

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	872.0	841.0	814.0
Pupils On Roll Regular Shared-Time	1.0		0.0
Pupils On Roll Special Ed Full-Time	117.0	119.0	126.0
Pupils On Roll Special Ed Shared-Time	1.0		0.0
Pupils On Roll SUBTOTAL	991.0	960.0	940.0
Pupils in Private School Placements	4.0	2.0	6.0
Pupils Sent to Other Districts Special Ed	4.0	3.0	3.0
Pupils Received	23.0	6.0	11.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,092,428	16,414,276	16,900,649
Total Tuition	10-1300	136,134	140,000	49,000
Transportation Fees From Individuals	10-1410	40,201	43,000	43,000
Transportation Fees From Other LEAs	10-1420-1440	83,216	50,000	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	152,898	60,395	60,395
Subtotal - Revenues From Local Sources		16,504,877	16,707,671	17,103,044
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	39,684	39,684	44,317
Extraordinary Aid	10-3131	43,013	0	0
Categorical Special Education Aid	10-3132	411,749	411,749	407,427
Categorical Security Aid	10-3177	14,991	14,991	17,063
Parcc Readiness Aid	10-3181		0	9,750
Per Pupil Growth Aid	10-3182		0	9,750
Professional Learning Community Aid	10-3183		0	9,460
Other State Aids	10-3XXX	28,055	19,500	0
Subtotal - Revenues From State Sources		537,492	485,924	497,767
Budgeted Fund Balance - Operating Budget	10-303	0	116,856	80,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	100,000
Transfers From Other Funds	10-5200	-3,115	0	0
Adjustment For Prior Year Encumbrances		0	217,542	0
Actual Revenues (Over)/Under Expenditures		-14,946	0	0
Total Operating Budget		17,024,308	17,527,993	17,780,811
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	44,419	35,000	10,000
Total Revenues From Local Sources	20-1XXX	44,419	35,000	10,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	52,485	46,327	45,366
Total Revenues From State Sources		52,485	46,327	45,366
Revenues from Federal Sources:				
Title II	20-4451-4455	22,178	24,816	24,816
Title III	20-4491-4494	7,298	5,956	9,084
I.D.E.A. Part B (Handicapped)	20-4420-4429	222,194	222,006	200,000
Total Revenues From Federal Sources		251,670	252,778	233,900
Total Grants And Entitlements		348,574	334,105	289,266
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,043,056	1,047,156	1,043,206
Total Revenues From Local Sources		1,043,056	1,047,156	1,043,206
Total Local Repayment Of Debt		1,043,056	1,047,156	1,043,206
Total Repayment Of Debt		1,043,056	1,047,156	1,043,206
Total Revenues/Sources		18,415,938	18,909,254	19,113,283
Total Revenues/Sources Net of Transfers		18,415,938	18,909,254	19,113,283

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,954,078	4,941,642	4,845,976
Special Education - Instruction	11-2XX-100-XXX	1,644,436	2,021,245	2,002,592
Basic Skills/Remedial - Instruction	11-230-100-XXX	13,503	54,265	51,720
Bilingual Education - Instruction	11-240-100-XXX	53,749	61,458	62,462
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	80,628	77,475	81,101
School-Sponsored Athletics - Instruction	11-402-100-XXX	48,201	53,790	53,450
Other Instructional Programs - Instruction	11-4XX-100-XXX	5,309	4,600	3,850
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	381,597	406,000	459,869
Undist. Expenditures - Health Services	11-000-213-XXX	283,411	280,690	296,355
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	469,794	499,725	549,938
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	153,246	28,291	34,183
Undist. Expenditures - Guidance	11-000-218-XXX	241,514	257,002	263,783
Undist. Expenditures - Child Study Teams	11-000-219-XXX	490,807	520,689	547,330
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	65,513	96,951	190,300
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	152,136	127,449	134,705
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	125,034	186,265	223,882
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	454,772	472,756	410,851
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	640,379	652,757	660,046
Undist. Expend. - Central Services	11-000-251-XXX	289,365	297,841	296,891
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	69,672	74,012	75,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,595,098	1,764,786	1,684,251
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	781,973	777,859	769,169
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,389,390	3,707,544	3,913,000
Total Undistributed Expenditures		9,583,701	10,150,617	10,509,553
Total General Current Expense		16,383,605	17,365,092	17,610,704

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	121,441	0	11,700
Facilities Acquisition And Const. Serv.	12-000-400-XXX	57,091	132,545	126,168
Capital Reserve - Transfer To Capital Projects	12-000-400-931	432,390	0	0
Total Capital Outlay		610,922	132,545	137,868
Transfer Of Funds To Charter Schools	10-000-100-56X	29,781	30,356	32,239
General Fund Grand Total		17,024,308	17,527,993	17,780,811
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	44,419	35,000	10,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,328	7,514	6,224
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	6,629	6,848	4,230
Nonpublic Handicapped Services	20-XXX-XXX-XXX	22,925	18,648	18,147
Nonpublic Nursing Services	20-XXX-XXX-XXX	11,667	10,577	9,810
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,936	2,740	2,834
Nonpublic Security Aid	20-XXX-XXX-XXX	0	0	4,121
Total Other State Projects		52,485	46,327	45,366
Total State Projects	20-XXX-XXX-XXX	52,485	46,327	45,366
Federal Projects:				
Title II	20-XXX-XXX-XXX	22,178	24,816	24,816
Title III	20-XXX-XXX-XXX	7,298	5,956	9,084
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	222,194	222,006	200,000
Total Federal Projects	20-XXX-XXX-XXX	251,670	252,778	233,900
Total Special Revenue Funds		348,574	334,105	289,266
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,043,056	1,047,156	1,043,206
Total Debt Service Funds		1,043,056	1,047,156	1,043,206

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Expenditures/Appropriations		18,415,938	18,909,254	19,113,283
Total Expenditures Net of Transfers		18,415,938	18,909,254	19,113,283

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	566,220	420,014	303,158	223,158
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	702,145	669,755	669,755	569,755
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
--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	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	\$14,588	\$15,370	\$15,570	\$16,873	\$17,427
Total Classroom Instruction	\$8,339	\$8,759	\$8,943	\$9,723	\$9,854
Classroom-Salaries and Benefits	\$7,844	\$8,141	\$8,400	\$9,081	\$9,229
Classroom-General Supplies and Textbooks	\$309	\$434	\$344	\$436	\$388
Classroom-Purchased Services	\$185	\$184	\$200	\$206	\$237
Total Support Services	\$2,488	\$2,575	\$2,559	\$2,682	\$3,102
Support Services-Salaries and Benefits	\$2,267	\$2,310	\$2,225	\$2,331	\$2,716
Total Administrative Costs	\$1,664	\$1,844	\$1,783	\$1,988	\$1,988
Administration Salaries and Benefits	\$1,420	\$1,512	\$1,513	\$1,656	\$1,711
Total Operations and Maintenance of Plant	\$1,781	\$1,866	\$1,959	\$2,136	\$2,113
Operations and Maintenance-Salaries and Benefits	\$1,006	\$1,028	\$1,070	\$1,148	\$1,215
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$164	\$164	\$162	\$174	\$183
Total Equipment Costs	\$68	\$123	\$0	\$0	\$12
Legal Costs	\$42	\$108	\$39	\$52	\$37
Employee Benefits as a percentage of salaries*	32.41%	33.05%	34.29%	34.66%	36.00%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	The district is a founding member of the Morris Union Jointure Commission which provides many related services to the district on an as needed basis. Services are also contracted with the Essex Regional Services Commission to meet the needs of the NonPublic schools in Florham Park	0
Others	The district as directed under the State of NJ Accountability Regulations is a member of the ACES(Alliance for Competitive Energy Solutions) and ACT(Alliance for competitive Telecommunications) program(s) which produced state wide bids for the purchase of natural gas, electricity and long distance phone services. The district also purchases its internet services through the new State of NJ DRLAP program administered through the Middlesex Regional Educational Services Commission.	0
Transportation Services, including Fuel	The district is a member of the ESC of Morris County and the Morris Union Jointure Commission. The district currently has joint transportation contracts with Madison Public School District and the Hanover Park Regional High School District both as a provider and joiner.	0
Purchasing	The district is a member of the following purchasing cooperatives; ESC of Morris County administered by Educational Data Services, Hunterdon County Educational Services Commission and the Middlesex Regional Educational Services Commission. All groups provide bids on supplies and materials as well as "trade" bids on a time and materials basis.	0
Municipal/Public Works	The district does not have a formal shared services agreement with the municipality, however the following are examples of services that are being shared; Asphalt repairs, gasoline supply for vehicles, plowing services, custodial services and facility use.	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	16,657,463
(B) Estimated Net Taxable Valuation (as of 10/01/15)	3,257,300,533
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.5114
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	17,702,644
(E) Estimated Net Taxable Valuation (as of 10/01/15)	3,257,300,533
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.5435

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	16,657,463
(H) Estimated Equalized Valuation (as of 10/01/15)	3,081,866,693
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5405
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	17,702,644
(K) Estimated Equalized Valuation (as of 10/01/15)	3,081,866,693
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.5744

NAME=Dr. Melissa Varley

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
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	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	6
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	\$3,600
Total Bonuses Amount	\$21,736
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,552
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$28,942
Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 due to retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 due to retirement or separation
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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. Melissa Varley

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=Mr. John Csatlos

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$139,541
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	26
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	6
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	\$5,068
Total Bonuses Amount	\$9,768
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$570
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$31,637
Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 maximum upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 @ per diem upon separation or retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Mr. John Csatos

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=Mr. Philip Infantolino

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supr. Buildings & Grounds
Base Annual Salary Amount	\$100,000
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	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	6
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	\$570
Total Bonuses Amount	\$5,000
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	\$24,800
Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 max upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 upon retirement or separation
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Mr. Philip Infantolino

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	