

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	262.0	251.0	293.0
Pupils On Roll Special Ed Full-Time	35.0	39.0	45.0
Pupils On Roll SUBTOTAL	297.0	290.0	338.0
Pupils in Private School Placements	3.0	1.0	0.0
Pupils Sent to Other Districts Regular	42.0	33.0	0.0
Pupils Sent to Other Districts Special Ed	16.0	21.0	10.0
Pupils Received		2.0	0.0
Pupils in State Facilities	1.0		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	2,768,851	2,845,921	2,845,921
Unrestricted Miscellaneous Revenues	10-1XXX	27,275	2,000	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	502	0	0
Subtotal - Revenues From Local Sources		2,796,628	2,847,921	2,847,921
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	196,255	196,255	193,173
Extraordinary Aid	10-3131	14,676	10,000	10,000
Categorical Special Education Aid	10-3132	167,839	167,839	170,576
Equalization Aid	10-3176	2,397,552	2,397,552	2,420,975
Categorical Security Aid	10-3177	86,245	86,245	87,320
Adjustment Aid	10-3178	863,310	863,310	840,178
Parcc Readiness Aid	10-3181		0	3,550
Per Pupil Growth Aid	10-3182		0	3,550
Professional Learning Community Aid	10-3183		0	2,980
Other State Aids	10-3XXX	19,633	7,100	0
Subtotal - Revenues From State Sources		3,745,510	3,728,301	3,732,302
Revenues from Federal Sources:				
Impact Aid	10-4100	14,685	0	0
Medicaid Reimbursement	10-4200	4,348	0	0
Subtotal - Revenues From Federal Sources		19,033	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	211,728	180,310
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	150,000	50,000
Other Financing Sources	10-5XXX	12,445	0	0
Actual Revenues (Over)/Under Expenditures		-227,910	0	0
Total Operating Budget		6,345,706	6,937,950	6,810,533

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	317,284	295,651	302,862
Total Revenues From State Sources		317,284	295,651	302,862
Revenues from Federal Sources:				
Title I	20-4411-4416	177,559	150,926	152,781
Title II	20-4451-4455	31,778	27,011	26,782
I.D.E.A. Part B (Handicapped)	20-4420-4429	116,226	98,792	101,566
Other	20-4XXX	7,643	0	0
Total Revenues From Federal Sources		333,206	276,729	281,129
Total Grants And Entitlements		650,490	572,380	583,991
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	78,035	79,194
Total Revenues From Local Sources		0	78,035	79,194
Total Local Repayment Of Debt		0	78,035	79,194
Total Repayment Of Debt		0	78,035	79,194
Total Revenues/Sources		6,996,196	7,588,365	7,473,718
Total Revenues/Sources Net of Transfers		6,996,196	7,588,365	7,473,718

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,239,880	1,429,025	1,554,319
Special Education - Instruction	11-2XX-100-XXX	369,920	325,261	330,686
Basic Skills/Remedial - Instruction	11-230-100-XXX	68,680	60,469	60,898
Bilingual Education - Instruction	11-240-100-XXX	50,796	51,418	52,994
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	5,505	8,500	10,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	8,162	6,500	8,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,857,639	2,075,643	1,570,159
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	28,803	28,886	29,585
Undist. Expenditures - Health Services	11-000-213-XXX	72,830	76,754	79,399
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	108,248	102,424	106,273
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	21,720	21,720
Undist. Expenditures - Guidance	11-000-218-XXX	20,087	18,266	18,650
Undist. Expenditures - Child Study Teams	11-000-219-XXX	177,861	306,081	361,241
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	181,540	197,418	201,274
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,710	4,920	4,920
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,468	9,000	9,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	218,018	216,343	216,852
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	18,341	19,595	20,001
Undist. Expend. - Central Services	11-000-251-XXX	142,852	161,845	188,577
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	13,824	12,000	12,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	425,746	445,353	501,942
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	321,680	465,218	480,519
Personal Services - Employee Benefits	11-XXX-XXX-2XX	774,998	856,270	967,024
Total Undistributed Expenditures		4,370,645	5,017,736	4,789,136
Total General Current Expense		6,113,588	6,898,909	6,806,533

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	25,821	4,000	4,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	206,297	0	0
Total Capital Outlay		232,118	4,000	4,000
Transfer Of Funds To Charter Schools	10-000-100-56X	0	35,041	0
General Fund Grand Total		6,345,706	6,937,950	6,810,533
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	259,755	240,360	243,319
Support Services	20-218-200-XXX	57,529	55,291	59,543
Total Preschool Education Aid	20-218-XXX-XXX	317,284	295,651	302,862
Total State Projects	20-XXX-XXX-XXX	317,284	295,651	302,862
Federal Projects:				
Title I	20-XXX-XXX-XXX	177,559	150,926	152,781
Title II	20-XXX-XXX-XXX	31,778	27,011	26,782
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	116,226	98,792	101,566
Other	20-XXX-XXX-XXX	7,643	0	0
Total Federal Projects	20-XXX-XXX-XXX	333,206	276,729	281,129
Total Special Revenue Funds		650,490	572,380	583,991
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	78,035	79,194
Total Debt Service Funds		0	78,035	79,194
Total Expenditures/Appropriations		6,996,196	7,588,365	7,473,718
Total Expenditures Net of Transfers		6,996,196	7,588,365	7,473,718

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	385,981	307,067	271,086	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	492,739	743,232	743,232	743,232
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	200,000	300,000	300,000	300,000
--Legal Reserve	328,640	334,971	159,224	0
--Tuition Reserve	250,000	200,000	50,000	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	\$14,212	\$14,049	\$14,634	\$16,047	\$14,967
Total Classroom Instruction	\$8,389	\$8,366	\$8,490	\$9,310	\$8,555
Classroom-Salaries and Benefits	\$7,784	\$7,663	\$7,890	\$8,652	\$7,722
Classroom-General Supplies and Textbooks	\$358	\$545	\$360	\$395	\$451
Classroom-Purchased Services	\$247	\$158	\$240	\$264	\$382
Total Support Services	\$2,577	\$2,498	\$2,961	\$3,247	\$3,084
Support Services-Salaries and Benefits	\$1,871	\$2,134	\$2,343	\$2,569	\$2,503
Total Administrative Costs	\$1,386	\$1,575	\$1,580	\$1,733	\$1,615
Administration Salaries and Benefits	\$1,126	\$1,180	\$1,234	\$1,353	\$1,289
Total Operations and Maintenance of Plant	\$1,498	\$1,530	\$1,517	\$1,664	\$1,618
Operations and Maintenance-Salaries and Benefits	\$269	\$526	\$494	\$542	\$533
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$86	\$52	\$57	\$62	\$66
Total Equipment Costs	\$28	\$85	\$13	\$14	\$12
Legal Costs	\$0	\$185	\$85	\$93	\$80
Employee Benefits as a percentage of salaries*	25.60%	30.55%	30.98%	30.98%	33.12%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Interest Income	2,000	Interest Income

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Students attend BCSSSD Programs	0
Transportation Services, including Fuel	BCSSD Transportation Program	0
Purchasing	MRESC Cooperative	0
Purchasing	State Contract Services	0
Insurance Coverages and Benefits	Participate in the New Jersey State Health Benefit Program	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,845,921
(B) Estimated Net Taxable Valuation (as of 10/01/15)	119,964,000
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	2.3723
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,925,115
(E) Estimated Net Taxable Valuation (as of 10/01/15)	119,964,000
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	2.4383

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,845,921
(H) Estimated Equalized Valuation (as of 10/01/15)	116,844,261
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	2.4357
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,925,115
(K) Estimated Equalized Valuation (as of 10/01/15)	116,844,261
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	2.5034

NAME=Elizabeth Giacobbe

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	07/01/14
End Date of Contract	06/30/19
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	1
Description of Other Contracted Non-Working Days	days as per contract
Total Allowances Amount	\$1,500
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	\$30,577
Contractual Post-Employment Benefit Description of Payout of Sick days	max payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	max payout, per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	no post retirement benefit
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=Elizabeth Giacobbe

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=George M. Gahles

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$26,661
Full-Time Equivalent (FTE)	0.3
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	78
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	no payout benefit
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout benefit
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout benefit
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=George M. Gahles

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=Joseph DeLecce

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Instruction adn Disciplin
Base Annual Salary Amount	\$76,950
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	220
Contracted Number of Annual Vacation Days	0
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	1
Description of Other Contracted Non-Working Days	days as per contract
Total Allowances Amount	\$850
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	max payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	no vacatoin days earned
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout in contract
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=Joseph DeLecce

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=Kerri Lawlor

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum and Instructio
Base Annual Salary Amount	\$71,512
Full-Time Equivalent (FTE)	0.8
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	208
Contracted Number of Annual Vacation Days	12
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	1
Description of Other Contracted Non-Working Days	days as per contract
Total Allowances Amount	\$800
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	\$19,800
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout, per diem
Contractual Post-Employment Benefit Description of Payout of Vacation days	max payout, per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout benefit
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=Kerri Lawlor

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	