

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,034.0	1,074.0	1,101.0
Pupils On Roll Special Ed Full-Time	95.0	116.0	138.0
Pupils On Roll SUBTOTAL	1,129.0	1,190.0	1,239.0
Pupils in Private School Placements	7.0	7.0	0.0
Pupils Sent to Other Districts Special Ed	16.0	10.5	1.0
Pupils Received	25.0	26.0	0.0
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	9,931,548	10,249,324	10,907,075
Total Tuition	10-1300	69,268	74,000	75,000
Unrestricted Miscellaneous Revenues	10-1XXX	94,989	20,619	21,924
Other Restricted Miscellaneous Revenues	10-1XXX	1,839	0	0
Subtotal - Revenues From Local Sources		10,097,644	10,343,943	11,003,999
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	18,828	21,220	21,220
Extraordinary Aid	10-3131	93,694	125,000	125,000
Categorical Special Education Aid	10-3132	694,377	703,414	703,414
Equalization Aid	10-3176	4,487,536	4,510,934	4,510,934
Categorical Security Aid	10-3177	55,425	65,057	65,057
Under Adequacy Aid	10-3180	0	159,306	159,306
Parcc Readiness Aid	10-3181	0	11,620	11,620
Per Pupil Growth Aid	10-3182	0	11,620	11,620
Professional Learning Community Aid	10-3183	0	11,220	11,220
Other State Aids	10-3XXX	182,546	0	0
Subtotal - Revenues From State Sources		5,532,406	5,619,391	5,619,391
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	39,377	16,403	15,076
Subtotal - Revenues From Federal Sources		39,377	16,403	15,076
Budgeted Fund Balance - Operating Budget	10-303	464,076	400,000	325,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	150,000
Withdrawal From Maint. Reserve	10-310	219,215	0	0
Adjustment For Prior Year Encumbrances		0	1,349	0
Actual Revenues (Over)/Under Expenditures		-504,930	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		15,847,788	16,381,086	17,113,466
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,287	0	0
Total Revenues From Local Sources	20-1XXX	3,287	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	257,033	252,362	235,000
Title II	20-4451-4455	31,579	29,608	25,000
Title III	20-4491-4494	13,306	13,780	12,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	257,981	244,780	230,000
Total Revenues From Federal Sources		559,899	540,530	502,000
Total Grants And Entitlements		563,186	540,530	502,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	712,125	717,250	718,825
Total Revenues From Local Sources		712,125	717,250	718,825
Total Local Repayment Of Debt		712,125	717,250	718,825
Total Repayment Of Debt		712,125	717,250	718,825
Total Revenues/Sources		17,123,099	17,638,866	18,334,291
Total Revenues/Sources Net of Transfers		17,123,099	17,638,866	18,334,291

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,781,402	4,886,117	5,062,526
Special Education - Instruction	11-2XX-100-XXX	1,130,966	1,313,774	1,358,294
Basic Skills/Remedial - Instruction	11-230-100-XXX	111,648	92,059	94,708
Bilingual Education - Instruction	11-240-100-XXX	112,331	118,200	120,171
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	98,001	112,940	116,400
School-Sponsored Athletics - Instruction	11-402-100-XXX	204,138	220,988	221,771
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,047,738	1,130,544	1,168,935
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	207,637	206,946	213,010
Undist. Expenditures - Health Services	11-000-213-XXX	128,394	144,513	145,216
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	286,711	290,811	301,590
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	53,550	60,040	62,500
Undist. Expenditures - Guidance	11-000-218-XXX	238,201	249,340	256,756
Undist. Expenditures - Child Study Teams	11-000-219-XXX	394,109	414,219	413,579
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	245,057	272,657	292,914
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	228,960	235,775	242,632
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,500	3,000	4,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	446,356	485,021	488,039
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	629,053	658,951	681,927
Undist. Expend. - Central Services	11-000-251-XXX	312,972	324,150	333,544
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	133,770	138,740	141,301
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,281,953	1,283,239	1,289,007
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	538,842	543,072	561,816
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,521,118	2,841,525	3,051,700
Total Undistributed Expenditures		8,695,921	9,282,543	9,648,466
Total General Current Expense		15,134,407	16,026,621	16,622,336

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	53,801	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	680,817	222,388	311,602
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	26,560	150,000
Total Capital Outlay		680,817	302,749	461,602
Transfer Of Funds To Charter Schools	10-000-100-56X	32,564	51,716	29,528
General Fund Grand Total		15,847,788	16,381,086	17,113,466
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,287	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	257,033	252,362	235,000
Title II	20-XXX-XXX-XXX	31,579	29,608	25,000
Title III	20-XXX-XXX-XXX	13,306	13,780	12,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	257,981	244,780	230,000
Total Federal Projects	20-XXX-XXX-XXX	559,899	540,530	502,000
Total Special Revenue Funds		563,186	540,530	502,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	712,125	717,250	718,825
Total Debt Service Funds		712,125	717,250	718,825
Total Expenditures/Appropriations		17,123,099	17,638,866	18,334,291
Total Expenditures Net of Transfers		17,123,099	17,638,866	18,334,291

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	494,400	750,081	327,595	2,595
--Repayment of Debt	0	1	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	150,000	150,000	150,000	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	219,215	0	0	0
--Legal Reserve	214,076	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	1	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	\$11,561	\$11,967	\$12,798	\$12,083	\$12,011
Total Classroom Instruction	\$6,659	\$6,887	\$7,275	\$6,893	\$6,898
Classroom-Salaries and Benefits	\$6,315	\$6,610	\$7,000	\$6,389	\$6,415
Classroom-General Supplies and Textbooks	\$303	\$252	\$251	\$234	\$215
Classroom-Purchased Services	\$42	\$25	\$24	\$271	\$269
Total Support Services	\$1,730	\$1,942	\$2,098	\$1,965	\$1,952
Support Services-Salaries and Benefits	\$1,439	\$1,650	\$1,813	\$1,641	\$1,634
Total Administrative Costs	\$1,584	\$1,646	\$1,757	\$1,665	\$1,647
Administration Salaries and Benefits	\$1,301	\$1,358	\$1,458	\$1,369	\$1,362
Total Operations and Maintenance of Plant	\$1,265	\$1,168	\$1,299	\$1,212	\$1,172
Operations and Maintenance-Salaries and Benefits	\$150	\$161	\$571	\$560	\$546
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$324	\$324	\$369	\$348	\$341
Total Equipment Costs	\$0	\$0	\$47	\$45	\$0
Legal Costs	\$34	\$26	\$18	\$25	\$24
Employee Benefits as a percentage of salaries*	27.37%	28.51%	29.35%	30.50%	31.67%

*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.

Item	Line Number	Source	Amount	Explanation
1	300	E rate refund projection	17,500	Projected reimbursement from PY program
1	190	1 child from South Plainfield	19,500	Returning for the 3rd year
2	300	Interest on investments	2,500	Earnings on all holdings
2	190	Parent paid tuitions	55,500	Consistent with prior years
3	300	Other Misc revenues	1,924	Other items

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Shared part-time custodial with borough	0
Transportation Services, including Fuel	Transportation through Middlesex County ESC, Somerset County ESC, South Plainfield, Middlesex, and Piscataway School Districts. Fuel purchases with the Borough of Dunellen.	0
Purchasing	Use of Educational Data Services for classroom supplies	0
Purchasing	MRESC gas and electric bids	0
Municipal/Public Works	Shared Athletic facilities and Field house/ senior center with the Borough of Dunellen	0
Technology Services	Services provided to the Borough	0
Technology Services	Member of A.C.T (Alliance for Competitive Telecommunications) for telephone services a?? state-wide organization for bidding	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,578,200
(B) Estimated Net Taxable Valuation (as of 10/01/16)	144,331,025
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	7.3291
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,296,238
(E) Estimated Net Taxable Valuation (as of 10/01/16)	144,331,025
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	7.8266

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,578,200
(H) Estimated Equalized Valuation (as of 10/01/16)	593,466,308
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.7824
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,296,238
(K) Estimated Equalized Valuation (as of 10/01/16)	593,466,308
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.9034

NAME=Brian DeLucia

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$159,960
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	24
Contracted Number of Annual Sick Days	12
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	\$6,830
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	\$41,531
Contractual Post-Employment Benefit Description of Payout of Sick days	Max at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum
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=Brian DeLucia

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=David Petzinger

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$88,000
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	07/01/16
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	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	\$2,580
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	\$12,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max at retirement
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=David Petzinger

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=Eugene Mosley

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,500
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	07/01/16
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	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	\$15,000
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	\$43,366
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum
Contractual Post-Employment Benefit Description of Payout of Personal days	Not permitted per contact
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=Eugene Mosley

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=Frank Patulla

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	B&G
Base Annual Salary Amount	\$90,000
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	07/01/16
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	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	\$3,080
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	\$12,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max at retirement
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=Frank Patulla

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=Ronald Haynes

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$88,000
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	07/01/16
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	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	\$3,080
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	\$12,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max at retirement
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=Ronald Haynes

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	