

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	759.0	724.0	700.0
Pupils On Roll Special Ed Full-Time	101.0	108.0	108.0
Pupils On Roll SUBTOTAL	860.0	832.0	808.0
Pupils in Private School Placements	0.0	0.0	1.0
Pupils Sent to Other Districts Special Ed	3.0	3.0	3.0
Pupils Received	19.0	14.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,376,075	11,517,868	11,218,084
Total Tuition	10-1300	0	82,500	100,000
Rents And Royalties	10-1910	0	12,500	12,500
Unrestricted Miscellaneous Revenues	10-1XXX	291,509	33,500	22,000
Interest Earned On Maintenance Reserve	10-1XXX	0	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,000	1,000
Subtotal - Revenues From Local Sources		11,667,584	11,647,868	11,354,084
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	102,504	102,504	102,504
Extraordinary Aid	10-3131	49,115	0	0
Categorical Special Education Aid	10-3132	487,951	487,951	487,951
Equalization Aid	10-3176	128,197	128,197	128,197
Categorical Security Aid	10-3177	64,088	64,088	64,088
Adjustment Aid	10-3178	773,175	773,175	773,175
Parcc Readiness Aid	10-3181		0	8,005
Per Pupil Growth Aid	10-3182		0	8,005
Professional Learning Community Aid	10-3183		0	7,770
Other State Aids	10-3XXX	16,866	16,010	0
Subtotal - Revenues From State Sources		1,621,896	1,571,925	1,579,695
Budgeted Fund Balance - Operating Budget	10-303	0	553,157	771,746
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	295,000	286,500
Withdrawal From Maint. Reserve	10-310	0	20,000	53,500
Adjustment For Prior Year Encumbrances		0	370,809	0
Actual Revenues (Over)/Under Expenditures		58,971	0	0
Total Operating Budget		13,348,451	14,458,759	14,045,525

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	80,007	57,725	0
Total Revenues From Local Sources	20-1XXX	80,007	57,725	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	1,067	1,981	1,438
Total Revenues From State Sources		1,067	1,981	1,438
Revenues from Federal Sources:				
Title I	20-4411-4416	26,318	59,246	38,678
Title II	20-4451-4455	15,495	15,452	14,074
I.D.E.A. Part B (Handicapped)	20-4420-4429	183,551	201,333	163,234
Other	20-4XXX	0	9,437	7,536
Total Revenues From Federal Sources		225,364	285,468	223,522
Total Grants And Entitlements		306,438	345,174	224,960
Total Revenues/Sources		13,654,889	14,803,933	14,270,485
Total Revenues/Sources Net of Transfers		13,654,889	14,803,933	14,270,485

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,511,781	4,479,995	4,307,512
Special Education - Instruction	11-2XX-100-XXX	1,099,127	1,216,528	1,207,108
Basic Skills/Remedial - Instruction	11-230-100-XXX	344,484	333,915	272,942
Bilingual Education - Instruction	11-240-100-XXX	4,692	4,970	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	29,561	30,619	26,114
School-Sponsored Athletics - Instruction	11-402-100-XXX	74,829	78,719	69,540
Before/After School Programs	11-421-XXX-XXX	4,737	4,500	5,753
Summer School	11-422-XXX-XXX	8,070	11,660	12,660
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	94,598	117,748	161,140
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	31,127	31,839	54,081
Undist. Expenditures - Health Services	11-000-213-XXX	146,651	158,307	158,915
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	321,414	336,072	341,691
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	196,086	239,633	236,947
Undist. Expenditures - Guidance	11-000-218-XXX	148,871	121,987	112,400
Undist. Expenditures - Child Study Teams	11-000-219-XXX	311,784	393,095	408,736
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	190,706	122,234	142,900
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	137,351	131,101	125,285
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,227	5,935	8,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	374,394	419,459	393,114
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	441,162	476,459	450,366
Undist. Expend. - Central Services	11-000-251-XXX	205,766	228,386	222,295
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	172,769	205,818	166,455
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,437,144	1,497,276	1,554,645
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	94,284	110,804	145,688
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,654,642	3,003,413	3,145,891
Total Undistributed Expenditures		6,965,976	7,599,566	7,829,049

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Interest Earned On Maintenance Reserve	10-606	0	500	500
Total General Current Expense		13,043,257	13,760,972	13,731,178
Capital Expenditures:				
Equipment	12-XXX-XXX-730	97,141	57,268	8,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	208,053	639,519	305,347
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		305,194	697,787	314,347
General Fund Grand Total		13,348,451	14,458,759	14,045,525
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	80,007	57,725	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	588	571	500
Nonpublic Nursing Services	20-XXX-XXX-XXX	215	900	538
Nonpublic Technology Initiative	20-XXX-XXX-XXX	264	260	200
Nonpublic Security Aid	20-XXX-XXX-XXX	0	250	200
Total Other State Projects		1,067	1,981	1,438
Total State Projects	20-XXX-XXX-XXX	1,067	1,981	1,438
Federal Projects:				
Title I	20-XXX-XXX-XXX	26,318	59,246	38,678
Title II	20-XXX-XXX-XXX	15,495	15,452	14,074
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	183,551	201,333	163,234
Other	20-XXX-XXX-XXX	0	9,437	7,536
Total Federal Projects	20-XXX-XXX-XXX	225,364	285,468	223,522
Total Special Revenue Funds		306,438	345,174	224,960
Total Expenditures/Appropriations		13,654,889	14,803,933	14,270,485
Total Expenditures Net of Transfers		13,654,889	14,803,933	14,270,485

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	608,967	466,940	491,940	141,940
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,028,146	896,037	602,037	316,537
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	147,020	262,124	242,624	189,624
--Legal Reserve	930,624	824,903	421,746	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	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	\$14,882	\$14,957	\$15,787	\$16,264	\$16,614
Total Classroom Instruction	\$9,144	\$8,991	\$9,468	\$9,647	\$9,713
Classroom-Salaries and Benefits	\$8,656	\$8,627	\$9,039	\$9,192	\$9,359
Classroom-General Supplies and Textbooks	\$451	\$322	\$337	\$361	\$295
Classroom-Purchased Services	\$37	\$42	\$91	\$94	\$60
Total Support Services	\$2,320	\$2,240	\$2,444	\$2,440	\$2,640
Support Services-Salaries and Benefits	\$2,185	\$2,134	\$2,296	\$2,281	\$2,493
Total Administrative Costs	\$1,562	\$1,707	\$1,853	\$1,981	\$1,933
Administration Salaries and Benefits	\$1,236	\$1,340	\$1,430	\$1,480	\$1,510
Total Operations and Maintenance of Plant	\$1,701	\$1,865	\$1,871	\$2,025	\$2,172
Operations and Maintenance-Salaries and Benefits	\$848	\$813	\$834	\$874	\$916
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$155	\$155	\$151	\$171	\$155
Total Equipment Costs	\$20	\$113	\$9	\$69	\$10
Legal Costs	\$58	\$45	\$58	\$85	\$62
Employee Benefits as a percentage of salaries*	31.30%	30.99%	34.05%	34.81%	37.01%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Services Provided by another LEA	0
Food Services	Delivery of Food service to other LEAs	0
Recycling	Municipal Services	0
Banking	Group Purchasing of Banking Services with another LEA	0
Transportation Services, including Fuel	Services provided by another LEA	0
Purchasing	ACES, ACT, EIRC, MRESC, ETTC cooperative used	0
Municipal/Public Works	Snow Removal Between other LEA and with Municipality	0
Professional Staff Development	Shared Professional Development opportunities with other LEAs	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	11,367,976
(B) Estimated Net Taxable Valuation (as of 01/01/16)	978,750,200
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.1615
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,367,976
(E) Estimated Net Taxable Valuation (as of 01/01/16)	978,750,200
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.1615

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	11,367,976
(H) Estimated Equalized Valuation (as of 10/01/15)	965,865,609
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1770
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,367,976
(K) Estimated Equalized Valuation (as of 10/01/15)	965,865,609
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.1770

NAME=Jill Yochim

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Acting Superintendent
Base Annual Salary Amount	\$128,647
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)?	Y
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	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	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$2,750
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$614
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Jill Yochim

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=Teri J. Weeks

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$104,351
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	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	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$281
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max at Retirement
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=Teri J. Weeks

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	