

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	503.0	465.0	470.0
Pupils On Roll Special Ed Full-Time	62.0	55.0	55.0
Pupils On Roll SUBTOTAL	565.0	520.0	525.0
Pupils in Private School Placements	6.0	7.0	7.0
Pupils Sent to Other Districts Regular	2.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	2.0	1.0	1.0
Pupils Received	4.0	2.0	2.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,691,287	10,192,738	10,396,593
Total Tuition	10-1300	16,265	15,000	4,250
Transportation Fees From Individuals	10-1410	0	5,000	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	899	8,126	8,126
Interest Earned On Maintenance Reserve	10-1XXX	45	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	789	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	58,442	1,000	1,000
Subtotal - Revenues From Local Sources		9,767,727	10,221,864	10,414,969
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	15,804	17,314	17,314
Extraordinary Aid	10-3131	92,166	35,000	0
Categorical Special Education Aid	10-3132	204,125	202,997	202,997
Categorical Security Aid	10-3177	9,989	11,159	11,159
Adjustment Aid	10-3178	7,457	7,457	7,457
Parcc Readiness Aid	10-3181	0	5,980	5,980
Per Pupil Growth Aid	10-3182	0	5,980	5,980
Professional Learning Community Aid	10-3183	0	5,490	5,490
Other State Aids	10-3XXX	19,460	0	0
Subtotal - Revenues From State Sources		349,001	291,377	256,377
Budgeted Fund Balance - Operating Budget	10-303	0	0	45,924
Withdrawal From Cap Res-For Local Share	10-307	0	324,581	259,200
Adjustment For Prior Year Encumbrances		0	19,658	0
Actual Revenues (Over)/Under Expenditures		-235,528	0	0
Total Operating Budget		9,881,200	10,857,480	10,976,470
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Revenue From Local Sources	20-1XXX	421	0	0
Total Revenues From Local Sources	20-1XXX	421	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	66,184	65,233	56,295
Total Revenues From State Sources		66,184	65,233	56,295
Revenues from Federal Sources:				
Title I	20-4411-4416	6,298	0	0
Title II	20-4451-4455	10,171	8,084	5,267
I.D.E.A. Part B (Handicapped)	20-4420-4429	162,704	138,734	114,800
Total Revenues From Federal Sources		179,173	146,818	120,067
Total Grants And Entitlements		245,778	212,051	176,362
Repayment of Debt:				
Transfers From Other Funds	40-5200	368	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	830,250	737,485	773,082
Total Revenues From Local Sources		830,250	737,485	773,082
Budgeted Fund Balance	40-303	0	69,365	368
Total Local Repayment Of Debt		830,618	806,850	773,450
Actual Revenues (Over)/Under Expenditures		-368	0	0
Total Repayment Of Debt		830,250	806,850	773,450
Total Revenues/Sources		10,957,228	11,876,381	11,926,282
Total Revenues/Sources Net of Transfers		10,957,228	11,876,381	11,926,282

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,378,415	3,408,873	3,255,058
Special Education - Instruction	11-2XX-100-XXX	648,494	637,849	712,469
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	37,559	62,526	61,026
School-Sponsored Athletics - Instruction	11-402-100-XXX	52,635	51,193	51,073
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	562,983	794,309	735,936
Undist. Expenditures - Health Services	11-000-213-XXX	140,084	141,360	134,995
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	155,015	161,654	136,473
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	4,670	57,760	4,250
Undist. Expenditures - Guidance	11-000-218-XXX	129,000	150,059	154,824
Undist. Expenditures - Child Study Teams	11-000-219-XXX	243,296	268,890	351,314
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	151,728	194,363	176,513
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	294,046	310,450	333,619
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,888	5,000	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	320,775	339,472	365,384
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	513,695	474,993	415,018
Undist. Expend. - Central Services	11-000-251-XXX	232,780	235,463	245,194
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	9,270	14,750	3,250
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	699,059	965,839	1,030,568
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	276,940	259,070	316,024
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,895,274	1,960,563	2,063,821
Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	10,000
Total Undistributed Expenditures		5,632,503	6,338,995	6,482,183
Total General Current Expense		9,749,606	10,499,436	10,561,809
Capital Expenditures:				
Equipment	12-XXX-XXX-730	51,378	0	52,998

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	80,216	358,044	361,663
Total Capital Outlay		131,594	358,044	414,661
General Fund Grand Total		9,881,200	10,857,480	10,976,470
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	421	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	12,962	11,018	9,038
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	12,801	19,904	15,923
Nonpublic Handicapped Services	20-XXX-XXX-XXX	14,089	7,105	5,685
Nonpublic Nursing Services	20-XXX-XXX-XXX	20,430	17,365	13,892
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,902	5,017	4,077
Nonpublic Security Aid	20-XXX-XXX-XXX	0	4,824	7,680
Total Other State Projects		66,184	65,233	56,295
Total State Projects	20-XXX-XXX-XXX	66,184	65,233	56,295
Federal Projects:				
Title I	20-XXX-XXX-XXX	10,171	0	0
Title II	20-XXX-XXX-XXX	6,298	8,084	5,267
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	162,704	138,734	114,800
Total Federal Projects	20-XXX-XXX-XXX	179,173	146,818	120,067
Total Special Revenue Funds		245,778	212,051	176,362
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	830,250	806,850	773,450
Total Debt Service Funds		830,250	806,850	773,450
Total Expenditures/Appropriations		10,957,228	11,876,381	11,926,282
Total Expenditures Net of Transfers		10,957,228	11,876,381	11,926,282

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	322,285	314,665	250,000	250,000
--Repayment of Debt	69,365	69,733	368	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	785,266	1,175,165	850,584	591,384
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	45,598	20,643	85,308	85,308
--Legal Reserve	156,263	45,924	45,924	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	\$14,239	\$15,657	\$16,531	\$18,165	\$18,114
Total Classroom Instruction	\$8,365	\$9,443	\$9,574	\$10,513	\$10,390
Classroom-Salaries and Benefits	\$7,895	\$8,966	\$9,075	\$9,965	\$9,923
Classroom-General Supplies and Textbooks	\$277	\$264	\$286	\$314	\$247
Classroom-Purchased Services	\$193	\$213	\$214	\$235	\$220
Total Support Services	\$2,348	\$2,534	\$2,934	\$3,221	\$3,264
Support Services-Salaries and Benefits	\$2,031	\$2,068	\$2,349	\$2,580	\$2,676
Total Administrative Costs	\$1,963	\$2,093	\$2,063	\$2,265	\$2,180
Administration Salaries and Benefits	\$1,647	\$1,795	\$1,752	\$1,924	\$1,854
Total Operations and Maintenance of Plant	\$1,407	\$1,410	\$1,737	\$1,919	\$2,029
Operations and Maintenance-Salaries and Benefits	\$871	\$739	\$624	\$686	\$707
Board Contribution to Food Services	\$9	\$0	\$9	\$10	\$19
Total Extracurricular Costs	\$146	\$172	\$215	\$238	\$234
Total Equipment Costs	\$14	\$90	\$0	\$0	\$101
Legal Costs	\$74	\$34	\$47	\$52	\$48
Employee Benefits as a percentage of salaries*	28.16%	31.93%	32.50%	32.50%	34.35%

*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	Demographics studies with regional high school district	0
Food Services	Shared food service director with Mendham Township	0
Others	Athletic equipment from West Morris Soccer Club	0
Purchasing	Participate in Middlesex Regional Educational Services Commission Cooperative Pricing System and Educational Data Services Purchasing Coop	0
Municipal/Public Works	Snow plowing and salting	0
Municipal/Public Works	Use of Borough Athletic fields for middle school sports	0
Insurance Coverages and Benefits	Participate in ERIC West Insurance Group	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,681,206
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,283,106,098
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8324
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,049,948
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,283,106,098
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.8612

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,681,206
(H) Estimated Equalized Valuation (as of 10/01/16)	1,375,549,037
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7765
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,049,948
(K) Estimated Equalized Valuation (as of 10/01/16)	1,375,549,037
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8033

NAME=Danielle Holmes

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of Special Servi
Base Annual Salary Amount	\$116,905
Full-Time Equivalent (FTE)	0.9
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	240
Contracted Number of Annual Vacation Days	21
Contracted Number of Annual Sick Days	11
Contracted Number of Annual Personal Days	2
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	\$750
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	no sick day payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	no vacation day payout
Contractual Post-Employment Benefit Description of Payout of Personal days	no personal day payout
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=Danielle Holmes

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=David Moser

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of Curriculum
Base Annual Salary Amount	\$122,086
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	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	\$500
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	\$7,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50/day not to exceed \$7,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for vacation
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
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=David Moser

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=James Rollo

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$127,629
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	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	\$5,480
Total Bonuses Amount	\$10,631
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	\$13,800
Contractual Post-Employment Benefit Description of Payout of Sick days	\$45/day up to maximum of \$7000
Contractual Post-Employment Benefit Description of Payout of Vacation days	earned but unused vacation days only
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
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=James Rollo

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=Mary Joy Falcone

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	Technology Coordinator
Base Annual Salary Amount	\$93,626
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	22
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	\$1,400
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	\$2,400
Contractual Post-Employment Benefit Description of Payout of Sick days	\$20 per day, not to exceed 120 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout for vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout for personal days
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=Mary Joy Falcone

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=Mitzi Morillo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
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	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	24
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	\$36,100
Total Bonuses Amount	\$20,237
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	\$27,981
Contractual Post-Employment Benefit Description of Payout of Sick days	consistent with statue
Contractual Post-Employment Benefit Description of Payout of Vacation days	earned but unused days only
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout for personal days, converted 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=Mitzi Morillo

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	