

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	334.0	327.0	321.0
Pupils On Roll Special Ed Full-Time	29.0	25.0	32.0
Pupils On Roll SUBTOTAL	363.0	352.0	353.0
Pupils in Private School Placements	12.0	9.0	7.0
Pupils Sent to Other Districts Regular	146.5	146.5	149.5
Pupils Sent to Other Districts Special Ed	30.5	27.5	24.5
Pupils Received		1.0	0.0
Pupils in State Facilities	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	6,488,053	6,617,814	6,868,167
Total Tuition	10-1300	5,061	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	60,576	40,000	40,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	725
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	3,100
Subtotal - Revenues From Local Sources		6,553,690	6,657,814	6,911,992
Revenues from State Sources:				
School Choice Aid	10-3116	1,056,060	1,102,996	1,114,730
Categorical Transportation Aid	10-3121	45,265	51,150	51,150
Extraordinary Aid	10-3131	171,236	0	0
Categorical Special Education Aid	10-3132	345,041	348,338	348,338
Equalization Aid	10-3176	1,207,054	1,210,639	1,210,639
Categorical Security Aid	10-3177	40,270	41,980	41,980
Adjustment Aid	10-3178	60,785	60,785	60,785
Parcc Readiness Aid	10-3181	0	5,480	5,480
Per Pupil Growth Aid	10-3182	0	5,480	5,480
Professional Learning Community Aid	10-3183	0	5,070	5,070
Other State Aids	10-3XXX	11,656	0	0
Subtotal - Revenues From State Sources		2,937,367	2,831,918	2,843,652
Budgeted Fund Balance - Operating Budget	10-303	0	31,356	0
Withdrawal From Cap Res-For Local Share	10-307	0	740,000	0
Withdrawal From Maint. Reserve	10-310	13,110	0	0
Adjustment For Prior Year Encumbrances		0	79,677	0
Actual Revenues (Over)/Under Expenditures		250,159	0	0
Total Operating Budget		9,754,326	10,340,765	9,755,644

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	81,256	90,017	75,543
Title II	20-4451-4455	1,815	10,072	10,072
Title III	20-4491-4494	9,956	8,938	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	105,315	105,736	106,120
Total Revenues From Federal Sources		198,342	214,763	191,735
Total Grants And Entitlements		198,342	214,763	191,735
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	209,275	207,150	196,168
Total Revenues From Local Sources		209,275	207,150	196,168
Total Local Repayment Of Debt		209,275	207,150	196,168
Total Repayment Of Debt		209,275	207,150	196,168
Total Revenues/Sources		10,161,943	10,762,678	10,143,547
Total Revenues/Sources Net of Transfers		10,161,943	10,762,678	10,143,547

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,952,466	1,964,896	1,975,040
Special Education - Instruction	11-2XX-100-XXX	376,690	382,192	393,610
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	18,173	16,700	16,700
Before/After School Programs	11-421-XXX-XXX	166	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,444,835	3,376,720	3,071,041
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,399	2,400	10,947
Undist. Expenditures - Health Services	11-000-213-XXX	64,835	62,575	65,479
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	111,049	181,500	181,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	37,308	94,631	218,000
Undist. Expenditures - Guidance	11-000-218-XXX	60,505	62,755	64,263
Undist. Expenditures - Child Study Teams	11-000-219-XXX	158,807	162,292	171,663
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	5,509	34,726	35,390
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	108,887	120,094	129,510
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,246	33,935	53,670
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	283,928	288,003	280,500
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	196,430	180,751	173,145
Undist. Expend. - Central Services	11-000-251-XXX	204,579	213,231	225,044
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	501,215	565,177	601,987
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	688,120	773,108	906,631
Personal Services - Employee Benefits	11-XXX-XXX-2XX	809,407	960,874	1,047,234
Total Undistributed Expenditures		6,691,059	7,112,772	7,236,004
Interest Earned On Maintenance Reserve	10-606	0	0	725
Increase In Maintenance Reserve	10-606	17,922	0	0
Total General Current Expense		9,056,476	9,476,560	9,622,079
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	25,948	7,709	4,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	146,881	86,357	116,821
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	740,000	0
Increase In Capital Reserve	10-604	500,000	0	0
Interest Deposit To Capital Reserve	10-604	0	0	3,100
Total Capital Outlay		672,829	834,066	123,921
Transfer Of Funds To Charter Schools	10-000-100-56X	25,021	30,139	9,644
General Fund Grand Total		9,754,326	10,340,765	9,755,644
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	81,256	90,017	75,543
Title II	20-XXX-XXX-XXX	1,815	10,072	10,072
Title III	20-XXX-XXX-XXX	9,956	8,938	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	105,315	105,736	106,120
Total Federal Projects	20-XXX-XXX-XXX	198,342	214,763	191,735
Total Special Revenue Funds		198,342	214,763	191,735
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	209,275	207,150	196,168
Total Debt Service Funds		209,275	207,150	196,168
Total Expenditures/Appropriations		10,161,943	10,762,678	10,143,547
Total Expenditures Net of Transfers		10,161,943	10,762,678	10,143,547

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	443,603	453,288	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	767,888	1,267,888	527,888	530,988
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	116,299	121,111	121,111	121,836
--Legal Reserve	0	0	0	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	\$13,389	\$13,679	\$14,471	\$15,255	\$16,116
Total Classroom Instruction	\$8,140	\$8,098	\$8,641	\$8,970	\$9,211
Classroom-Salaries and Benefits	\$7,468	\$7,450	\$8,129	\$8,414	\$8,555
Classroom-General Supplies and Textbooks	\$585	\$528	\$378	\$365	\$411
Classroom-Purchased Services	\$86	\$121	\$134	\$191	\$245
Total Support Services	\$1,671	\$1,737	\$2,049	\$2,470	\$2,995
Support Services-Salaries and Benefits	\$765	\$781	\$784	\$1,006	\$1,050
Total Administrative Costs	\$2,094	\$2,307	\$2,136	\$2,137	\$2,132
Administration Salaries and Benefits	\$1,685	\$1,844	\$1,758	\$1,736	\$1,777
Total Operations and Maintenance of Plant	\$1,395	\$1,467	\$1,595	\$1,627	\$1,727
Operations and Maintenance-Salaries and Benefits	\$319	\$324	\$335	\$106	\$104
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$87	\$64	\$49	\$51	\$51
Total Equipment Costs	\$1,716	\$72	\$0	\$22	\$11
Legal Costs	\$66	\$47	\$33	\$34	\$34
Employee Benefits as a percentage of salaries*	28.27%	27.42%	33.06%	32.10%	34.95%

*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.

Item	Line Number	Source	Amount	Explanation
1	300	Miscellaneous Revenue	40,000	increased due to additional mini grants received, higher interest rate obtained by the bank, prior year collections and selling of fixed assets.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Share services with Morris Hills for CST	0
Custodial and Maintenance Services	Shared Services with Morris Hills to provide custodial services	0
Others	Shared Service agreement with our Township for lawn, snow plowing and garbage for use of facilities	0
Others	District is part of ACES for gas and electric	0
Transportation Services, including Fuel	Shared services with ESC for all transportation for send with middle and HS and special ed	0
Transportation Services, including Fuel	Shared services with Rockaway Township for field trip transportation	0
Purchasing	District is part of Ed Data, MCEESC, US Communities and Middlesex purchasing cooperatives	0
Technology Services	Shared service with Morris Hills for technology support 2 days a week	0
Insurance Coverages and Benefits	We are in consortiums with Morris Essex Insurance Group and SAIF	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,742,991
(B) Estimated Net Taxable Valuation (as of 10/01/16)	444,182,300
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.5181
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,944,650
(E) Estimated Net Taxable Valuation (as of 10/01/16)	444,182,300
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.5635

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,742,991
(H) Estimated Equalized Valuation (as of 01/01/17)	446,079,900
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5116
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,944,650
(K) Estimated Equalized Valuation (as of 01/01/17)	446,079,900
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.5568

NAME=Adam Zygmunt

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Curriculum Sup
Base Annual Salary Amount	\$119,705
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	5
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	\$450
Total Bonuses Amount	\$1,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,229
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,670
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout of days at \$60 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout of days based on 1/260 per day
Contractual Post-Employment Benefit Description of Payout of Personal days	Payout of days at \$60 per day
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=Adam Zygmunt

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=Carolina Rodriguez

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$110,160
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	5
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	\$5,450
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,557
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$4,120
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout of day at \$60 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout of days based on 1/260 per day
Contractual Post-Employment Benefit Description of Payout of Personal days	Payout of days at \$60 per day
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=Carolina Rodriguez

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=Lee Nittel

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$126,875
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	07/31/18
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	5
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	\$5,750
Total Bonuses Amount	\$19,304
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	\$5,500
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout of days at \$60 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout of days based on 1/260 per day
Contractual Post-Employment Benefit Description of Payout of Personal days	Payout at \$60 per day
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=Lee Nittel

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	