

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	351.0	353.0	359.0
Pupils On Roll Special Ed Full-Time	66.0	76.0	73.0
Pupils On Roll SUBTOTAL	417.0	429.0	432.0
Pupils in Private School Placements	3.0	2.0	1.0
Pupils Sent to Other Districts Regular	0.0	1.0	1.0
Pupils Sent to Other Districts Special Ed	2.0	3.0	2.0
Pupils Received	2.0	4.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,506,489	3,615,371	3,810,288
Total Tuition	10-1300	18,616	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	19,107	0	0
Subtotal - Revenues From Local Sources		3,544,212	3,615,371	3,810,288
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,811	1,811	2,078
Extraordinary Aid	10-3131	13,058	0	0
Categorical Special Education Aid	10-3132	240,803	240,803	244,021
Equalization Aid	10-3176	2,788,929	2,788,929	2,793,148
Categorical Security Aid	10-3177	19,537	19,537	22,793
Adjustment Aid	10-3178	1	0	1
Parcc Readiness Aid	10-3181		0	3,650
Per Pupil Growth Aid	10-3182		0	3,650
Professional Learning Community Aid	10-3183		0	4,050
Other State Aids	10-3XXX	7,300	7,301	0
Subtotal - Revenues From State Sources		3,071,439	3,058,381	3,073,391
Revenues from Federal Sources:				
ARRA/SEMI Revenue	10-4210	4,970	0	0
Subtotal - Revenues From Federal Sources		4,970	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	944,377	943,858
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	200,000	400,000
Actual Revenues (Over)/Under Expenditures		-475,337	0	0
Total Operating Budget		6,145,284	7,818,129	8,227,537
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from State Sources:				
Preschool Education Aid	20-3218	47,364	27,629	35,523
Total Revenues From State Sources		47,364	27,629	35,523
Revenues from Federal Sources:				
Title I	20-4411-4416	88,824	62,805	63,000
Title II	20-4451-4455	21,314	18,555	17,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	136,091	95,265	101,547
Total Revenues From Federal Sources		246,229	176,625	182,047
Total Grants And Entitlements		293,593	204,254	217,570
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	115,185	202,325
Total Revenues From Local Sources		0	115,185	202,325
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	0	83,038
Total Local Repayment Of Debt		0	115,185	285,363
Total Repayment Of Debt		0	115,185	285,363
Total Revenues/Sources		6,438,877	8,137,568	8,730,470
Total Revenues/Sources Net of Transfers		6,438,877	8,137,568	8,730,470

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,956,926	2,331,061	2,312,527
Special Education - Instruction	11-2XX-100-XXX	723,015	769,091	808,609
Basic Skills/Remedial - Instruction	11-230-100-XXX	172,336	206,328	225,832
Bilingual Education - Instruction	11-240-100-XXX	29,156	30,373	27,846
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	29,265	30,446	35,400
School-Sponsored Athletics - Instruction	11-402-100-XXX	10,955	20,564	22,064
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	189,123	302,961	242,617
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	5,234	21,363	21,918
Undist. Expenditures - Health Services	11-000-213-XXX	64,747	63,895	63,628
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	170,383	229,377	250,380
Undist. Expenditures - Guidance	11-000-218-XXX	74,711	79,294	80,606
Undist. Expenditures - Child Study Teams	11-000-219-XXX	126,860	126,103	119,646
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	59,090	85,007	93,091
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	40,133	35,836	36,018
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	450	10,750	10,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	265,710	309,643	305,465
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	187,338	189,537	189,706
Undist. Expend. - Central Services	11-000-251-XXX	137,228	154,317	143,800
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	4,600	12,000	15,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	497,720	604,464	640,004
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	39,272	102,250	107,250
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,322,311	1,902,134	2,073,945
Total Undistributed Expenditures		3,184,910	4,228,931	4,393,924
Total General Current Expense		6,106,563	7,616,794	7,826,202
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	37,386	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,335	201,335	401,335
Total Capital Outlay		38,721	201,335	401,335
General Fund Grand Total		6,145,284	7,818,129	8,227,537
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	47,364	27,629	35,523
Total Preschool Education Aid	20-218-XXX-XXX	47,364	27,629	35,523
Total State Projects	20-XXX-XXX-XXX	47,364	27,629	35,523
Federal Projects:				
Title I	20-XXX-XXX-XXX	88,824	62,805	63,000
Title II	20-XXX-XXX-XXX	21,314	18,555	17,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	136,091	95,265	101,547
Total Federal Projects	20-XXX-XXX-XXX	246,229	176,625	182,047
Total Special Revenue Funds		293,593	204,254	217,570
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	115,185	285,363
Total Debt Service Funds		0	115,185	285,363
Total Expenditures/Appropriations		6,438,877	8,137,568	8,730,470
Total Expenditures Net of Transfers		6,438,877	8,137,568	8,730,470

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	286,190	290,604	268,028	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	400,000	625,400	591,378	191,378
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	162,560	162,722	162,722	162,722
--Legal Reserve	1,601,358	1,847,631	925,830	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	90,090	90,180	90,180	90,180
--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	\$14,672	\$14,140	\$17,280	\$16,875	\$17,389
Total Classroom Instruction	\$9,606	\$9,390	\$11,586	\$11,244	\$11,581
Classroom-Salaries and Benefits	\$9,219	\$8,921	\$10,520	\$10,209	\$10,649
Classroom-General Supplies and Textbooks	\$332	\$412	\$964	\$934	\$833
Classroom-Purchased Services	\$55	\$57	\$103	\$101	\$99
Total Support Services	\$1,650	\$1,548	\$1,846	\$1,891	\$1,960
Support Services-Salaries and Benefits	\$1,165	\$950	\$1,151	\$1,117	\$1,140
Total Administrative Costs	\$1,751	\$1,699	\$1,888	\$1,904	\$1,897
Administration Salaries and Benefits	\$1,071	\$1,037	\$1,090	\$1,058	\$1,105
Total Operations and Maintenance of Plant	\$1,518	\$1,375	\$1,794	\$1,672	\$1,764
Operations and Maintenance-Salaries and Benefits	\$680	\$698	\$814	\$790	\$815
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$147	\$128	\$167	\$163	\$188
Total Equipment Costs	\$6	\$89	\$0	\$0	\$0
Legal Costs	\$113	\$63	\$96	\$93	\$93
Employee Benefits as a percentage of salaries*	35.27%	36.83%	50.21%	49.97%	52.95%

*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)
Business Services	Business Office - Woodlynne	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,712,829
(B) Estimated Net Taxable Valuation (as of 01/17/16)	261,374,900
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.4205
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,871,584
(E) Estimated Net Taxable Valuation (as of 01/17/16)	261,374,900
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.4812

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,712,829
(H) Estimated Equalized Valuation (as of 10/01/15)	259,354,360
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4316
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,871,584
(K) Estimated Equalized Valuation (as of 10/01/15)	259,354,360
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.4928

NAME=Karen Macpherson

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum
Base Annual Salary Amount	\$82,972
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	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	\$95,717
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	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)	\$1,906
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 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=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	\$117,634
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)	\$2,383
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,049
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	