

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	268.0	262.0	275.0
Pupils On Roll Special Ed Full-Time	39.0	45.0	44.0
Pupils On Roll SUBTOTAL	307.0	307.0	319.0
Pupils in Private School Placements	1.5	1.5	0.0
Pupils Sent to Other Districts Regular	88.0	77.0	85.0
Pupils Sent to Other Districts Special Ed	13.5	11.5	11.0
Pupils Received	12.0	14.0	14.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,521,660	3,586,163	3,677,872
Total Tuition	10-1300	81,676	26,000	26,000
Transportation Fees From Individuals	10-1410	0	1,100	1,607
Unrestricted Miscellaneous Revenues	10-1XXX	31,648	56,225	36,451
Interest Earned On Current Expense Emergency Res	10-1XXX	0	3	3
Interest Earned On Maintenance Reserve	10-1XXX	0	10	10
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	2
Subtotal - Revenues From Local Sources		3,634,984	3,669,501	3,741,945
Revenues from State Sources:				
School Choice Aid	10-3116	107,685	100,506	136,401
Categorical Transportation Aid	10-3121	129,516	129,516	130,857
Extraordinary Aid	10-3131	78,627	35,000	35,000
Categorical Special Education Aid	10-3132	218,357	218,357	221,657
Equalization Aid	10-3176	2,066,891	2,066,891	2,070,999
Categorical Security Aid	10-3177	29,557	29,557	29,944
Adjustment Aid	10-3178	0	0	7,179
Parcc Readiness Aid	10-3181		0	3,950
Per Pupil Growth Aid	10-3182		0	3,950
Professional Learning Community Aid	10-3183		0	3,840
Other State Aids	10-3XXX	8,944	15,079	0
Subtotal - Revenues From State Sources		2,639,577	2,594,906	2,643,777
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	2,928	5,490
Subtotal - Revenues From Federal Sources		0	2,928	5,490
Budgeted Fund Balance - Operating Budget	10-303	0	35,000	85,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Withdrawal From Cap Res-For Local Share	10-307	0	2	37,000
Withdrawal From Maint. Reserve	10-310	0	75,000	85,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	146,450	158,872
Withdrawal From Current Expense Emergency Rsv	10-312	0	58,883	106,049
Adjustment For Prior Year Encumbrances		0	1,532	0
Actual Revenues (Over)/Under Expenditures		-49,329	0	0
Total Operating Budget		6,225,232	6,584,202	6,863,133
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	18,308	18,300	18,300
Title II	20-4451-4455	11,604	11,600	11,600
I.D.E.A. Part B (Handicapped)	20-4420-4429	66,043	66,035	66,035
Other	20-4XXX	23,704	23,700	23,853
Total Revenues From Federal Sources		119,659	119,635	119,788
Total Grants And Entitlements		119,659	119,635	119,788
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	385,775	386,384	384,008
Total Revenues From Local Sources		385,775	386,384	384,008
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	69,023	69,588	67,714
Total Local Repayment Of Debt		454,798	455,972	451,722
Actual Revenues (Over)/Under Expenditures		75	0	0
Total Repayment Of Debt		454,873	455,972	451,722

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues/Sources		6,799,764	7,159,809	7,434,643
Total Revenues/Sources Net of Transfers		6,799,764	7,159,809	7,434,643

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,533,959	1,550,816	1,700,970
Special Education - Instruction	11-2XX-100-XXX	438,022	546,956	498,106
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	10,475	9,200	13,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,800	2,700	3,600
Before/After School Programs	11-421-XXX-XXX	24,371	23,699	24,746
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,776,420	1,864,475	1,881,295
Undist. Expenditures - Health Services	11-000-213-XXX	57,186	58,880	59,406
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	194,799	177,410	148,875
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	97,424	72,217	49,616
Undist. Expenditures - Child Study Teams	11-000-219-XXX	237,193	246,333	248,207
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	41,995	39,263	40,533
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	100	100	1,100
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	218,197	228,261	227,097
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	123,080	125,877	128,199
Undist. Expend. - Central Services	11-000-251-XXX	121,773	125,739	128,348
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	321,077	358,391	370,564
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	213,251	251,762	266,192
Personal Services - Employee Benefits	11-XXX-XXX-2XX	746,475	843,903	957,119
Total Undistributed Expenditures		4,148,970	4,392,611	4,506,551
Interest Earned On Maintenance Reserve	10-606	0	10	10
Interest Earned On Current Expense Emergency Res	10-607	0	3	3
Total General Current Expense		6,157,597	6,525,995	6,747,486
Capital Expenditures:				
Equipment	12-XXX-XXX-730	9,428	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	58,207	58,207	95,207

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Interest Deposit To Capital Reserve	10-604	0	0	2
Total Capital Outlay		67,635	58,207	95,209
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	20,438
General Fund Grand Total		6,225,232	6,584,202	6,863,133
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	18,308	18,300	18,300
Title II	20-XXX-XXX-XXX	11,604	11,600	11,600
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	66,043	66,035	66,035
Other	20-XXX-XXX-XXX	23,704	23,700	23,853
Total Federal Projects	20-XXX-XXX-XXX	119,659	119,635	119,788
Total Special Revenue Funds		119,659	119,635	119,788
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	454,873	455,972	451,722
Total Debt Service Funds		454,873	455,972	451,722
Total Expenditures/Appropriations		6,799,764	7,159,809	7,434,643
Total Expenditures Net of Transfers		6,799,764	7,159,809	7,434,643

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	359,785	327,437	292,437	207,437
--Repayment of Debt	75	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	50	40,050	40,048	3,050
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	261,088	311,161	236,171	151,181
--Legal Reserve	0	0	0	0
--Tuition Reserve	280,548	305,322	158,872	0
--Current Expense Emergency Reserve	200,227	182,227	123,347	17,301
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0		0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	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	\$13,129	\$13,528	\$14,129	\$14,364	\$14,511
Total Classroom Instruction	\$8,763	\$8,069	\$6,800	\$6,910	\$7,015
Classroom-Salaries and Benefits	\$8,225	\$7,764	\$6,494	\$6,600	\$6,433
Classroom-General Supplies and Textbooks	\$394	\$74	\$71	\$72	\$67
Classroom-Purchased Services	\$144	\$231	\$234	\$238	\$515
Total Support Services	\$1,837	\$2,392	\$4,609	\$4,684	\$4,747
Support Services-Salaries and Benefits	\$1,283	\$1,718	\$4,002	\$4,068	\$4,236
Total Administrative Costs	\$1,443	\$1,857	\$1,538	\$1,563	\$1,526
Administration Salaries and Benefits	\$1,333	\$1,730	\$1,391	\$1,414	\$1,388
Total Operations and Maintenance of Plant	\$1,050	\$1,144	\$1,144	\$1,167	\$1,169
Operations and Maintenance-Salaries and Benefits	\$381	\$496	\$384	\$390	\$385
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$35	\$50	\$38	\$39	\$54
Total Equipment Costs	\$0	\$31	\$0	\$0	\$0
Legal Costs	\$5	\$9	\$26	\$26	\$16
Employee Benefits as a percentage of salaries*	25.47%	25.74%	27.98%	27.98%	31.66%

*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)
Custodial and Maintenance Services	In the second year of a lawn maintenance contract negotiated with a vendor used by the town to reduce fees	0
Staffing - Other	Share a full time Spanish teacher with Washington Boro	0
Superintendent and Assistant Sup.	Mr. Magnuson fills both the CSA and Principal roles to save salary dollars	0
Transportation Services, including Fuel	Use WCSSSD and SCSSSD to provide transportation to special education and private school students to share routes and save money	0
Curriculum Services	Use a cluster wide curriculum writer to save all districts money	0
Professional Staff Development	Use County-Wide In Service and locally coordinated training sessions to reduce spend on PD	0
Technology Services	Outsource IT support to a third party vendor used by several of the cluster districts and municipalities to save salary dollars	0
Insurance Coverages and Benefits	Participate in SAIF with other districts to reduce Property & Casualty insurance premiums	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,677,872
(B) Estimated Net Taxable Valuation (as of 10/01/15)	201,730,480
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.8232
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,061,880
(E) Estimated Net Taxable Valuation (as of 10/01/15)	201,730,480
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	2.0135

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,677,872
(H) Estimated Equalized Valuation (as of 10/01/15)	175,356,815
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	2.0974
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,061,880
(K) Estimated Equalized Valuation (as of 10/01/15)	175,356,815
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	2.3164

NAME=Milissa Dachisen

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	None
Base Annual Salary Amount	\$123,602
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	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	\$1,575
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	\$26,885
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	Capped at 25 per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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=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	\$92,251
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	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	\$9,525
Total Bonuses Amount	\$1,200
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	\$17,602
Contractual Post-Employment Benefit Description of Payout of Sick days	12 per year per contract plus 9 accumulated
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 20 per year
Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day payout 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	07/01/11
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	6
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	\$2,400
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 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=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	