

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	81.0	93.0	107.0
Pupils On Roll Special Ed Full-Time	3.0	5.0	4.0
Pupils On Roll SUBTOTAL	84.0	98.0	111.0
Pupils Sent to Other Districts Special Ed	2.0	1.0	0.0
Pupils Received	19.0	20.0	41.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	978,868	998,445	1,025,925
Total Tuition	10-1300	14,400	9,000	8,000
Unrestricted Miscellaneous Revenues	10-1XXX	1,968	900	900
Interest Earned On Capital Reserve Funds	10-1XXX	10	10	10
Subtotal - Revenues From Local Sources		995,246	1,008,355	1,034,835
Revenues from State Sources:				
School Choice Aid	10-3116	428,064	548,457	548,457
Categorical Transportation Aid	10-3121	5,502	5,454	5,454
Extraordinary Aid	10-3131	184	0	0
Categorical Special Education Aid	10-3132	27,618	28,525	28,525
Categorical Security Aid	10-3177	6,484	6,810	6,810
Under Adequacy Aid	10-3180	0	38,690	38,690
Parcc Readiness Aid	10-3181	0	830	830
Per Pupil Growth Aid	10-3182	0	830	830
Professional Learning Community Aid	10-3183	0	650	650
Other State Aids	10-3XXX	43,340	0	0
Subtotal - Revenues From State Sources		511,192	630,246	630,246
Budgeted Fund Balance - Operating Budget	10-303	0	50,091	52,414
Withdrawal From Cap Res-For Local Share	10-307	0	180,000	180,000
Actual Revenues (Over)/Under Expenditures		70,716	0	0
Total Operating Budget		1,577,154	1,868,692	1,897,495
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	10,000	0	0
Total Revenues From Local Sources	20-1XXX	10,000	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	832	37,969	30,375
Title II	20-4451-4455	1,623	2,310	1,848
I.D.E.A. Part B (Handicapped)	20-4420-4429	21,144	20,783	16,626
Other	20-4XXX	15,012	16,122	12,898
Total Revenues From Federal Sources		38,611	77,184	61,747
Total Grants And Entitlements		48,611	77,184	61,747
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	46,534	44,796	42,658
Total Revenues From Local Sources		46,534	44,796	42,658
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	23,704	22,717	21,730
Total Local Repayment Of Debt		70,238	67,513	64,388
Total Repayment Of Debt		70,238	67,513	64,388
Total Revenues/Sources		1,696,003	2,013,389	2,023,630
Total Revenues/Sources Net of Transfers		1,696,003	2,013,389	2,023,630

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	582,433	627,643	660,443
Special Education - Instruction	11-2XX-100-XXX	130,587	135,866	142,944
Basic Skills/Remedial - Instruction	11-230-100-XXX	9,806	10,081	10,498
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	2,560	4,000	6,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	27,358	46,010	45,750
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	45,319	90,650	62,782
Undist. Expenditures - Health Services	11-000-213-XXX	11,017	11,356	11,631
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	14,000	14,000	14,000
Undist. Expenditures - Guidance	11-000-218-XXX	77	1,000	1,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	62,760	57,631	54,567
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	33,286	23,330	23,669
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	25,865	36,494	39,968
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	73,755	74,346	57,544
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	60,079	80,190	73,854
Undist. Expend. - Central Services	11-000-251-XXX	9,306	10,605	29,170
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	121,344	147,571	153,272
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	10,974	26,950	26,950
Personal Services - Employee Benefits	11-XXX-XXX-2XX	129,658	194,800	206,223
Total Undistributed Expenditures		624,798	814,933	800,380
Total General Current Expense		1,350,184	1,592,523	1,620,265
Capital Expenditures:				
Equipment	12-XXX-XXX-730	23,463	24,177	24,177
Facilities Acquisition And Const. Serv.	12-000-400-XXX	203,507	251,982	253,043
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		226,970	276,169	277,230

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Fund Grand Total		1,577,154	1,868,692	1,897,495
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	10,000	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	832	37,969	30,375
Title II	20-XXX-XXX-XXX	1,623	2,310	1,848
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	21,144	20,783	16,626
Other	20-XXX-XXX-XXX	15,012	16,122	12,898
Total Federal Projects	20-XXX-XXX-XXX	38,611	77,184	61,747
Total Special Revenue Funds		48,611	77,184	61,747
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	70,238	67,513	64,388
Total Debt Service Funds		70,238	67,513	64,388
Total Expenditures/Appropriations		1,696,003	2,013,389	2,023,630
Total Expenditures Net of Transfers		1,696,003	2,013,389	2,023,630

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	250,153	250,184	70,184	70,184
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	336,054	266,239	266,249	86,259
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	70,000	70,000	70,000	70,000
--Legal Reserve	98,005	102,505	52,414	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	50,000	50,000	50,000	50,000
--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	\$13,961	\$15,849	\$16,923	\$15,461	\$13,912
Total Classroom Instruction	\$8,983	\$9,991	\$10,727	\$9,756	\$9,084
Classroom-Salaries and Benefits	\$7,830	\$9,062	\$9,575	\$8,709	\$8,125
Classroom-General Supplies and Textbooks	\$965	\$734	\$961	\$832	\$770
Classroom-Purchased Services	\$188	\$195	\$191	\$214	\$189
Total Support Services	\$2,851	\$3,482	\$3,567	\$3,239	\$2,457
Support Services-Salaries and Benefits	\$1,808	\$1,885	\$1,912	\$1,736	\$1,420
Total Administrative Costs	\$758	\$782	\$899	\$895	\$914
Administration Salaries and Benefits	\$49	\$49	\$203	\$263	\$331
Total Operations and Maintenance of Plant	\$1,335	\$1,562	\$1,686	\$1,531	\$1,403
Operations and Maintenance-Salaries and Benefits	\$597	\$664	\$541	\$497	\$460
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$34	\$31	\$45	\$41	\$54
Total Equipment Costs	\$154	\$285	\$272	\$247	\$218
Legal Costs	\$246	\$180	\$45	\$41	\$45
Employee Benefits as a percentage of salaries*	13.86%	15.59%	21.56%	21.57%	21.92%

\*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Sturdy Savings Bank	900	interest



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Shared Services with Lower Township Elementary District Child Study Team	0
Food Services	Agreement with Lower Township Elementary District for Food Service	0
Purchasing	Ed Data; Ed Services Commissions; Purchasing Networks	0
Insurance Coverages and Benefits	Health Insurance Fund; NJ Schools Insurance Group	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,025,925
(B) Estimated Net Taxable Valuation (as of 01/17/17)	469,210,700
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.2186
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,068,583
(E) Estimated Net Taxable Valuation (as of 01/17/17)	469,210,700
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.2277
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,025,925
(H) Estimated Equalized Valuation (as of 10/01/16)	471,721,816
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2175
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,068,583
(K) Estimated Equalized Valuation (as of 10/01/16)	471,721,816
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.2265
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NAME=Dr. Alfred Savio

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	School Business Administr
Base Annual Salary Amount	\$124,161
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	02/01/14
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	68
Description of Other Contracted Non-Working Days	holidays; weekends
Total Allowances Amount	\$3,100
Total Bonuses Amount	\$3,400
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	\$24,615
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	if terminated/resign before using
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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=Dr. Alfred Savio

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=Maureen McLaughlin McGonigle

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of Curriculum
Base Annual Salary Amount	\$86,929
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	200
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	152
Description of Other Contracted Non-Working Days	holidays; weekends; summe
Total Allowances Amount	\$6,350
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$481
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$5,000
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	employee not entitled to vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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=Maureen McLaughlin McGonigle

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	