

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	337.0	334.0	334.0
Pupils On Roll Special Ed Full-Time	33.0	29.0	29.0
Pupils On Roll SUBTOTAL	370.0	363.0	363.0
Pupils in Private School Placements	13.0	12.0	12.0
Pupils Sent to Other Districts Regular	139.0	146.5	146.5
Pupils Sent to Other Districts Special Ed	30.5	30.5	30.5
Pupils in State Facilities	1.0	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	6,372,601	6,488,053	6,617,814
Unrestricted Miscellaneous Revenues	10-1XXX	14,955	18,000	40,000
Interest Earned On Current Expense Emergency Res	10-1XXX	6,140	0	0
Subtotal - Revenues From Local Sources		6,393,696	6,506,053	6,657,814
Revenues from State Sources:				
School Choice Aid	10-3116	1,102,996	1,056,060	1,102,996
Categorical Transportation Aid	10-3121	45,265	45,265	51,150
Extraordinary Aid	10-3131	130,659	0	0
Categorical Special Education Aid	10-3132	345,041	345,041	348,338
Family Crisis Transportation Aid	10-3133	1,566	0	0
Equalization Aid	10-3176	1,207,054	1,207,054	1,210,639
Categorical Security Aid	10-3177	40,270	40,270	41,980
Adjustment Aid	10-3178	13,849	60,785	60,785
Parcc Readiness Aid	10-3181		5,480	5,480
Per Pupil Growth Aid	10-3182		5,480	5,480
Professional Learning Community Aid	10-3183		0	5,070
Other State Aids	10-3XXX	10,960	0	0
Subtotal - Revenues From State Sources		2,897,660	2,765,435	2,831,918
Budgeted Fund Balance - Operating Budget	10-303	0	162,247	31,356
Withdrawal From Cap Res-For Local Share	10-307	0	0	740,000
Withdrawal From Maint. Reserve	10-310	0	13,110	0
Adjustment For Prior Year Encumbrances		0	291,092	0
Actual Revenues (Over)/Under Expenditures		641,105	0	0
Total Operating Budget		9,932,461	9,737,937	10,261,088
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	0	84,640	52,650
Title II	20-4451-4455	0	5,571	5,571
Title III	20-4491-4494	0	11,323	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	0	111,051	100,000
Total Revenues From Federal Sources		0	212,585	158,221
Total Grants And Entitlements		0	212,585	158,221
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	209,275	207,150
Total Revenues From Local Sources		0	209,275	207,150
Total Local Repayment Of Debt		0	209,275	207,150
Total Repayment Of Debt		0	209,275	207,150
Total Revenues/Sources		9,932,461	10,159,797	10,626,459
Total Revenues/Sources Net of Transfers		9,932,461	10,159,797	10,626,459

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,933,237	1,919,714	1,954,521
Special Education - Instruction	11-2XX-100-XXX	432,960	374,132	383,892
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,015	16,700	16,700
Before/After School Programs	11-421-XXX-XXX	80	0	0
Summer School	11-422-XXX-XXX	15,705	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,594,230	3,683,096	3,494,554
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	1,800	1,900	1,900
Undist. Expenditures - Health Services	11-000-213-XXX	64,644	64,514	63,225
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	129,197	192,720	179,800
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	12,007	40,388	41,322
Undist. Expenditures - Guidance	11-000-218-XXX	58,122	59,636	60,188
Undist. Expenditures - Child Study Teams	11-000-219-XXX	182,046	160,092	163,277
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	3,521	4,259	3,750
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	95,491	99,281	119,913
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,045	14,195	32,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	250,141	279,386	266,555
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	195,177	196,137	199,337
Undist. Expend. - Central Services	11-000-251-XXX	186,373	207,092	198,045
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	485,735	533,311	537,040
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	724,660	733,019	773,056
Personal Services - Employee Benefits	11-XXX-XXX-2XX	835,809	912,142	990,382
Total Undistributed Expenditures		6,822,998	7,181,168	7,124,944
Total General Current Expense		9,229,995	9,491,714	9,480,057
Capital Expenditures:				
Equipment	12-XXX-XXX-730	629,352	24,225	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	63,598	192,786	11,821
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	740,000
Total Capital Outlay		692,950	217,011	751,821
Transfer Of Funds To Charter Schools	10-000-100-56X	9,516	29,212	29,210
General Fund Grand Total		9,932,461	9,737,937	10,261,088
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	84,640	52,650
Title II	20-XXX-XXX-XXX	0	5,571	5,571
Title III	20-XXX-XXX-XXX	0	11,323	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	111,051	100,000
Total Federal Projects	20-XXX-XXX-XXX	0	212,585	158,221
Total Special Revenue Funds		0	212,585	158,221
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	209,275	207,150
Total Debt Service Funds		0	209,275	207,150
Total Expenditures/Appropriations		9,932,461	10,159,797	10,626,459
Total Expenditures Net of Transfers		9,932,461	10,159,797	10,626,459

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	444,499	443,603	281,356	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,000,158	767,888	767,888	27,888
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	152,699	116,299	103,189	103,189
--Legal Reserve	0	0	0	0
--Tuition Reserve	100,000	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	\$11,681	\$13,389	\$12,299	\$14,092	\$14,471
Total Classroom Instruction	\$6,995	\$8,140	\$7,227	\$8,343	\$8,641
Classroom-Salaries and Benefits	\$6,449	\$7,468	\$6,796	\$7,811	\$8,129
Classroom-General Supplies and Textbooks	\$448	\$585	\$337	\$378	\$378
Classroom-Purchased Services	\$98	\$86	\$94	\$154	\$134
Total Support Services	\$1,708	\$1,671	\$1,635	\$1,954	\$2,049
Support Services-Salaries and Benefits	\$762	\$765	\$674	\$768	\$784
Total Administrative Costs	\$1,764	\$2,094	\$2,030	\$2,170	\$2,136
Administration Salaries and Benefits	\$1,301	\$1,685	\$1,665	\$1,694	\$1,758
Total Operations and Maintenance of Plant	\$1,140	\$1,395	\$1,351	\$1,575	\$1,595
Operations and Maintenance-Salaries and Benefits	\$416	\$319	\$261	\$308	\$335
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$72	\$87	\$53	\$50	\$49
Total Equipment Costs	\$260	\$1,716	\$0	\$67	\$0
Legal Costs	\$87	\$66	\$35	\$43	\$33
Employee Benefits as a percentage of salaries*	19.93%	28.27%	31.25%	31.23%	33.06%

*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.

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 and erate reimbursement.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Shared services with Morris Hills for CST	0
Custodial and Maintenance Services	Shared services with Morris Hills to provide custodial services	0
Others	We have a shared service agreement with our Township for lawn, snow plowing and garbage for use of facilities	0
Others	We are part of ACES for gas and electric	0
Others	We participate in E-Rate	0
Transportation Services, including Fuel	Shared services with ESC for all transportation for send with middle and HS and special ed	0
Purchasing	We are part of the Ed Data, MCECSC 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 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,552,933
(B) Estimated Net Taxable Valuation (as of 10/01/15)	443,860,000
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.4764
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,761,145
(E) Estimated Net Taxable Valuation (as of 10/01/15)	443,860,000
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.5233

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,552,933
(H) Estimated Equalized Valuation (as of 01/01/16)	444,182,300
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4753
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,761,145
(K) Estimated Equalized Valuation (as of 01/01/16)	444,182,300
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.5222

NAME=Adam Zygmunt

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Principal
Base Annual Salary Amount	\$111,000
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	07/01/15
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	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	\$6,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$311
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$8,353
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	\$108,000
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	12/16/15
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	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)	\$13,997
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$3,505
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=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	\$125,000
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	07/01/15
End Date of Contract	06/30/18
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	\$19,019
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	\$7,450
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	