

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	2,011.0	1,976.0	1,930.0
Pupils On Roll Regular Shared-Time	30.0	30.0	15.0
Pupils On Roll Special Ed Full-Time	284.0	277.0	283.0
Pupils On Roll Special Ed Shared-Time	18.0	21.0	10.0
Pupils On Roll SUBTOTAL	2,343.0	2,304.0	2,238.0
Pupils in Private School Placements	8.0	23.0	23.0
Pupils Sent to Other Districts Regular	0.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	12.5	17.0	12.0
Pupils Received	156.0	115.5	123.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	28,206,800	28,770,935	30,188,919
Total Tuition	10-1300	2,326,907	2,268,744	1,826,341
Transportation Fees From Other LEAs	10-1420-1440	213,134	208,519	149,384
Rents And Royalties	10-1910	0	25,000	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	175,862	30,000	30,000
Subtotal - Revenues From Local Sources		30,922,703	31,303,198	32,224,644
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	51,623	51,623	61,158
Extraordinary Aid	10-3131	67,807	0	50,000
Categorical Special Education Aid	10-3132	915,831	915,831	910,308
Categorical Security Aid	10-3177	35,913	35,913	40,859
Under Adequacy Aid	10-3180	0	2,264	2,264
Parcc Readiness Aid	10-3181	0	0	21,890
Per Pupil Growth Aid	10-3182	0	0	21,890
Professional Learning Community Aid	10-3183	0	0	21,760
Other State Aids	10-3XXX	63,266	43,780	0
Subtotal - Revenues From State Sources		1,134,440	1,049,411	1,130,129
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	19,397
Subtotal - Revenues From Federal Sources		0	0	19,397
Budgeted Fund Balance - Operating Budget	10-303	0	912,010	929,460
Adjustment For Prior Year Encumbrances		0	489,198	0
Actual Revenues (Over)/Under Expenditures		-773,489	0	0
Total Operating Budget		31,283,654	33,753,817	34,303,630

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	20,841	0	0
Total Revenues From Local Sources	20-1XXX	20,841	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	375,062	456,701	388,196
Total Revenues From State Sources		375,062	456,701	388,196
Revenues from Federal Sources:				
Title I	20-4411-4416	43,183	104,425	88,761
Title II	20-4451-4455	27,390	60,027	51,023
Title III	20-4491-4494	0	7,980	6,783
I.D.E.A. Part B (Handicapped)	20-4420-4429	548,710	589,329	500,930
Other	20-4XXX	29,233	0	0
Total Revenues From Federal Sources		648,516	761,761	647,497
Total Grants And Entitlements		1,044,419	1,218,462	1,035,693
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,426,782	1,410,881	1,387,532
Total Revenues From Local Sources		1,426,782	1,410,881	1,387,532
Total Local Repayment Of Debt		1,426,782	1,410,881	1,387,532
Total Repayment Of Debt		1,426,782	1,410,881	1,387,532
Total Revenues/Sources		33,754,855	36,383,160	36,726,855
Total Revenues/Sources Net of Transfers		33,754,855	36,383,160	36,726,855

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,780,364	11,475,121	11,895,679
Special Education - Instruction	11-2XX-100-XXX	2,569,033	2,676,721	2,709,860
Basic Skills/Remedial - Instruction	11-230-100-XXX	344,110	347,520	419,940
Bilingual Education - Instruction	11-240-100-XXX	51,170	51,740	56,984
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	197,046	282,600	266,102
School-Sponsored Athletics - Instruction	11-402-100-XXX	583,430	602,428	597,410
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,847,629	1,734,805	2,246,983
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	99,909	62,391	60,935
Undist. Expenditures - Health Services	11-000-213-XXX	387,541	369,051	351,485
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	503,537	559,191	401,869
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	286,241	315,456	369,152
Undist. Expenditures - Guidance	11-000-218-XXX	742,941	791,016	839,732
Undist. Expenditures - Child Study Teams	11-000-219-XXX	647,626	697,385	937,193
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	528,161	533,346	265,324
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	213,197	247,369	135,104
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,973	57,186	62,646
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	678,611	774,410	921,299
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,377,798	1,457,523	1,173,229
Undist. Expend. - Central Services	11-000-251-XXX	415,985	558,587	413,690
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	168,106	198,883	68,850
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,789,312	3,132,919	3,141,055
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,011,542	1,028,289	1,162,570
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,852,244	5,323,050	5,537,597
Total Undistributed Expenditures		16,560,353	17,840,857	18,088,713
Total General Current Expense		31,085,506	33,276,987	34,034,688

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	78,706	357,388	69,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	119,442	119,442	119,442
Total Capital Outlay		198,148	476,830	188,942
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	0	0	80,000
Total Summer School	13-422-X00-XXX	0	0	80,000
Total Special Schools	13-XXX-XXX-XXX	0	0	80,000
General Fund Grand Total		31,283,654	33,753,817	34,303,630
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	20,841	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	42,704	40,598	34,508
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	110,747	163,295	138,801
Nonpublic Handicapped Services	20-XXX-XXX-XXX	125,392	152,557	129,673
Nonpublic Nursing Services	20-XXX-XXX-XXX	71,654	63,990	54,392
Nonpublic Technology Initiative	20-XXX-XXX-XXX	24,565	18,486	15,713
Nonpublic Security Aid	20-XXX-XXX-XXX	0	17,775	15,109
Total Other State Projects		375,062	456,701	388,196
Total State Projects	20-XXX-XXX-XXX	375,062	456,701	388,196
Federal Projects:				
Title I	20-XXX-XXX-XXX	43,183	104,425	88,761
Title II	20-XXX-XXX-XXX	27,390	60,027	51,023
Title III	20-XXX-XXX-XXX	0	7,980	6,783
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	548,710	589,329	500,930
Other	20-XXX-XXX-XXX	29,233	0	0
Total Federal Projects	20-XXX-XXX-XXX	648,516	761,761	647,497

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Special Revenue Funds		1,044,419	1,218,462	1,035,693
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,426,782	1,410,881	1,387,532
Total Debt Service Funds		1,426,782	1,410,881	1,387,532
Total Expenditures/Appropriations		33,754,855	36,383,160	36,726,855
Total Expenditures Net of Transfers		33,754,855	36,383,160	36,726,855

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	662,628	718,863	710,702	665,292
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	757,070	1,257,070	1,257,070	1,257,070
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	500,000	750,000	750,000	750,000
--Legal Reserve	1,818,005	1,787,899	884,050	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	\$11,989	\$12,057	\$13,023	\$13,359	\$13,761
Total Classroom Instruction	\$7,222	\$7,287	\$7,775	\$7,961	\$8,483
Classroom-Salaries and Benefits	\$6,712	\$6,892	\$7,246	\$7,407	\$7,997
Classroom-General Supplies and Textbooks	\$331	\$215	\$313	\$325	\$226
Classroom-Purchased Services	\$178	\$180	\$216	\$229	\$260
Total Support Services	\$1,876	\$1,802	\$1,898	\$1,954	\$1,901
Support Services-Salaries and Benefits	\$1,660	\$1,661	\$1,709	\$1,690	\$1,698
Total Administrative Costs	\$1,264	\$1,300	\$1,500	\$1,523	\$1,377
Administration Salaries and Benefits	\$1,041	\$974	\$1,116	\$1,146	\$1,029
Total Operations and Maintenance of Plant	\$1,251	\$1,276	\$1,406	\$1,463	\$1,530
Operations and Maintenance-Salaries and Benefits	\$359	\$402	\$401	\$414	\$555
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$364	\$384	\$436	\$450	\$451
Total Equipment Costs	\$110	\$34	\$28	\$157	\$31
Legal Costs	\$36	\$61	\$46	\$43	\$48
Employee Benefits as a percentage of salaries*	25.41%	25.54%	25.90%	27.00%	27.12%

*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)
Recycling	Cooperative Purchase with Municipality	0
Transportation Services, including Fuel	Cooperative Purchase with Township of Clark	0
Transportation Services, including Fuel	Shared routes with UCESC	0
Purchasing	Coop with ED DATA, MRESC, HCESC	0
Municipal/Public Works	Shared services for snow removal, leaf pickup and groundskeeping	0
Professional Staff Development	Joint Purchasing	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	29,481,369
(B) Estimated Net Taxable Valuation (as of 10/01/15)	736,685,702
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	4.0019
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	30,880,575
(E) Estimated Net Taxable Valuation (as of 10/01/15)	736,685,702
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	4.1918

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	29,481,369
(H) Estimated Equalized Valuation (as of 10/01/15)	2,478,042,490
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1897
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	30,880,575
(K) Estimated Equalized Valuation (as of 10/01/15)	2,478,042,490
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.2462

NAME=Grande, Edward

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	22
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	4
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	\$0
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	\$33,173
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout at resignation
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=Grande, Edward

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=Vizzuso, R. Paul

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
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	11/09/15
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	15
Contracted Number of Annual Personal Days	4
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	\$0
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	\$17,132
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout at resignation
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=Vizzuso, R. Paul

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	