

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	609.0	573.0	568.0
Pupils On Roll Special Ed Full-Time	98.0	117.0	135.0
Pupils On Roll SUBTOTAL	707.0	690.0	703.0
Pupils in Private School Placements	8.0	10.0	10.0
Pupils Sent to Other Districts Special Ed	4.0	2.0	0.0
Pupils Received	1.0		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	8,658,921	8,832,095	9,058,058
Transportation Fees From Individuals	10-1410	7,930	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	41,328	36,000	20,000
Subtotal - Revenues From Local Sources		8,708,179	8,868,095	9,078,058
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	15,980	15,980	19,291
Extraordinary Aid	10-3131	87,212	65,677	0
Categorical Special Education Aid	10-3132	328,563	328,563	327,422
Categorical Security Aid	10-3177	14,359	14,359	16,636
Under Adequacy Aid	10-3180		0	31,620
Parcc Readiness Aid	10-3181		0	7,210
Per Pupil Growth Aid	10-3182		0	7,210
Professional Learning Community Aid	10-3183		0	7,000
Other State Aids	10-3XXX	65,702	46,040	0
Subtotal - Revenues From State Sources		511,816	470,619	416,389
Revenues from Federal Sources:				
ARRA/SEMI Revenue	10-4210	292	0	0
Subtotal - Revenues From Federal Sources		292	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	44,488	0
Withdrawal From Maint. Reserve	10-310	0	30,000	0
Adjustment For Prior Year Encumbrances		0	9,456	0
Actual Revenues (Over)/Under Expenditures		938,803	0	0
Total Operating Budget		10,159,090	9,422,658	9,494,447
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	4,978	0	0
Total Revenues From State Sources		4,978	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	80,135	70,642	50,000
Title II	20-4451-4455	14,010	14,050	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	209,261	187,337	125,000
Total Revenues From Federal Sources		303,406	272,029	185,000
Total Grants And Entitlements		308,384	272,029	185,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,570,206	1,471,487	1,377,527
Total Revenues From Local Sources		1,570,206	1,471,487	1,377,527
Budgeted Fund Balance	40-303	0	0	68,423
Total Local Repayment Of Debt		1,570,206	1,471,487	1,445,950
Actual Revenues (Over)/Under Expenditures		-68,423	0	0
Total Repayment Of Debt		1,501,783	1,471,487	1,445,950
Total Revenues/Sources		11,969,257	11,166,174	11,125,397
Total Revenues/Sources Net of Transfers		11,969,257	11,166,174	11,125,397

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,089,574	3,172,876	3,127,644
Special Education - Instruction	11-2XX-100-XXX	1,191,616	1,005,131	949,439
Basic Skills/Remedial - Instruction	11-230-100-XXX	217,959	62,166	89,128
Bilingual Education - Instruction	11-240-100-XXX	0	100	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	52,542	20,000	25,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	637,358	694,170	497,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,365	15,925	9,780
Undist. Expenditures - Health Services	11-000-213-XXX	145,882	138,783	141,676
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	220,099	217,360	194,327
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	137,069	181,713	269,000
Undist. Expenditures - Guidance	11-000-218-XXX	63,269	100	2,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	265,156	269,445	278,254
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	54,988	78,940	2,050
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	184,540	57,144	43,324
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,518	2,000	2,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	404,560	331,961	298,775
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	376,338	348,168	305,900
Undist. Expend. - Central Services	11-000-251-XXX	232,869	215,399	247,025
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	73,619	63,446	76,960
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	690,097	679,904	701,529
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	414,616	391,821	288,360
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,563,835	1,389,430	1,782,194
Total Undistributed Expenditures		5,481,178	5,075,709	5,140,654
Total General Current Expense		10,032,869	9,335,982	9,331,865
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	39,545	0	75,906
Facilities Acquisition And Const. Serv.	12-000-400-XXX	86,676	86,676	86,676
Total Capital Outlay		126,221	86,676	162,582
General Fund Grand Total		10,159,090	9,422,658	9,494,447
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	2,687	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	2,291	0	0
Total Other State Projects		4,978	0	0
Total State Projects	20-XXX-XXX-XXX	4,978	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	80,135	70,642	50,000
Title II	20-XXX-XXX-XXX	14,010	14,050	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	209,261	187,337	125,000
Total Federal Projects	20-XXX-XXX-XXX	303,406	272,029	185,000
Total Special Revenue Funds		308,384	272,029	185,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,501,783	1,471,487	1,445,950
Total Debt Service Funds		1,501,783	1,471,487	1,445,950
Total Expenditures/Appropriations		11,969,257	11,166,174	11,125,397
Total Expenditures Net of Transfers		11,969,257	11,166,174	11,125,397

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	422,101	-92,772	0	0
--Repayment of Debt	0	68,423	68,423	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	50,103	11,708	11,708	11,708
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	98,000	75,000	45,000	45,000
--Legal Reserve	292,416	44,488	0	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	\$11,628	\$12,750	\$11,386	\$11,954	\$12,157
Total Classroom Instruction	\$7,457	\$7,920	\$7,173	\$7,538	\$7,720
Classroom-Salaries and Benefits	\$7,089	\$7,616	\$6,847	\$7,218	\$7,398
Classroom-General Supplies and Textbooks	\$212	\$169	\$118	\$125	\$187
Classroom-Purchased Services	\$157	\$134	\$208	\$195	\$135
Total Support Services	\$1,582	\$1,858	\$1,556	\$1,654	\$1,673
Support Services-Salaries and Benefits	\$1,286	\$1,557	\$1,347	\$1,354	\$1,366
Total Administrative Costs	\$1,471	\$1,804	\$1,580	\$1,616	\$1,599
Administration Salaries and Benefits	\$1,030	\$1,291	\$1,236	\$1,186	\$1,147
Total Operations and Maintenance of Plant	\$1,037	\$1,059	\$1,013	\$1,084	\$1,106
Operations and Maintenance-Salaries and Benefits	\$430	\$396	\$495	\$512	\$445
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$81	\$93	\$35	\$36	\$47
Total Equipment Costs	\$0	\$56	\$0	\$0	\$108
Legal Costs	\$106	\$161	\$54	\$65	\$64
Employee Benefits as a percentage of salaries*	27.42%	25.18%	28.97%	23.90%	32.00%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	New Beginnings School	17,800	Rental agreement for one classroom
2	300	Various	2,200	Rent of facilities

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Transportation Sp. Ed. Routes out of district bid through PCESC	0
Purchasing	Using Ed Data to bid collectively with other school districts to keep supply costs lower	0
Municipal/Public Works	Borough provides snow plowing, garbage pickup, DARE Officers with no charge to district	0
Technology Services	Uses PCESC to provide Tech support	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,058,058
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,180,936,108
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.7670
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,435,585
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,180,936,108
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.8837

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,058,058
(H) Estimated Equalized Valuation (as of 10/01/15)	1,294,034,658
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7000
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,435,585
(K) Estimated Equalized Valuation (as of 10/01/15)	1,294,034,658
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.8064

NAME=Nicholas Coffaro

CATEGORY	MEASURE
Job Title	Superintendent
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	01/01/15
End Date of Contract	06/30/18
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$4,700
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,165
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$35,769
Contractual Post-Employment Benefit Description of Payout of Sick days	Max. allowed upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	at rate of 1/260 max. of 40 days
Contractual Post-Employment Benefit Description of Payout of Personal days	rolled into unused sick days each year
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=Nicholas Coffaro

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	