

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,672.0	1,662.0	1,679.0
Pupils On Roll Special Ed Full-Time	231.0	236.0	234.0
Pupils On Roll Special Ed Shared-Time		1.0	0.0
Pupils On Roll SUBTOTAL	1,903.0	1,899.0	1,913.0
Pupils in Private School Placements	15.0	11.0	21.0
Pupils Sent to Other Districts Regular	2.0	0.0	1.0
Pupils Sent to Other Districts Special Ed	5.0	9.0	12.0
Pupils Received	7.0	3.0	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	27,712,894	28,371,002	29,069,101
Total Tuition	10-1300	574,555	521,287	517,206
Rents And Royalties	10-1910	25,227	8,000	8,000
Unrestricted Miscellaneous Revenues	10-1XXX	184,660	96,000	96,000
Subtotal - Revenues From Local Sources		28,497,336	28,996,289	29,690,307
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	23,478	28,002	28,002
Extraordinary Aid	10-3131	132,801	0	0
Categorical Special Education Aid	10-3132	667,725	663,097	663,097
Categorical Security Aid	10-3177	29,268	33,353	33,353
Parcc Readiness Aid	10-3181	0	18,960	18,960
Per Pupil Growth Aid	10-3182	0	18,960	18,960
Professional Learning Community Aid	10-3183	0	18,520	18,520
Other State Aids	10-3XXX	44,880	0	0
Subtotal - Revenues From State Sources		898,152	780,892	780,892
Budgeted Fund Balance - Operating Budget	10-303	0	1,287,332	1,463,266
Adjustment For Prior Year Encumbrances		0	59,550	0
Actual Revenues (Over)/Under Expenditures		-200,111	0	0
Total Operating Budget		29,195,377	31,124,063	31,934,465
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	37,149	0	0
Total Revenues From Local Sources	20-1XXX	37,149	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	0	130,813	111,191

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title II	20-4451-4455	20,643	18,079	15,367
I.D.E.A. Part B (Handicapped)	20-4420-4429	372,510	358,839	350,000
Total Revenues From Federal Sources		393,153	507,731	476,558
Total Grants And Entitlements		430,302	507,731	476,558
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	671,838	671,087	824,788
Total Revenues From Local Sources		671,838	671,087	824,788
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		671,838	671,088	824,788
Total Repayment Of Debt		671,838	671,088	824,788
Total Revenues/Sources		30,297,517	32,302,882	33,235,811
Total Revenues/Sources Net of Transfers		30,297,517	32,302,882	33,235,811

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,387,461	10,625,766	11,251,707
Special Education - Instruction	11-2XX-100-XXX	2,486,799	2,509,992	2,731,102
Basic Skills/Remedial - Instruction	11-230-100-XXX	292,955	299,630	326,690
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	228,216	262,750	254,210
School-Sponsored Athletics - Instruction	11-402-100-XXX	611,819	639,162	648,941
Community Services Programs/Operations	11-800-330-XXX	657	2,500	2,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,486,193	1,783,262	1,558,340
Undist. Expenditures - Health Services	11-000-213-XXX	297,804	328,817	351,015
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	240,166	214,535	220,533
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	506,509	537,900	600,115
Undist. Expenditures - Guidance	11-000-218-XXX	544,670	547,090	561,037
Undist. Expenditures - Child Study Teams	11-000-219-XXX	625,768	638,546	664,350
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	45,900	39,200	39,200
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	529,126	552,750	589,924
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,209	41,880	43,615
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	804,247	1,008,553	820,140
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,679,582	1,680,134	1,663,051
Undist. Expend. - Central Services	11-000-251-XXX	549,443	539,523	539,445
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	301,189	323,057	328,029
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,315,107	2,679,215	2,657,546
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	574,498	636,453	644,123
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,584,197	4,749,261	5,344,111
Total Undistributed Expenditures		15,092,608	16,300,176	16,624,574
Total General Current Expense		29,100,515	30,639,976	31,839,724
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	70,621	109,846	70,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	24,241	374,241	24,241
Total Capital Outlay		94,862	484,087	94,741
General Fund Grand Total		29,195,377	31,124,063	31,934,465
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	37,149	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	130,813	111,191
Title II	20-XXX-XXX-XXX	20,643	18,079	15,367
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	372,510	358,839	350,000
Total Federal Projects	20-XXX-XXX-XXX	393,153	507,731	476,558
Total Special Revenue Funds		430,302	507,731	476,558
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	671,838	671,088	824,788
Total Debt Service Funds		671,838	671,088	824,788
Total Expenditures/Appropriations		30,297,517	32,302,882	33,235,811
Total Expenditures Net of Transfers		30,297,517	32,302,882	33,235,811

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	748,540	815,064	723,669	583,908
--Repayment of Debt	1	1	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	466,366	931,745	931,745	931,745
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	2,825,928	2,519,442	1,323,505	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	\$13,750	\$14,281	\$14,607	\$14,781	\$15,493
Total Classroom Instruction	\$8,098	\$8,562	\$8,691	\$8,738	\$9,348
Classroom-Salaries and Benefits	\$7,702	\$8,161	\$8,297	\$8,310	\$8,793
Classroom-General Supplies and Textbooks	\$394	\$387	\$386	\$414	\$546
Classroom-Purchased Services	\$3	\$14	\$8	\$14	\$10
Total Support Services	\$1,761	\$1,764	\$1,816	\$1,824	\$1,936
Support Services-Salaries and Benefits	\$1,453	\$1,453	\$1,477	\$1,481	\$1,558
Total Administrative Costs	\$1,955	\$2,063	\$2,002	\$2,087	\$2,081
Administration Salaries and Benefits	\$1,532	\$1,532	\$1,499	\$1,502	\$1,553
Total Operations and Maintenance of Plant	\$1,418	\$1,357	\$1,526	\$1,558	\$1,549
Operations and Maintenance-Salaries and Benefits	\$663	\$682	\$733	\$734	\$752
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$508	\$526	\$557	\$560	\$563
Total Equipment Costs	\$173	\$37	\$45	\$58	\$37
Legal Costs	\$35	\$47	\$34	\$37	\$35
Employee Benefits as a percentage of salaries*	22.63%	24.52%	26.02%	24.99%	26.98%

\*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	190	Tuition	517,206	Parent Tuition PK through grade 12



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Member of 3 purchasing cooperatives Glen Rock (Ed. Data), Middlesex County Educational Services Commission & Essex County Educational Services Commission	0
Others	Member of the Alliance for Competitive Energy (ACES) for heating gas and electric	0
Others	Member of 2 joint insurance funds SAIF for property & Casualty & MEIG for workers compensation insurance	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	29,069,101
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,380,509,900
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.1057
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	29,893,889
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,380,509,900
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.1654
-----	
B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	29,069,101
(H) Estimated Equalized Valuation (as of 10/01/16)	1,642,393,358
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.7699
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	29,893,889
(K) Estimated Equalized Valuation (as of 10/01/16)	1,642,393,358
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.8201
-----	

NAME=Dirk Phillips

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	08/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	244
Contracted Number of Annual Vacation Days	30
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	4
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	\$28,400
Total Bonuses Amount	\$23,609
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$10,590
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$51,346
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	not to exceed 60 days
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout at retirement
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=Dirk Phillips

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=Peter Caprio

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$182,645
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	243
Contracted Number of Annual Vacation Days	30
Contracted Number of Annual Sick Days	15
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	\$8,470
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,203
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$60,569
Contractual Post-Employment Benefit Description of Payout of Sick days	not to exceed \$10,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	not to exceed 60 days
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout at retirement
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=Peter Caprio

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	