

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,906.0	1,812.0	1,726.0
Pupils On Roll Special Ed Full-Time	370.0	388.0	403.0
Pupils On Roll SUBTOTAL	2,276.0	2,200.0	2,129.0
Pupils in Private School Placements	14.0	11.0	11.0
Pupils Sent to Other Districts Special Ed	6.0	5.0	6.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	31,128,290	31,549,550	32,451,543
Unrestricted Miscellaneous Revenues	10-1XXX	197,441	150,900	150,900
Interest Earned On Capital Reserve Funds	10-1XXX	100	100	100
Subtotal - Revenues From Local Sources		31,325,831	31,700,550	32,602,543
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	288,960	288,960	288,960
Extraordinary Aid	10-3131	545,798	0	0
Categorical Special Education Aid	10-3132	1,591,751	1,591,751	1,591,751
Equalization Aid	10-3176	5,580,975	5,580,975	5,580,975
Categorical Security Aid	10-3177	176,840	176,840	176,840
Adjustment Aid	10-3178	0	0	359,036
Parcc Readiness Aid	10-3181		0	22,680
Per Pupil Growth Aid	10-3182		0	22,680
Professional Learning Community Aid	10-3183		0	21,280
Other State Aids	10-3XXX	413,618	404,396	0
Subtotal - Revenues From State Sources		8,597,942	8,042,922	8,064,202
Budgeted Fund Balance - Operating Budget	10-303	0	887,072	878,616
Adjustment For Prior Year Encumbrances		0	248,995	0
Actual Revenues (Over)/Under Expenditures		-185,689	0	0
Total Operating Budget		39,738,084	40,879,539	41,545,361
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	37,973	93,634	0
Total Revenues From Local Sources	20-1XXX	37,973	93,634	0
Revenues from Federal Sources:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Title I	20-4411-4416	30,324	34,547	27,638
Title II	20-4451-4455	34,430	34,125	27,300
I.D.E.A. Part B (Handicapped)	20-4420-4429	559,466	570,362	456,290
Total Revenues From Federal Sources		624,220	639,034	511,228
Total Grants And Entitlements		662,193	732,668	511,228
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,481,324	1,473,449	1,468,850
Total Revenues From Local Sources		1,481,324	1,473,449	1,468,850
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		1,481,324	1,473,450	1,468,850
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		1,481,325	1,473,450	1,468,850
Total Revenues/Sources		41,881,602	43,085,657	43,525,439
Total Revenues/Sources Net of Transfers		41,881,602	43,085,657	43,525,439

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	12,175,858	12,327,046	12,524,526
Special Education - Instruction	11-2XX-100-XXX	4,859,101	5,143,414	5,397,907
Basic Skills/Remedial - Instruction	11-230-100-XXX	946,779	885,789	910,360
Bilingual Education - Instruction	11-240-100-XXX	71,852	132,807	145,457
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	147,854	137,767	144,877
School-Sponsored Athletics - Instruction	11-402-100-XXX	65,316	71,749	80,408
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	818,574	665,221	939,105
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	4,891	5,030	4,905
Undist. Expenditures - Health Services	11-000-213-XXX	615,587	594,341	553,888
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	1,548,995	1,738,711	1,297,084
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	478,945	478,672	431,216
Undist. Expenditures - Guidance	11-000-218-XXX	508,945	495,494	541,853
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,249,655	1,305,695	1,300,868
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	166,173	245,635	275,965
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	378,701	399,920	438,673
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	132,420	111,960	69,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	629,117	688,586	617,200
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,342,378	1,347,843	1,250,351
Undist. Expend. - Central Services	11-000-251-XXX	462,632	478,822	491,947
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	6,057	7,360	7,860
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,195,769	3,612,269	3,356,843
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,854,026	2,934,343	2,984,372
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,105,438	6,842,453	7,656,303
Undistributed Expenditures-Food Services	11-000-310-930	75,000	0	0
Total Undistributed Expenditures		20,573,303	21,952,355	22,218,233
Total General Current Expense		38,840,063	40,650,927	41,421,768

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	57,238	56,077	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	761,012	101,548	81,548
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		818,250	157,725	81,648
Transfer Of Funds To Charter Schools	10-000-100-56X	79,771	70,887	41,945
General Fund Grand Total		39,738,084	40,879,539	41,545,361
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	37,973	93,634	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	30,324	34,547	27,638
Title II	20-XXX-XXX-XXX	34,430	34,125	27,300
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	559,466	570,362	456,290
Total Federal Projects	20-XXX-XXX-XXX	624,220	639,034	511,228
Total Special Revenue Funds		662,193	732,668	511,228
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,481,325	1,473,450	1,468,850
Total Debt Service Funds		1,481,325	1,473,450	1,468,850
Total Expenditures/Appropriations		41,881,602	43,085,657	43,525,439
Total Expenditures Net of Transfers		41,881,602	43,085,657	43,525,439

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	2,178,188	1,993,248	1,691,227	812,611
--Repayment of Debt	2	1	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	340,111	640,211	640,311	640,411
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	89,665	0	0	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	\$14,652	\$15,471	\$16,580	\$16,865	\$17,630
Total Classroom Instruction	\$9,205	\$9,783	\$10,523	\$10,550	\$11,413
Classroom-Salaries and Benefits	\$8,675	\$9,165	\$9,845	\$9,904	\$10,766
Classroom-General Supplies and Textbooks	\$230	\$250	\$271	\$260	\$288
Classroom-Purchased Services	\$300	\$369	\$406	\$386	\$359
Total Support Services	\$2,546	\$2,658	\$2,838	\$2,936	\$2,873
Support Services-Salaries and Benefits	\$2,130	\$2,097	\$2,286	\$2,271	\$2,432
Total Administrative Costs	\$1,259	\$1,300	\$1,326	\$1,405	\$1,395
Administration Salaries and Benefits	\$1,100	\$1,126	\$1,147	\$1,192	\$1,220
Total Operations and Maintenance of Plant	\$1,549	\$1,582	\$1,775	\$1,854	\$1,814
Operations and Maintenance-Salaries and Benefits	\$844	\$875	\$979	\$976	\$1,021
Board Contribution to Food Services	\$0	\$33	\$0	\$0	\$0
Total Extracurricular Costs	\$93	\$115	\$118	\$119	\$135
Total Equipment Costs	\$17	\$25	\$1	\$26	\$0
Legal Costs	\$18	\$21	\$19	\$44	\$24
Employee Benefits as a percentage of salaries*	25.46%	25.14%	26.81%	27.46%	30.09%

*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.

Item	Line Number	Source	Amount	Explanation
1	300	Joint insurance fund	90,000	return of Prior year surplus
2	300	District bank	4,900	interest on cash balances
3	300	students	40,000	participation fees for student activities and athletics
4	300	local organizations	16,000	rentals of school facilities

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	District utilizes other public school district programs when cost effective to do so	0
Transportation Services, including Fuel	District provides home to school services to the West Morris Regional High School district	0
Transportation Services, including Fuel	District provides athletic and cocurricular runs for neighboring districts and private school for the handicapped	0
Transportation Services, including Fuel	District purchases fuel from local municipality utilizing a shared fuel depot	0
Transportation Services, including Fuel	District participates in various transportation cooperatives for students placed out of district	0
Purchasing	District participates in ACT program for telephone services and ACES program for purchase of utilities	0
Purchasing	District participates in various purchasing cooperatives	0
Municipal/Public Works	Local municipality provides ground maintenance and sweeps district parking lots	0
Municipal/Public Works	District shares equipment with local municipality	0
Professional Staff Development	District collaborates with neighboring districts for professional development	0
Insurance Coverages and Benefits	District participates in Joint Insurance Fund for workers compensation and cyber liability insurance	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	32,000,547
(B) Estimated Net Taxable Valuation (as of 10/01/15)	2,805,493,817
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.1406
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	33,471,696
(E) Estimated Net Taxable Valuation (as of 10/01/15)	2,805,493,817
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.1931

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	32,000,547
(H) Estimated Equalized Valuation (as of 10/01/15)	2,843,585,328
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1254
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	33,471,696
(K) Estimated Equalized Valuation (as of 10/01/15)	2,843,585,328
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.1771

NAME=Allan Whitmore

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities
Base Annual Salary Amount	\$87,000
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	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
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	\$4,500
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	\$1,840
Contractual Post-Employment Benefit Description of Payout of Sick days	not yet eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	as per contract
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=Allan Whitmore

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 Mohre

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$155,000
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	07/01/13
End Date of Contract	06/30/18
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	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	\$15,600
Total Bonuses Amount	\$23,250
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$279
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,817
Contractual Post-Employment Benefit Description of Payout of Sick days	payment for unused days at daily rate capped at 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	payment for unused days at daily rate capped at 40 days as per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for payout
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 Mohre

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=Liz George

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$156,715
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	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	10
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	\$7,350
Total Bonuses Amount	\$2,003
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$1,500
Total Contractual Post-Employment Benefit Amount	\$23,334
Contractual Post-Employment Benefit Description of Payout of Sick days	as per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	as per contract
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=Liz George

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=Paul Henry

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Transportation
Base Annual Salary Amount	\$116,270
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	3
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	\$2,300
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	\$31,942
Contractual Post-Employment Benefit Description of Payout of Sick days	as per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	as per contract
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=Paul Henry

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=Rick Papera

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$146,740
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	27
Contracted Number of Annual Sick Days	12
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	\$8,405
Total Bonuses Amount	\$2,502
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	\$15,280
Contractual Post-Employment Benefit Description of Payout of Sick days	based on contractual maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	based on currently available days
Contractual Post-Employment Benefit Description of Payout of Personal days	no payment
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=Rick Papera

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	