

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,063.0	1,077.0	1,132.0
Pupils On Roll Special Ed Full-Time	184.0	189.0	193.0
Pupils On Roll SUBTOTAL	1,247.0	1,266.0	1,325.0
Pupils Sent to Other Districts Regular	0.0	3.0	0.0
Pupils Received	55.0	55.0	52.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,438,869	12,686,478	12,940,208
Total Tuition	10-1300	456,516	132,000	180,000
Rents And Royalties	10-1910	0	25,000	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	70,124	16,200	17,500
Interest Earned On Maintenance Reserve	10-1XXX	222	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	276	100	100
Subtotal - Revenues From Local Sources		12,966,007	12,859,778	13,167,808
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	94,099	94,099	94,099
Categorical Special Education Aid	10-3132	731,840	731,840	731,840
Equalization Aid	10-3176	5,286,989	5,286,989	5,286,989
Categorical Security Aid	10-3177	24,998	24,998	24,998
Parcc Readiness Aid	10-3181	0	11,490	11,490
Per Pupil Growth Aid	10-3182	0	11,490	11,490
Professional Learning Community Aid	10-3183	0	10,795	10,795
Other State Aids	10-3XXX	25,078	0	0
Subtotal - Revenues From State Sources		6,163,004	6,171,701	6,171,701
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	30,514	21,193	21,875
ARRA/SEMI Revenue	10-4210	0	374	0
Subtotal - Revenues From Federal Sources		30,514	21,567	21,875
Budgeted Fund Balance - Operating Budget	10-303	0	319,385	313,850
Withdrawal From Maint. Reserve	10-310	25,000	0	0
Adjustment For Prior Year Encumbrances		0	280,299	0
Actual Revenues (Over)/Under Expenditures		-374,866	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		18,809,659	19,652,730	19,675,234
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	12,143	0	4,100
Total Revenues From Local Sources	20-1XXX	12,143	0	4,100
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	103,337	91,958	76,500
Total Revenues From State Sources		103,337	91,958	76,500
Revenues from Federal Sources:				
Title I	20-4411-4416	121,954	132,218	100,000
Title II	20-4451-4455	30,740	30,448	23,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	389,797	541,525	293,000
Total Revenues From Federal Sources		542,491	704,191	416,000
Total Grants And Entitlements		657,971	796,149	496,600
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	753,884	718,654	680,038
Total Revenues From Local Sources		753,884	718,654	680,038
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	393,066	374,696	354,562
Total Local Repayment Of Debt		1,146,950	1,093,350	1,034,600
Total Repayment Of Debt		1,146,950	1,093,350	1,034,600
Total Revenues/Sources		20,614,580	21,542,229	21,206,434
Total Revenues/Sources Net of Transfers		20,614,580	21,542,229	21,206,434

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,355,375	5,366,929	5,127,432
Special Education - Instruction	11-2XX-100-XXX	2,597,288	2,727,111	2,742,698
Basic Skills/Remedial - Instruction	11-230-100-XXX	916,385	753,193	899,326
Bilingual Education - Instruction	11-240-100-XXX	1,406	2,500	2,625
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	42,311	40,000	45,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	1,000	1,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	34,032	33,106	19,106
Undist. Expenditures - Health Services	11-000-213-XXX	305,357	321,198	342,156
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	441,692	473,864	493,044
Undist. Expenditures - Guidance	11-000-218-XXX	167,702	151,213	215,382
Undist. Expenditures - Child Study Teams	11-000-219-XXX	544,538	552,720	563,237
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	99,384	93,877	83,746
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	202,064	187,157	220,901
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	148,496	196,726	213,847
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	388,853	468,427	432,790
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	716,615	785,398	699,901
Undist. Expend. - Central Services	11-000-251-XXX	220,658	234,801	240,700
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	168,124	171,610	184,994
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,675,563	1,837,020	1,899,890
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	716,220	1,013,869	1,041,650
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,966,220	4,225,017	4,189,815
Total Undistributed Expenditures		9,795,518	10,746,003	10,841,159
Total General Current Expense		18,708,283	19,636,736	19,659,240
Capital Expenditures:				
Equipment	12-XXX-XXX-730	26,700	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	24,400	0	0
Increase In Capital Reserve	10-604	50,000	0	0
Interest Deposit To Capital Reserve	10-604	276	100	100
Total Capital Outlay		101,376	100	100
Transfer Of Funds To Charter Schools	10-000-100-56X	0	15,894	15,894
General Fund Grand Total		18,809,659	19,652,730	19,675,234
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	12,143	0	4,100
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	4,792	9,914	9,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	21,299	19,747	15,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	12,202	24,395	20,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	16,200	15,480	14,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,420	4,472	3,500
Nonpublic Security Aid	20-XXX-XXX-XXX	9,725	17,950	15,000
Other	20-XXX-XXX-XXX	34,699	0	0
Total Other State Projects		103,337	91,958	76,500
Total State Projects	20-XXX-XXX-XXX	103,337	91,958	76,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	121,954	132,218	100,000
Title II	20-XXX-XXX-XXX	30,740	30,448	23,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	389,797	541,525	293,000
Total Federal Projects	20-XXX-XXX-XXX	542,491	704,191	416,000
Total Special Revenue Funds		657,971	796,149	496,600
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,146,950	1,093,350	1,034,600
Total Debt Service Funds		1,146,950	1,093,350	1,034,600

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Expenditures/Appropriations		20,614,580	21,542,229	21,206,434
Total Expenditures Net of Transfers		20,614,580	21,542,229	21,206,434

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	388,897	383,382	377,286	377,286
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	183,816	234,092	234,192	234,292
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	164,690	189,912	189,912	189,912
--Legal Reserve	402,308	627,139	313,850	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	\$14,301	\$14,451	\$14,596	\$14,695	\$14,037
Total Classroom Instruction	\$9,286	\$9,356	\$9,278	\$9,304	\$8,786
Classroom-Salaries and Benefits	\$8,525	\$8,941	\$9,025	\$9,021	\$8,534
Classroom-General Supplies and Textbooks	\$758	\$414	\$246	\$276	\$245
Classroom-Purchased Services	\$3	\$0	\$7	\$7	\$7
Total Support Services	\$1,843	\$1,985	\$2,084	\$2,028	\$2,079
Support Services-Salaries and Benefits	\$1,660	\$1,810	\$1,890	\$1,820	\$1,853
Total Administrative Costs	\$1,423	\$1,497	\$1,526	\$1,639	\$1,473
Administration Salaries and Benefits	\$1,139	\$1,189	\$1,214	\$1,278	\$1,172
Total Operations and Maintenance of Plant	\$1,704	\$1,567	\$1,664	\$1,680	\$1,652
Operations and Maintenance-Salaries and Benefits	\$842	\$882	\$935	\$889	\$858
Board Contribution to Food Services	\$4	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$42	\$45	\$44	\$44	\$47
Total Equipment Costs	\$58	\$21	\$0	\$0	\$0
Legal Costs	\$9	\$5	\$12	\$12	\$11
Employee Benefits as a percentage of salaries*	34.56%	32.98%	35.00%	34.39%	34.00%

*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	Coordinated services with GCSSSD for special education placements and administration of non-public programs	0
Custodial and Maintenance Services	Custodial and maintenance services provided to the Township of Mantua and MUA	0
Transportation Services, including Fuel	Jointure with Clearview Regional School District	0
Purchasing	Telephone-ACT Consortium; Gas/Electric-ACES Consortium; Supplies-MRESC Consortium	0
Municipal/Public Works	Coordinated services for trash removal and recycling; Salt for snow/ice	0
Insurance Coverages and Benefits	Participation in health insurance fund for medical and prescription benefits; Participation in insurance fund for property and workers compensation benefits	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,940,208
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,324,373,124
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.9771
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,620,246
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,324,373,124
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.0284

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,940,208
(H) Estimated Equalized Valuation (as of 10/01/16)	1,384,923,074
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9344
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,620,246
(K) Estimated Equalized Valuation (as of 10/01/16)	1,384,923,074
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9835

NAME=Howard Bruner

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of B & G
Base Annual Salary Amount	\$77,063
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	15
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	\$385
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	\$3,693
Contractual Post-Employment Benefit Description of Payout of Sick days	Min. of 50 to max. of 120 days at retirement at \$45 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment of unused vacation days at per diem rate
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=Howard Bruner

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=Michelle Daminger

CATEGORY	MEASURE
Job Title	Board Secretary
Job Title II	
Base Annual Salary Amount	\$79,374
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	16
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	\$972
Total Bonuses Amount	\$350
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	\$10,024
Contractual Post-Employment Benefit Description of Payout of Sick days	Min. of 50 to max. of 120 days at retirement at \$45 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment of unused vacation days at per diem rate
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=Michelle Daminger

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=Robert Fisicaro

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$142,500
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	09/01/16
End Date of Contract	06/30/21
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	\$7,775
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,690
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$28,442
Contractual Post-Employment Benefit Description of Payout of Sick days	Max. of 60 days upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. of 30 days upon retirement
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=Robert Fisicaro

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	