

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	3,870.0	3,854.0	3,881.0
Pupils On Roll Special Ed Full-Time	687.0	623.0	648.0
Pupils On Roll Special Ed Shared-Time	5.0	8.0	8.0
Pupils On Roll SUBTOTAL	4,562.0	4,485.0	4,537.0
Pupils in Private School Placements	68.0	56.0	73.0
Pupils Sent to Other Districts Regular	1.0	1.0	1.0
Pupils Sent to Other Districts Special Ed	22.0	20.0	20.0
Pupils Received	3.0	2.0	2.0
Pupils in State Facilities	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	37,665,506	38,667,832	39,764,229
Total Tuition	10-1300	230,509	245,700	240,000
Unrestricted Miscellaneous Revenues	10-1XXX	284,269	27,000	32,700
Subtotal - Revenues From Local Sources		38,180,284	38,940,532	40,036,929
Revenues from State Sources:				
School Choice Aid	10-3116	25,000	0	0
Categorical Transportation Aid	10-3121	202,174	221,550	221,550
Extraordinary Aid	10-3131	424,804	531,771	500,000
Categorical Special Education Aid	10-3132	2,840,089	2,880,246	2,880,246
Equalization Aid	10-3176	21,802,381	21,896,193	21,896,193
Categorical Security Aid	10-3177	285,421	332,971	332,971
Under Adequacy Aid	10-3180	0	500,000	500,000
Parcc Readiness Aid	10-3181	0	47,430	47,430
Per Pupil Growth Aid	10-3182	0	47,430	47,430
Professional Learning Community Aid	10-3183	0	45,960	45,960
Other State Aids	10-3XXX	659,066	0	0
Subtotal - Revenues From State Sources		26,238,935	26,503,551	26,471,780
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	164,183	87,144	108,486
Subtotal - Revenues From Federal Sources		164,183	87,144	108,486
Adjustment For Prior Year Encumbrances				
		0	966,275	0
Actual Revenues (Over)/Under Expenditures		-1,472,081	0	0
Total Operating Budget		63,111,321	66,497,502	66,617,195
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Revenue From Local Sources	20-1XXX	809	0	0
Total Revenues From Local Sources	20-1XXX	809	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	118,238	243,322	194,658
Total Revenues From State Sources		118,238	243,322	194,658
Revenues from Federal Sources:				
Title I	20-4411-4416	1,389,028	1,083,080	866,464
Title II	20-4451-4455	214,129	127,035	101,628
Title III	20-4491-4494	73,054	53,144	42,515
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,252,665	1,141,034	912,827
Vocational Education	20-4430	0	46,929	37,543
Other	20-4XXX	89,424	14,796	11,837
Total Revenues From Federal Sources		3,018,300	2,466,018	1,972,814
Total Grants And Entitlements		3,137,347	2,709,340	2,167,472
Total Revenues/Sources		66,248,668	69,206,842	68,784,667
Total Revenues/Sources Net of Transfers		66,248,668	69,206,842	68,784,667

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	18,081,805	18,595,427	19,275,367
Special Education - Instruction	11-2XX-100-XXX	5,448,964	5,875,262	5,721,288
Basic Skills/Remedial - Instruction	11-230-100-XXX	1,227,479	1,285,034	1,457,942
Bilingual Education - Instruction	11-240-100-XXX	880,390	890,678	900,741
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	130,389	140,160	137,870
School-Sponsored Athletics - Instruction	11-402-100-XXX	585,708	668,200	676,169
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	4,029,832	3,984,541	4,069,342
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	36,667	12,942	0
Undist. Expenditures - Health Services	11-000-213-XXX	904,293	977,420	986,761
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	1,186,074	1,275,483	1,217,452
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	985,890	976,130	821,787
Undist. Expenditures - Guidance	11-000-218-XXX	1,047,970	1,115,107	1,076,520
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,515,787	1,784,598	1,766,281
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	3,521	41,600	0
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	265,589	312,987	313,219
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,500	35,500	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	2,828,813	3,080,537	2,282,368
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	3,881,539	4,314,919	3,891,446
Undist. Expend. - Central Services	11-000-251-XXX	768,604	746,991	613,751
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	649,147	868,566	736,736
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	4,837,427	4,581,846	4,563,093
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,574,092	2,744,238	2,462,815
Personal Services - Employee Benefits	11-XXX-XXX-2XX	9,635,946	10,398,816	11,654,564
Total Undistributed Expenditures		35,152,691	37,252,221	36,456,135
Total General Current Expense		61,507,426	64,706,982	64,625,512

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	30,961	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,523,080	1,585,603	1,800,754
Total Capital Outlay		1,554,041	1,585,603	1,800,754
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	0	16,134	16,134
Total Summer School	13-422-X00-XXX	0	16,134	16,134
Total Special Schools	13-XXX-XXX-XXX	0	16,134	16,134
Transfer Of Funds To Charter Schools	10-000-100-56X	49,854	188,783	174,795
General Fund Grand Total		63,111,321	66,497,502	66,617,195
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	809	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,394	8,557	6,846
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	65,719	178,569	142,855
Nonpublic Handicapped Services	20-XXX-XXX-XXX	24,305	32,089	25,671
Nonpublic Nursing Services	20-XXX-XXX-XXX	13,230	13,311	10,649
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,371	3,796	3,037
Nonpublic Security Aid	20-XXX-XXX-XXX	3,219	7,000	5,600
Total Other State Projects		118,238	243,322	194,658
Total State Projects	20-XXX-XXX-XXX	118,238	243,322	194,658
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,389,028	1,083,080	866,464
Title II	20-XXX-XXX-XXX	214,129	127,035	101,628
Title III	20-XXX-XXX-XXX	73,054	53,144	42,515
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,252,665	1,141,034	912,827
Vocational Education	20-XXX-XXX-XXX	0	46,929	37,543

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other	20-XXX-XXX-XXX	89,424	14,796	11,837
Total Federal Projects	20-XXX-XXX-XXX	3,018,300	2,466,018	1,972,814
Total Special Revenue Funds		3,137,347	2,709,340	2,167,472
Total Expenditures/Appropriations		66,248,668	69,206,842	68,784,667
Total Expenditures Net of Transfers		66,248,668	69,206,842	68,784,667

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	630,160	1,010,876	1,010,876	1,010,876
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	0	676,149	676,149	676,149
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	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	\$10,743	\$11,735	\$11,528	\$12,683	\$12,724
Total Classroom Instruction	\$6,565	\$6,927	\$6,833	\$7,462	\$7,742
Classroom-Salaries and Benefits	\$6,291	\$6,739	\$6,664	\$7,243	\$7,474
Classroom-General Supplies and Textbooks	\$60	\$166	\$147	\$193	\$254
Classroom-Purchased Services	\$215	\$22	\$22	\$26	\$15
Total Support Services	\$1,428	\$1,531	\$1,593	\$1,746	\$1,675
Support Services-Salaries and Benefits	\$1,153	\$1,183	\$1,233	\$1,368	\$1,358
Total Administrative Costs	\$1,498	\$1,795	\$1,700	\$1,984	\$1,793
Administration Salaries and Benefits	\$1,010	\$1,358	\$1,331	\$1,522	\$1,379
Total Operations and Maintenance of Plant	\$1,011	\$1,217	\$1,126	\$1,188	\$1,207
Operations and Maintenance-Salaries and Benefits	\$690	\$821	\$754	\$781	\$871
Board Contribution to Food Services	\$21	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$172	\$184	\$184	\$215	\$219
Total Equipment Costs	\$14	\$7	\$0	\$0	\$0
Legal Costs	\$136	\$175	\$78	\$149	\$133
Employee Benefits as a percentage of salaries*	24.38%	24.94%	28.30%	25.85%	28.99%

*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)
Others	Participates in Alliance for Competitive Electrical Services (ACES) for electric and natural gas cooperative purchasing	0
Others	Educational Data Services, Inc., purchasing cooperative for school supplies	0
Others	Participates in New Jersey State Health Benefits Plan	0
Others	Middlesex Educational Services Commission cooperative purchasing of various items	0
Others	New Jersey School Insurance Group (NJSIG) for property, casualty, worker's compensation and legal liability	0
Others	Cooperative purchasing with the Township of Belleville for gasoline	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	39,764,229
(B) Estimated Net Taxable Valuation (as of 10/01/16)	2,684,960,430
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.4810
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	39,764,229
(E) Estimated Net Taxable Valuation (as of 10/01/16)	2,684,960,430
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4810

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	39,764,229
(H) Estimated Equalized Valuation (as of 10/01/16)	2,704,389,466
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4704
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	39,764,229
(K) Estimated Equalized Valuation (as of 10/01/16)	2,704,389,466
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.4704

NAME=Richard Henry

CATEGORY	MEASURE
Job Title	Other
Job Title II	Supervisor B & G
Base Annual Salary Amount	\$107,100
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	09/20/16
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	12
Description of Other Contracted Non-Working Days	Holidays
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	50% of sick days at per diem rate
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=Richard Henry

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None
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=Richard Tomko

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	None
Base Annual Salary Amount	\$167,500
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	12/15/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	17
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$12,780
Total Bonuses Amount	\$25,108
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	50% of sick days at per diem rate
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=Richard Tomko

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None
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 Egan

CATEGORY	MEASURE
Job Title	State Fiscal Monitor
Job Title II	None
Base Annual Salary Amount	\$125,000
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	05/12/16
End Date of Contract	05/11/17
Contracted Number of Annual Work Days	260
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	None
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 Egan

	CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount		\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash		None
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash		None
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash		None
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=Wayne Demikoff

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Interim Bus Admin
Base Annual Salary Amount	\$130,900
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	06/01/16
End Date of Contract	05/31/17
Contracted Number of Annual Work Days	220
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	None
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=Wayne Demikoff

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None
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	Per Diem @ \$595 per day
Additional Comment 2	
Additional Comment 3	