

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,698.0	1,652.0	1,624.0
Pupils On Roll Regular Shared-Time	4.0	2.0	0.0
Pupils On Roll Special Ed Full-Time	259.0	277.0	306.0
Pupils On Roll Special Ed Shared-Time	9.0	11.0	11.0
Pupils On Roll SUBTOTAL	1,970.0	1,942.0	1,941.0
Pupils in Private School Placements	16.0	17.0	17.0
Pupils Sent to Other Districts Regular	0.0	0.0	2.0
Pupils Sent to Other Districts Special Ed	5.0	4.0	0.0
Pupils Received	11.0	8.0	2.0
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	33,389,621	34,386,899	35,415,067
Total Tuition	10-1300	95,199	103,400	103,400
Unrestricted Miscellaneous Revenues	10-1XXX	0	171,700	177,500
Other Restricted Miscellaneous Revenues	10-1XXX	208,847	0	0
Subtotal - Revenues From Local Sources		33,693,667	34,661,999	35,695,967
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	205,456	221,731	221,731
Extraordinary Aid	10-3131	543,847	249,999	349,999
Categorical Special Education Aid	10-3132	1,080,571	1,059,620	1,059,620
Categorical Security Aid	10-3177	165,159	164,769	164,769
Parcc Readiness Aid	10-3181	0	20,185	20,185
Per Pupil Growth Aid	10-3182	0	20,185	20,185
Professional Learning Community Aid	10-3183	0	19,330	19,330
Other State Aids	10-3XXX	40,370	0	0
Subtotal - Revenues From State Sources		2,035,403	1,755,819	1,855,819
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	15,371	12,077
Subtotal - Revenues From Federal Sources		0	15,371	12,077
Budgeted Fund Balance - Operating Budget	10-303	0	150,000	123,062
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	40,000	390,000
Adjustment For Prior Year Encumbrances		0	345,991	0
Actual Revenues (Over)/Under Expenditures		-429,884	0	0
Total Operating Budget		35,299,186	36,969,180	38,076,925
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Revenue From Local Sources	20-1XXX	86,298	0	0
Total Revenues From Local Sources	20-1XXX	86,298	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	2,478	4,291	4,291
Total Revenues From State Sources		2,478	4,291	4,291
Revenues from Federal Sources:				
Title I	20-4411-4416	24,464	32,519	32,519
Title II	20-4451-4455	33,131	34,164	34,164
I.D.E.A. Part B (Handicapped)	20-4420-4429	425,725	405,427	405,427
Total Revenues From Federal Sources		483,320	472,110	472,110
Total Grants And Entitlements		572,096	476,401	476,401
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,123,789	2,127,453	2,100,548
Total Revenues From Local Sources		2,123,789	2,127,453	2,100,548
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	69,550	59,428	65,633
Total Local Repayment Of Debt		2,193,339	2,186,881	2,166,181
Total Repayment Of Debt		2,193,339	2,186,881	2,166,181
Total Revenues/Sources		38,064,621	39,632,462	40,719,507
Total Revenues/Sources Net of Transfers		38,064,621	39,632,462	40,719,507

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	11,692,895	11,257,010	11,433,654
Special Education - Instruction	11-2XX-100-XXX	3,190,268	3,372,187	3,425,727
Basic Skills/Remedial - Instruction	11-230-100-XXX	351,290	406,396	416,922
Bilingual Education - Instruction	11-240-100-XXX	38,485	39,628	40,404
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	258,378	225,069	201,066
School-Sponsored Athletics - Instruction	11-402-100-XXX	693,993	784,330	810,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,198,981	1,433,727	1,511,392
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	12,936	15,455	15,880
Undist. Expenditures - Health Services	11-000-213-XXX	493,424	505,493	515,220
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	481,498	565,247	621,039
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	648,012	741,692	731,898
Undist. Expenditures - Guidance	11-000-218-XXX	854,185	855,120	911,560
Undist. Expenditures - Child Study Teams	11-000-219-XXX	967,180	947,571	996,999
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	469,981	502,644	538,928
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	525,234	602,144	637,152
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	57,641	99,703	98,200
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	497,199	530,658	491,425
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,645,247	1,704,232	1,735,397
Undist. Expend. - Central Services	11-000-251-XXX	390,213	403,081	389,332
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	81,520	95,971	64,856
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,759,399	3,178,662	3,167,953
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,988,640	2,156,187	2,226,860
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,582,124	6,190,139	6,615,881
Total Undistributed Expenditures		18,653,414	20,527,726	21,269,972
Total General Current Expense		34,878,723	36,612,346	37,597,945

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	362,381	258,751	162,897
Facilities Acquisition And Const. Serv.	12-000-400-XXX	58,082	98,083	316,083
Total Capital Outlay		420,463	356,834	478,980
General Fund Grand Total		35,299,186	36,969,180	38,076,925
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	86,298	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	948	971	971
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,530	1,800	1,800
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	520	520
Nonpublic Security Aid	20-XXX-XXX-XXX	0	1,000	1,000
Total Other State Projects		2,478	4,291	4,291
Total State Projects	20-XXX-XXX-XXX	2,478	4,291	4,291
Federal Projects:				
Title I	20-XXX-XXX-XXX	24,464	32,519	32,519
Title II	20-XXX-XXX-XXX	33,131	34,164	34,164
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	425,725	405,427	405,427
Total Federal Projects	20-XXX-XXX-XXX	483,320	472,110	472,110
Total Special Revenue Funds		572,096	476,401	476,401
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,193,339	2,186,881	2,166,181
Total Debt Service Funds		2,193,339	2,186,881	2,166,181
Total Expenditures/Appropriations		38,064,621	39,632,462	40,719,507
Total Expenditures Net of Transfers		38,064,621	39,632,462	40,719,507

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	1,017,069	1,202,115	732,464	609,402
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	677,206	1,119,539	1,399,190	1,009,190
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	161,565	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	\$15,642	\$16,137	\$16,455	\$17,061	\$17,494
Total Classroom Instruction	\$9,253	\$9,554	\$9,415	\$9,748	\$9,993
Classroom-Salaries and Benefits	\$8,687	\$9,005	\$8,999	\$9,275	\$9,531
Classroom-General Supplies and Textbooks	\$407	\$375	\$267	\$313	\$272
Classroom-Purchased Services	\$159	\$174	\$149	\$160	\$191
Total Support Services	\$2,669	\$2,788	\$2,933	\$3,077	\$3,253
Support Services-Salaries and Benefits	\$2,460	\$2,489	\$2,670	\$2,741	\$2,912
Total Administrative Costs	\$1,475	\$1,599	\$1,646	\$1,716	\$1,712
Administration Salaries and Benefits	\$1,222	\$1,356	\$1,400	\$1,435	\$1,496
Total Operations and Maintenance of Plant	\$1,649	\$1,569	\$1,805	\$1,841	\$1,848
Operations and Maintenance-Salaries and Benefits	\$809	\$830	\$904	\$941	\$969
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$547	\$573	\$596	\$617	\$621
Total Equipment Costs	\$182	\$185	\$35	\$134	\$84
Legal Costs	\$20	\$32	\$21	\$42	\$31
Employee Benefits as a percentage of salaries*	23.51%	24.59%	27.30%	26.79%	27.91%

*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	150	other LEA's	93,400	tuition in for MD class
1	190	tuition contracts	103,400	see above
1	300	bank	6,500	interest
1	370	see above	275,100	see above
1	140	preschool disability inclusion class	10,000	ps inclusion tuition
1	765	n/p tech;textbooks;nursing;security	4,291	non public funding
1	42140	workshops	14,700	travel/ out of district workshops
1	50100	shift projects into current year	221,382	supplies purchased out of current year
1	41620	archive records	33,865	fees
1	42020	salaries	95,468	additional secretarial hours
1	42060	exam/classification services	38,000	additional out of district exams
1	43200	increase in professional development	538,928	additional workshops/travel
1	45300	legal	491,425	decrease in legal bills
1	29040	vocational tuition	4,000	decrease in enrollment
1	17060	club funding	1,180	reduction in club funding
1	29060	vocational tuition	49,300	increase in enrollment
1	30540	sub nurse services	24,000	reduction in use of sub nurse services
1	3060	configure new fiber lines	144,637	reduction in cost from last year
1	3100	textbooks	78,524	increase in textbook spending
1	7100	supplies	9,651	decrease in resource room supplies
1	7600	supplies	4,530	increase in autistic supplies
1	8100	supplies	1,535	decrease in preschool supplies
1	11100	supplies	1,940	decrease in basic skills supplies
1	17520	tournament fees/travel	153,421	increase in travel for athletes/coaches and fees
1	29100	tuition	1,044,143	increase in OD placements
1	71240	increase in health benefits	6,615,881	health premiums
1	2540	home instruction	72,840	increase in students needing H.I.
1	3080	educational supplies	424,098	increase in amount for educational supplies
1	5500	esy program	5,000	esy program next summer
1	6600	supplies	2,520	decrease in MD supplies

Item	Line Number	Source	Amount	Explanation
1	12100	supplies	200	decrease bilingual supplies
1	42200	misc costs	996,999	additional costs associated with special ed students
1	48580	additional service contracts/supplies	332,996	aging hvac system
1	3020	computer ports install	22,596	install additional data ports
1	17000	salaries	187,286	reduction in club salaries
1	17560	software	53,565	communication software/coaches
2	300	misc	6,104	gate receipts
3	300	facility usage	37,759	use of facilities
4	300	usac	21,000	erate
5	300	9ptp	96,000	pay to play
6	300	insurance rebate	3,637	safety award

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	member of three separate transportation co-ops for transporting special ed students, athletics, field trips, etc.	0
Transportation Services, including Fuel	contracts with neighboring district for bus maintenance services	0
Insurance Coverages and Benefits	member of a JIF	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	34,900,983
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,596,368,200
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.1863
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	37,014,983
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,596,368,200
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.3187

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	34,900,983
(H) Estimated Equalized Valuation (as of 10/01/16)	2,128,774,770
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.6395
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	37,014,983
(K) Estimated Equalized Valuation (as of 10/01/16)	2,128,774,770
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.7388

NAME=alan bresett

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	facilities director
Base Annual Salary Amount	\$92,266
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	20
Contracted Number of Annual Sick Days	15
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	\$350
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$57
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$16,685
Contractual Post-Employment Benefit Description of Payout of Sick days	contractual
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum amt
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=alan bresett

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=diane diguisepe

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	08/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
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	\$9,800
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	\$18,030
Contractual Post-Employment Benefit Description of Payout of Sick days	contractual amount
Contractual Post-Employment Benefit Description of Payout of Vacation days	contractual amount
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=diane diguiseppe

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=joseph janicelli

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$108,775
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	20
Contracted Number of Annual Sick Days	15
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	\$350
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	\$16,685
Contractual Post-Employment Benefit Description of Payout of Sick days	contractual
Contractual Post-Employment Benefit Description of Payout of Vacation days	contractual
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=joseph janicelli

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=kerry keane

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	board secretary
Base Annual Salary Amount	\$148,410
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	20
Contracted Number of Annual Sick Days	15
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	\$1,600
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	\$17,700
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	five days
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=kerry keane

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	