

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,850.0	2,007.0	2,052.0
Pupils On Roll Regular Shared-Time	203.0	240.0	390.0
Pupils On Roll Regular Accred. Adult H.S.	316.0	356.0	0.0
Pupils On Roll Special Ed Full-Time	169.0	181.0	182.0
Pupils On Roll Special Ed Shared-Time	83.0	105.0	0.0
Pupils On Roll SUBTOTAL	2,621.0	2,889.0	2,624.0
Pupils in Post-Secondary Full Time	802.0	877.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	26,530,000	27,060,000	28,560,000
Tuition From LEAs	10-1310	771,775	0	0
Other Tuition	10-1320-1340	0	200,634	200,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	100,000	77,502
Interest Earned On Maintenance Reserve	10-1XXX	5,590	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	455,547	0	0
Subtotal - Revenues From Local Sources		27,762,912	27,360,634	28,837,502
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	131,518	150,846	150,846
Categorical Special Education Aid	10-3132	1,482,331	1,494,362	1,494,362
Equalization Aid	10-3176	19,299,976	19,323,431	19,323,431
Categorical Security Aid	10-3177	152,918	172,099	172,099
Adjustment Aid	10-3178	0	1	1
Parcc Readiness Aid	10-3181	0	21,310	21,310
Per Pupil Growth Aid	10-3182	0	21,310	21,310
Professional Learning Community Aid	10-3183	0	20,820	20,820
Aid For Adult And Post-Graduate Programs	10-3191	763,887	0	0
Other State Aids	10-3XXX	42,620	0	0
Subtotal - Revenues From State Sources		21,873,250	21,204,179	21,204,179
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	24,194	18,689	25,737
Subtotal - Revenues From Federal Sources		24,194	18,689	25,737
Budgeted Fund Balance - Operating Budget	10-303	0	1,150,498	0
Other Financing Sources	10-5XXX	0	400,000	0
Actual Revenues (Over)/Under Expenditures		1,582,720	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		51,243,076	50,134,000	50,067,418
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	194,334	0	0
Total Revenues From State Sources		194,334	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	943,009	931,601	698,700
Title II	20-4451-4455	84,293	48,812	36,610
I.D.E.A. Part B (Handicapped)	20-4420-4429	519,079	566,367	424,775
Vocational Education	20-4430	650,142	757,524	545,650
Adult Basic Education	20-4440	1,025,940	0	0
Other	20-4XXX	1,901,964	0	0
Total Revenues From Federal Sources		5,124,427	2,304,304	1,705,735
Total Grants And Entitlements		5,318,761	2,304,304	1,705,735
Total Revenues/Sources		56,561,837	52,438,304	51,773,153
Total Revenues/Sources Net of Transfers		56,561,837	52,438,304	51,773,153

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,528,616	7,845,000	10,130,000
Vocational Programs	11-3XX-100-XXX	5,845,909	5,850,000	5,335,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	300,000	310,000	250,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	101,328	40,000	30,000
Support Services:				
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	233,880	242,000	245,000
Undist. Expenditures - Health Services	11-000-213-XXX	251,836	254,000	326,000
Undist. Expenditures - Guidance	11-000-218-XXX	1,838,500	1,871,000	1,637,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,014,411	1,065,000	846,000
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	136,000	140,000	140,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	780,006	761,000	781,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,995	0	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	1,861,029	1,960,000	1,738,000
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	890,366	855,000	920,000
Undist. Expend. - Central Services	11-000-251-XXX	1,083,803	1,020,000	1,080,000
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	138,149	155,000	130,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	6,208,734	5,675,000	5,213,000
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,846,665	2,935,000	2,705,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	9,922,454	13,031,222	13,210,000
Undistributed Expenditures-Food Services	11-000-310-930	667,926	0	0
Total Undistributed Expenditures		27,878,754	29,964,222	28,971,000
Total General Current Expense		44,654,607	44,009,222	44,716,000
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	3,778	3,778
Total Capital Outlay		0	3,778	3,778
Post-Secondary Programs - Instruction	13-330-100-XXX	469,484	470,000	430,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Post-Secondary Programs	13-330-X00-XXX	469,484	470,000	430,000
Special Schools:				
Accred. Eve./Adult H.S./Post-Grad.:				
Accred. Eve./Adult H.S./Post-Grad.-Inst.	13-601-100-XXX	4,152,985	3,665,000	3,230,000
Accred Eve/Adult H S/Post-Grad.-Supp.Ser.	13-601-200-XXX	1,966,000	1,986,000	1,687,640
Total Accred. Eve./Adult H.S./Post-Grad.	13-601-X00-XXX	6,118,985	5,651,000	4,917,640
Total Special Schools	13-XXX-XXX-XXX	6,588,469	6,121,000	5,347,640
General Fund Grand Total		51,243,076	50,134,000	50,067,418
Special Grants and Entitlements:				
Other State Projects:				
Other	20-XXX-XXX-XXX	194,334	0	0
Total Other State Projects		194,334	0	0
Total State Projects	20-XXX-XXX-XXX	194,334	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	943,009	931,601	698,700
Title II	20-XXX-XXX-XXX	84,293	48,812	36,610
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	519,079	566,367	424,775
Vocational Education	20-XXX-XXX-XXX	650,142	757,524	545,650
Adult Education	20-XXX-XXX-XXX	1,025,940	0	0
Other	20-XXX-XXX-XXX	1,901,964	0	0
Total Federal Projects	20-XXX-XXX-XXX	5,124,427	2,304,304	1,705,735
Total Special Revenue Funds		5,318,761	2,304,304	1,705,735
Total Expenditures/Appropriations		56,561,837	52,438,304	51,773,153
Total Expenditures Net of Transfers		56,561,837	52,438,304	51,773,153

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	2,799,238	2,316,116	2,316,116	2,316,116
--Repayment of Debt		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	2,400,221	1,150,498	0	0
--Tuition Reserve		0		
--Current Expense Emergency Reserve	0	0		
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Repayment of Debt:				
--Restricted for Repayment of Debt	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	\$19,452	\$19,734	\$17,936	\$12,831	\$17,471
Total Classroom Instruction	\$9,388	\$9,937	\$8,443	\$6,040	\$9,083
Classroom-Salaries and Benefits	\$9,055	\$9,623	\$8,203	\$5,868	\$8,871
Classroom-General Supplies and Textbooks	\$225	\$241	\$176	\$126	\$156
Classroom-Purchased Services	\$108	\$73	\$64	\$46	\$56
Total Support Services	\$2,562	\$2,526	\$2,601	\$1,860	\$2,285
Support Services-Salaries and Benefits	\$2,518	\$2,495	\$2,572	\$1,840	\$2,265
Total Administrative Costs	\$2,608	\$2,227	\$2,224	\$1,591	\$2,070
Administration Salaries and Benefits	\$2,062	\$1,725	\$1,775	\$1,270	\$1,676
Total Operations and Maintenance of Plant	\$3,327	\$3,239	\$2,895	\$2,071	\$2,518
Operations and Maintenance-Salaries and Benefits	\$1,859	\$1,579	\$1,568	\$1,122	\$1,298
Board Contribution to Food Services	\$182	\$312	\$0	\$0	\$0
Total Extracurricular Costs	\$300	\$233	\$204	\$146	\$157
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$79	\$53	\$89	\$63	\$72
Employee Benefits as a percentage of salaries*	26.06%	27.48%	39.60%	39.60%	40.11%

\*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)
Transportation Services, including Fuel	HCST maintains and repairs buses and other vehicles for 3 districts	0
Transportation Services, including Fuel	HCST provides transportation for special needs students in 8 Hudson County districts	0



NAME=Frank Gargiulo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$230,776
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	07/01/12
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	35
Contracted Number of Annual Sick Days	37
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	29
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$4,134
Total Bonuses Amount	\$68,056
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$8,434
District Contributions Above Teacher Contract for Retirement Plans	\$23,000
Total Contractual Post-Employment Benefit Amount	\$200,848
Contractual Post-Employment Benefit Description of Payout of Sick days	Banked sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Accumulated vacation
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=Frank Gargiulo

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 Muniz

CATEGORY	MEASURE
Job Title	Board Secretary
Job Title II	
Base Annual Salary Amount	\$166,464
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	35
Contracted Number of Annual Sick Days	37
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	29
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$2,400
Total Bonuses Amount	\$17,478
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$8,000
Total Contractual Post-Employment Benefit Amount	\$162,012
Contractual Post-Employment Benefit Description of Payout of Sick days	Accumulated sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Accumulated vacation days
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=Joseph Muniz

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 Sirangelo

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director -Research and PI
Base Annual Salary Amount	\$216,015
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	35
Contracted Number of Annual Sick Days	37
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	29
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$4,100
Total Bonuses Amount	\$31,322
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$12,000
Total Contractual Post-Employment Benefit Amount	\$259,972
Contractual Post-Employment Benefit Description of Payout of Sick days	Banked sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Accumulated vacation days
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=Joseph Sirangelo

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=Nicholas Fargo

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$191,985
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	35
Contracted Number of Annual Sick Days	37
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	29
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$4,110
Total Bonuses Amount	\$27,838
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,000
District Contributions Above Teacher Contract for Retirement Plans	\$12,000
Total Contractual Post-Employment Benefit Amount	\$58,831
Contractual Post-Employment Benefit Description of Payout of Sick days	Banked sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Accumulated vacation days
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=Nicholas Fargo

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	