

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	353.0	353.0	351.0
Pupils On Roll Special Ed Full-Time	76.0	77.0	78.0
Pupils On Roll SUBTOTAL	429.0	430.0	429.0
Pupils in Private School Placements	2.0	2.0	3.0
Pupils Sent to Other Districts Regular	1.0	5.0	0.0
Pupils Sent to Other Districts Special Ed	3.0	4.0	2.0
Pupils Received	4.0		0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,615,371	3,810,288	4,004,761
Total Tuition	10-1300	35,109	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	33,251	0	0
Subtotal - Revenues From Local Sources		3,683,731	3,810,288	4,004,761
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,811	2,078	2,078
Extraordinary Aid	10-3131	31,640	0	0
Categorical Special Education Aid	10-3132	240,803	244,021	244,021
Equalization Aid	10-3176	2,788,929	2,793,148	2,793,148
Categorical Security Aid	10-3177	19,537	22,793	22,793
Adjustment Aid	10-3178	1	1	1
Parcc Readiness Aid	10-3181	0	3,650	3,650
Per Pupil Growth Aid	10-3182	0	3,650	3,650
Professional Learning Community Aid	10-3183	0	4,050	4,050
Other State Aids	10-3XXX	7,300	0	0
Subtotal - Revenues From State Sources		3,090,021	3,073,391	3,073,391
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	15,371
Subtotal - Revenues From Federal Sources		0	0	15,371
Budgeted Fund Balance - Operating Budget	10-303	0	943,859	965,841
Withdrawal From Cap Res-For Local Share	10-307	200,000	0	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	400,000	0
Adjustment For Prior Year Encumbrances		0	170	0
Actual Revenues (Over)/Under Expenditures		-488,308	0	0
Total Operating Budget		6,485,444	8,227,708	8,059,364

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	27,629	35,523	39,470
Total Revenues From State Sources		27,629	35,523	39,470
Revenues from Federal Sources:				
Title I	20-4411-4416	94,464	100,270	75,200
Title II	20-4451-4455	29,102	24,921	18,690
I.D.E.A. Part B (Handicapped)	20-4420-4429	145,066	142,925	107,190
Total Revenues From Federal Sources		268,632	268,116	201,080
Total Grants And Entitlements		296,261	303,639	240,550
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	115,185	202,325	207,683
Total Revenues From Local Sources		115,185	202,325	207,683
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	83,038	54,316
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		115,185	285,363	262,000
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		115,184	285,363	262,000
Total Revenues/Sources		6,896,889	8,816,710	8,561,914
Total Revenues/Sources Net of Transfers		6,896,889	8,816,710	8,561,914

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,156,457	2,312,697	2,240,843
Special Education - Instruction	11-2XX-100-XXX	783,745	808,609	878,487
Basic Skills/Remedial - Instruction	11-230-100-XXX	194,058	225,832	233,741
Bilingual Education - Instruction	11-240-100-XXX	25,194	27,846	28,562
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	29,936	35,400	38,850
School-Sponsored Athletics - Instruction	11-402-100-XXX	10,960	22,064	22,858
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	174,667	242,618	369,053
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	17,090	21,918	22,825
Undist. Expenditures - Health Services	11-000-213-XXX	66,321	63,628	63,362
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	208,095	226,380	252,000
Undist. Expenditures - Guidance	11-000-218-XXX	75,603	80,606	82,706
Undist. Expenditures - Child Study Teams	11-000-219-XXX	123,934	119,646	127,608
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	69,085	93,091	95,420
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	28,668	36,018	36,574
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	10,750	10,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	255,967	335,465	315,383
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	181,807	207,706	192,907
Undist. Expend. - Central Services	11-000-251-XXX	143,896	148,800	146,452
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	12,535	15,100	15,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	471,741	606,544	649,374
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	37,244	107,250	109,250
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,383,084	2,073,945	2,125,924
Total Undistributed Expenditures		3,249,737	4,389,465	4,614,688
Total General Current Expense		6,450,087	7,821,913	8,058,029
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	0	4,460	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	35,357	401,335	1,335
Total Capital Outlay		35,357	405,795	1,335
General Fund Grand Total		6,485,444	8,227,708	8,059,364
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	27,629	35,523	39,470
Total Preschool Education Aid	20-218-XXX-XXX	27,629	35,523	39,470
Total State Projects	20-XXX-XXX-XXX	27,629	35,523	39,470
Federal Projects:				
Title I	20-XXX-XXX-XXX	94,464	100,270	75,200
Title II	20-XXX-XXX-XXX	29,102	24,921	18,690
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	145,066	142,925	107,190
Total Federal Projects	20-XXX-XXX-XXX	268,632	268,116	201,080
Total Special Revenue Funds		296,261	303,639	240,550
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	115,184	285,363	262,000
Total Debt Service Funds		115,184	285,363	262,000
Total Expenditures/Appropriations		6,896,889	8,816,710	8,561,914
Total Expenditures Net of Transfers		6,896,889	8,816,710	8,561,914

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	290,604	299,667	281,639	250,000
--Repayment of Debt	0	1	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	625,400	891,820	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	162,722	162,885	162,885	162,885
--Legal Reserve	1,847,631	1,860,033	934,202	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	90,180	90,270	90,270	90,270
--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	\$14,140	\$14,543	\$17,389	\$17,459	\$17,760
Total Classroom Instruction	\$9,390	\$9,864	\$11,581	\$11,609	\$11,766
Classroom-Salaries and Benefits	\$8,921	\$9,124	\$10,649	\$10,673	\$10,950
Classroom-General Supplies and Textbooks	\$412	\$681	\$833	\$837	\$716
Classroom-Purchased Services	\$57	\$60	\$99	\$99	\$100
Total Support Services	\$1,548	\$1,630	\$1,960	\$1,910	\$2,025
Support Services-Salaries and Benefits	\$950	\$975	\$1,140	\$1,142	\$1,194
Total Administrative Costs	\$1,699	\$1,644	\$1,897	\$2,060	\$1,956
Administration Salaries and Benefits	\$1,037	\$979	\$1,105	\$1,207	\$1,140
Total Operations and Maintenance of Plant	\$1,375	\$1,278	\$1,764	\$1,692	\$1,810
Operations and Maintenance-Salaries and Benefits	\$698	\$677	\$815	\$817	\$854
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$128	\$126	\$188	\$188	\$204
Total Equipment Costs	\$89	\$0	\$0	\$10	\$0
Legal Costs	\$63	\$57	\$93	\$93	\$93
Employee Benefits as a percentage of salaries*	36.83%	37.07%	52.95%	52.57%	52.96%

*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)
Business Services	Business Office - Woodlynne	0
Special Education Services	Child Study Director and Speech Teacher - Audubon	0
Staffing - Other	Librarian - Audubon	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,907,525
(B) Estimated Net Taxable Valuation (as of 01/10/17)	261,645,000
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.4934
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,112,529
(E) Estimated Net Taxable Valuation (as of 01/10/17)	261,645,000
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.5718

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,907,525
(H) Estimated Equalized Valuation (as of 10/01/16)	262,319,249
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4896
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,112,529
(K) Estimated Equalized Valuation (as of 10/01/16)	262,319,249
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.5678

NAME=Karen Macpherson

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum
Base Annual Salary Amount	\$90,610
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	223
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
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	\$820
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
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=Karen Macpherson

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=Ralph Johnson

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$98,590
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	223
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	\$820
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,104
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$9,500
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
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=Ralph Johnson

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=Warren Pross

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$120,005
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	223
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	\$1,375
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,629
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,231
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
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=Warren Pross

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	