

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	518.0	524.0	532.0
Pupils On Roll Special Ed Full-Time	65.0	79.0	66.0
Pupils On Roll SUBTOTAL	583.0	603.0	598.0
Pupils in Private School Placements	4.0	7.0	5.0
Pupils Received	20.0	23.0	19.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,700,021	7,900,691	8,106,108
Total Tuition	10-1300	81,128	144,547	249,840
Rents And Royalties	10-1910	0	18	3,480
Unrestricted Miscellaneous Revenues	10-1XXX	9,028	0	15,000
Other Restricted Miscellaneous Revenues	10-1XXX	3,412	0	0
Subtotal - Revenues From Local Sources		7,793,589	8,045,256	8,374,428
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	6,585	8,482	8,482
Extraordinary Aid	10-3131	58,029	50,000	50,000
Categorical Special Education Aid	10-3132	382,108	385,322	385,322
Equalization Aid	10-3176	72,680	70,585	70,585
Categorical Security Aid	10-3177	14,403	16,077	16,077
Under Adequacy Aid	10-3180	0	20,479	20,479
Parcc Readiness Aid	10-3181	0	5,940	5,940
Per Pupil Growth Aid	10-3182	0	5,940	5,940
Professional Learning Community Aid	10-3183	0	5,470	5,470
Other State Aids	10-3XXX	36,187	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300		0	5,400
Subtotal - Revenues From State Sources		569,992	568,295	573,695
Budgeted Fund Balance - Operating Budget	10-303	277,343	280,600	282,301
Withdrawal From Cap Res-For Local Share	10-307	0	400,680	0
Other Financing Sources	10-5XXX	965	0	0
Adjustment For Prior Year Encumbrances		0	50,143	0
Actual Revenues (Over)/Under Expenditures		-267,228	0	0
Total Operating Budget		8,374,661	9,344,974	9,230,424

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,083	0	4,500
Total Revenues From Local Sources	20-1XXX	4,083	0	4,500
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	151,197	155,963	124,771
Total Revenues From State Sources		151,197	155,963	124,771
Revenues from Federal Sources:				
Title I	20-4411-4416	0	52,563	42,050
Title II	20-4451-4455	19,075	19,760	15,808
I.D.E.A. Part B (Handicapped)	20-4420-4429	139,472	164,835	132,000
Total Revenues From Federal Sources		158,547	237,158	189,858
Total Grants And Entitlements		313,827	393,121	319,129
Total Revenues/Sources		8,688,488	9,738,095	9,549,553
Total Revenues/Sources Net of Transfers		8,688,488	9,738,095	9,549,553

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,242,381	2,409,736	2,388,171
Special Education - Instruction	11-2XX-100-XXX	913,844	852,679	982,856
Basic Skills/Remedial - Instruction	11-230-100-XXX	170,498	184,192	183,778
Bilingual Education - Instruction	11-240-100-XXX	77,347	86,262	70,925
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	17,518	16,753	16,800
School-Sponsored Athletics - Instruction	11-402-100-XXX	23,929	24,350	23,400
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	22,040	55,855	61,120
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	468,985	499,891	427,937
Undist. Expenditures - Health Services	11-000-213-XXX	131,223	132,650	127,224
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	210,948	202,326	184,250
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	359,559	343,709	536,234
Undist. Expenditures - Guidance	11-000-218-XXX	55,161	58,478	55,960
Undist. Expenditures - Child Study Teams	11-000-219-XXX	255,657	252,386	257,469
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	180,418	205,483	207,921
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	137,781	143,508	143,429
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,312	3,962	4,100
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	432,208	432,706	418,370
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	243,321	239,006	239,819
Undist. Expend. - Central Services	11-000-251-XXX	196,029	200,286	201,511
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	19,392	0	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	693,937	759,142	779,392
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	251,548	364,832	378,352
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,265,145	1,472,622	1,537,926
Total Undistributed Expenditures		4,903,624	5,310,987	5,499,894
Total General Current Expense		8,371,181	8,940,814	9,226,944

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	3,480	3,480	3,480
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	400,680	0
Total Capital Outlay		3,480	404,160	3,480
General Fund Grand Total		8,374,661	9,344,974	9,230,424
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,083	0	4,500
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	16,492	14,997	11,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	51,546	55,251	42,385
Nonpublic Handicapped Services	20-XXX-XXX-XXX	39,826	48,583	41,254
Nonpublic Nursing Services	20-XXX-XXX-XXX	27,900	23,715	18,960
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,034	6,829	5,805
Nonpublic Security Aid	20-XXX-XXX-XXX	7,399	6,588	5,367
Total Other State Projects		151,197	155,963	124,771
Total State Projects	20-XXX-XXX-XXX	151,197	155,963	124,771
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	52,563	42,050
Title II	20-XXX-XXX-XXX	19,075	19,760	15,808
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	139,472	164,835	132,000
Total Federal Projects	20-XXX-XXX-XXX	158,547	237,158	189,858
Total Special Revenue Funds		313,827	393,121	319,129
Total Expenditures/Appropriations		8,688,488	9,738,095	9,549,553
Total Expenditures Net of Transfers		8,688,488	9,738,095	9,549,553

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	267,402	261,857	261,857	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	400,680	400,680	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	557,943	551,044	270,444	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	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	\$13,085	\$13,125	\$13,697	\$13,375	\$14,061
Total Classroom Instruction	\$7,243	\$7,198	\$7,666	\$7,448	\$7,703
Classroom-Salaries and Benefits	\$6,773	\$6,625	\$6,917	\$6,727	\$7,070
Classroom-General Supplies and Textbooks	\$404	\$497	\$608	\$603	\$547
Classroom-Purchased Services	\$66	\$76	\$141	\$117	\$86
Total Support Services	\$2,632	\$2,676	\$2,675	\$2,664	\$3,028
Support Services-Salaries and Benefits	\$1,881	\$1,951	\$2,013	\$1,966	\$2,262
Total Administrative Costs	\$1,572	\$1,779	\$1,720	\$1,700	\$1,698
Administration Salaries and Benefits	\$1,235	\$1,255	\$1,261	\$1,227	\$1,291
Total Operations and Maintenance of Plant	\$1,516	\$1,352	\$1,499	\$1,429	\$1,494
Operations and Maintenance-Salaries and Benefits	\$832	\$809	\$768	\$765	\$876
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$85	\$85	\$85	\$83	\$82
Total Equipment Costs	\$85	\$0	\$0	\$0	\$0
Legal Costs	\$9	\$10	\$17	\$27	\$28
Employee Benefits as a percentage of salaries*	22.46%	24.89%	27.94%	28.60%	27.80%

\*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)
Special Education Services	CST shared services with Wharton, Mine Hill and Morris Regional	0
Others	Local Municipality provides plowing and salting of parking lots	0
Transportation Services, including Fuel	Purchase of fuel and repairs to vehicles done through Morris Regional	0
Purchasing	PARTICIPATE in ED Data and MRESC	0
Technology Services	District provides technology support to local municipality	0



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,052,620
(B) Estimated Net Taxable Valuation (as of 10/01/16)	779,870,147
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0326
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,052,620
(E) Estimated Net Taxable Valuation (as of 10/01/16)	779,870,147
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0326
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,052,620
(H) Estimated Equalized Valuation (as of 10/01/16)	897,743,910
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8970
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,052,620
(K) Estimated Equalized Valuation (as of 10/01/16)	897,743,910
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8970
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NAME=Jamie Argenziano

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum
Base Annual Salary Amount	\$77,100
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	260
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	\$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	\$25,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Not to exceed 12500 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not to exceed 12500 upon retirement/separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick days
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=Jamie Argenziano

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=Mark Schwarz

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	07/01/15
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	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	\$3,000
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	\$9,808
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement or Separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Rolled into sick days 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=Mark Schwarz

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=Phyllis Alpaugh

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$113,230
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	260
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	\$1,000
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	\$25,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Not to exceed 12500 Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not to exceed 12,500 upon retirement/separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick days
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=Phyllis Alpaugh

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=Richard Matthews

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$108,000
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	07/01/16
End Date of Contract	06/30/17
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	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	\$6,000
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement or Separation
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement or Separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Converts to sick days
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=Richard Matthews

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=Stephanie Bonaparte

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$99,716
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	260
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	\$1,000
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	\$25,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Not to exceed \$12500 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not to exceed 12500 upon retirement/separation
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick days
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=Stephanie Bonaparte

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	