

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,225.0	1,244.0	1,244.0
Pupils On Roll Regular Shared-Time	8.0	10.0	10.0
Pupils On Roll Special Ed Full-Time	279.0	334.0	334.0
Pupils On Roll Special Ed Shared-Time	7.0	9.0	9.0
Pupils On Roll SUBTOTAL	1,519.0	1,597.0	1,597.0
Pupils in Private School Placements	34.0	36.0	36.0
Pupils Sent to Other Districts Regular	4.0	2.0	2.0
Pupils Sent to Other Districts Special Ed	5.0	6.0	6.0
Pupils in State Facilities	1.0	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	4,868,294	4,965,660	5,064,973
Total Tuition	10-1300	24,685	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	178,299	0	0
Interest Earned On Maintenance Reserve	10-1XXX	2,391	0	0
Subtotal - Revenues From Local Sources		5,073,669	4,965,660	5,064,973
Revenues from State Sources:				
School Choice Aid	10-3116	9,886	9,886	9,886
Categorical Transportation Aid	10-3121	244,350	244,350	244,350
Extraordinary Aid	10-3131	115,045	115,045	0
Categorical Special Education Aid	10-3132	901,656	901,656	901,656
Equalization Aid	10-3176	16,973,265	16,973,265	16,973,265
Categorical Security Aid	10-3177	535,157	535,157	535,157
Adjustment Aid	10-3178	8,642,285	8,642,285	8,642,285
Parcc Readiness Aid	10-3181	0	14,030	14,030
Per Pupil Growth Aid	10-3182	0	14,030	14,030
Professional Learning Community Aid	10-3183	0	13,310	13,310
Other State Aids	10-3XXX	28,060	0	0
Subtotal - Revenues From State Sources		27,449,704	27,463,014	27,347,969
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	102,423	72,464	97,277
Subtotal - Revenues From Federal Sources		102,423	72,464	97,277
Budgeted Fund Balance - Operating Budget	10-303	0	2,134,429	1,508,967
Adjustment For Prior Year Encumbrances		0	5,975	0
Actual Revenues (Over)/Under Expenditures		1,057,734	0	0
Total Operating Budget		33,683,530	34,641,542	34,019,186

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	103,121	0	0
Total Revenues From Local Sources	20-1XXX	103,121	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	65,205
Preschool Education Aid	20-3218	2,849,426	2,749,248	2,800,160
Other Restricted Entitlements	20-32XX	274,993	0	0
Total Revenues From State Sources		3,124,419	2,749,248	2,865,365
Revenues from Federal Sources:				
Title I	20-4411-4416	855,449	853,428	837,531
Title II	20-4451-4455	80,464	70,500	67,226
Title III	20-4491-4494	27,438	20,917	17,711
I.D.E.A. Part B (Handicapped)	20-4420-4429	583,897	467,118	459,726
Other	20-4XXX	340,760	0	0
Total Revenues From Federal Sources		1,888,008	1,411,963	1,382,194
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	140,008	0
Total Grants And Entitlements		5,115,548	4,301,219	4,247,559
Total Revenues/Sources		38,799,078	38,942,761	38,266,745
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	140,008	0
Total Revenues/Sources Net of Transfers		38,799,078	38,802,753	38,266,745

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,026,503	1,022,162	735,543
Bilingual Education - Instruction	11-240-100-XXX	272,476	298,424	282,995
Summer School	11-422-XXX-XXX	65,500	75,010	75,010
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	0	405,255
Community Services Programs/Operations	11-800-330-XXX	0	35,000	35,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,201,253	2,599,462	2,507,878
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	188,743	183,163	220,654
Undist. Expenditures - Health Services	11-000-213-XXX	88,799	161,352	175,694
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	617,843	616,047	607,472
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	286,642	310,554	290,896
Undist. Expenditures - Guidance	11-000-218-XXX	211,475	227,829	339,493
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,213,050	1,213,064	1,266,648
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	646,081	654,027	578,273
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	913,671	998,028	741,054
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	33,136	40,500	76,250
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	648,206	757,967	738,844
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,193	2,700	0
Undist. Expend. - Central Services	11-000-251-XXX	368,582	357,596	378,476
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	1,596	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,321,987	3,459,242	3,488,536
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,221,401	1,139,222	1,205,901
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,090,753	1,993,330	2,031,080
Undistributed Expenditures-Food Services	11-000-310-930	248,575	0	0
Total Undistributed Expenditures		14,301,390	14,715,679	14,647,149
Total General Current Expense		15,665,869	16,146,275	16,180,952

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	252,854	171,955	55,518
Facilities Acquisition And Const. Serv.	12-000-400-XXX	146,848	0	0
Total Capital Outlay		399,702	171,955	55,518
General Fund Contribution To SBB	10-000-520-930	17,617,959	18,323,312	17,782,716
General Fund Grand Total		33,683,530	34,641,542	34,019,186
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	103,121	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	1,539,258	1,472,233	1,498,072
Support Services	20-218-200-XXX	1,310,168	1,417,023	1,367,293
Total Preschool Education Aid	20-218-XXX-XXX	2,849,426	2,889,256	2,865,365
Other State Projects:				
Other	20-XXX-XXX-XXX	274,993	0	0
Total Other State Projects		274,993	0	0
Total State Projects	20-XXX-XXX-XXX	3,124,419	2,889,256	2,865,365
Federal Projects:				
Title I	20-XXX-XXX-XXX	855,449	203,428	187,531
Title II	20-XXX-XXX-XXX	80,464	70,500	67,226
Title III	20-XXX-XXX-XXX	27,438	20,917	17,711
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	583,897	467,118	459,726
Other	20-XXX-XXX-XXX	340,760	0	0
Contribution To SBB - Other Federal Projects	20-XXX-520-930	0	650,000	650,000
Total Federal Projects	20-XXX-XXX-XXX	1,888,008	1,411,963	1,382,194
Total Special Revenue Funds		5,115,548	4,301,219	4,247,559
Total Expenditures/Appropriations		38,799,078	38,942,761	38,266,745
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	140,008	0
Total Expenditures Net of Transfers		38,799,078	38,802,753	38,266,745

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	1,713,665	819,728	819,728	692,711
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	500,000	500,000	500,000	500,000
--Legal Reserve	3,281,738	3,516,379	1,381,950	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	130,000	130,000	130,000	130,000
--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	\$21,306	\$21,789	\$24,866	\$21,338	\$21,180
Total Classroom Instruction	\$11,819	\$12,212	\$13,877	\$11,872	\$11,777
Classroom-Salaries and Benefits	\$11,195	\$11,137	\$12,475	\$10,763	\$10,763
Classroom-General Supplies and Textbooks	\$375	\$588	\$613	\$427	\$332
Classroom-Purchased Services	\$249	\$487	\$789	\$681	\$682
Total Support Services	\$5,081	\$4,929	\$5,850	\$4,905	\$4,851
Support Services-Salaries and Benefits	\$4,214	\$4,179	\$4,827	\$4,041	\$4,020
Total Administrative Costs	\$1,631	\$1,692	\$1,795	\$1,645	\$1,645
Administration Salaries and Benefits	\$1,278	\$1,336	\$1,472	\$1,254	\$1,257
Total Operations and Maintenance of Plant	\$2,055	\$2,211	\$2,559	\$2,196	\$2,219
Operations and Maintenance-Salaries and Benefits	\$52	\$69	\$79	\$60	\$90
Board Contribution to Food Services	\$156	\$164	\$0	\$0	\$0
Total Extracurricular Costs	\$563	\$581	\$760	\$698	\$666
Total Equipment Costs	\$457	\$167	\$213	\$177	\$35
Legal Costs	\$45	\$22	\$26	\$23	\$31
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$465	\$0	\$475	\$409	\$409
Employee Benefits as a percentage of salaries*	24.21%	25.76%	23.23%	23.36%	24.72%

\*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.

Advertised Blended Resource SBB  
Statement

BUDGET CATEGORY	2015-16	2016-17	2017-18
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	17,617,959	18,323,312	17,782,716
Restricted State Entitlements (15-3200)	0	0	0
Restricted Federal Entitlements (15-44XX)	0	650,000	650,000
Total SBB Resources	17,617,959	18,973,312	18,432,716
Appropriations:			
Instruction (15-XXX-100-XXX)	12,862,223	13,823,042	13,318,833
Support Services (15-XXX-2XX-XXX)	5,148,654	5,041,120	5,113,883
Equipment (15-XXX-XXX-73X)	0	109,150	0
Total SBB Appropriations	18,010,877	18,973,312	18,432,716

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,015,317
(B) Estimated Net Taxable Valuation (as of 10/01/16)	466,953,770
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0741
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,015,317
(E) Estimated Net Taxable Valuation (as of 10/01/16)	466,953,770
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0741
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,015,317
(H) Estimated Equalized Valuation (as of 10/01/16)	518,557,831
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9672
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,015,317
(K) Estimated Equalized Valuation (as of 10/01/16)	518,557,831
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9672
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NAME=Daniel Castles

CATEGORY	MEASURE
Job Title	Business Administrator
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	240
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	\$1,700
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
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=Daniel Castles

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=John Niesz

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$155,500
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	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	28
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	\$6,534
Total Bonuses Amount	\$23,260
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,225
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement or Separation
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=John Niesz

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	