

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	841.0	828.0	820.0
Pupils On Roll Special Ed Full-Time	119.0	127.0	123.0
Pupils On Roll SUBTOTAL	960.0	955.0	943.0
Pupils in Private School Placements	2.0	2.0	6.0
Pupils Sent to Other Districts Special Ed	3.0	4.0	0.0
Pupils Received	6.0	12.0	8.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,414,276	16,900,649	17,375,847
Total Tuition	10-1300	42,000	49,000	63,000
Transportation Fees From Individuals	10-1410	48,338	43,000	59,000
Transportation Fees From Other LEAs	10-1420-1440	125,502	50,000	120,000
Unrestricted Miscellaneous Revenues	10-1XXX	191,377	60,395	61,000
Subtotal - Revenues From Local Sources		16,821,493	17,103,044	17,678,847
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	39,684	44,317	44,317
Extraordinary Aid	10-3131	66,732	0	0
Categorical Special Education Aid	10-3132	411,749	407,427	407,427
Categorical Security Aid	10-3177	14,991	17,063	17,063
Parcc Readiness Aid	10-3181	0	9,750	9,750
Per Pupil Growth Aid	10-3182	0	9,750	9,750
Professional Learning Community Aid	10-3183	0	9,460	9,460
Other State Aids	10-3XXX	27,740	0	0
Subtotal - Revenues From State Sources		560,896	497,767	497,767
Budgeted Fund Balance - Operating Budget	10-303	0	154,972	129,710
Withdrawal From Cap Res-For Local Share	10-307	0	0	630,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	100,000	0
Withdrawal From Maint. Reserve	10-310	0	0	60,000
Adjustment For Prior Year Encumbrances		0	227,567	0
Actual Revenues (Over)/Under Expenditures		-394,381	0	0
Total Operating Budget		16,988,008	18,083,350	18,996,324
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	9,638	10,000	10,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From Local Sources	20-1XXX	9,638	10,000	10,000
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	36,156	45,366	35,000
Total Revenues From State Sources		36,156	45,366	35,000
Revenues from Federal Sources:				
Title I	20-4411-4416	20,778	0	15,000
Title II	20-4451-4455	23,300	24,816	15,000
Title III	20-4491-4494	6,922	9,084	5,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	229,855	200,000	180,000
Total Revenues From Federal Sources		280,855	233,900	215,000
Total Grants And Entitlements		326,649	289,266	260,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,047,156	1,043,206	1,043,456
Total Revenues From Local Sources		1,047,156	1,043,206	1,043,456
Total Local Repayment Of Debt		1,047,156	1,043,206	1,043,456
Total Repayment Of Debt		1,047,156	1,043,206	1,043,456
Total Revenues/Sources		18,361,813	19,415,822	20,299,780
Total Revenues/Sources Net of Transfers		18,361,813	19,415,822	20,299,780

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,883,220	4,818,369	5,046,007
Special Education - Instruction	11-2XX-100-XXX	2,043,871	2,033,446	2,167,345
Basic Skills/Remedial - Instruction	11-230-100-XXX	50,509	134,116	144,105
Bilingual Education - Instruction	11-240-100-XXX	61,401	62,462	68,037
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	84,235	81,101	109,236
School-Sponsored Athletics - Instruction	11-402-100-XXX	67,065	53,450	54,164
Other Instructional Programs - Instruction	11-4XX-100-XXX	4,650	3,850	3,910
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	196,018	583,869	285,550
Undist. Expenditures - Health Services	11-000-213-XXX	296,650	297,192	308,005
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	484,236	523,838	518,869
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	28,661	34,183	107,100
Undist. Expenditures - Guidance	11-000-218-XXX	250,583	263,546	276,328
Undist. Expenditures - Child Study Teams	11-000-219-XXX	495,938	529,231	543,902
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	101,446	183,282	158,217
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	113,591	138,448	136,530
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	144,497	219,684	229,676
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	459,411	473,927	421,408
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	648,579	707,064	706,966
Undist. Expend. - Central Services	11-000-251-XXX	296,379	297,063	303,861
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	73,763	78,150	82,635
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,747,495	1,692,248	1,722,958
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	739,717	769,169	783,126
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,547,281	3,925,027	4,130,185
Undistributed Expenditures-Food Services	11-000-310-930	3,601	0	0
Total Undistributed Expenditures		9,627,846	10,715,921	10,715,316
Total General Current Expense		16,822,797	17,902,715	18,308,120

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	2,380	22,228	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	132,475	126,168	656,168
Total Capital Outlay		134,855	148,396	656,168
Transfer Of Funds To Charter Schools	10-000-100-56X	30,356	32,239	32,036
General Fund Grand Total		16,988,008	18,083,350	18,996,324
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	9,638	10,000	10,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,100	6,224	5,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	2,832	4,230	5,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	11,855	18,147	14,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,810	9,810	5,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,834	2,834	2,000
Nonpublic Security Aid	20-XXX-XXX-XXX	2,725	4,121	4,000
Total Other State Projects		36,156	45,366	35,000
Total State Projects	20-XXX-XXX-XXX	36,156	45,366	35,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	20,778	0	15,000
Title II	20-XXX-XXX-XXX	23,300	24,816	15,000
Title III	20-XXX-XXX-XXX	6,922	9,084	5,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	229,855	200,000	180,000
Total Federal Projects	20-XXX-XXX-XXX	280,855	233,900	215,000
Total Special Revenue Funds		326,649	289,266	260,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,047,156	1,043,206	1,043,456
Total Debt Service Funds		1,047,156	1,043,206	1,043,456

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Expenditures/Appropriations		18,361,813	19,415,822	20,299,780
Total Expenditures Net of Transfers		18,361,813	19,415,822	20,299,780

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	420,014	494,660	339,688	259,688
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	669,755	869,755	769,755	139,755
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	60,000	60,000	0
--Legal Reserve	0	49,710	49,710	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	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	\$15,370	\$16,433	\$17,427	\$17,348	\$18,301
Total Classroom Instruction	\$8,759	\$9,492	\$9,854	\$9,820	\$10,474
Classroom-Salaries and Benefits	\$8,141	\$8,810	\$9,229	\$9,187	\$9,660
Classroom-General Supplies and Textbooks	\$434	\$460	\$388	\$401	\$572
Classroom-Purchased Services	\$184	\$223	\$237	\$232	\$242
Total Support Services	\$2,575	\$2,558	\$3,102	\$2,988	\$3,165
Support Services-Salaries and Benefits	\$2,310	\$2,304	\$2,716	\$2,622	\$2,787
Total Administrative Costs	\$1,844	\$1,937	\$1,988	\$2,089	\$2,088
Administration Salaries and Benefits	\$1,512	\$1,631	\$1,711	\$1,731	\$1,792
Total Operations and Maintenance of Plant	\$1,866	\$2,086	\$2,113	\$2,088	\$2,157
Operations and Maintenance-Salaries and Benefits	\$1,028	\$1,111	\$1,215	\$1,190	\$1,224
Board Contribution to Food Services	\$0	\$4	\$0	\$0	\$0
Total Extracurricular Costs	\$164	\$199	\$183	\$181	\$224
Total Equipment Costs	\$123	\$2	\$12	\$23	\$0
Legal Costs	\$108	\$68	\$37	\$55	\$40
Employee Benefits as a percentage of salaries*	33.05%	33.41%	36.00%	35.91%	36.57%

*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)
Transportation Services, including Fuel	The school district has joint transportation agreements with Madison Public Schools and the Hanover Park Regional High School District both as "host" and "joiner. The district purchases fuel from the Borough of Florham Park. The district is a member of the Morris Union Jointure Commission and the Educational Services Commission of Morris County and contracts for transportation on an as needed basis based on efficiency.	0
Purchasing	The district is a member of three cooperative purchasing systems; Hunterdon County, The ESC of NJ and Morris County administered by Educational Data Services. The district purchases the majority of its instructional, custodial, maintenance and support service supplies through these systems. The district is a member of the Alliance for Competative Energy System(ACES) which actively monitors and purchases both natural gas and electric commodities. The district is a member of the Alliance for Competative Telecommunicatios(ACT) which bids local/long distance telecommunications services.	0
Municipal/Public Works	The district shares services and space with the Borough of Florham Park. The district provides custodial services, transportation for summer camp and unlimited facility use for recreation sports, Jerry Gibson Theater, Police Unity Tour, The Adult School of the Chathams, Madison and Florham Park to name a few. The Borough responds in kind by providing school resource officers, public works support and the use of parking facilities.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	17,138,248
(B) Estimated Net Taxable Valuation (as of 10/01/16)	3,289,017,067
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.5211
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	18,181,579
(E) Estimated Net Taxable Valuation (as of 10/01/16)	3,289,017,067
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.5528

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	17,138,248
(H) Estimated Equalized Valuation (as of 10/01/16)	3,168,759,250
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5409
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	18,181,579
(K) Estimated Equalized Valuation (as of 10/01/16)	3,168,759,250
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.5738

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	\$5,100
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	\$31,731
Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 to maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 to maximum
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. 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	\$142,332
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	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	\$6,068
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$740
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$31,970
Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 \$15,000 max.
Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 up to 28 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=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	Other
Job Title II	Supervisor of B&G
Base Annual Salary Amount	\$100,457
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	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	\$27,976
Contractual Post-Employment Benefit Description of Payout of Sick days	Per Diem 1:1 to Maximum\$
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem 1:1 to Maximum Days One year + five
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=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	