

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	914.0	895.0	893.0
Pupils On Roll Special Ed Full-Time	151.0	148.0	148.0
Pupils On Roll Special Ed Shared-Time	6.0	9.0	9.0
Pupils On Roll SUBTOTAL	1,071.0	1,052.0	1,050.0
Pupils in Private School Placements	14.0	11.0	0.0
Pupils Sent to Other Districts Regular	0.0	1.0	3.0
Pupils Sent to Other Districts Special Ed	24.0	33.0	44.0
Pupils in State Facilities	1.0	2.0	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	8,946,094	9,125,016	9,307,516
Unrestricted Miscellaneous Revenues	10-1XXX	66,356	75,000	75,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	100
Interest Earned On Maintenance Reserve	10-1XXX	0	0	100
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		9,012,450	9,200,116	9,382,816
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	43,463	49,331	49,331
Extraordinary Aid	10-3131	216,172	135,575	135,575
Categorical Special Education Aid	10-3132	678,015	686,228	686,228
Equalization Aid	10-3176	5,720,187	5,719,489	5,719,489
Categorical Security Aid	10-3177	56,004	63,955	63,955
Adjustment Aid	10-3178	75,497	0	0
Under Adequacy Aid	10-3180	0	75,497	75,497
Parcc Readiness Aid	10-3181	0	11,320	11,320
Per Pupil Growth Aid	10-3182	0	11,320	11,320
Professional Learning Community Aid	10-3183	0	10,720	10,720
Other State Aids	10-3XXX	22,640	0	0
Subtotal - Revenues From State Sources		6,811,978	6,763,435	6,763,435
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	55,356	37,329	34,402
Subtotal - Revenues From Federal Sources		55,356	37,329	34,402
Budgeted Fund Balance - Operating Budget	10-303	0	350,458	62,124
Adjustment For Prior Year Encumbrances		0	3,370	0
Actual Revenues (Over)/Under Expenditures		160,413	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		16,040,197	16,354,708	16,242,777
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	6,471	0
Total Revenues From Local Sources	20-1XXX	0	6,471	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	143,538	107,664	116,636
Other Restricted Entitlements	20-32XX	90,225	45,577	34,183
Total Revenues From State Sources		233,763	153,241	150,819
Revenues from Federal Sources:				
Title I	20-4411-4416	282,042	280,435	210,326
Title II	20-4451-4455	59,557	62,003	46,502
Title III	20-4491-4494	851	997	748
I.D.E.A. Part B (Handicapped)	20-4420-4429	395,535	335,311	251,483
Total Revenues From Federal Sources		737,985	678,746	509,059
Total Grants And Entitlements		971,748	838,458	659,878
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	664,744	620,589	639,283
Other Miscellaneous	40-1xxx	2,607	0	0
Miscellaneous	40-1XXX	2,607	0	0
Total Revenues From Local Sources		667,351	620,589	639,283
Budgeted Fund Balance	40-303	0	22,901	2,607
Total Local Repayment Of Debt		667,351	643,490	641,890
Actual Revenues (Over)/Under Expenditures		23,114	0	0
Total Repayment Of Debt		690,465	643,490	641,890

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues/Sources		17,702,410	17,836,656	17,544,545
Total Revenues/Sources Net of Transfers		17,702,410	17,836,656	17,544,545

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,005,107	4,778,194	4,954,801
Special Education - Instruction	11-2XX-100-XXX	1,400,051	1,375,651	1,406,113
Basic Skills/Remedial - Instruction	11-230-100-XXX	966	1,000	500
Bilingual Education - Instruction	11-240-100-XXX	65,330	60,172	60,794
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	53,492	47,000	78,578
School-Sponsored Athletics - Instruction	11-402-100-XXX	183,529	205,399	211,514
Summer School	11-422-XXX-XXX	3,686	1,636	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,057,636	2,538,321	2,159,741
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	7,875	8,107	8,107
Undist. Expenditures - Health Services	11-000-213-XXX	227,086	166,514	172,475
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	166,502	163,792	96,542
Undist. Expenditures - Guidance	11-000-218-XXX	390,596	375,411	352,776
Undist. Expenditures - Child Study Teams	11-000-219-XXX	365,425	437,050	363,001
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	74,131	82,060	140,932
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	175,036	161,608	160,936
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,365	10,500	8,900
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	417,143	457,796	458,614
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	779,040	846,220	739,005
Undist. Expend. - Central Services	11-000-251-XXX	280,069	331,805	297,348
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	31,033	60,238	75,633
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,087,423	1,042,085	993,174
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	672,146	700,988	844,158
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,530,812	2,480,439	2,628,192
Total Undistributed Expenditures		9,271,318	9,862,934	9,499,534
Interest Earned On Maintenance Reserve	10-606	0	0	100
Interest Earned On Current Expense Emergency Res	10-607	0	0	100

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		15,983,479	16,331,986	16,217,034
Capital Expenditures:				
Equipment	12-XXX-XXX-730	37,598	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,230	1,230	1,230
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		38,828	1,330	1,330
Transfer Of Funds To Charter Schools	10-000-100-56X	17,890	21,392	24,413
General Fund Grand Total		16,040,197	16,354,708	16,242,777
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	6,471	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	109,166	74,664	83,000
Support Services	20-218-200-XXX	34,372	33,000	33,636
Total Preschool Education Aid	20-218-XXX-XXX	143,538	107,664	116,636
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,127	1,009	757
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	34,919	23,678	17,759
Nonpublic Handicapped Services	20-XXX-XXX-XXX	24,911	20,669	15,502
Nonpublic Nursing Services	20-XXX-XXX-XXX	14,332	221	165
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,939	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	3,997	0	0
Total Other State Projects		90,225	45,577	34,183
Total State Projects	20-XXX-XXX-XXX	233,763	153,241	150,819
Federal Projects:				
Title I	20-XXX-XXX-XXX	282,042	280,435	210,326
Title II	20-XXX-XXX-XXX	59,557	62,003	46,502
Title III	20-XXX-XXX-XXX	851	997	748
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	395,535	335,311	251,483

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Federal Projects	20-XXX-XXX-XXX	737,985	678,746	509,059
Total Special Revenue Funds		971,748	838,458	659,878
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	690,465	643,490	641,890
Total Debt Service Funds		690,465	643,490	641,890
Total Expenditures/Appropriations		17,702,410	17,836,656	17,544,545
Total Expenditures Net of Transfers		17,702,410	17,836,656	17,544,545

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	477,637	523,658	360,518	308,727
--Repayment of Debt	48,622	25,508	2,607	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	344,572	344,572	344,672	344,772
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	248,630	248,630	248,630	248,730
--Legal Reserve	353,371	197,651	10,333	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	25,000	25,000	25,000	25,100
--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	\$12,229	\$12,606	\$12,676	\$12,667	\$12,789
Total Classroom Instruction	\$7,599	\$7,747	\$7,620	\$7,530	\$7,889
Classroom-Salaries and Benefits	\$7,189	\$7,356	\$7,298	\$7,215	\$7,562
Classroom-General Supplies and Textbooks	\$298	\$238	\$176	\$161	\$179
Classroom-Purchased Services	\$112	\$153	\$146	\$153	\$148
Total Support Services	\$1,509	\$1,656	\$1,756	\$1,678	\$1,584
Support Services-Salaries and Benefits	\$1,405	\$1,479	\$1,554	\$1,535	\$1,477
Total Administrative Costs	\$1,680	\$1,733	\$1,835	\$1,967	\$1,834
Administration Salaries and Benefits	\$1,459	\$1,494	\$1,536	\$1,643	\$1,508
Total Operations and Maintenance of Plant	\$1,150	\$1,173	\$1,121	\$1,145	\$1,089
Operations and Maintenance-Salaries and Benefits	\$681	\$711	\$708	\$707	\$633
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$256	\$270	\$288	\$292	\$338
Total Equipment Costs	\$48	\$35	\$0	\$0	\$0
Legal Costs	\$18	\$20	\$23	\$24	\$30
Employee Benefits as a percentage of salaries*	28.27%	26.78%	27.21%	26.52%	28.17%

*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)
Special Education Services	Special Education Services - MRESC	0
Special Education Services	Sayreville BOE	0
Others	Municipal Public Works - City of South Amboy	0
Transportation Services, including Fuel	MRESC - Transportation Services - Special Education and Vo-Tech	0
Transportation Services, including Fuel	Sayreville BOE - Special Education	0
Insurance Coverages and Benefits	NJSAIF	0
Insurance Coverages and Benefits	School Employee Health Benefit Plan	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,216,266
(B) Estimated Net Taxable Valuation (as of 10/01/16)	906,757,000
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0164
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,846,202
(E) Estimated Net Taxable Valuation (as of 10/01/16)	906,757,000
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0859

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,216,266
(H) Estimated Equalized Valuation (as of 10/01/16)	863,167,063
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0677
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,846,202
(K) Estimated Equalized Valuation (as of 10/01/16)	863,167,063
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.1407

NAME=Jorge Diaz

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$143,500
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	01/01/17
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	6
Contracted Number of Annual Sick Days	6
Contracted Number of Annual Personal Days	2
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	\$1,632
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	In Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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=Jorge Diaz

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 Frascella

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$128,250
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	25
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	2
Description of Other Contracted Non-Working Days	Family Illness
Total Allowances Amount	\$1,500
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	Payout in Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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=Peter Frascella

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=Terri Marian

CATEGORY	MEASURE
Job Title	Executive Assistant
Job Title II	
Base Annual Salary Amount	\$78,668
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	14
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	2
Description of Other Contracted Non-Working Days	Family Illness
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	In Retirement w/ One Year Notice
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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=Terri Marian

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	