

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,432.0	1,431.0	1,445.0
Pupils On Roll Special Ed Full-Time	212.0	206.0	206.0
Pupils On Roll Special Ed Shared-Time	1.0		0.0
Pupils On Roll SUBTOTAL	1,645.0	1,637.0	1,651.0
Pupils in Private School Placements	16.0	18.0	18.0
Pupils Sent to Other Districts Special Ed	10.0	9.0	9.0
Pupils Received	7.0	8.0	11.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	23,208,941	24,207,999	25,154,671
Total Tuition	10-1300	84,750	40,000	150,000
Rents And Royalties	10-1910	45,600	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	24,990	38,710	49,710
Interest Earned On Capital Reserve Funds	10-1XXX	834	500	500
Subtotal - Revenues From Local Sources		23,365,115	24,287,209	25,354,881
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	67,688	67,688	76,509
Extraordinary Aid	10-3131	295,003	0	100,000
Categorical Special Education Aid	10-3132	883,312	883,312	901,509
Equalization Aid	10-3176	2,609,134	2,609,134	2,584,331
Categorical Security Aid	10-3177	36,277	36,277	47,872
Parcc Readiness Aid	10-3181		0	15,870
Per Pupil Growth Aid	10-3182		0	15,870
Professional Learning Community Aid	10-3183		0	16,510
Host District Support Aid	10-3184		0	18,313
Other State Aids	10-3XXX	64,055	31,740	0
Subtotal - Revenues From State Sources		3,955,469	3,628,151	3,776,784
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	36,867	22,293	25,730
ARRA/SEMI Revenue	10-4210	17,395	0	0
Subtotal - Revenues From Federal Sources		54,262	22,293	25,730
Budgeted Fund Balance - Operating Budget	10-303	400,000	727,318	749,868
Withdrawal From Cap Res-For Local Share	10-307	0	450,000	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	96,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Withdrawal From Current Expense Emergency Rsv	10-312	0	100,000	150,000
Withdrawal From Emergency Rsv For Excess	10-312	100,000	0	0
Adjustment For Prior Year Encumbrances		0	289,380	0
Actual Revenues (Over)/Under Expenditures		-248,900	0	0
Total Operating Budget		27,625,946	29,504,351	30,153,263
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	61,511	0	0
Total Revenues From Local Sources	20-1XXX	61,511	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	23,061	23,061	0
Preschool Education Aid	20-3218	322,307	278,752	226,486
Other Restricted Entitlements	20-32XX	321,083	299,310	254,414
Total Revenues From State Sources		666,451	601,123	480,900
Revenues from Federal Sources:				
Title I	20-4411-4416	301,665	298,170	223,628
Title II	20-4451-4455	26,458	49,395	37,046
Title III	20-4491-4494	19,105	33,907	25,431
I.D.E.A. Part B (Handicapped)	20-4420-4429	293,694	441,593	375,354
Total Revenues From Federal Sources		640,922	823,065	661,459
Transfers From Operating Budget-Prek	20-5200	16,316	0	30,186
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	26,548	67,946
Total Grants And Entitlements		1,385,200	1,450,736	1,240,491
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,008,923	1,989,143	2,019,359

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues From Local Sources		2,008,923	1,989,143	2,019,359
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	9,329	9,363	9,423
Budgeted Fund Balance	40-303	0	21,225	0
Total Local Repayment Of Debt		2,018,252	2,019,731	2,028,782
Actual Revenues (Over)/Under Expenditures		4,867	0	0
Total Repayment Of Debt		2,023,119	2,019,731	2,028,782
Total Revenues/Sources		31,034,265	32,974,818	33,422,536
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	16,316	0	30,186
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	26,548	67,946
Total Revenues/Sources Net of Transfers		31,017,949	32,948,270	33,324,404

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,883,588	8,120,283	8,110,095
Special Education - Instruction	11-2XX-100-XXX	2,594,131	2,425,798	2,539,130
Bilingual Education - Instruction	11-240-100-XXX	222,516	276,588	297,092
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	150,548	186,984	186,021
School-Sponsored Athletics - Instruction	11-402-100-XXX	316,495	329,045	361,666
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	154,858	267,180	308,914
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,759,536	1,901,402	2,380,469
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	97,121	137,989	150,440
Undist. Expenditures - Health Services	11-000-213-XXX	343,350	382,742	389,652
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	278,624	364,749	366,603
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	314,096	465,860	447,092
Undist. Expenditures - Guidance	11-000-218-XXX	314,547	369,494	502,309
Undist. Expenditures - Child Study Teams	11-000-219-XXX	706,520	748,359	752,791
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	278,661	159,539	260,029
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	331,494	378,358	397,331
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	55,525	172,012	169,665
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	870,571	730,097	714,218
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	976,782	1,116,033	1,113,393
Undist. Expend. - Central Services	11-000-251-XXX	414,785	438,991	446,367
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	101,644	73,665	69,130
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,364,071	2,810,117	2,527,479
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,396,218	1,442,168	1,604,997
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,480,405	5,180,925	5,435,159
Total Undistributed Expenditures		15,083,950	16,872,500	17,727,124
Increase In Current Expense Emergency Reserve	10-607	150,000	0	0
Total General Current Expense		26,556,086	28,478,378	29,530,042

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	86,906	101,450	60,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	87,345	530,213	174,023
Increase In Capital Reserve	10-604	500,000	0	0
Interest Deposit To Capital Reserve	10-604	834	500	500
Total Capital Outlay		675,085	632,163	234,523
Transfer Of Funds To Charter Schools	10-000-100-56X	394,775	393,810	388,698
General Fund Grand Total		27,625,946	29,504,351	30,153,263
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	61,511	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	230,089	235,985	297,958
Support Services	20-218-200-XXX	131,595	92,376	26,660
Total Preschool Education Aid	20-218-XXX-XXX	361,684	328,361	324,618
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	4,042	3,826	3,252
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	2,705	3,334	2,834
Nonpublic Handicapped Services	20-XXX-XXX-XXX	2,030	6,071	5,160
Nonpublic Nursing Services	20-XXX-XXX-XXX	3,267	6,750	5,738
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,078	1,742	1,481
Other	20-XXX-XXX-XXX	306,961	277,587	235,949
Total Other State Projects		321,083	299,310	254,414
Total State Projects	20-XXX-XXX-XXX	682,767	627,671	579,032
Federal Projects:				
Title I	20-XXX-XXX-XXX	301,665	298,170	223,628
Title II	20-XXX-XXX-XXX	26,458	49,395	37,046
Title III	20-XXX-XXX-XXX	19,105	33,907	25,431
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	293,694	441,593	375,354

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Federal Projects	20-XXX-XXX-XXX	640,922	823,065	661,459
Total Special Revenue Funds		1,385,200	1,450,736	1,240,491
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,023,119	2,019,731	2,028,782
Total Debt Service Funds		2,023,119	2,019,731	2,028,782
Total Expenditures/Appropriations		31,034,265	32,974,818	33,422,536
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	16,316	0	30,186
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	26,548	67,946
Total Expenditures Net of Transfers		31,017,949	32,948,270	33,324,404

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	1,135,010	1,266,820	1,239,502	539,502
--Repayment of Debt	26,092	21,225	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	351,800	852,634	308,434	212,934
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	49,868	49,868	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	200,434	250,434	150,434	434
--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	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,962	\$14,920	\$15,068	\$15,789	\$15,869
Total Classroom Instruction	\$8,522	\$9,004	\$9,102	\$9,250	\$9,288
Classroom-Salaries and Benefits	\$7,811	\$8,464	\$8,613	\$8,738	\$8,840
Classroom-General Supplies and Textbooks	\$403	\$177	\$216	\$215	\$145
Classroom-Purchased Services	\$308	\$363	\$273	\$297	\$303
Total Support Services	\$2,226	\$2,206	\$2,421	\$2,542	\$2,765
Support Services-Salaries and Benefits	\$2,049	\$1,986	\$2,096	\$2,160	\$2,503
Total Administrative Costs	\$1,610	\$1,835	\$1,675	\$1,829	\$1,811
Administration Salaries and Benefits	\$1,330	\$1,437	\$1,336	\$1,427	\$1,458
Total Operations and Maintenance of Plant	\$1,254	\$1,505	\$1,487	\$1,765	\$1,579
Operations and Maintenance-Salaries and Benefits	\$31	\$44	\$38	\$82	\$89
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$347	\$367	\$380	\$400	\$423
Total Equipment Costs	\$15	\$55	\$44	\$63	\$37
Legal Costs	\$40	\$81	\$39	\$42	\$55
Employee Benefits as a percentage of salaries*	31.13%	31.04%	34.33%	34.39%	33.83%

*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 2015-16 revised appropriations and the 2016-17 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	TD Bank	2,000	Interest on Investments
1	765	State of New Jersey	235,949	School Based Youth Services Grant (SBYSP)
2	300	Various	40,000	Facility Use Charges
2	765	State of New Jersey	18,465	Nonpublic Aids
3	300	Various	7,710	Other Miscellaneous Revenues

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	The District sends students to special Education schools run by MRESC and other LEAs	0
Custodial and Maintenance Services	Shared custodial contact with municipality; district custodial staff provided for use of facilities by municipality for summer camp and recreation programs; shared custodial and maintenance of joint athletic complex and municipal park/playground at HS, including public restrooms at athletic complex	0
Nursing Services	District nursing staff provided to serve the children attending the summer camp program, run by the municipality	0
Recycling	Recycling and trash removal provided by municipality	0
Staffing - Other	Administrator search services provided by MRESC	0
Others	Joint recreation facility (athletic complex, community park and playground and public restrooms) with municipality, including shared cost for upkeep, repairs, and lighting of athletic complex	0
Transportation Services, including Fuel	Cooperative bidding service through MRESC to procure transportation contracts; joint transportation contracts with other LEAs through MRESC; purchase gasoline and diesel fuel from county via municipality purchasing cooperative.	0
Purchasing	Purchasing cooperatives with MRESC, HCESC and Educational Data Services; participant in the E-Rate program; cooperative utilities purchasing through ACES and ACT	0
Municipal/Public Works	Facility space provided to municipality at no charge for summer camp, year-round recreation programs, and other municipal-sponsored events	0
Professional Staff Development	Collaborative professional development provided by MRESC	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	24,681,335
(B) Estimated Net Taxable Valuation (as of 10/01/15)	547,219,043
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	4.5103
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	26,974,794
(E) Estimated Net Taxable Valuation (as of 10/01/15)	547,219,043
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	4.9294

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	24,681,335
(H) Estimated Equalized Valuation (as of 10/01/15)	1,278,549,108
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9304
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	26,974,794
(K) Estimated Equalized Valuation (as of 10/01/15)	1,278,549,108
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	2.1098

NAME=Brian Humphrey

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$103,104
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	06/30/16
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	\$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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of 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=Brian Humphrey

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=Linda Hoefele

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$160,695
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	06/30/16
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	\$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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of 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=Linda Hoefele

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 Taylor

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	10/01/15
End Date of Contract	06/30/16
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	\$3,500
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	\$21,202
Contractual Post-Employment Benefit Description of Payout of Sick days	Current 12 days accrued, paid at per diem rate
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max one year accrued, paid at per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	No 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=Scott Taylor

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	