

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	297.0	289.0	300.0
Pupils On Roll Special Ed Full-Time	45.0	49.0	42.0
Pupils On Roll SUBTOTAL	342.0	338.0	342.0
Pupils in Private School Placements	12.0	10.0	10.0
Pupils Sent to Other Districts Regular	104.0	92.5	110.0
Pupils Sent to Other Districts Special Ed	18.0	13.0	16.0
Pupils Received	13.0	16.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,280,360	7,761,669	7,916,902
Total Tuition	10-1300	37,480	30,000	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	21,618	26,400	18,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	200	200
Subtotal - Revenues From Local Sources		7,339,458	7,818,269	7,965,102
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	20,048	23,437	23,437
Extraordinary Aid	10-3131	147,612	82,000	82,000
Categorical Special Education Aid	10-3132	209,761	206,232	206,232
Categorical Security Aid	10-3177	9,794	11,114	11,114
Parcc Readiness Aid	10-3181	0	4,430	4,430
Per Pupil Growth Aid	10-3182	0	4,430	4,430
Professional Learning Community Aid	10-3183	0	4,680	4,680
Other State Aids	10-3XXX	12,372	0	0
Subtotal - Revenues From State Sources		399,587	336,323	336,323
Budgeted Fund Balance - Operating Budget	10-303	0	255,641	196,672
Withdrawal From Cap Res-For Local Share	10-307	0	0	19,645
Withdrawal From Maint. Reserve	10-310	0	20,000	6,000
Adjustment For Prior Year Encumbrances		0	22,056	0
Actual Revenues (Over)/Under Expenditures		199,954	0	0
Total Operating Budget		7,938,999	8,452,289	8,523,742
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,842	4,576	0
Total Revenues From Local Sources	20-1XXX	3,842	4,576	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	19,748	45,447	25,500
Title II	20-4451-4455	4,676	4,080	3,825
Title III	20-4491-4494	707	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	75,249	73,507	64,600
Total Revenues From Federal Sources		100,380	123,034	93,925
Total Grants And Entitlements		104,222	127,610	93,925
Total Revenues/Sources		8,043,221	8,579,899	8,617,667
Total Revenues/Sources Net of Transfers		8,043,221	8,579,899	8,617,667

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,505,514	1,572,791	1,586,812
Special Education - Instruction	11-2XX-100-XXX	416,597	660,632	636,947
Basic Skills/Remedial - Instruction	11-230-100-XXX	61,941	65,372	92,007
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,574	25,555	26,700
School-Sponsored Athletics - Instruction	11-402-100-XXX	19,186	20,295	19,936
Other Instructional Programs - Instruction	11-4XX-100-XXX	0	11,085	11,331
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,827,132	2,622,431	2,722,773
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,261	8,752	8,907
Undist. Expenditures - Health Services	11-000-213-XXX	57,095	59,428	60,699
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	89,415	156,662	138,773
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	164,864	147,495	144,612
Undist. Expenditures - Guidance	11-000-218-XXX	18,250	15,014	17,057
Undist. Expenditures - Child Study Teams	11-000-219-XXX	214,636	196,323	201,920
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	30,997	30,921
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	80,739	79,406	89,355
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,917	21,199	26,658
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	280,447	301,697	285,804
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	96,776	108,129	110,660
Undist. Expend. - Central Services	11-000-251-XXX	146,314	162,728	164,288
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	14,668	12,148	25,970
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	402,024	448,490	439,295
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	515,956	565,880	572,078
Personal Services - Employee Benefits	11-XXX-XXX-2XX	955,568	1,118,404	1,074,269
Total Undistributed Expenditures		5,896,062	6,055,183	6,114,039
Total General Current Expense		7,922,874	8,410,913	8,487,772

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	8,746	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	16,125	32,430	35,770
Interest Deposit To Capital Reserve	10-604	0	200	200
Total Capital Outlay		16,125	41,376	35,970
General Fund Grand Total		7,938,999	8,452,289	8,523,742
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,842	4,576	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	19,748	45,447	25,500
Title II	20-XXX-XXX-XXX	4,676	4,080	3,825
Title III	20-XXX-XXX-XXX	707	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	75,249	73,507	64,600
Total Federal Projects	20-XXX-XXX-XXX	100,380	123,034	93,925
Total Special Revenue Funds		104,222	127,610	93,925
Total Expenditures/Appropriations		8,043,221	8,579,899	8,617,667
Total Expenditures Net of Transfers		8,043,221	8,579,899	8,617,667

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	361,216	319,199	269,199	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	497,593	481,585	481,785	462,340
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	400,033	379,825	409,825	403,825
--Legal Reserve	501,004	433,114	177,473	0
--Tuition Reserve	50,000	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	\$13,300	\$13,615	\$14,253	\$15,451	\$15,184
Total Classroom Instruction	\$7,720	\$7,710	\$8,311	\$8,990	\$8,845
Classroom-Salaries and Benefits	\$7,405	\$7,390	\$7,702	\$8,261	\$8,264
Classroom-General Supplies and Textbooks	\$232	\$210	\$361	\$462	\$215
Classroom-Purchased Services	\$83	\$110	\$248	\$267	\$366
Total Support Services	\$2,247	\$2,368	\$2,448	\$2,563	\$2,536
Support Services-Salaries and Benefits	\$1,611	\$1,688	\$1,725	\$1,710	\$1,757
Total Administrative Costs	\$1,902	\$1,970	\$1,882	\$2,188	\$2,152
Administration Salaries and Benefits	\$1,562	\$1,508	\$1,521	\$1,756	\$1,765
Total Operations and Maintenance of Plant	\$1,253	\$1,387	\$1,438	\$1,515	\$1,458
Operations and Maintenance-Salaries and Benefits	\$687	\$781	\$748	\$719	\$705
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$160	\$162	\$154	\$175	\$173
Total Equipment Costs	\$27	\$0	\$17	\$26	\$0
Legal Costs	\$35	\$49	\$44	\$48	\$47
Employee Benefits as a percentage of salaries*	29.38%	32.48%	35.12%	35.32%	32.79%

*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.

Item	Line Number	Source	Amount	Explanation
1	190	Parent Tuition	30,000	Pre K inclusion program
1	300	Misc revenues, prior year refunds and rental fees	18,000	Estimated projections

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Staffing - Other	Pompton Lakes School District - professional development, translation services, Title III consortium, shared grounds equipment	0
Others	Purchasing - ACES gas and electric utilites	0
Others	Purchasing - ESC of Morris County co op purchase of supplies, training and environmental services	0
Others	Purchasing - Middlesex Regional ESC purchasing co op of supplies, trade services and technology	0
Others	Transportation Services - Northern Region ESC	0
Others	Transportation Services - ESC of Morris County	0
Others	Transportation Services - Sussex County ESC	0
Others	Township of Riverdale - snow removal and ice melt distribution	0
Others	Township of Riverdale - shared use of gym, grounds and fields for recreation	0
Others	Township of Riverdale - DARE training	0
Others	Township of Riverdale - ground/facility lease of Community Center	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,839,285
(B) Estimated Net Taxable Valuation (as of 10/01/16)	772,322,000
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0150
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,839,285
(E) Estimated Net Taxable Valuation (as of 10/01/16)	772,322,000
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0150

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,839,285
(H) Estimated Equalized Valuation (as of 10/01/16)	866,688,921
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9045
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,839,285
(K) Estimated Equalized Valuation (as of 10/01/16)	866,688,921
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9045

NAME=Debra Andreniuk

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$90,000
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$3,060
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,278
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$1,731
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	Cap-per diem rate up to 5 unused days
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=Debra Andreniuk

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	N/A
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=Sean Bowe

CATEGORY	MEASURE
Job Title	Principal
Job Title II	Super of Instruct
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$2,375
Total Bonuses Amount	\$0
Total Stipends Amount	\$460
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,235
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$1,962
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	Cap - per diem rate up to 5 unused days
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=Sean Bowe

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=Vicki Pede

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	12/01/14
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
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	14
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$13,950
Total Bonuses Amount	\$20,250
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,278
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,192
Contractual Post-Employment Benefit Description of Payout of Sick days	Cap-per diem rate for unused days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Cap-max of 10 unused days
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=Vicki Pede

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	N/A
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	