

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,430.0	1,407.0	1,410.0
Pupils On Roll Regular Shared-Time	32.0	26.0	24.0
Pupils On Roll Special Ed Full-Time	233.0	248.0	248.0
Pupils On Roll Special Ed Shared-Time	18.0	16.0	16.0
Pupils On Roll SUBTOTAL	1,713.0	1,697.0	1,698.0
Pupils in Private School Placements	2.0	7.0	7.0
Pupils Sent to Other Districts Regular	3.0	1.0	1.0
Pupils Sent to Other Districts Special Ed	11.0	12.0	12.0
Pupils Received	232.0	226.5	235.5
Pupils in State Facilities	1.0	1.0	1.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,766,792	10,033,892	10,492,481
Total Tuition	10-1300	3,165,348	3,160,383	3,183,986
Unrestricted Miscellaneous Revenues	10-1XXX	199,753	177,439	180,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	10	10
Subtotal - Revenues From Local Sources		13,131,893	13,371,724	13,856,477
Revenues from State Sources:				
School Choice Aid	10-3116	1,267,285	1,263,968	1,263,968
Categorical Transportation Aid	10-3121	729,154	727,339	727,339
Extraordinary Aid	10-3131	193,589	0	0
Categorical Special Education Aid	10-3132	837,197	849,160	849,160
Equalization Aid	10-3176	10,430,292	10,418,547	10,418,547
Categorical Security Aid	10-3177	228,815	230,429	230,429
Adjustment Aid	10-3178	12,519	15,819	15,819
Parcc Readiness Aid	10-3181	0	14,560	14,560
Per Pupil Growth Aid	10-3182	0	14,560	14,560
Professional Learning Community Aid	10-3183	0	14,345	14,345
Other State Aids	10-3XXX	40,603	0	0
Subtotal - Revenues From State Sources		13,739,454	13,548,727	13,548,727
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	18,614	23,743	32,812
ARRA/SEMI Revenue	10-4210	0	1,154	0
Subtotal - Revenues From Federal Sources		18,614	24,897	32,812
Budgeted Fund Balance - Operating Budget	10-303	0	543,072	0
Transfers From Other Funds	10-5200	111	0	0
Adjustment For Prior Year Encumbrances		0	652,943	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		-780,830	0	0
Total Operating Budget		26,109,242	28,141,363	27,438,016
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	7,002	37,646	0
Total Revenues From Local Sources	20-1XXX	7,002	37,646	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	69,300	69,300	69,300
Total Revenues From State Sources		69,300	69,300	69,300
Revenues from Federal Sources:				
Title I	20-4411-4416	375,111	345,356	293,553
Title II	20-4451-4455	31,574	28,505	24,223
I.D.E.A. Part B (Handicapped)	20-4420-4429	492,458	416,960	355,591
Total Revenues From Federal Sources		899,143	790,821	673,367
Total Grants And Entitlements		975,445	897,767	742,667
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	502,391	517,162	518,217
Total Revenues From Local Sources		502,391	517,162	518,217
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	269,640	260,866	258,411
Total Local Repayment Of Debt		772,031	778,028	776,628
Actual Revenues (Over)/Under Expenditures		13,397	0	0
Total Repayment Of Debt		785,428	778,028	776,628

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues/Sources		27,870,115	29,817,158	28,957,311
Total Revenues/Sources Net of Transfers		27,870,115	29,817,158	28,957,311

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,906,192	7,326,787	7,063,479
Special Education - Instruction	11-2XX-100-XXX	2,493,545	2,249,472	2,258,780
Basic Skills/Remedial - Instruction	11-230-100-XXX	468,101	423,656	367,004
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	54,642	84,208	87,263
School-Sponsored Athletics - Instruction	11-402-100-XXX	393,328	394,196	391,892
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	550,426	1,231,468	1,114,128
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,772	579	250
Undist. Expenditures - Health Services	11-000-213-XXX	357,294	362,828	359,595
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	340,010	335,193	353,830
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	551,258	633,937	538,227
Undist. Expenditures - Guidance	11-000-218-XXX	630,869	651,418	658,336
Undist. Expenditures - Child Study Teams	11-000-219-XXX	603,000	650,590	638,855
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	563,075	544,202	508,986
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	309,799	262,735	207,141
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	15,107	22,600	25,050
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	667,221	680,598	653,491
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,058,494	1,062,561	1,049,796
Undist. Expend. - Central Services	11-000-251-XXX	403,338	385,717	377,374
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	309,418	311,387	311,177
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,633,953	2,598,998	2,513,839
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,586,525	1,901,487	1,910,210
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,781,920	5,602,987	5,838,618
Total Undistributed Expenditures		15,394,479	17,239,285	17,058,903
Total General Current Expense		25,710,287	27,717,604	27,227,321
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	42,028	89,302	11,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	286,831	286,832	178,951
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		328,859	376,144	190,461
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	43,448	0	0
Total Summer School	13-422-X00-XXX	43,448	0	0
Other Special Schools - Instruction	13-4XX-100-XXX	0	21,000	0
Total Other Special Schools	13-4XX-X00-XXX	0	21,000	0
Total Special Schools	13-XXX-XXX-XXX	43,448	21,000	0
Transfer Of Funds To Charter Schools	10-000-100-56X	26,648	26,615	20,234
General Fund Grand Total		26,109,242	28,141,363	27,438,016
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	7,002	37,646	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	60,469	69,300	69,300
Support Services	20-218-200-XXX	8,831	0	0
Total Preschool Education Aid	20-218-XXX-XXX	69,300	69,300	69,300
Total State Projects	20-XXX-XXX-XXX	69,300	69,300	69,300
Federal Projects:				
Title I	20-XXX-XXX-XXX	375,111	345,356	293,553
Title II	20-XXX-XXX-XXX	31,574	28,505	24,223
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	492,458	416,960	355,591
Total Federal Projects	20-XXX-XXX-XXX	899,143	790,821	673,367
Total Special Revenue Funds		975,445	897,767	742,667
Repayment of Debt:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Regular Debt Service	40-701-510-XXX	785,428	778,028	776,628
Total Debt Service Funds		785,428	778,028	776,628
Total Expenditures/Appropriations		27,870,115	29,817,158	28,957,311
Total Expenditures Net of Transfers		27,870,115	29,817,158	28,957,311

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	443,838	977,485	434,413	434,413
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	2,731	2,741	2,751	2,761
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	338,000	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	13,397	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	\$14,031	\$13,776	\$14,371	\$14,709	\$14,470
Total Classroom Instruction	\$7,628	\$7,367	\$7,793	\$7,997	\$7,851
Classroom-Salaries and Benefits	\$6,745	\$6,525	\$7,032	\$7,085	\$6,962
Classroom-General Supplies and Textbooks	\$186	\$145	\$238	\$244	\$164
Classroom-Purchased Services	\$697	\$697	\$523	\$667	\$726
Total Support Services	\$2,434	\$2,539	\$2,566	\$2,603	\$2,529
Support Services-Salaries and Benefits	\$1,931	\$2,291	\$2,010	\$1,909	\$1,943
Total Administrative Costs	\$1,829	\$1,741	\$1,840	\$1,859	\$1,858
Administration Salaries and Benefits	\$1,510	\$1,395	\$1,525	\$1,502	\$1,522
Total Operations and Maintenance of Plant	\$1,657	\$1,646	\$1,620	\$1,660	\$1,615
Operations and Maintenance-Salaries and Benefits	\$444	\$449	\$352	\$385	\$396
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$311	\$319	\$361	\$364	\$370
Total Equipment Costs	\$45	\$25	\$0	\$53	\$7
Legal Costs	\$54	\$64	\$30	\$58	\$51
Employee Benefits as a percentage of salaries*	33.84%	31.76%	37.35%	38.82%	41.13%

*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	150	Other LEAs	3,141,766	Tuition Revenue from send/receive relationships
1	300	Refunds, Rebates, Interest, Shared services	220,000	Refunds, Rebates, Interest, Shared services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Elmer BOE	0
Business Services	Newfield	0
Business Services	Woodbine	0
Special Education Services	Receive Special Education students in our district for our in-district special education programs	0
Custodial and Maintenance Services	Lead agency for custodial services for approx. 8 other school districts	0
Custodial and Maintenance Services	Share custodial services with municipality	0
Food Services	Share Food service management with neighboring district	0
Superintendent and Assistant Sup.	Shared superintendent with Elmer for signing purposes	0
Transportation Services, including Fuel	Repair and service of another school district bus fleet	0
Transportation Services, including Fuel	Transportation jointures with various school districts as needed	0
Transportation Services, including Fuel	Use of our fueling station by another school district and municipality	0
Purchasing	Joint purchasing in MRESC, County purchasing consortium	0
Municipal/Public Works	Repair and service local township vehicles	0
Technology Services	Shared phone/internet services with the municipality	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,263,187
(B) Estimated Net Taxable Valuation (as of 10/01/16)	604,723,133
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.6972
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,780,877
(E) Estimated Net Taxable Valuation (as of 10/01/16)	604,723,133
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.7828

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,263,187
(H) Estimated Equalized Valuation (as of 10/01/16)	640,739,562
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.6018
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,780,877
(K) Estimated Equalized Valuation (as of 10/01/16)	640,739,562
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.6826

NAME=Darren Harris

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$93,600
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	09
Shared District	5840
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	01/01/17
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	105
Description of Other Contracted Non-Working Days	Weekends
Total Allowances Amount	\$7,630
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,061
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$29,400
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped amount
Contractual Post-Employment Benefit Description of Payout of Vacation days	based on max amount per contract
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=Darren Harris

	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=Henry Bermann

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$163,830
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	15
Shared District	3580
Job Title Other District	Business Administrator
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	105
Description of Other Contracted Non-Working Days	Weekends
Total Allowances Amount	\$9,162
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	\$174,542
Contractual Post-Employment Benefit Description of Payout of Sick days	includes pre June 2007
Contractual Post-Employment Benefit Description of Payout of Vacation days	max 40 per contract
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=Henry Bermann

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	Shared services with Newfield, Elmer, Woodbine
Additional Comment 2	
Additional Comment 3	