

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	248.0	234.0	239.0
Pupils On Roll Special Ed Full-Time	23.0	40.0	40.0
Pupils On Roll SUBTOTAL	271.0	274.0	279.0
Pupils in Private School Placements	4.0	7.0	7.0
Pupils Sent to Other Districts Regular	118.0	105.0	105.0
Pupils Sent to Other Districts Special Ed	17.0	7.0	7.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,424,940	1,453,439	1,482,508
Unrestricted Miscellaneous Revenues	10-1XXX	30,426	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	444	444
Subtotal - Revenues From Local Sources		1,455,366	1,453,883	1,482,952
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	7,297	8,356	8,356
Extraordinary Aid	10-3131	27,207	0	0
Categorical Special Education Aid	10-3132	211,093	216,241	216,241
Equalization Aid	10-3176	3,075,210	3,089,480	3,089,480
Categorical Security Aid	10-3177	21,823	27,928	27,928
Under Adequacy Aid	10-3180	0	72,274	72,274
Parcc Readiness Aid	10-3181	0	4,030	4,030
Per Pupil Growth Aid	10-3182	0	4,030	4,030
Professional Learning Community Aid	10-3183	0	4,100	4,100
Host District Support Aid	10-3184	0	0	3,257
Other State Aids	10-3XXX	80,334	0	0
Subtotal - Revenues From State Sources		3,422,964	3,426,439	3,429,696
Budgeted Fund Balance - Operating Budget	10-303	145,313	249,480	272,024
Withdrawal From Maint. Reserve	10-310	79,786	0	0
Transfers From Other Funds	10-5200	50,000	5,000	0
Adjustment For Prior Year Encumbrances		0	81,688	0
Actual Revenues (Over)/Under Expenditures		88,286	0	0
Total Operating Budget		5,241,715	5,216,490	5,184,672
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	17,171	0
Preschool Education Aid	20-3218	44,190	33,344	33,344
Total Revenues From State Sources		44,190	50,515	33,344
Revenues from Federal Sources:				
Title I	20-4411-4416	263,133	133,818	100,364
Title II	20-4451-4455	4,649	7,427	5,570
Title III	20-4491-4494	2,111	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	93,580	37,963	28,472
Total Revenues From Federal Sources		363,473	179,208	134,406
Transfers From Operating Budget-Prek	20-5200	0	103,157	0
Total Grants And Entitlements		407,663	332,880	167,750
Total Revenues/Sources		5,649,378	5,549,370	5,352,422
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	103,157	0
Total Revenues/Sources Net of Transfers		5,649,378	5,446,213	5,352,422

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	896,235	844,361	970,671
Special Education - Instruction	11-2XX-100-XXX	121,257	113,830	143,841
Bilingual Education - Instruction	11-240-100-XXX	60,357	58,225	40,119
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	5,000	13,034	13,034
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,422,723	2,326,048	2,172,779
Undist. Expenditures - Health Services	11-000-213-XXX	80,247	78,546	58,193
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	11,356	45,561	37,080
Undist. Expenditures - Child Study Teams	11-000-219-XXX	192,806	116,540	122,660
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	66,300	66,586	69,655
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	3,019	3,019
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,075	3,600	3,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	188,174	222,381	169,234
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	91,758	74,700	78,575
Undist. Expend. - Central Services	11-000-251-XXX	60,275	33,805	32,148
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	391,455	532,575	477,843
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	55,473	88,627	88,627
Personal Services - Employee Benefits	11-XXX-XXX-2XX	529,224	594,608	682,349
Total Undistributed Expenditures		4,094,866	4,186,596	3,995,762
Total General Current Expense		5,177,715	5,216,046	5,163,427
Capital Expenditures:				
Capital Reserve - Transfer To Capital Projects	12-000-400-931	64,000	0	0
Interest Deposit To Capital Reserve	10-604	0	444	444
Total Capital Outlay		64,000	444	444
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	20,801
General Fund Grand Total		5,241,715	5,216,490	5,184,672

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	44,190	153,672	33,344
Total Preschool Education Aid	20-218-XXX-XXX	44,190	153,672	33,344
Total State Projects	20-XXX-XXX-XXX	44,190	153,672	33,344
Federal Projects:				
Title I	20-XXX-XXX-XXX	263,133	133,818	100,364
Title II	20-XXX-XXX-XXX	4,649	7,427	5,570
Title III	20-XXX-XXX-XXX	2,111	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	93,580	37,963	28,472
Total Federal Projects	20-XXX-XXX-XXX	363,473	179,208	134,406
Total Special Revenue Funds		407,663	332,880	167,750
Total Expenditures/Appropriations		5,649,378	5,549,370	5,352,422
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	103,157	0
Total Expenditures Net of Transfers		5,649,378	5,446,213	5,352,422

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	279,218	416,969	417,489	145,465
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	708,502	643,067	643,511	643,955
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	79,925	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	\$10,083	\$10,113	\$10,524	\$10,446	\$10,521
Total Classroom Instruction	\$5,211	\$5,343	\$5,322	\$5,283	\$5,937
Classroom-Salaries and Benefits	\$4,683	\$4,917	\$4,803	\$4,768	\$5,435
Classroom-General Supplies and Textbooks	\$413	\$353	\$403	\$400	\$392
Classroom-Purchased Services	\$115	\$73	\$116	\$115	\$111
Total Support Services	\$1,599	\$1,609	\$1,533	\$1,521	\$1,424
Support Services-Salaries and Benefits	\$1,384	\$1,211	\$1,298	\$1,289	\$1,197
Total Administrative Costs	\$1,857	\$1,505	\$1,457	\$1,447	\$1,266
Administration Salaries and Benefits	\$1,075	\$1,024	\$819	\$813	\$851
Total Operations and Maintenance of Plant	\$1,379	\$1,636	\$2,137	\$2,121	\$1,818
Operations and Maintenance-Salaries and Benefits	\$399	\$788	\$594	\$590	\$340
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$28	\$18	\$48	\$48	\$47
Total Equipment Costs	\$43	\$0	\$0	\$0	\$0
Legal Costs	\$222	\$73	\$129	\$128	\$54
Employee Benefits as a percentage of salaries*	35.14%	32.56%	40.53%	40.53%	44.71%

\*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)
Custodial and Maintenance Services	Share services for security and landscaping services with the Borough of East Newark	0
Transportation Services, including Fuel	Share services for special education student transportation with Borough of East Newark	0



A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,467,973
(B) Estimated Net Taxable Valuation (as of 10/01/16)	42,067,249
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	3.4896
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,467,973
(E) Estimated Net Taxable Valuation (as of 10/01/16)	42,067,249
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	3.4896
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,467,973
(H) Estimated Equalized Valuation (as of 10/01/16)	125,217,148
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1723
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,467,973
(K) Estimated Equalized Valuation (as of 10/01/16)	125,217,148
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.1723
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NAME=David Eichenholtz

CATEGORY	MEASURE
Job Title	Other
Job Title II	Bus Admin
Base Annual Salary Amount	\$31,212
Full-Time Equivalent (FTE)	0.5
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	130
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	\$400
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	Part-time position
Contractual Post-Employment Benefit Description of Payout of Vacation days	Part-time position
Contractual Post-Employment Benefit Description of Payout of Personal days	Part-time position
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=David Eichenholtz

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=Patrick Martin

CATEGORY	MEASURE
Job Title	Other
Job Title II	Principal
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	07/01/14
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	\$3,575
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	\$962
Contractual Post-Employment Benefit Description of Payout of Sick days	pay out sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	pay out vaca days
Contractual Post-Employment Benefit Description of Payout of Personal days	pay out pers days
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=Patrick Martin

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	