46,500
Transportation Fees From Other LEAs	10-1420-1440	0	32,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	56,687	45,283	95,166
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		17,536,865	18,341,963	18,921,046
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	60,665	68,923	68,923
Extraordinary Aid	10-3131	175,802	0	0
Categorical Special Education Aid	10-3132	571,367	564,186	564,186
Categorical Security Aid	10-3177	15,362	17,287	17,287
Adjustment Aid	10-3178	368	368	368
Parcc Readiness Aid	10-3181	0	9,370	9,370
Per Pupil Growth Aid	10-3182	0	9,370	9,370
Professional Learning Community Aid	10-3183	0	8,820	8,820
Other State Aids	10-3XXX	30,021	0	0
Subtotal - Revenues From State Sources		853,585	678,324	678,324
Budgeted Fund Balance - Operating Budget	10-303	0	161,923	145,010
Withdrawal From Cap Res-For Local Share	10-307	0	0	198,400
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	919,500	30,000
Withdrawal From Maint. Reserve	10-310	0	139,608	120,542
Other Financing Sources	10-5XXX	212,220	56,831	0
Adjustment For Prior Year Encumbrances		0	54,097	0
Actual Revenues (Over)/Under Expenditures		-39,148	0	0
Total Operating Budget		18,563,522	20,352,246	20,093,322

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	24,700	40,909	10,000
Total Revenues From Local Sources	20-1XXX	24,700	40,909	10,000
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	41,691	0	0
Total Revenues From State Sources		41,691	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	30,550	178,730	87,465
Title II	20-4451-4455	16,426	18,664	13,360
I.D.E.A. Part B (Handicapped)	20-4420-4429	264,964	261,911	204,448
Total Revenues From Federal Sources		311,940	459,305	305,273
Total Grants And Entitlements		378,331	500,214	315,273
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	616,762	621,662	631,262
Total Revenues From Local Sources		616,762	621,662	631,262
Budgeted Fund Balance	40-303	0	1	1
Total Local Repayment Of Debt		616,762	621,663	631,263
Total Repayment Of Debt		616,762	621,663	631,263
Total Revenues/Sources		19,558,615	21,474,123	21,039,858
Total Revenues/Sources Net of Transfers		19,558,615	21,474,123	21,039,858

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,245,156	5,538,424	5,694,955
Special Education - Instruction	11-2XX-100-XXX	1,923,845	1,983,954	1,758,812
Basic Skills/Remedial - Instruction	11-230-100-XXX	422,158	434,791	450,955
Bilingual Education - Instruction	11-240-100-XXX	100,280	102,520	103,270
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	50,989	55,102	61,579
School-Sponsored Athletics - Instruction	11-402-100-XXX	58,254	58,648	67,741
Before/After School Programs	11-421-XXX-XXX	29,022	55,285	39,550
Summer School	11-422-XXX-XXX	98,814	100,230	93,600
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	240,725	397,410	641,495
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	0	18,900
Undist. Expenditures - Health Services	11-000-213-XXX	223,030	228,692	236,683
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	770,800	810,504	727,777
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	455,823	310,177	317,217
Undist. Expenditures - Guidance	11-000-218-XXX	179,044	182,594	187,390
Undist. Expenditures - Child Study Teams	11-000-219-XXX	423,074	425,284	466,223
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	105,549	115,567	174,730
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	354,820	392,651	415,175
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	107,790	149,265	141,460
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	465,918	504,001	419,400
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	957,014	980,467	982,946
Undist. Expend. - Central Services	11-000-251-XXX	294,913	296,915	295,275
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	22,081	24,500	14,920
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,449,387	1,619,527	1,711,425
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,097,272	1,177,709	1,192,758
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,993,870	3,416,275	3,597,132
Undistributed Expenditures-Food Services	11-000-310-930	0	16,200	6,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Undistributed Expenditures		10,141,110	11,047,738	11,546,906
Total General Current Expense		18,069,628	19,376,692	19,817,368
Capital Expenditures:				
Equipment	12-XXX-XXX-730	15,224	16,500	8,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	83,190	59,454	267,854
Capital Reserve - Transfer To Capital Projects	12-000-400-931	395,480	899,500	0
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		493,894	975,554	275,954
General Fund Grand Total		18,563,522	20,352,246	20,093,322
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	24,700	40,909	10,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,435	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	4,911	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	20,093	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,730	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,522	0	0
Total Other State Projects		41,691	0	0
Total State Projects	20-XXX-XXX-XXX	41,691	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	30,550	178,730	87,465
Title II	20-XXX-XXX-XXX	16,426	18,664	13,360
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	264,964	261,911	204,448
Total Federal Projects	20-XXX-XXX-XXX	311,940	459,305	305,273
Total Special Revenue Funds		378,331	500,214	315,273
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	616,762	621,663	631,263

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Debt Service Funds		616,762	621,663	631,263
Total Expenditures/Appropriations		19,558,615	21,474,123	21,039,858
Total Expenditures Net of Transfers		19,558,615	21,474,123	21,039,858

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	463,875	554,109	367,026	367,026
--Repayment of Debt	1	1	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,518,883	1,772,468	1,243,536	1,015,236
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	373,000	260,150	120,542	0
--Legal Reserve	474,329	306,933	145,010	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	\$16,533	\$17,348	\$17,343	\$18,296	\$18,202
Total Classroom Instruction	\$10,114	\$10,014	\$9,997	\$10,642	\$10,482
Classroom-Salaries and Benefits	\$9,115	\$9,165	\$9,338	\$9,781	\$9,650
Classroom-General Supplies and Textbooks	\$619	\$512	\$320	\$455	\$459
Classroom-Purchased Services	\$379	\$337	\$338	\$406	\$374
Total Support Services	\$2,487	\$3,216	\$3,140	\$3,196	\$3,275
Support Services-Salaries and Benefits	\$1,806	\$2,402	\$2,246	\$2,260	\$2,398
Total Administrative Costs	\$2,115	\$2,197	\$2,133	\$2,296	\$2,190
Administration Salaries and Benefits	\$1,783	\$1,888	\$1,881	\$1,957	\$1,967
Total Operations and Maintenance of Plant	\$1,624	\$1,733	\$1,852	\$1,932	\$2,013
Operations and Maintenance-Salaries and Benefits	\$1,043	\$1,107	\$1,142	\$1,190	\$1,208
Board Contribution to Food Services	\$0	\$0	\$16	\$17	\$6
Total Extracurricular Costs	\$146	\$139	\$143	\$147	\$166
Total Equipment Costs	\$55	\$16	\$16	\$17	\$8
Legal Costs	\$78	\$30	\$34	\$36	\$35
Employee Benefits as a percentage of salaries*	25.76%	26.26%	29.85%	29.01%	30.27%

\*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	300	PAY FOR PERFORMANCE REBATE	22,426	ENERGY SAVINGS IMPROVEMENT PLAN/LIGHTING UPGRADES
1	49100	TD EQUIPMENT BANK	201,387	ENERGY SAVINGS IMPROVEMENT PLAN LEASE PAYMENT
2	300	CLEAN ENERGY INCENTIVE	60,240	COMBINED HEAT and POWER REBATE

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Transportation Jointure with Hanover Park Regional High School District.	0
Transportation Services, including Fuel	Jointure Agreement with Morris County Educational Services Commission for Special Education transportation.	0
Purchasing	ESC of NJ Cooperative Pricing Consortium for supply purchases.	0
Purchasing	Educational Data Consortium for time and material repair work.	0
Purchasing	Alliance for Competitive Communications for telephone services.	0
Purchasing	Alliance for Competitive Energy for electric and gas.	0
Municipal/Public Works	East Hanover Township for snow plowing, maintenance of fields, use of equipment, vehicle gas, repair of vehicles and dark fiber network.	0
Professional Staff Development	Professional Development with regional and other Morris County School Districts.	0
Insurance Coverages and Benefits	Insurance coverage with NJ School Insurance Group.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	18,497,130
(B) Estimated Net Taxable Valuation (as of 01/10/17)	2,543,066,944
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.7274
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	19,123,592
(E) Estimated Net Taxable Valuation (as of 01/10/17)	2,543,066,944
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.7520
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	18,497,130
(H) Estimated Equalized Valuation (as of 01/10/17)	3,274,603,476
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5649
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	19,123,592
(K) Estimated Equalized Valuation (as of 01/10/17)	3,274,603,476
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.5840
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NAME=BRUCE D'AMATO

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	BUILDINGS & GROUNDS
Base Annual Salary Amount	\$103,439
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	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	\$1,670
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	\$19,456
Contractual Post-Employment Benefit Description of Payout of Sick days	169 DAYS @ \$30
Contractual Post-Employment Benefit Description of Payout of Vacation days	35.5 DAYS @ \$405
Contractual Post-Employment Benefit Description of Payout of Personal days	NOT ELIGIBLE.
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=BRUCE D'AMATO

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=DEBORAH MUSCARA

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	BOARD SECRETARY
Base Annual Salary Amount	\$137,391
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	23
Contracted Number of Annual Sick Days	14
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	\$3,974
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	\$8,105
Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM PAYOUT BY LAW.
Contractual Post-Employment Benefit Description of Payout of Vacation days	12.5 DAYS @ \$528
Contractual Post-Employment Benefit Description of Payout of Personal days	NOT ELIGIBLE.
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=DEBORAH MUSCARA

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=JOYCE NEWBURG

CATEGORY	MEASURE
Job Title	Executive Assistant
Job Title II	
Base Annual Salary Amount	\$77,487
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	16
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	\$624
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	\$8,090
Contractual Post-Employment Benefit Description of Payout of Sick days	(71) DAYS @ \$30
Contractual Post-Employment Benefit Description of Payout of Vacation days	(20) DAYS @ \$298
Contractual Post-Employment Benefit Description of Payout of Personal days	NOT ELIGIBLE
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=JOYCE NEWBURG

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 RUBIN

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
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	07/01/14
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	14
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	\$7,421
Total Bonuses Amount	\$21,735
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	\$27,877
Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM AMOUNT BY LAW.
Contractual Post-Employment Benefit Description of Payout of Vacation days	23 DAYS # \$558
Contractual Post-Employment Benefit Description of Payout of Personal days	NOT ELIGIBLE
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 RUBIN

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	