

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	279.0	261.0	287.0
Pupils On Roll Special Ed Full-Time	80.0	77.0	97.0
Pupils On Roll SUBTOTAL	359.0	338.0	384.0
Pupils in Private School Placements	6.0	6.0	0.0
Pupils Sent to Other Districts Regular	109.5	124.0	131.0
Pupils Sent to Other Districts Special Ed	32.5	31.0	13.0
Pupils Received	3.0	4.0	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	1,108,776	1,128,776	1,151,300
Total Tuition	10-1300	60,657	30,000	70,000
Unrestricted Miscellaneous Revenues	10-1XXX	58,957	2,500	1,500
Subtotal - Revenues From Local Sources		1,228,390	1,161,276	1,222,800
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	116,548	116,548	116,548
Extraordinary Aid	10-3131	49,496	0	0
Categorical Special Education Aid	10-3132	304,592	304,592	304,592
Equalization Aid	10-3176	5,421,371	5,421,371	5,421,371
Categorical Security Aid	10-3177	135,295	135,295	135,295
Adjustment Aid	10-3178	28,730	28,730	28,730
Under Adequacy Aid	10-3180	0	29,812	29,812
Parcc Readiness Aid	10-3181	0	4,910	4,910
Per Pupil Growth Aid	10-3182	0	4,910	4,910
Professional Learning Community Aid	10-3183	0	4,600	4,600
Other State Aids	10-3XXX	40,216	0	0
Subtotal - Revenues From State Sources		6,096,248	6,050,768	6,050,768
Revenues from Federal Sources:				
Impact Aid	10-4100	761,567	0	0
Impact Aid - 8002 Or 8003 General	10-4101	0	529,000	550,041
Subtotal - Revenues From Federal Sources		761,567	529,000	550,041
Budgeted Fund Balance - Operating Budget				
Transfers From Other Funds	10-5200	0	106,783	106,783
Actual Revenues (Over)/Under Expenditures		272,794	0	0
Total Operating Budget		8,358,999	8,697,893	8,818,892

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	6,310	0	0
Total Revenues From Local Sources	20-1XXX	6,310	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	9,500	0
Preschool Education Aid	20-3218	179,669	179,448	186,925
Total Revenues From State Sources		179,669	188,948	186,925
Revenues from Federal Sources:				
Title I	20-4411-4416	130,168	127,629	114,866
Title II	20-4451-4455	15,875	14,921	13,429
I.D.E.A. Part B (Handicapped)	20-4420-4429	151,934	143,144	128,830
Total Revenues From Federal Sources		297,977	285,694	257,125
Total Grants And Entitlements		483,956	474,642	444,050
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	91,433	104,690	107,438
Other Miscellaneous	40-1xxx	106,784	106,783	106,783
Miscellaneous	40-1XXX	106,784	106,783	106,783
Total Revenues From Local Sources		198,217	211,473	214,221
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		198,217	211,473	214,222
Actual Revenues (Over)/Under Expenditures		10,356	0	0
Total Repayment Of Debt		208,573	211,473	214,222
Total Revenues/Sources		9,051,528	9,384,008	9,477,164
Total Revenues/Sources Net of Transfers		9,051,528	9,384,008	9,477,164

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,651,828	1,623,662	1,663,386
Special Education - Instruction	11-2XX-100-XXX	705,237	603,462	683,800
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	11,353	23,000	25,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	27,585	21,751	28,400
Summer School	11-422-XXX-XXX	15,732	17,600	10,300
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,548,659	2,829,664	2,817,047
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,000	4,700	4,700
Undist. Expenditures - Health Services	11-000-213-XXX	74,100	77,042	79,221
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	96,583	100,679	101,826
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	10,000	10,000
Undist. Expenditures - Guidance	11-000-218-XXX	37,850	0	33,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	290,712	335,586	292,412
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	97,821	85,000	80,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	56,934	78,855	90,151
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,668	12,500	7,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	163,731	180,409	185,973
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	85,813	100,472	103,865
Undist. Expend. - Central Services	11-000-251-XXX	264,372	268,069	280,382
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	6,641	10,000	8,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	445,518	427,212	433,737
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	394,275	333,036	343,036
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,248,217	1,427,825	1,409,787
Total Undistributed Expenditures		5,819,894	6,281,049	6,280,637
Total General Current Expense		8,231,629	8,570,524	8,691,523
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	127,370	127,369	127,369
Total Capital Outlay		127,370	127,369	127,369
General Fund Grand Total		8,358,999	8,697,893	8,818,892
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,310	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	153,758	169,488	172,962
Support Services	20-218-200-XXX	25,911	19,460	13,963
Total Preschool Education Aid	20-218-XXX-XXX	179,669	188,948	186,925
Total State Projects	20-XXX-XXX-XXX	179,669	188,948	186,925
Federal Projects:				
Title I	20-XXX-XXX-XXX	130,168	127,629	114,866
Title II	20-XXX-XXX-XXX	15,875	14,921	13,429
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	151,934	143,144	128,830
Total Federal Projects	20-XXX-XXX-XXX	297,977	285,694	257,125
Total Special Revenue Funds		483,956	474,642	444,050
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	208,573	211,473	214,222
Total Debt Service Funds		208,573	211,473	214,222
Total Expenditures/Appropriations		9,051,528	9,384,008	9,477,164
Total Expenditures Net of Transfers		9,051,528	9,384,008	9,477,164

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	1,567,176	1,691,909	1,450,067	561,567
--Repayment of Debt	10,357	1	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	505,751	108,224	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	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	\$14,253	\$15,310	\$15,005	\$16,558	\$14,892
Total Classroom Instruction	\$8,930	\$9,330	\$8,878	\$9,797	\$8,913
Classroom-Salaries and Benefits	\$8,015	\$8,630	\$8,111	\$8,951	\$8,263
Classroom-General Supplies and Textbooks	\$637	\$368	\$437	\$482	\$342
Classroom-Purchased Services	\$278	\$331	\$330	\$364	\$309
Total Support Services	\$1,957	\$2,495	\$2,621	\$2,892	\$2,473
Support Services-Salaries and Benefits	\$1,818	\$2,415	\$2,425	\$2,676	\$2,322
Total Administrative Costs	\$1,826	\$1,855	\$1,988	\$2,194	\$1,983
Administration Salaries and Benefits	\$1,492	\$1,523	\$1,650	\$1,821	\$1,697
Total Operations and Maintenance of Plant	\$1,393	\$1,458	\$1,337	\$1,475	\$1,314
Operations and Maintenance-Salaries and Benefits	\$729	\$807	\$645	\$712	\$655
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$119	\$142	\$150	\$165	\$178
Total Equipment Costs	\$27	\$0	\$0	\$0	\$0
Legal Costs	\$17	\$26	\$24	\$27	\$23
Employee Benefits as a percentage of salaries*	33.36%	35.39%	42.16%	42.16%	39.12%

*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 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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Kitchen Facilities shared with Manchester	0
Recycling	Borough of Lakehurst	1,000
Staffing - Other	Aces Gas and Electric	2,000
Purchasing	Ed Data	4,000
Municipal/Public Works	Borough of Lakehurst Partial Snow Removal	3,000
Professional Staff Development	SRI & ETTC	3,000
Professional Staff Development	Regional Professional Development Academy	4,000

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,151,300
(B) Estimated Net Taxable Valuation (as of 10/01/16)	140,907,959
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8171
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,258,738
(E) Estimated Net Taxable Valuation (as of 10/01/16)	140,907,959
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.8933

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,151,300
(H) Estimated Equalized Valuation (as of 10/01/16)	158,666,014
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7256
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,258,738
(K) Estimated Equalized Valuation (as of 10/01/16)	158,666,014
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.7933

NAME=Barry J. Parliman

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$137,941
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	220
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	\$225
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	1/260th of Current Salary Not to Exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of Annual Salary
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout for Unused Personal 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=Barry J. Parliman

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=Clifford Barneman

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$127,856
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	220
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	\$1,640
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th of Annual Salary not to Exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th of Annual Salary not to Exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout of Personal 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=Clifford Barneman

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=Loren Fuhring

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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	220
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	\$5,631
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	Unused sick days shall be cumulative in accordance with Title 18A
Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation days are forfeited each year if not used
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal 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=Loren Fuhring

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=Stephanie Rucci

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$86,365
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	09/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	200
Contracted Number of Annual Vacation Days	5
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	\$1,640
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Per diem rate not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout for personal 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=Stephanie Rucci

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	