

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	267.0	264.0	266.0
Pupils On Roll Special Ed Full-Time	39.0	40.0	40.0
Pupils On Roll SUBTOTAL	306.0	304.0	306.0
Pupils in Private School Placements	7.0	7.0	7.0
Pupils Sent to Other Districts Regular	84.0	94.0	95.0
Pupils Sent to Other Districts Special Ed	28.0	26.0	26.0
Pupils Received	21.0	22.0	22.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,254,883	9,601,885	9,905,421
Total Tuition	10-1300	81,707	60,000	75,000
Transportation Fees From Individuals	10-1410	11,188	9,000	10,000
Rents And Royalties	10-1910	0	7,500	9,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	1	1
Other Restricted Miscellaneous Revenues	10-1XXX	43,360	32,614	30,435
Subtotal - Revenues From Local Sources		9,391,138	9,711,000	10,029,857
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	174,090	174,090	176,993
Extraordinary Aid	10-3131	203,435	190,000	200,000
Categorical Special Education Aid	10-3132	18,069	18,069	17,437
Categorical Security Aid	10-3177	32,978	32,978	31,824
Parcc Readiness Aid	10-3181		0	4,270
Per Pupil Growth Aid	10-3182		0	4,270
Professional Learning Community Aid	10-3183		0	4,040
Other State Aids	10-3XXX	39,778	8,540	0
Subtotal - Revenues From State Sources		468,350	423,677	438,834
Budgeted Fund Balance - Operating Budget	10-303	0	274,680	306,185
Withdrawal From Cap Res-For Local Share	10-307	0	83,360	79,241
Adjustment For Prior Year Encumbrances		0	142,442	0
Actual Revenues (Over)/Under Expenditures		-52,962	0	0
Total Operating Budget		9,806,526	10,635,159	10,854,117
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	52,082	0	0
Total Revenues From Local Sources	20-1XXX	52,082	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title II	20-4451-4455	4,780	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	77,701	79,456	67,538
Other	20-4XXX	46,359	31,204	30,000
Total Revenues From Federal Sources		128,840	110,660	97,538
Total Grants And Entitlements		180,922	110,660	97,538
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	490,043	466,768	459,654
Total Revenues From Local Sources		490,043	466,768	459,654
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	37,682	35,901	35,346
Budgeted Fund Balance	40-303	0	131	0
Total Local Repayment Of Debt		527,725	502,800	495,000
Total Repayment Of Debt		527,725	502,800	495,000
Total Revenues/Sources		10,515,173	11,248,619	11,446,655
Total Revenues/Sources Net of Transfers		10,515,173	11,248,619	11,446,655

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,137,872	2,180,350	2,235,091
Special Education - Instruction	11-2XX-100-XXX	552,224	662,475	649,493
Basic Skills/Remedial - Instruction	11-230-100-XXX	68,114	70,590	73,710
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	62,628	67,894	67,894
School-Sponsored Athletics - Instruction	11-402-100-XXX	60,329	64,129	64,129
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,526,382	2,736,149	2,769,750
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	46,713	55,952	58,620
Undist. Expenditures - Health Services	11-000-213-XXX	79,543	83,165	86,110
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	92,595	134,167	134,580
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	73,869	67,555	75,000
Undist. Expenditures - Guidance	11-000-218-XXX	55,192	59,765	61,510
Undist. Expenditures - Child Study Teams	11-000-219-XXX	323,889	335,591	337,908
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	162,543	151,939	161,069
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	63,833	67,565	70,960
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,840	27,076	25,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	351,025	332,013	315,263
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	45,740	47,427	45,695
Undist. Expend. - Central Services	11-000-251-XXX	121,558	125,228	138,003
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	19,413	35,169	40,375
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	741,943	911,805	884,929
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	922,870	969,703	971,523
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,023,542	1,337,135	1,483,925
Total Undistributed Expenditures		6,659,490	7,477,404	7,660,220
Total General Current Expense		9,540,657	10,522,842	10,750,537
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	60,274	86,144	79,241
Capital Reserve - Transfer To Capital Projects	12-000-400-931	205,595	0	0
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		265,869	86,145	79,242
Transfer Of Funds To Charter Schools	10-000-100-56X	0	26,172	24,338
General Fund Grand Total		9,806,526	10,635,159	10,854,117
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	52,082	0	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	4,780	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	77,701	79,456	67,538
Other	20-XXX-XXX-XXX	46,359	31,204	30,000
Total Federal Projects	20-XXX-XXX-XXX	128,840	110,660	97,538
Total Special Revenue Funds		180,922	110,660	97,538
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	527,725	502,800	495,000
Total Debt Service Funds		527,725	502,800	495,000
Total Expenditures/Appropriations		10,515,173	11,248,619	11,446,655
Total Expenditures Net of Transfers		10,515,173	11,248,619	11,446,655

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	338,513	331,629	284,673	250,000
--Repayment of Debt	131	131	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	381,934	376,339	292,980	213,740
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	460,728	499,236	271,512	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
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)		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	\$18,425	\$20,014	\$23,211	\$23,918	\$24,403
Total Classroom Instruction	\$10,284	\$11,232	\$12,190	\$12,501	\$12,895
Classroom-Salaries and Benefits	\$9,648	\$10,242	\$11,367	\$11,450	\$11,930
Classroom-General Supplies and Textbooks	\$306	\$654	\$478	\$692	\$582
Classroom-Purchased Services	\$331	\$336	\$344	\$359	\$383
Total Support Services	\$3,477	\$3,593	\$3,989	\$4,029	\$4,176
Support Services-Salaries and Benefits	\$2,826	\$2,892	\$3,088	\$3,116	\$3,219
Total Administrative Costs	\$1,537	\$2,041	\$1,968	\$2,099	\$2,092
Administration Salaries and Benefits	\$1,137	\$1,380	\$1,384	\$1,390	\$1,406
Total Operations and Maintenance of Plant	\$2,630	\$2,602	\$3,048	\$3,213	\$3,127
Operations and Maintenance-Salaries and Benefits	\$747	\$766	\$796	\$809	\$840
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$475	\$506	\$521	\$569	\$577
Total Equipment Costs	\$165	\$0	\$0	\$0	\$0
Legal Costs	\$111	\$103	\$124	\$162	\$98
Employee Benefits as a percentage of salaries*	26.80%	26.75%	35.46%	33.70%	36.58%

\*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	190	District accepts Preschool, Kindergarten, and Grades 1 thru 8 tuition students	75,000	District has unused functional capacity that is used to accept tuition students for Preschool from the community and for other grade levels outside of the community
1	350	Employee dental withholdings, school workbook replacements. donations	30,435	Dental withholdings are employees purchasing upgrades from single coverage, reimbursements for school workbooks, and donations to the school district

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Recycling	District recycles its plastics and glass and transports them to the town recycling center	0
Others	District participates with other LEA's via MCEC and MUJC transportation services	0
Others	District is a member of ACES for its natural gas and electric	0
Others	District is a member of Ed-Data Coop for supplies and services	0
Others	District shares services with township for snow removal and salting	0
Others	District shares services with the township for vehicle and equipment repairs, as well as machinery storage	0
Others	District participates in MUJC's professional development program of workshops	0
Others	District is a member of ACT Coop for telecommunications	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,753,653
(B) Estimated Net Taxable Valuation (as of 10/31/15)	2,021,146,091
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.4826
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,222,075
(E) Estimated Net Taxable Valuation (as of 10/31/15)	2,021,146,091
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.5058
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,753,653
(H) Estimated Equalized Valuation (as of 10/31/15)	2,204,026,844
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4425
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,222,075
(K) Estimated Equalized Valuation (as of 10/31/15)	2,204,026,844
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.4638
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NAME=Mr. Joseph Pitcher

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of Facilities
Base Annual Salary Amount	\$84,500
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	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	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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
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=Mr. Joseph Pitcher

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=Mr. Matt Spelker

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	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	\$24,425
Total Bonuses Amount	\$20,238
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,678
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,192
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th per diem for sick days to max of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Must retire or leave the district
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=Mr. Matt Spelker

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=Ms. Mary Donohue

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$124,200
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	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	\$2,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,290
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	Requires 5 years of employment to qualify
Contractual Post-Employment Benefit Description of Payout of Vacation days	Requires 5 years of employment to qualify
Contractual Post-Employment Benefit Description of Payout of Personal days	Requires 5 years of employment to qualify
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=Ms. Mary Donohue

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=To Be Named

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$85,800
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	156
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$1,000
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	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
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=To Be Named

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	