

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	317.0	297.0	303.0
Pupils On Roll Special Ed Full-Time	55.0	67.0	69.0
Pupils On Roll SUBTOTAL	372.0	364.0	372.0
Pupils in Private School Placements	6.0	5.0	6.0
Pupils Sent to Other Districts Regular	92.0	90.0	95.0
Pupils Sent to Other Districts Special Ed	26.0	29.5	28.5
Pupils Received	1.0	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	7,256,978	7,402,118	7,506,145
Other Local Governmental Units - Unrestricted	10-12XX	12,000	12,000	12,000
Total Tuition	10-1300	65,786	60,800	0
Unrestricted Miscellaneous Revenues	10-1XXX	51,748	33,500	33,500
Subtotal - Revenues From Local Sources		7,386,512	7,508,418	7,551,645
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	31,288	33,550	36,355
Extraordinary Aid	10-3131	73,603	73,603	62,563
Categorical Special Education Aid	10-3132	311,043	311,043	309,298
Equalization Aid	10-3176	80,233	80,233	77,425
Categorical Security Aid	10-3177	9,695	9,695	11,310
Adjustment Aid	10-3178	5,768	3,963	5,768
Parcc Readiness Aid	10-3181	0	0	5,120
Per Pupil Growth Aid	10-3182	0	0	5,120
Professional Learning Community Aid	10-3183	0	0	4,840
Other State Aids	10-3XXX	12,502	12,045	0
Subtotal - Revenues From State Sources		524,132	524,132	517,799
Budgeted Fund Balance - Operating Budget	10-303	0	0	107,851
Withdrawal From Cap Res-For Local Share	10-307	0	75,233	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	500	150,000
Adjustment For Prior Year Encumbrances		0	62,243	0
Actual Revenues (Over)/Under Expenditures		-439,211	0	0
Total Operating Budget		7,471,433	8,170,526	8,327,295
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	444	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues From Local Sources	20-1XXX	444	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	31,794	31,486	26,763
Title II	20-4451-4455	17,926	15,280	12,988
I.D.E.A. Part B (Handicapped)	20-4420-4429	103,747	105,827	89,953
Total Revenues From Federal Sources		153,467	152,593	129,704
Total Grants And Entitlements		153,911	152,593	129,704
Repayment of Debt:				
Transfers From Other Funds	40-5200	90,000	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	388,710	516,276	518,400
Total Revenues From Local Sources		388,710	516,276	518,400
Budgeted Fund Balance	40-303	0	374	0
Total Local Repayment Of Debt		478,710	516,650	518,400
Actual Revenues (Over)/Under Expenditures		31,931	0	0
Total Repayment Of Debt		510,641	516,650	518,400
Total Revenues/Sources		8,135,985	8,839,769	8,975,399
Total Revenues/Sources Net of Transfers		8,135,985	8,839,769	8,975,399

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,432,330	1,549,003	1,539,707
Special Education - Instruction	11-2XX-100-XXX	556,116	630,985	699,345
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	22,487	25,507
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	18,077	24,524	19,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	21,923	29,738	27,555
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,478,757	2,592,978	2,669,876
Undist. Expenditures - Health Services	11-000-213-XXX	60,430	68,468	66,536
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	140,474	182,372	185,669
Undist. Expenditures - Guidance	11-000-218-XXX	40,294	42,484	42,841
Undist. Expenditures - Child Study Teams	11-000-219-XXX	171,713	180,031	191,369
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	39,000	60,090	77,605
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	21,500	21,775
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,667	6,650	6,650
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	192,753	234,727	236,205
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	164,063	183,647	175,584
Undist. Expend. - Central Services	11-000-251-XXX	109,893	108,571	127,582
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	23,935	47,576	34,775
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	567,507	736,065	665,096
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	318,058	330,448	412,061
Personal Services - Employee Benefits	11-XXX-XXX-2XX	754,779	982,347	1,072,380
Total Undistributed Expenditures		5,065,323	5,777,954	5,986,004
Total General Current Expense		7,093,769	8,034,691	8,297,618
Capital Expenditures:				
Equipment	12-XXX-XXX-730	19,469	7,960	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	358,195	127,875	29,677

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Capital Outlay		377,664	135,835	29,677
General Fund Grand Total		7,471,433	8,170,526	8,327,295
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	444	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	31,794	31,486	26,763
Title II	20-XXX-XXX-XXX	17,926	15,280	12,988
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	103,747	105,827	89,953
Total Federal Projects	20-XXX-XXX-XXX	153,467	152,593	129,704
Total Special Revenue Funds		153,911	152,593	129,704
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	510,641	516,650	518,400
Total Debt Service Funds		510,641	516,650	518,400
Total Expenditures/Appropriations		8,135,985	8,839,769	8,975,399
Total Expenditures Net of Transfers		8,135,985	8,839,769	8,975,399

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	286,235	275,865	275,865	250,000
--Repayment of Debt	32,305	374	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	590,660	739,177	663,944	663,944
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	8,500	8,500	8,500
--Legal Reserve	0	81,986	81,986	0
--Tuition Reserve	500	150,500	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	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	\$11,029	\$11,514	\$13,211	\$14,042	\$14,021
Total Classroom Instruction	\$6,496	\$6,609	\$7,444	\$7,747	\$7,903
Classroom-Salaries and Benefits	\$6,014	\$6,240	\$7,052	\$7,223	\$7,504
Classroom-General Supplies and Textbooks	\$456	\$344	\$371	\$494	\$385
Classroom-Purchased Services	\$26	\$25	\$21	\$30	\$13
Total Support Services	\$1,503	\$1,504	\$1,844	\$1,929	\$2,012
Support Services-Salaries and Benefits	\$1,359	\$1,379	\$1,568	\$1,643	\$1,733
Total Administrative Costs	\$1,442	\$1,564	\$1,722	\$1,912	\$1,897
Administration Salaries and Benefits	\$1,127	\$1,213	\$1,307	\$1,421	\$1,462
Total Operations and Maintenance of Plant	\$1,450	\$1,701	\$2,020	\$2,261	\$2,040
Operations and Maintenance-Salaries and Benefits	\$739	\$878	\$1,022	\$1,018	\$1,044
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$132	\$130	\$173	\$186	\$161
Total Equipment Costs	\$21	\$52	\$21	\$22	\$0
Legal Costs	\$56	\$67	\$74	\$82	\$75
Employee Benefits as a percentage of salaries*	27.82%	25.83%	34.27%	30.69%	31.91%

\*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Contracts with other LEAs and UCESC	0
Custodial and Maintenance Services	Interlocal agreement with municipality for cleaning of Borough facilities	0
Custodial and Maintenance Services	Garbage collection and recycling through Borough	0
Custodial and Maintenance Services	Snow plowing assistance - Borough	0
Others	Shared Services Business Administrator/Board Secretary with Mountainside Public Schools	0
Others	Use of facilities- Recreation	0
Transportation Services, including Fuel	Summer transportation for recreation program	0
Transportation Services, including Fuel	Routes bid through the UCESC cooperative for special ed and general ed population to Clark	0
Purchasing	Participate in bulk cooperative purchasing through EdData and through Middlesex Regional ESC Coop	0
Purchasing	Participation in cooperative purchase of utilities through 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 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,455,423
(B) Estimated Net Taxable Valuation (as of 10/01/15)	186,730,326
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	3.9926
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,978,023
(E) Estimated Net Taxable Valuation (as of 10/01/15)	186,730,326
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	4.2725
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,455,423
(H) Estimated Equalized Valuation (as of 10/01/15)	629,887,717
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1836
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,978,023
(K) Estimated Equalized Valuation (as of 10/01/15)	629,887,717
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.2666
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NAME=Mary Emmons

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$100,074
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	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	n/a
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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 ServicesAgreement

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	07/01/15
End Date of Contract	06/30/16
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 ServicesAgreement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$45,100
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
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)	\$2,790
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	n/a
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	\$80,367
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	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	