

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	129.0	137.0	145.0
Pupils On Roll Special Ed Full-Time	25.0	17.0	11.0
Pupils On Roll SUBTOTAL	154.0	154.0	156.0
Pupils Sent to Other Districts Regular	25.0	22.0	20.0
Pupils Sent to Other Districts Special Ed	12.0	15.0	20.0
Pupils Received	4.0	4.0	0.0
Pupils in State Facilities		1.0	1.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,526,912	1,557,450	1,588,599
Total Tuition	10-1300	7,740	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	15,386	22,340	22,340
Subtotal - Revenues From Local Sources		1,550,038	1,579,790	1,610,939
Revenues from State Sources:				
School Choice Aid	10-3116	114,510	135,330	140,535
Categorical Transportation Aid	10-3121	60,475	60,475	60,297
Categorical Special Education Aid	10-3132	97,159	97,159	98,817
Equalization Aid	10-3176	1,310,098	1,310,098	1,315,177
Categorical Security Aid	10-3177	20,166	20,166	20,252
Adjustment Aid	10-3178	34,066	34,066	32,874
Parcc Readiness Aid	10-3181		0	1,640
Per Pupil Growth Aid	10-3182		0	1,640
Professional Learning Community Aid	10-3183		0	1,660
Other State Aids	10-3XXX	3,454	3,280	0
Subtotal - Revenues From State Sources		1,639,928	1,660,574	1,672,892
Adjustment For Prior Year Encumbrances				
		0	200	0
Actual Revenues (Over)/Under Expenditures				
		113,607	0	0
Total Operating Budget				
		3,303,573	3,240,564	3,283,831
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	15,405	12,100	12,100
Title II	20-4451-4455	6,715	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	39,481	28,650	28,650

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues From Federal Sources		61,601	40,750	40,750
Total Grants And Entitlements		61,601	40,750	40,750
Total Revenues/Sources		3,365,174	3,281,314	3,324,581
Total Revenues/Sources Net of Transfers		3,365,174	3,281,314	3,324,581

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	880,730	909,195	897,093
Special Education - Instruction	11-2XX-100-XXX	329,005	266,024	217,119
Basic Skills/Remedial - Instruction	11-230-100-XXX	24	20,500	29,267
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	4,188	5,265	5,265
School-Sponsored Athletics - Instruction	11-402-100-XXX	14,990	22,984	23,558
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	720,337	637,726	654,114
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	28,132	23,130	29,527
Undist. Expenditures - Health Services	11-000-213-XXX	56,312	58,678	60,360
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	42,349	30,200	60,200
Undist. Expenditures - Guidance	11-000-218-XXX	28,132	29,397	29,256
Undist. Expenditures - Child Study Teams	11-000-219-XXX	155,970	153,210	164,014
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	50,679	56,475	67,231
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	1,256	12,781	31,311
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	43	300	300
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	65,826	73,157	74,817
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	47,154	48,035	48,132
Undist. Expend. - Central Services	11-000-251-XXX	82,059	88,000	88,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	237,684	231,275	240,607
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	179,744	149,872	136,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	358,359	414,360	427,160
Undistributed Expenditures-Food Services	11-000-310-930	10,600	0	0
Total Undistributed Expenditures		2,064,636	2,006,596	2,111,529
Total General Current Expense		3,293,573	3,230,564	3,283,831
Capital Expenditures:				
Equipment	12-XXX-XXX-730	10,000	10,000	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Capital Outlay		10,000	10,000	0
General Fund Grand Total		3,303,573	3,240,564	3,283,831
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	15,405	12,100	12,100
Title II	20-XXX-XXX-XXX	6,715	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	39,481	28,650	28,650
Total Federal Projects	20-XXX-XXX-XXX	61,601	40,750	40,750
Total Special Revenue Funds		61,601	40,750	40,750
Total Expenditures/Appropriations		3,365,174	3,281,314	3,324,581
Total Expenditures Net of Transfers		3,365,174	3,281,314	3,324,581

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	201,370	151,830	111,830	111,830
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	976	976	976	976
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	30,416	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	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	\$17,098	\$15,563	\$15,713	\$15,863	\$15,982
Total Classroom Instruction	\$10,542	\$9,270	\$9,453	\$9,531	\$9,128
Classroom-Salaries and Benefits	\$10,171	\$8,844	\$9,075	\$8,891	\$8,591
Classroom-General Supplies and Textbooks	\$212	\$212	\$291	\$378	\$437
Classroom-Purchased Services	\$159	\$214	\$87	\$262	\$99
Total Support Services	\$2,424	\$2,360	\$2,616	\$2,462	\$2,835
Support Services-Salaries and Benefits	\$1,794	\$1,630	\$1,829	\$1,940	\$1,936
Total Administrative Costs	\$1,405	\$2,195	\$1,419	\$1,445	\$1,442
Administration Salaries and Benefits	\$1,193	\$1,964	\$1,187	\$1,213	\$1,213
Total Operations and Maintenance of Plant	\$2,466	\$1,546	\$2,041	\$2,242	\$2,393
Operations and Maintenance-Salaries and Benefits	\$1,631	\$753	\$1,388	\$1,407	\$1,517
Board Contribution to Food Services	\$63	\$69	\$0	\$0	\$0
Total Extracurricular Costs	\$197	\$125	\$183	\$183	\$185
Total Equipment Costs	\$194	\$65	\$65	\$65	\$0
Legal Costs	\$32	\$31	\$31	\$31	\$30
Employee Benefits as a percentage of salaries*	21.62%	20.96%	25.82%	24.42%	25.67%

*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)
Others	UCESC for Environmental training	0
Transportation Services, including Fuel	UCESC	0
Purchasing	ACT Telecommunications	0
Purchasing	E-Rate	0
Purchasing	ACES Energy	0
Professional Staff Development	With other schools	0
Insurance Coverages and Benefits	NJSHBP	0
Insurance Coverages and Benefits	NJ Schools Insurance Group	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,588,599
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,387,750
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	114.4730
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,588,599
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,387,750
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	114.4730

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,588,599
(H) Estimated Equalized Valuation (as of 10/01/15)	16,539,043
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	9.6051
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,588,599
(K) Estimated Equalized Valuation (as of 10/01/15)	16,539,043
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	9.6051

NAME=Conde, Gabrielle

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$75,000
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	02/15/16
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	50% upon retirement not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Separation of employment: paid out 5 days
Contractual Post-Employment Benefit Description of Payout of Personal days	None in contract
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=Conde, Gabrielle

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$4,240
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	Mentor Fees
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	SBA Courses
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=LeBrun, Ross

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$115,000
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	05/18/15
End Date of Contract	03/19/19
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	\$2,000
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	Not in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract
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=LeBrun, Ross

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$6,500
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	Health Coverage Waiver
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Mentor Fees
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	