

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	297.0	305.0	315.0
Pupils On Roll Special Ed Full-Time	67.0	73.0	73.0
Pupils On Roll SUBTOTAL	364.0	378.0	388.0
Pupils in Private School Placements	5.0	4.0	6.0
Pupils Sent to Other Districts Regular	90.0	88.0	85.5
Pupils Sent to Other Districts Special Ed	29.5	27.5	28.5
Pupils Received	1.0		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	7,402,118	7,506,145	7,648,762
Other Local Governmental Units - Unrestricted	10-12XX	12,000	12,000	12,000
Total Tuition	10-1300	58,349	0	15,057
Unrestricted Miscellaneous Revenues	10-1XXX	77,019	33,500	35,000
Subtotal - Revenues From Local Sources		7,549,486	7,551,645	7,710,819
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	31,288	36,355	36,355
Extraordinary Aid	10-3131	52,860	62,563	47,574
Categorical Special Education Aid	10-3132	311,043	309,298	309,298
Equalization Aid	10-3176	80,233	77,425	77,425
Categorical Security Aid	10-3177	9,695	11,310	11,310
Adjustment Aid	10-3178	3,963	5,768	5,768
Parcc Readiness Aid	10-3181	0	5,120	5,120
Per Pupil Growth Aid	10-3182	0	5,120	5,120
Professional Learning Community Aid	10-3183	0	4,840	4,840
Other State Aids	10-3XXX	13,959	0	0
Subtotal - Revenues From State Sources		503,041	517,799	502,810
Budgeted Fund Balance - Operating Budget				
Withdrawal From Maint. Reserve	10-310	0	73,003	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	150,000	150,000
Adjustment For Prior Year Encumbrances		0	105,794	0
Actual Revenues (Over)/Under Expenditures		-304,959	0	0
Total Operating Budget		7,747,568	8,506,092	8,363,629
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,968	1,017	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From Local Sources	20-1XXX	1,968	1,017	0
Revenues from Federal Sources:				
Title I	20-4411-4416	31,486	26,763	26,080
Title II	20-4451-4455	15,280	12,988	12,392
I.D.E.A. Part B (Handicapped)	20-4420-4429	105,827	89,953	86,573
Total Revenues From Federal Sources		152,593	129,704	125,045
Total Grants And Entitlements		154,561	130,721	125,045
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	516,276	518,400	519,850
Total Revenues From Local Sources		516,276	518,400	519,850
Total Local Repayment Of Debt		516,276	518,400	519,850
Actual Revenues (Over)/Under Expenditures		374	0	0
Total Repayment Of Debt		516,650	518,400	519,850
Total Revenues/Sources		8,418,779	9,155,213	9,008,524
Total Revenues/Sources Net of Transfers		8,418,779	9,155,213	9,008,524

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,469,325	1,614,347	1,567,568
Special Education - Instruction	11-2XX-100-XXX	645,236	699,770	708,008
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	15,507	8,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,575	19,500	25,112
School-Sponsored Athletics - Instruction	11-402-100-XXX	27,860	29,048	27,705
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,420,943	2,651,939	2,577,345
Undist. Expenditures - Health Services	11-000-213-XXX	62,185	66,536	68,346
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	167,607	186,569	179,162
Undist. Expenditures - Guidance	11-000-218-XXX	43,201	42,841	64,349
Undist. Expenditures - Child Study Teams	11-000-219-XXX	175,796	191,369	193,334
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	34,538	77,605	78,447
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	15,855	22,775	22,103
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,300	6,650	6,650
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	197,491	258,644	240,433
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	170,308	192,264	179,438
Undist. Expend. - Central Services	11-000-251-XXX	105,177	139,702	133,265
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	40,710	61,649	35,780
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	665,085	741,487	682,463
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	380,121	445,466	376,675
Personal Services - Employee Benefits	11-XXX-XXX-2XX	918,991	984,538	1,130,900
Total Undistributed Expenditures		5,400,308	6,070,034	5,968,690
Total General Current Expense		7,566,304	8,448,206	8,305,083
Capital Expenditures:				
Equipment	12-XXX-XXX-730	76,354	0	28,869
Facilities Acquisition And Const. Serv.	12-000-400-XXX	104,910	57,886	29,677

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Capital Outlay		181,264	57,886	58,546
General Fund Grand Total		7,747,568	8,506,092	8,363,629
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,968	1,017	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	31,486	26,763	26,080
Title II	20-XXX-XXX-XXX	15,280	12,988	12,392
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	105,827	89,953	86,573
Total Federal Projects	20-XXX-XXX-XXX	152,593	129,704	125,045
Total Special Revenue Funds		154,561	130,721	125,045
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	516,650	518,400	519,850
Total Debt Service Funds		516,650	518,400	519,850
Total Expenditures/Appropriations		8,418,779	9,155,213	9,008,524
Total Expenditures Net of Transfers		8,418,779	9,155,213	9,008,524

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	275,865	254,774	228,909	228,909
--Repayment of Debt	374	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	739,177	663,944	663,944	663,944
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	8,500	216,732	143,729	143,729
--Legal Reserve	81,986	81,986	0	0
--Tuition Reserve	150,500	300,000	150,000	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	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	\$11,514	\$12,900	\$14,021	\$14,156	\$13,791
Total Classroom Instruction	\$6,609	\$7,317	\$7,903	\$7,803	\$7,698
Classroom-Salaries and Benefits	\$6,240	\$7,006	\$7,504	\$7,238	\$7,289
Classroom-General Supplies and Textbooks	\$344	\$297	\$385	\$551	\$396
Classroom-Purchased Services	\$25	\$14	\$13	\$13	\$13
Total Support Services	\$1,504	\$1,702	\$2,012	\$1,951	\$2,018
Support Services-Salaries and Benefits	\$1,379	\$1,516	\$1,733	\$1,672	\$1,766
Total Administrative Costs	\$1,564	\$1,691	\$1,897	\$2,046	\$1,877
Administration Salaries and Benefits	\$1,213	\$1,319	\$1,462	\$1,414	\$1,444
Total Operations and Maintenance of Plant	\$1,701	\$2,012	\$2,040	\$2,190	\$2,018
Operations and Maintenance-Salaries and Benefits	\$878	\$930	\$1,044	\$1,007	\$1,040
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$130	\$172	\$161	\$159	\$173
Total Equipment Costs	\$52	\$207	\$0	\$0	\$74
Legal Costs	\$67	\$53	\$75	\$89	\$72
Employee Benefits as a percentage of salaries*	25.83%	29.43%	31.91%	29.29%	33.11%

\*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)
Special Education Services	Contracts with other LEAs and USESC	0
Custodial and Maintenance Services	Interlocal agreement with municipality for cleaning of Borough facilities	0
Custodial and Maintenance Services	Garage collection and recycling through the Borough	0
Others	Use of facilities - Recreation	0
Others	Shared Services Business Administrator/Board Secretary with Mountainside Board of Education	0
Transportation Services, including Fuel	Summer transportation for recreation program	0
Transportation Services, including Fuel	Routes bid through the UCESC cooperative for special education and general education population to Clark	0
Purchasing	Participate in bulk cooperative purchasing of utilities through Middlesex Regional ESC Coop	0
Purchasing	Participate in bulk cooperative purchasing through Ed Data and Middlesex Regional ESC Coop	0
Insurance Coverages and Benefits	State Benefit Health Plan	0
Insurance Coverages and Benefits	Insurance Coop for Property/Casualty and Workers Compensation Coverage	0



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,579,354
(B) Estimated Net Taxable Valuation (as of 10/01/16)	186,801,557
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	4.0574
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,103,554
(E) Estimated Net Taxable Valuation (as of 10/01/16)	186,801,557
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	4.3381
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,579,354
(H) Estimated Equalized Valuation (as of 10/01/16)	665,962,884
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1381
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,103,554
(K) Estimated Equalized Valuation (as of 10/01/16)	665,962,884
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2168
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NAME=Mary Emmons

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$102,575
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	240
Contracted Number of Annual Vacation Days	10
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	\$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	\$8,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50/day max to \$8,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
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 Emmons

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=Shared Service

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	39
Shared District	3470
Job Title Other District	Business Administrator
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	0
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	not applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	not applicable
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=Shared Service

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$46,228
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	Shared BA Agreement with Mountainside BOE
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=Teresa Quigley

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	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	\$2,669
Total Bonuses Amount	\$20,236
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	\$21,231
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
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=Teresa Quigley

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=Thomas Spera

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities
Base Annual Salary Amount	\$82,377
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$300
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	\$8,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50.day up to a maximum of \$8,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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=Thomas Spera

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	