

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	262.0	246.0	242.0
Pupils On Roll Special Ed Full-Time	45.0	52.0	48.0
Pupils On Roll SUBTOTAL	307.0	298.0	290.0
Pupils in Private School Placements	1.5	1.5	2.0
Pupils Sent to Other Districts Regular	77.0	92.0	96.0
Pupils Sent to Other Districts Special Ed	11.5	7.5	8.0
Pupils Received	14.0	10.0	10.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,586,163	3,677,872	3,721,033
Total Tuition	10-1300	82,082	26,000	70,290
Transportation Fees From Individuals	10-1410	0	1,607	1,600
Unrestricted Miscellaneous Revenues	10-1XXX	3,889	36,451	40,820
Interest Earned On Current Expense Emergency Res	10-1XXX	0	3	1
Interest Earned On Maintenance Reserve	10-1XXX	0	10	8
Interest Earned On Capital Reserve Funds	10-1XXX	0	2	1
Subtotal - Revenues From Local Sources		3,672,134	3,741,945	3,833,753
Revenues from State Sources:				
School Choice Aid	10-3116	100,506	136,401	136,401
Categorical Transportation Aid	10-3121	129,516	130,857	130,857
Extraordinary Aid	10-3131	53,780	35,000	35,000
Categorical Special Education Aid	10-3132	218,357	221,657	221,657
Equalization Aid	10-3176	2,066,891	2,070,999	2,070,999
Categorical Security Aid	10-3177	29,557	29,944	29,944
Adjustment Aid	10-3178	7,179	7,179	7,179
Parcc Readiness Aid	10-3181	0	3,950	3,950
Per Pupil Growth Aid	10-3182	0	3,950	3,950
Professional Learning Community Aid	10-3183	0	3,840	3,840
Other State Aids	10-3XXX	8,596	0	0
Subtotal - Revenues From State Sources		2,614,382	2,643,777	2,643,777
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	9,020	5,490	5,124
Subtotal - Revenues From Federal Sources		9,020	5,490	5,124
Budgeted Fund Balance - Operating Budget	10-303	0	85,000	18,983

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Withdrawal From Cap Res-For Local Share	10-307	0	37,000	37,000
Withdrawal From Maint. Reserve	10-310	0	85,000	35,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	158,872	149,375
Withdrawal From Current Expense Emergency Rsv	10-312	0	106,049	10,000
Actual Revenues (Over)/Under Expenditures		-142,815	0	0
Total Operating Budget		6,152,721	6,863,133	6,733,012
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	35,755	18,300	24,534
Title II	20-4451-4455	11,370	11,600	8,574
I.D.E.A. Part B (Handicapped)	20-4420-4429	68,361	66,035	52,959
Other	20-4XXX	23,853	23,853	23,853
Total Revenues From Federal Sources		139,339	119,788	109,920
Total Grants And Entitlements		139,339	119,788	109,920
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	386,384	384,008	349,422
Total Revenues From Local Sources		386,384	384,008	349,422
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	69,588	67,714	65,841
Total Local Repayment Of Debt		455,972	451,722	415,263
Total Repayment Of Debt		455,972	451,722	415,263
Total Revenues/Sources		6,748,032	7,434,643	7,258,195
Total Revenues/Sources Net of Transfers		6,748,032	7,434,643	7,258,195

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,571,344	1,700,970	1,724,267
Special Education - Instruction	11-2XX-100-XXX	552,513	498,106	562,998
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	9,975	13,500	14,670
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,800	3,600	3,600
Before/After School Programs	11-421-XXX-XXX	23,375	24,746	29,832
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,579,064	1,881,295	1,770,021
Undist. Expenditures - Health Services	11-000-213-XXX	60,042	59,406	61,485
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	144,205	148,875	169,285
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	51,781	49,616	50,918
Undist. Expenditures - Child Study Teams	11-000-219-XXX	237,953	248,207	260,748
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	39,617	40,533	47,004
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	36	1,100	100
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	218,893	227,097	243,562
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	124,153	128,199	6,615
Undist. Expend. - Central Services	11-000-251-XXX	125,340	128,348	136,340
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	316,129	370,564	362,011
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	242,200	266,192	297,684
Personal Services - Employee Benefits	11-XXX-XXX-2XX	796,094	957,119	878,500
Total Undistributed Expenditures		3,935,507	4,506,551	4,284,273
Interest Earned On Maintenance Reserve	10-606	0	10	8
Interest Earned On Current Expense Emergency Res	10-607	0	3	1
Total General Current Expense		6,094,514	6,747,486	6,619,649
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	58,207	95,207	58,207
Interest Deposit To Capital Reserve	10-604	0	2	1

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Capital Outlay		58,207	95,209	58,208
Transfer Of Funds To Charter Schools	10-000-100-56X	0	20,438	55,155
General Fund Grand Total		6,152,721	6,863,133	6,733,012
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	35,755	18,300	24,534
Title II	20-XXX-XXX-XXX	11,370	11,600	8,574
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	68,361	66,035	52,959
Other	20-XXX-XXX-XXX	23,853	23,853	23,853
Total Federal Projects	20-XXX-XXX-XXX	139,339	119,788	109,920
Total Special Revenue Funds		139,339	119,788	109,920
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	455,972	451,722	415,263
Total Debt Service Funds		455,972	451,722	415,263
Total Expenditures/Appropriations		6,748,032	7,434,643	7,258,195
Total Expenditures Net of Transfers		6,748,032	7,434,643	7,258,195

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	327,437	353,983	268,983	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	40,050	248,050	211,052	174,053
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	311,161	276,371	191,381	156,389
--Legal Reserve	0	0	0	0
--Tuition Reserve	305,322	308,247	149,375	0
--Current Expense Emergency Reserve	182,227	123,893	17,847	7,848
--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	\$13,528	\$13,845	\$14,511	\$15,646	\$15,916
Total Classroom Instruction	\$8,069	\$8,710	\$7,015	\$7,564	\$8,102
Classroom-Salaries and Benefits	\$7,764	\$8,393	\$6,433	\$6,937	\$7,612
Classroom-General Supplies and Textbooks	\$74	\$62	\$67	\$89	\$79
Classroom-Purchased Services	\$231	\$255	\$515	\$538	\$411
Total Support Services	\$2,392	\$2,057	\$4,747	\$5,119	\$5,133
Support Services-Salaries and Benefits	\$1,718	\$1,572	\$4,236	\$4,567	\$4,491
Total Administrative Costs	\$1,857	\$1,887	\$1,526	\$1,645	\$1,351
Administration Salaries and Benefits	\$1,730	\$1,770	\$1,388	\$1,496	\$1,199
Total Operations and Maintenance of Plant	\$1,144	\$1,125	\$1,169	\$1,260	\$1,266
Operations and Maintenance-Salaries and Benefits	\$496	\$482	\$385	\$415	\$405
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$50	\$48	\$54	\$58	\$64
Total Equipment Costs	\$31	\$0	\$0	\$0	\$0
Legal Costs	\$9	\$8	\$16	\$17	\$17
Employee Benefits as a percentage of salaries*	25.74%	26.41%	31.66%	31.66%	28.56%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Staffing - Other	We share a world language teacher with Washington Boro	0
Superintendent and Assistant Sup.	Mr. Magnuson fills the roles of superintendent, principal, and director of special services in this upcoming budget.	0
Transportation Services, including Fuel	We use WCSSSD and SCSSSD to provide special education transportation to share routes with other districts thereby saving money	0
Curriculum Services	We share two curriculum writers with all cluster districts plus WCSSSD	0
Professional Staff Development	We get the majority of our PD hours from the County-wide In Service and internal presentations to save money	0
Technology Services	We use an outsourced third party who support many local school districts to save expenses on technology staff	0
Insurance Coverages and Benefits	We participate in SAIF with other districts to reduce P&C insurance premiums	0
Insurance Coverages and Benefits	We self-insure a portion of health benefits using a product called 'The Difference Card' to reduce health insurance premiums	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,721,033
(B) Estimated Net Taxable Valuation (as of 10/01/16)	158,795,800
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.3433
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,070,455
(E) Estimated Net Taxable Valuation (as of 10/01/16)	158,795,800
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.5633

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,721,033
(H) Estimated Equalized Valuation (as of 10/01/16)	166,872,425
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	2.2299
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,070,455
(K) Estimated Equalized Valuation (as of 10/01/16)	166,872,425
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	2.4393

NAME=Milissa Dachisen

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	None
Base Annual Salary Amount	\$124,902
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	25
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	13
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$2,100
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$637
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,010
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped per 18A-30:3.5(1)
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed per current 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=Milissa Dachisen

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=Nancy DeRiso

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$94,551
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$9,500
Total Bonuses Amount	\$1,220
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	\$18,183
Contractual Post-Employment Benefit Description of Payout of Sick days	Accumulated 30 sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 20 per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed per 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=Nancy DeRiso

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=Robert Magnuson

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
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	06/30/21
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	13
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$2,600
Total Bonuses Amount	\$6,500
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	\$28,099
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped per 18A-30:3.5(1)
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max allowed by contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by current 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=Robert Magnuson

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	