

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	274.0	287.0	304.0
Pupils On Roll Special Ed Full-Time	64.0	68.0	65.0
Pupils On Roll SUBTOTAL	338.0	355.0	369.0
Pupils in Private School Placements	6.0	5.0	5.0
Pupils Sent to Other Districts Regular	133.5	135.5	154.5
Pupils Sent to Other Districts Special Ed	19.0	25.0	26.0
Pupils Received	1.0	1.0	1.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,738,377	9,933,144	10,227,375
Unrestricted Miscellaneous Revenues	10-1XXX	35,406	10,000	10,000
Interest Earned On Capital Reserve Funds	10-1XXX	958	1,000	1,000
Subtotal - Revenues From Local Sources		9,774,741	9,944,144	10,238,375
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	137,936	140,194	140,194
Extraordinary Aid	10-3131	207,571	80,000	0
Categorical Special Education Aid	10-3132	338,797	341,301	341,301
Categorical Security Aid	10-3177	50,935	50,873	50,873
Adjustment Aid	10-3178	84	84	84
Parcc Readiness Aid	10-3181	0	4,625	4,625
Per Pupil Growth Aid	10-3182	0	4,625	4,625
Professional Learning Community Aid	10-3183	0	4,780	4,780
Other State Aids	10-3XXX	13,078	0	0
Subtotal - Revenues From State Sources		748,401	626,482	546,482
Budgeted Fund Balance - Operating Budget	10-303	0	538,079	687,154
Adjustment For Prior Year Encumbrances		0	358,461	0
Actual Revenues (Over)/Under Expenditures		-491,631	0	0
Total Operating Budget		10,031,511	11,467,166	11,472,011
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,808	0	0
Total Revenues From Local Sources	20-1XXX	5,808	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	416	866	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From State Sources		416	866	0
Revenues from Federal Sources:				
Title I	20-4411-4416	21,671	20,000	20,000
Title II	20-4451-4455	22,688	15,000	15,000
Title III	20-4491-4494	1,181	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	109,946	90,000	90,000
Total Revenues From Federal Sources		155,486	125,000	125,000
Total Grants And Entitlements		161,710	125,866	125,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	238,400	232,600	231,799
Total Revenues From Local Sources		238,400	232,600	231,799
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		238,400	232,600	231,800
Total Repayment Of Debt		238,400	232,600	231,800
Total Revenues/Sources		10,431,621	11,825,632	11,828,811
Total Revenues/Sources Net of Transfers		10,431,621	11,825,632	11,828,811

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,102,135	2,264,040	2,235,404
Special Education - Instruction	11-2XX-100-XXX	552,087	644,574	712,886
Basic Skills/Remedial - Instruction	11-230-100-XXX	27,591	29,299	39,555
Bilingual Education - Instruction	11-240-100-XXX	11,593	11,804	11,984
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	22,559	25,117	26,853
School-Sponsored Athletics - Instruction	11-402-100-XXX	38,197	44,138	56,587
Summer School	11-422-XXX-XXX	0	8,593	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,373,269	3,415,871	3,712,495
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,733	23,619	26,662
Undist. Expenditures - Health Services	11-000-213-XXX	131,850	143,888	142,239
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	244,803	294,732	312,562
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	99,616	142,738	123,766
Undist. Expenditures - Guidance	11-000-218-XXX	33,494	46,366	49,455
Undist. Expenditures - Child Study Teams	11-000-219-XXX	199,695	216,760	218,889
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	139,982	137,024	147,444
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	4,527	44,164	45,285
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,693	22,500	27,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	269,352	309,038	290,701
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	160,935	156,296	176,089
Undist. Expend. - Central Services	11-000-251-XXX	175,367	183,174	184,763
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	629,589	843,891	840,250
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	464,854	673,395	625,784
Personal Services - Employee Benefits	11-XXX-XXX-2XX	989,429	1,199,647	1,369,583
Total Undistributed Expenditures		6,932,188	7,853,103	8,293,467
Total General Current Expense		9,686,350	10,880,668	11,376,736

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	29,726	40,000	50,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	275,093	502,194	230
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		304,819	543,194	51,230
Transfer Of Funds To Charter Schools	10-000-100-56X	40,342	43,304	44,045
General Fund Grand Total		10,031,511	11,467,166	11,472,011
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,808	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	286	286	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	0	450	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	130	130	0
Total Other State Projects		416	866	0
Total State Projects	20-XXX-XXX-XXX	416	866	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	21,671	20,000	20,000
Title II	20-XXX-XXX-XXX	22,688	15,000	15,000
Title III	20-XXX-XXX-XXX	1,181	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	109,946	90,000	90,000
Total Federal Projects	20-XXX-XXX-XXX	155,486	125,000	125,000
Total Special Revenue Funds		161,710	125,866	125,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	238,400	232,600	231,800
Total Debt Service Funds		238,400	232,600	231,800
Total Expenditures/Appropriations		10,431,621	11,825,632	11,828,811
Total Expenditures Net of Transfers		10,431,621	11,825,632	11,828,811

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	439,453	565,777	381,399	250,000
--Repayment of Debt	1	1	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,134,752	1,345,710	1,346,710	1,347,710
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	50,000	50,000	50,000	50,000
--Legal Reserve	707,425	909,456	555,755	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	\$17,262	\$16,884	\$18,798	\$19,294	\$19,231
Total Classroom Instruction	\$9,537	\$9,519	\$10,476	\$10,470	\$10,449
Classroom-Salaries and Benefits	\$8,783	\$8,986	\$9,694	\$9,888	\$9,810
Classroom-General Supplies and Textbooks	\$470	\$288	\$539	\$322	\$381
Classroom-Purchased Services	\$284	\$246	\$243	\$261	\$258
Total Support Services	\$3,424	\$3,062	\$3,533	\$3,747	\$3,772
Support Services-Salaries and Benefits	\$2,979	\$2,847	\$3,192	\$3,363	\$3,413
Total Administrative Costs	\$2,022	\$2,078	\$2,138	\$2,206	\$2,181
Administration Salaries and Benefits	\$1,668	\$1,697	\$1,712	\$1,739	\$1,746
Total Operations and Maintenance of Plant	\$2,059	\$2,000	\$2,404	\$2,620	\$2,536
Operations and Maintenance-Salaries and Benefits	\$929	\$941	\$929	\$1,068	\$1,044
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$209	\$213	\$233	\$237	\$277
Total Equipment Costs	\$34	\$86	\$111	\$114	\$137
Legal Costs	\$93	\$102	\$44	\$45	\$43
Employee Benefits as a percentage of salaries*	24.67%	24.07%	26.77%	26.41%	29.80%

*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)
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 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,080,260
(B) Estimated Net Taxable Valuation (as of 10/01/16)	691,846,700
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.4570
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,312,460
(E) Estimated Net Taxable Valuation (as of 10/01/16)	691,846,700
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4906

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,080,260
(H) Estimated Equalized Valuation (as of 10/01/16)	764,133,753
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3192
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,312,460
(K) Estimated Equalized Valuation (as of 10/01/16)	764,133,753
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.3496

NAME=Bernard Josefsberg

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	10/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Interim Supt. paid according to approved contract at a per diem and does not receive any sick days.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim Supt. paid according to approved contract at a per diem and does not receive any vacation days.
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim Supt. paid according to approved contract at a per diem and does not receive any personal days.

NAME=Bernard Josefsberg

CATEGORY	MEASURE
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	
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	\$110,484
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	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)	\$1,317
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=Susan Cummings

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor Curriculum/Spe
Base Annual Salary Amount	\$107,808
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	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	\$2,600
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 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	

NAME=Tonya M. Flowers

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$102,000
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	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 for 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=Tonya M. Flowers

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	