

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	83.0	79.0	82.0
Pupils On Roll Special Ed Full-Time	9.0	2.0	7.0
Pupils On Roll Special Ed Shared-Time	0.0	0.0	1.0
Pupils On Roll SUBTOTAL	92.0	81.0	90.0
Pupils Sent to Other Districts Regular	35.5	32.0	22.5
Pupils Sent to Other Districts Special Ed	7.5	5.5	0.0
Pupils Received	6.0	9.0	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	1,591,768	1,570,984	1,523,503
Total Tuition	10-1300	43,007	38,000	38,000
Rents And Royalties	10-1910	0	2,000	2,000
Unrestricted Miscellaneous Revenues	10-1XXX	55,963	5,000	5,000
Subtotal - Revenues From Local Sources		1,690,738	1,615,984	1,568,503
Revenues from State Sources:				
School Choice Aid	10-3116	279,860	279,860	289,855
Categorical Transportation Aid	10-3121	63,927	63,927	63,927
Extraordinary Aid	10-3131	0	6,000	6,000
Categorical Special Education Aid	10-3132	68,205	68,205	68,205
Equalization Aid	10-3176	470,385	470,385	470,385
Categorical Security Aid	10-3177	8,957	8,957	8,957
Adjustment Aid	10-3178	86,214	86,214	86,214
Parcc Readiness Aid	10-3181		0	1,360
Per Pupil Growth Aid	10-3182		0	1,360
Professional Learning Community Aid	10-3183		0	1,150
Other State Aids	10-3XXX	3,068	2,720	0
Subtotal - Revenues From State Sources		980,616	986,268	997,413
Budgeted Fund Balance - Operating Budget	10-303	0	61,664	131,478
Adjustment For Prior Year Encumbrances		0	200	0
Actual Revenues (Over)/Under Expenditures		-251,680	0	0
Total Operating Budget		2,419,674	2,664,116	2,697,394
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,392	0	0
Total Revenues From Local Sources	20-1XXX	5,392	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	0	0	16,000
Title II	20-4451-4455	1,868	800	1,400
I.D.E.A. Part B (Handicapped)	20-4420-4429	0	29,000	28,400
Other	20-4XXX	7,569	15,000	17,000
Total Revenues From Federal Sources		9,437	44,800	62,800
Total Grants And Entitlements		14,829	44,800	62,800
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	41,385	53,948
Total Revenues From Local Sources		0	41,385	53,948
Total Local Repayment Of Debt		0	41,385	53,948
Total Repayment Of Debt		0	41,385	53,948
Total Revenues/Sources		2,434,503	2,750,301	2,814,142
Total Revenues/Sources Net of Transfers		2,434,503	2,750,301	2,814,142

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	736,289	737,205	709,029
Special Education - Instruction	11-2XX-100-XXX	105,686	108,965	118,950
Bilingual Education - Instruction	11-240-100-XXX	0	1,327	4,500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	2,616	4,500	3,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	623,691	711,785	579,500
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	22,000	22,400	27,000
Undist. Expenditures - Health Services	11-000-213-XXX	38,234	54,191	58,188
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	43,214	42,020	50,122
Undist. Expenditures - Child Study Teams	11-000-219-XXX	18,706	18,438	19,000
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	75,677	76,028	93,284
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	10,168	22,796	33,893
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,254	10,188	12,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	82,344	72,406	88,918
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	16,000	15,606	15,918
Undist. Expend. - Central Services	11-000-251-XXX	84,217	72,762	61,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	155,251	198,600	230,250
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	134,199	167,500	178,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	211,576	306,557	343,000
Undistributed Expenditures-Food Services	11-000-310-930	398	0	0
Total Undistributed Expenditures		1,521,929	1,791,277	1,790,573
Total General Current Expense		2,366,520	2,643,274	2,626,552
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	53,154	20,842	70,842
Total Capital Outlay		53,154	20,842	70,842
General Fund Grand Total		2,419,674	2,664,116	2,697,394

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,392	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	0	16,000
Title II	20-XXX-XXX-XXX	1,868	800	1,400
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	29,000	28,400
Other	20-XXX-XXX-XXX	7,569	15,000	17,000
Total Federal Projects	20-XXX-XXX-XXX	9,437	44,800	62,800
Total Special Revenue Funds		14,829	44,800	62,800
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	41,385	53,948
Total Debt Service Funds		0	41,385	53,948
Total Expenditures/Appropriations		2,434,503	2,750,301	2,814,142
Total Expenditures Net of Transfers		2,434,503	2,750,301	2,814,142

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	270,377	270,725	250,348	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	81,027	201,029	201,029	201,029
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	32,565	32,565	32,565	32,565
--Legal Reserve	41,287	172,417	131,130	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	1	1	1	1

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	\$15,650	\$17,357	\$17,352	\$21,778	\$20,883
Total Classroom Instruction	\$9,622	\$10,795	\$10,751	\$13,327	\$12,094
Classroom-Salaries and Benefits	\$8,793	\$10,014	\$10,011	\$12,405	\$11,260
Classroom-General Supplies and Textbooks	\$630	\$453	\$490	\$610	\$553
Classroom-Purchased Services	\$199	\$328	\$250	\$311	\$282
Total Support Services	\$2,270	\$2,716	\$3,004	\$3,820	\$4,194
Support Services-Salaries and Benefits	\$2,026	\$2,364	\$2,594	\$3,388	\$3,689
Total Administrative Costs	\$1,719	\$2,087	\$1,615	\$2,108	\$1,976
Administration Salaries and Benefits	\$709	\$686	\$431	\$536	\$473
Total Operations and Maintenance of Plant	\$2,036	\$1,721	\$1,966	\$2,452	\$2,573
Operations and Maintenance-Salaries and Benefits	\$257	\$267	\$0	\$0	\$0
Board Contribution to Food Services	\$3	\$4	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$34	\$16	\$70	\$46
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$13	\$70	\$50	\$62	\$67
Employee Benefits as a percentage of salaries*	22.94%	20.60%	30.33%	30.02%	32.98%

*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	Miscellaneous vendors	5,000	insurance refunds, vendors credits, scrap metal, and utility rebates
1	825	Rural Education Achievement Program	17,000	financial assistance to rural district
1	88700	Rural Education Achievement Program	17,000	Provide financial assistance to rural district
1	190	Tuition Revenue	38,000	Before and After care Program, and Preschool Tuition
1	140	Tuition Revenue	38,000	Before and After Program, and Preschool Tuition Fees

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Purchased Professional Business Services with Millstone Township BOE	0
Custodial and Maintenance Services	Buildings and Grounds Supervisory and on call Maintenance services with Millstone Township BOE	0
Transportation Services, including Fuel	Transportation Supervisory Services with Millstone Township BOE	0
Purchasing	Ed-Data, Millstone, MRESC	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,523,503
(B) Estimated Net Taxable Valuation (as of 10/01/15)	85,960,715
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.7723
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,577,451
(E) Estimated Net Taxable Valuation (as of 10/01/15)	85,960,715
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.8351

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,523,503
(H) Estimated Equalized Valuation (as of 10/01/15)	82,619,159
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.8440
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,577,451
(K) Estimated Equalized Valuation (as of 10/01/15)	82,619,159
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.9093

NAME=Mary Robinson Cohen

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	CSA/Principal
Base Annual Salary Amount	\$104,040
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	12/01/13
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	10
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	\$3,120
Total Bonuses Amount	\$15,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$957
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Per diem capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem max 30
Contractual Post-Employment Benefit Description of Payout of Personal days	convert to sick days
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=Mary Robinson Cohen

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	