

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	283.0	274.0	301.0
Pupils On Roll Special Ed Full-Time	67.0	64.0	61.0
Pupils On Roll SUBTOTAL	350.0	338.0	362.0
Pupils in Private School Placements	5.0	6.0	5.0
Pupils Sent to Other Districts Regular	135.0	133.5	139.0
Pupils Sent to Other Districts Special Ed	25.0	19.0	27.0
Pupils Received		1.0	0.0
Pupils in State Facilities	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	9,467,364	9,738,377	9,933,144
Unrestricted Miscellaneous Revenues	10-1XXX	17,006	10,000	10,000
Interest Earned On Capital Reserve Funds	10-1XXX	948	1,000	1,000
Subtotal - Revenues From Local Sources		9,485,318	9,749,377	9,944,144
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	137,936	137,936	140,194
Extraordinary Aid	10-3131	228,501	80,000	80,000
Categorical Special Education Aid	10-3132	338,797	338,797	341,301
Categorical Security Aid	10-3177	50,935	50,935	50,873
Adjustment Aid	10-3178	84	84	84
Parcc Readiness Aid	10-3181		4,625	4,625
Per Pupil Growth Aid	10-3182		4,625	4,625
Professional Learning Community Aid	10-3183		0	4,780
Other State Aids	10-3XXX	15,575	0	0
Subtotal - Revenues From State Sources		771,828	617,002	626,482
Budgeted Fund Balance - Operating Budget	10-303	0	358,799	538,079
Transfers From Other Funds	10-5200	12,944	0	0
Adjustment For Prior Year Encumbrances		0	406,143	0
Actual Revenues (Over)/Under Expenditures		-109,822	0	0
Total Operating Budget		10,160,268	11,131,321	11,108,705
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,575	10,237	0
Total Revenues From Local Sources	20-1XXX	2,575	10,237	0
Revenues from State Sources:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Other Restricted Entitlements	20-32XX	4,474	866	866
Total Revenues From State Sources		4,474	866	866
Revenues from Federal Sources:				
Title I	20-4411-4416	23,981	25,202	20,000
Title II	20-4451-4455	14,059	22,688	15,000
Title III	20-4491-4494	511	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	106,239	109,946	90,000
Total Revenues From Federal Sources		144,790	157,836	125,000
Total Grants And Entitlements		151,839	168,939	125,866
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	233,463	238,400	232,600
Total Revenues From Local Sources		233,463	238,400	232,600
Total Local Repayment Of Debt		233,463	238,400	232,600
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		233,462	238,400	232,600
Total Revenues/Sources		10,545,569	11,538,660	11,467,171
Total Revenues/Sources Net of Transfers		10,545,569	11,538,660	11,467,171

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,147,504	2,197,100	2,351,363
Special Education - Instruction	11-2XX-100-XXX	523,612	589,404	625,879
Basic Skills/Remedial - Instruction	11-230-100-XXX	26,127	33,874	28,564
Bilingual Education - Instruction	11-240-100-XXX	11,395	11,623	11,704
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	19,236	25,247	25,117
School-Sponsored Athletics - Instruction	11-402-100-XXX	40,971	43,838	44,138
Summer School	11-422-XXX-XXX	0	8,593	8,593
Other Instructional Programs - Instruction	11-4XX-100-XXX	30	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,403,718	3,662,368	3,441,606
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	7,424	9,000	23,619
Undist. Expenditures - Health Services	11-000-213-XXX	140,559	132,807	134,503
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	256,818	278,434	282,672
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	129,366	158,837	142,738
Undist. Expenditures - Guidance	11-000-218-XXX	27,645	28,893	46,366
Undist. Expenditures - Child Study Teams	11-000-219-XXX	269,655	289,693	220,187
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	135,510	139,982	143,429
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	4,477	10,165	10,414
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	12,918	21,180	22,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	270,740	278,158	284,041
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	153,263	163,644	167,286
Undist. Expend. - Central Services	11-000-251-XXX	163,540	175,324	186,331
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	651,266	807,946	792,780
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	460,759	693,859	673,395
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,003,528	1,137,470	1,196,283
Total Undistributed Expenditures		7,091,186	7,987,760	7,768,150
Total General Current Expense		9,860,061	10,897,439	10,863,508

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	11,892	43,500	40,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	196,553	135,592	163,858
Capital Reserve - Transfer To Capital Projects	12-000-400-931	40,000	0	0
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		248,445	180,092	204,858
Transfer Of Funds To Charter Schools	10-000-100-56X	51,762	53,790	40,339
General Fund Grand Total		10,160,268	11,131,321	11,108,705
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,575	10,237	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	1,430	286	286
Nonpublic Nursing Services	20-XXX-XXX-XXX	2,276	450	450
Nonpublic Technology Initiative	20-XXX-XXX-XXX	768	130	130
Total Other State Projects		4,474	866	866
Total State Projects	20-XXX-XXX-XXX	4,474	866	866
Federal Projects:				
Title I	20-XXX-XXX-XXX	23,981	25,202	20,000
Title II	20-XXX-XXX-XXX	14,059	22,688	15,000
Title III	20-XXX-XXX-XXX	511	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	106,239	109,946	90,000
Total Federal Projects	20-XXX-XXX-XXX	144,790	157,836	125,000
Total Special Revenue Funds		151,839	168,939	125,866
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	233,462	238,400	232,600
Total Debt Service Funds		233,462	238,400	232,600

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Expenditures/Appropriations		10,545,569	11,538,660	11,467,171
Total Expenditures Net of Transfers		10,545,569	11,538,660	11,467,171

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	511,827	439,453	434,378	250,000
--Repayment of Debt	0	1	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,033,839	1,134,752	1,135,752	1,136,752
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	50,000	50,000	50,000	50,000
--Legal Reserve	708,967	707,425	353,701	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	\$17,097	\$17,262	\$18,461	\$19,526	\$18,798
Total Classroom Instruction	\$9,852	\$9,537	\$10,031	\$10,540	\$10,476
Classroom-Salaries and Benefits	\$9,136	\$8,783	\$9,276	\$9,832	\$9,694
Classroom-General Supplies and Textbooks	\$599	\$470	\$506	\$423	\$539
Classroom-Purchased Services	\$118	\$284	\$249	\$284	\$243
Total Support Services	\$3,135	\$3,424	\$3,693	\$3,887	\$3,533
Support Services-Salaries and Benefits	\$2,934	\$2,979	\$3,189	\$3,320	\$3,192
Total Administrative Costs	\$1,968	\$2,022	\$2,071	\$2,217	\$2,138
Administration Salaries and Benefits	\$1,651	\$1,668	\$1,674	\$1,791	\$1,712
Total Operations and Maintenance of Plant	\$1,902	\$2,059	\$2,414	\$2,618	\$2,404
Operations and Maintenance-Salaries and Benefits	\$916	\$929	\$929	\$983	\$929
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$229	\$209	\$236	\$249	\$233
Total Equipment Costs	\$45	\$34	\$38	\$130	\$111
Legal Costs	\$44	\$93	\$37	\$115	\$44
Employee Benefits as a percentage of salaries*	24.53%	24.67%	26.56%	26.51%	26.77%

\*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)
Others	Recreational Facilities-Borough of Mount Arlington	0
Others	Health & Safety-Morris County ESC	0
Transportation Services, including Fuel	Morris County ESC, Sussex County Regional COOP, Roxbury BOE	0
Purchasing	Alliance for Competitive Telecommunications	0
Purchasing	Alliance for Competitive Energy Services	0
Insurance Coverages and Benefits	Morris Essex Insurance Group-Workers Compensation	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,835,760
(B) Estimated Net Taxable Valuation (as of 10/01/15)	690,326,200
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.4248
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,071,260
(E) Estimated Net Taxable Valuation (as of 10/01/15)	690,326,200
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.4589
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,835,760
(H) Estimated Equalized Valuation (as of 10/01/15)	753,466,710
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3054
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,071,260
(K) Estimated Equalized Valuation (as of 10/01/15)	753,466,710
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.3367
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NAME=Jane Mullins Jameson

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	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	30
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	\$8,823
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,106
District Contributions Above Teacher Contract for Retirement Plans	\$7,500
Total Contractual Post-Employment Benefit Amount	\$35,769
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum per state statute-unused sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation day payout based on 1/260th of base salary
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days are noncumulative
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=Jane Mullins Jameson

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=Jeffrey Grillo

CATEGORY	MEASURE
Job Title	Principal
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	07/01/15
End Date of Contract	06/30/16
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$4,779
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	no payout for unused sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation days are non cumulative
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days are non cumulative
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=Jeffrey Grillo

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=Robin C. Tedesco

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$120,233
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	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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$7,614
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	no payout of sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation days are non cumulative
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days are non cumulative
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=Robin C. Tedesco

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=Susan Cummings

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor Curriculum/Spe
Base Annual Salary Amount	\$105,384
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	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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,000
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	no payout of sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation days are non cumulative
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days are non cumulative
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=Susan Cummings

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	