

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	572.0	574.0	576.0
Pupils On Roll Special Ed Full-Time	109.0	130.0	130.0
Pupils On Roll SUBTOTAL	681.0	704.0	706.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Regular	0.0	0.0	1.0
Pupils Received	1.0	1.0	1.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,474,570	10,673,587	10,887,059
Total Tuition	10-1300	149,674	120,000	130,000
Unrestricted Miscellaneous Revenues	10-1XXX	16,211	10,000	10,000
Interest Earned On Capital Reserve Funds	10-1XXX	5,328	1,500	1,500
Subtotal - Revenues From Local Sources		10,645,783	10,805,087	11,028,559
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	52,008	60,681	60,681
Extraordinary Aid	10-3131	125,530	0	0
Categorical Special Education Aid	10-3132	347,512	339,314	339,314
Categorical Security Aid	10-3177	11,137	12,631	12,631
Parcc Readiness Aid	10-3181	0	6,910	6,910
Per Pupil Growth Aid	10-3182	0	6,910	6,910
Professional Learning Community Aid	10-3183	0	6,740	6,740
Other State Aids	10-3XXX	21,476	0	0
Subtotal - Revenues From State Sources		557,663	433,186	433,186
Budgeted Fund Balance - Operating Budget	10-303	0	476,427	210,143
Withdrawal From Cap Res-For Local Share	10-307	0	33,860	73,000
Adjustment For Prior Year Encumbrances		0	152	0
Actual Revenues (Over)/Under Expenditures		50,316	0	0
Total Operating Budget		11,253,762	11,748,712	11,744,888
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	30,853	0	0
Total Revenues From Local Sources	20-1XXX	30,853	0	0
Revenues from Federal Sources:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title I	20-4411-4416	36,558	35,507	28,406
Title II	20-4451-4455	16,582	15,780	12,624
I.D.E.A. Part B (Handicapped)	20-4420-4429	138,359	132,169	109,276
Total Revenues From Federal Sources		191,499	183,456	150,306
Total Grants And Entitlements		222,352	183,456	150,306
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,999,100	2,053,613	0
Total Revenues From Local Sources		1,999,100	2,053,613	0
Total Local Repayment Of Debt		1,999,100	2,053,613	0
Total Repayment Of Debt		1,999,100	2,053,613	0
Total Revenues/Sources		13,475,214	13,985,781	11,895,194
Total Revenues/Sources Net of Transfers		13,475,214	13,985,781	11,895,194

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,783,659	3,852,296	3,819,900
Special Education - Instruction	11-2XX-100-XXX	912,097	964,693	1,006,645
Basic Skills/Remedial - Instruction	11-230-100-XXX	57,645	69,578	31,935
Bilingual Education - Instruction	11-240-100-XXX	0	9,252	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	35,824	39,650	41,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	35,548	37,583	37,600
Community Services Programs/Operations	11-800-330-XXX	4,000	4,000	4,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	17,995	85,000	108,000
Undist. Expenditures - Health Services	11-000-213-XXX	146,360	148,163	148,900
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	222,827	219,097	210,260
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	340,495	298,180	374,730
Undist. Expenditures - Guidance	11-000-218-XXX	147,842	171,996	171,198
Undist. Expenditures - Child Study Teams	11-000-219-XXX	290,389	298,637	288,187
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	37,131	107,625	95,195
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	262,934	281,135	273,391
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	70,668	84,138	71,766
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	363,595	381,053	365,857
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	384,089	415,308	420,294
Undist. Expend. - Central Services	11-000-251-XXX	197,510	205,195	204,396
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	48,336	42,255	38,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,042,561	969,016	974,776
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	514,096	514,082	526,276
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,144,923	2,314,893	2,410,944
Total Undistributed Expenditures		6,231,751	6,535,773	6,682,170
Total General Current Expense		11,060,524	11,512,825	11,623,250

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	61,155	120,377	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	132,083	114,010	120,138
Interest Deposit To Capital Reserve	10-604	0	1,500	1,500
Total Capital Outlay		193,238	235,887	121,638
General Fund Grand Total		11,253,762	11,748,712	11,744,888
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	30,853	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	36,558	35,507	28,406
Title II	20-XXX-XXX-XXX	16,582	15,780	12,624
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	138,359	132,169	109,276
Total Federal Projects	20-XXX-XXX-XXX	191,499	183,456	150,306
Total Special Revenue Funds		222,352	183,456	150,306
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,999,100	2,053,613	0
Total Debt Service Funds		1,999,100	2,053,613	0
Total Expenditures/Appropriations		13,475,214	13,985,781	11,895,194
Total Expenditures Net of Transfers		13,475,214	13,985,781	11,895,194

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	404,890	538,076	334,698	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,785,018	1,775,536	1,743,176	1,671,676
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	441,500	380,365	380,365	380,365
--Legal Reserve	373,977	313,796	125,445	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	\$15,065	\$15,399	\$15,841	\$15,502	\$15,565
Total Classroom Instruction	\$9,140	\$8,934	\$9,208	\$9,047	\$9,086
Classroom-Salaries and Benefits	\$8,064	\$7,762	\$8,179	\$7,909	\$8,071
Classroom-General Supplies and Textbooks	\$500	\$288	\$371	\$363	\$219
Classroom-Purchased Services	\$576	\$883	\$657	\$776	\$796
Total Support Services	\$2,294	\$2,674	\$2,798	\$2,746	\$2,744
Support Services-Salaries and Benefits	\$1,673	\$1,775	\$1,786	\$1,739	\$1,573
Total Administrative Costs	\$1,732	\$1,843	\$1,963	\$1,899	\$1,898
Administration Salaries and Benefits	\$1,502	\$1,528	\$1,626	\$1,573	\$1,617
Total Operations and Maintenance of Plant	\$1,721	\$1,764	\$1,679	\$1,624	\$1,640
Operations and Maintenance-Salaries and Benefits	\$946	\$935	\$966	\$935	\$949
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$139	\$138	\$149	\$144	\$148
Total Equipment Costs	\$127	\$89	\$174	\$171	\$0
Legal Costs	\$19	\$50	\$44	\$43	\$42
Employee Benefits as a percentage of salaries*	32.00%	34.28%	36.01%	35.98%	37.57%

*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)
Staffing - Other	Northern Regional Educational Services Commission (NRESC) shared service for IT technician and network support	0
Transportation Services, including Fuel	SCESC (SE Routes), MUJC (SE Routes), UCESC (SE Routes)	0
Purchasing	Ed Services Commission - Coordination of Essential Services	0
Purchasing	Energy purchase consortium with ACES	0
Purchasing	The district partners with a multitude of purchasing cooperatives, including but not limited to Middlesex Regional Educational Services Commission (MRESC) and Hunterdon County Educational Services Commission (HCESC)	0
Municipal/Public Works	Snow removal, field maintenance, recreation facilities, CPR training, tree removal, gasoline and fuel purchases	0
Curriculum Services	Advances student program courses provided by Watchung Hills Regional High School	0
Insurance Coverages and Benefits	Participating in Joint Insurance Fund (JIF)	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,780,323
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,724,988,537
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.6250
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,780,323
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,724,988,537
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.6250

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,780,323
(H) Estimated Equalized Valuation (as of 10/01/16)	1,723,610,561
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6255
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,780,323
(K) Estimated Equalized Valuation (as of 10/01/16)	1,723,610,561
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.6255

NAME=Dr. Barbara Resko

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
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	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	28
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	\$5,550
Total Bonuses Amount	\$20,236
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	\$34,731
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payment for unused sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem, maximum of 38 days
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=Dr. Barbara Resko

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=Irfan Evcil

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$99,000
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	23
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	\$6,768
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$153
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	Maximum allowable at retirement only
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=Irfan Evcil

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=Maliha Sheikh

CATEGORY	MEASURE
Job Title	Psychologist
Job Title II	
Base Annual Salary Amount	\$83,685
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	189
Contracted Number of Annual Vacation Days	0
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	\$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	Maximum payment at retirement only
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=Maliha Sheikh

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=Mary Nunn

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$163,461
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	23
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	\$1,000
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	\$32,311
Contractual Post-Employment Benefit Description of Payout of Sick days	\$11,025 before 2007, maximum \$15,000 after 2007 at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 10 days, per diem \$628.69
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=Mary Nunn

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=Michael Vignola

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$100,000
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	18
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	\$1,000
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payment at retirement only
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=Michael Vignola

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	