

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	286.0	297.0	313.0
Pupils On Roll Special Ed Full-Time	38.0	45.0	47.0
Pupils On Roll SUBTOTAL	324.0	342.0	360.0
Pupils in Private School Placements	11.0	12.0	12.0
Pupils Sent to Other Districts Regular	101.0	104.0	106.0
Pupils Sent to Other Districts Special Ed	14.5	18.0	10.0
Pupils Received	10.0	13.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,144,612	7,280,360	7,761,669
Total Tuition	10-1300	99,986	28,000	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	24,731	26,600	26,400
Interest Earned On Capital Reserve Funds	10-1XXX	0	200	200
Subtotal - Revenues From Local Sources		7,269,329	7,335,160	7,818,269
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	20,048	20,048	23,437
Extraordinary Aid	10-3131	107,736	81,925	82,000
Categorical Special Education Aid	10-3132	209,761	209,761	206,232
Categorical Security Aid	10-3177	9,794	9,794	11,114
Parcc Readiness Aid	10-3181		4,430	4,430
Per Pupil Growth Aid	10-3182		4,430	4,430
Professional Learning Community Aid	10-3183		0	4,680
Other State Aids	10-3XXX	12,340	0	0
Subtotal - Revenues From State Sources		359,679	330,388	336,323
Budgeted Fund Balance - Operating Budget	10-303	0	356,579	255,641
Withdrawal From Cap Res-For Local Share	10-307	0	14,291	0
Withdrawal From Maint. Reserve	10-310	0	22,366	20,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	50,000	0
Adjustment For Prior Year Encumbrances		0	25,887	0
Actual Revenues (Over)/Under Expenditures		3,839	0	0
Total Operating Budget		7,632,847	8,134,671	8,430,233
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	5,042	0
Total Revenues From Local Sources	20-1XXX	0	5,042	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	33,010	32,619	30,000
Title II	20-4451-4455	4,690	4,676	4,500
Title III	20-4491-4494	513	707	700
I.D.E.A. Part B (Handicapped)	20-4420-4429	75,366	76,737	76,000
Total Revenues From Federal Sources		113,579	114,739	111,200
Total Grants And Entitlements		113,579	119,781	111,200
Total Revenues/Sources		7,746,426	8,254,452	8,541,433
Total Revenues/Sources Net of Transfers		7,746,426	8,254,452	8,541,433

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,594,119	1,527,532	1,550,425
Special Education - Instruction	11-2XX-100-XXX	327,345	419,989	655,585
Basic Skills/Remedial - Instruction	11-230-100-XXX	65,284	64,263	65,357
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	22,715	23,374	22,855
School-Sponsored Athletics - Instruction	11-402-100-XXX	20,824	19,300	20,295
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,713,624	2,913,315	2,732,925
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	22,683	22,153	8,752
Undist. Expenditures - Health Services	11-000-213-XXX	78,536	58,200	59,347
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	99,192	96,296	154,075
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	93,558	171,312	130,150
Undist. Expenditures - Guidance	11-000-218-XXX	21,196	22,533	15,014
Undist. Expenditures - Child Study Teams	11-000-219-XXX	206,484	221,082	219,986
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	0	30,186
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	90,777	81,171	79,381
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,530	21,035	23,050
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	256,529	279,300	262,850
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	118,370	98,277	113,219
Undist. Expend. - Central Services	11-000-251-XXX	134,220	130,618	145,848
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	14,843	13,145
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	361,051	429,668	447,802
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	518,107	533,962	544,013
Personal Services - Employee Benefits	11-XXX-XXX-2XX	856,533	955,479	1,113,648
Total Undistributed Expenditures		5,577,390	6,049,244	6,093,391
Total General Current Expense		7,607,677	8,103,702	8,407,908
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	9,045	353	6,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	16,125	30,416	16,125
Interest Deposit To Capital Reserve	10-604	0	200	200
Total Capital Outlay		25,170	30,969	22,325
General Fund Grand Total		7,632,847	8,134,671	8,430,233
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	5,042	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	33,010	32,619	30,000
Title II	20-XXX-XXX-XXX	4,690	4,676	4,500
Title III	20-XXX-XXX-XXX	513	707	700
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	75,366	76,737	76,000
Total Federal Projects	20-XXX-XXX-XXX	113,579	114,739	111,200
Total Special Revenue Funds		113,579	119,781	111,200
Total Expenditures/Appropriations		7,746,426	8,254,452	8,541,433
Total Expenditures Net of Transfers		7,746,426	8,254,452	8,541,433

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	349,763	361,216	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	497,544	497,593	483,502	483,702
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	400,000	400,033	377,667	357,667
--Legal Reserve	497,526	501,004	255,641	0
--Tuition Reserve	50,000	50,000	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	\$13,139	\$13,300	\$14,139	\$13,615	\$14,253
Total Classroom Instruction	\$7,423	\$7,720	\$8,136	\$7,673	\$8,311
Classroom-Salaries and Benefits	\$6,819	\$7,405	\$7,782	\$7,325	\$7,702
Classroom-General Supplies and Textbooks	\$494	\$232	\$255	\$231	\$361
Classroom-Purchased Services	\$110	\$83	\$99	\$117	\$248
Total Support Services	\$2,239	\$2,247	\$2,311	\$2,440	\$2,448
Support Services-Salaries and Benefits	\$1,822	\$1,611	\$1,727	\$1,684	\$1,725
Total Administrative Costs	\$1,982	\$1,902	\$2,014	\$1,882	\$1,882
Administration Salaries and Benefits	\$1,578	\$1,562	\$1,604	\$1,441	\$1,521
Total Operations and Maintenance of Plant	\$1,322	\$1,253	\$1,509	\$1,446	\$1,438
Operations and Maintenance-Salaries and Benefits	\$641	\$687	\$743	\$774	\$748
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$158	\$160	\$150	\$156	\$154
Total Equipment Costs	\$181	\$27	\$88	\$1	\$17
Legal Costs	\$47	\$35	\$25	\$50	\$44
Employee Benefits as a percentage of salaries*	27.35%	29.38%	30.25%	32.36%	35.12%

*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	190	Parent tuition	30,000	PreK inclusion program
1	100	Local Levy	7,761,669	Use of 2% CAP and all CAP waiver eligibility
1	630	Maintenance reserve	20,000	Rooms 15 and 16 maintenance for return use as classroom
1	300	Interest on investments	3,400	Same as current year projection
2	300	Misc revenues, prior year refunds and rental fees	23,000	Same as current year 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 utilities	0
Others	Purchasing - ESC of Morris County coop purchase of supplies, training, environmental services	0
Others	Purchasing - Middlesex Regional ESC purchasing coop of supplies, trade services, technology	0
Others	Transportation services - Passaic County 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 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,521,015
(B) Estimated Net Taxable Valuation (as of 10/01/15)	795,591,500
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.9453
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,521,015
(E) Estimated Net Taxable Valuation (as of 10/01/15)	795,591,500
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.9453

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,521,015
(H) Estimated Equalized Valuation (as of 10/01/15)	857,305,907
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8773
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,521,015
(K) Estimated Equalized Valuation (as of 10/01/15)	857,305,907
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.8773

NAME=Michael J. Donow

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$72,250
Full-Time Equivalent (FTE)	0.5
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	11/08/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	156
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 - not applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim - not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim - 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=Michael J. Donow

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Interim - not applicable
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Interim - not applicable
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Interim - not applicable
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 Instruction
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	10/29/15
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	14
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$18,290
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,786
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$1,923
Contractual Post-Employment Benefit Description of Payout of Sick days	Not applicable
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	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=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	Super. of Special Serv
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	\$13,268
Total Bonuses Amount	\$15,741
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,150
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	NA
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	NA
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	NA
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	NA
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	