

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,730.0	1,745.0	1,755.0
Pupils On Roll Regular Shared-Time	17.0	16.0	16.0
Pupils On Roll Special Ed Full-Time	261.0	252.0	252.0
Pupils On Roll Special Ed Shared-Time	11.0	17.0	17.0
Pupils On Roll SUBTOTAL	2,019.0	2,030.0	2,040.0
Pupils in Private School Placements	9.0	9.0	9.0
Pupils Sent to Other Districts Regular	0.0	1.0	1.0
Pupils Sent to Other Districts Special Ed	6.0	6.5	6.5
Pupils Received	25.5	20.0	20.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	20,454,668	21,055,914	21,537,847
Other Local Governmental Units - Restricted	10-12XX	0	72,000	72,000
Total Tuition	10-1300	337,103	268,822	240,000
Unrestricted Miscellaneous Revenues	10-1XXX	28,046	8,246	7,221
Other Restricted Miscellaneous Revenues	10-1XXX	72,000	9,966	9,128
Subtotal - Revenues From Local Sources		20,891,817	21,414,948	21,866,196
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	19,838	24,011	24,011
Extraordinary Aid	10-3131	241,390	200,000	200,000
Categorical Special Education Aid	10-3132	1,140,860	1,161,432	1,161,432
Equalization Aid	10-3176	9,176,611	9,210,539	9,210,539
Categorical Security Aid	10-3177	85,714	101,567	101,567
Adjustment Aid	10-3178	1	1	1
Parcc Readiness Aid	10-3181	0	18,620	18,620
Per Pupil Growth Aid	10-3182	0	18,620	18,620
Professional Learning Community Aid	10-3183	0	20,040	20,040
Other State Aids	10-3XXX	37,239	0	0
Subtotal - Revenues From State Sources		10,701,653	10,754,830	10,754,830
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	73,176	30,400	34,402
Subtotal - Revenues From Federal Sources		73,176	30,400	34,402
Budgeted Fund Balance - Operating Budget	10-303	0	209,729	525,110
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	400,000
Withdrawal From Maint. Reserve	10-310	0	0	200,000
Adjustment For Prior Year Encumbrances		0	731,416	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		-329,831	0	0
Total Operating Budget		31,336,815	33,141,323	33,780,538
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	8,093	7,263	0
Total Revenues From Local Sources	20-1XXX	8,093	7,263	0
Revenues from Federal Sources:				
Title I	20-4411-4416	376,587	369,380	295,504
Title II	20-4451-4455	40,091	36,811	29,448
Title III	20-4491-4494	47,130	49,104	39,282
I.D.E.A. Part B (Handicapped)	20-4420-4429	494,363	484,810	387,848
Total Revenues From Federal Sources		958,171	940,105	752,082
Total Grants And Entitlements		966,264	947,368	752,082
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	688,100	703,550	703,100
Total Revenues From Local Sources		688,100	703,550	703,100
Total Local Repayment Of Debt		688,100	703,550	703,100
Total Repayment Of Debt		688,100	703,550	703,100
Total Revenues/Sources		32,991,179	34,792,241	35,235,720
Total Revenues/Sources Net of Transfers		32,991,179	34,792,241	35,235,720

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,099,410	10,571,995	10,740,895
Special Education - Instruction	11-2XX-100-XXX	2,346,410	2,421,662	2,429,347
Basic Skills/Remedial - Instruction	11-230-100-XXX	337,629	345,771	358,993
Bilingual Education - Instruction	11-240-100-XXX	555,243	565,592	499,997
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	138,259	126,800	146,100
School-Sponsored Athletics - Instruction	11-402-100-XXX	478,487	515,457	520,950
Summer School	11-422-XXX-XXX	197,636	2,097	0
Other Alternative Education Program	11-425-XXX-XXX	0	207,307	258,457
Community Services Programs/Operations	11-800-330-XXX	115,823	139,333	141,017
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,496,054	1,787,474	1,798,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	30,445	29,570	31,589
Undist. Expenditures - Health Services	11-000-213-XXX	394,778	425,272	366,075
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	421,387	416,488	448,150
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	387,158	348,240	357,914
Undist. Expenditures - Guidance	11-000-218-XXX	1,004,784	1,027,040	1,035,775
Undist. Expenditures - Child Study Teams	11-000-219-XXX	791,017	812,596	715,435
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	179,407	173,006	172,342
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	242,413	233,943	255,970
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	99,790	119,013	115,347
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	657,075	695,913	699,017
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,315,276	1,451,619	1,345,353
Undist. Expend. - Central Services	11-000-251-XXX	322,467	335,198	331,090
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	154,993	208,465	160,717
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,846,302	3,027,327	3,059,176
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	465,699	505,391	464,400
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,178,432	6,568,313	6,664,623

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Undistributed Expenditures		16,987,477	18,164,868	18,020,973
Total General Current Expense		31,256,374	33,060,882	33,116,729
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	71,168	71,168	654,536
Total Capital Outlay		71,168	71,168	654,536
Transfer Of Funds To Charter Schools	10-000-100-56X	9,273	9,273	9,273
General Fund Grand Total		31,336,815	33,141,323	33,780,538
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	8,093	7,263	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	376,587	369,380	295,504
Title II	20-XXX-XXX-XXX	40,091	36,811	29,448
Title III	20-XXX-XXX-XXX	47,130	49,104	39,282
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	494,363	484,810	387,848
Total Federal Projects	20-XXX-XXX-XXX	958,171	940,105	752,082
Total Special Revenue Funds		966,264	947,368	752,082
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	688,100	703,550	703,100
Total Debt Service Funds		688,100	703,550	703,100
Total Expenditures/Appropriations		32,991,179	34,792,241	35,235,720
Total Expenditures Net of Transfers		32,991,179	34,792,241	35,235,720

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	711,508	668,126	648,198	648,198
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	100	400,100	400,100	100
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	144,782	217,591	237,519	37,519
--Legal Reserve	558,614	734,839	525,110	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	\$14,492	\$14,509	\$15,009	\$15,288	\$15,256
Total Classroom Instruction	\$8,687	\$8,654	\$9,070	\$9,085	\$9,206
Classroom-Salaries and Benefits	\$8,297	\$8,165	\$8,592	\$8,494	\$8,818
Classroom-General Supplies and Textbooks	\$165	\$192	\$242	\$226	\$103
Classroom-Purchased Services	\$226	\$298	\$236	\$365	\$284
Total Support Services	\$2,269	\$2,267	\$2,309	\$2,317	\$2,244
Support Services-Salaries and Benefits	\$2,150	\$2,127	\$2,216	\$2,198	\$2,118
Total Administrative Costs	\$1,525	\$1,514	\$1,534	\$1,674	\$1,569
Administration Salaries and Benefits	\$1,298	\$1,259	\$1,296	\$1,379	\$1,295
Total Operations and Maintenance of Plant	\$1,554	\$1,599	\$1,595	\$1,704	\$1,715
Operations and Maintenance-Salaries and Benefits	\$841	\$794	\$828	\$818	\$833
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$361	\$375	\$380	\$392	\$403
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$53	\$91	\$47	\$74	\$74
Employee Benefits as a percentage of salaries*	34.71%	31.38%	33.79%	32.25%	32.07%

*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)
Transportation Services, including Fuel	Transportation through Union County Educational Services Commission	0
Transportation Services, including Fuel	Transportation through Morris Union Jointure Commission	0
Transportation Services, including Fuel	Purchasing gasoline and diesel through the municipality DPW	0
Purchasing	Educational Data School Purchasing Co-op	0
Purchasing	Educational Services Commission Co-op pricing	0
Purchasing	A.C.E.S. Program for Natural Gas	0
Purchasing	A.C.E.S. Program for Electricity	0
Municipal/Public Works	Operate the town recreation program after school hours for a fee	0
Municipal/Public Works	Shared use of town recreation building to house the Academy Alternative Program	0
Curriculum Services	Title I Non-Public Services through Union County Educational Services Commission	0
Technology Services	E-Rate funding	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	21,296,881
(B) Estimated Net Taxable Valuation (as of 03/01/17)	1,050,803,779
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.0267
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	21,992,706
(E) Estimated Net Taxable Valuation (as of 03/01/17)	1,050,803,779
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.0929

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	21,296,881
(H) Estimated Equalized Valuation (as of 10/01/16)	1,102,089,301
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9324
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	21,992,706
(K) Estimated Equalized Valuation (as of 10/01/16)	1,102,089,301
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.9955

NAME=Christopher Hyde

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$92,000
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	11/28/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	5
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	\$600
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	\$16,770
Contractual Post-Employment Benefit Description of Payout of Sick days	only if retiring maximum eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	only if retiring maximum eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	no compensation for unused personal 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=Christopher Hyde

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=Pedro Garrido

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	06/30/19
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	\$8,900
Total Bonuses Amount	\$13,119
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	\$27,115
Contractual Post-Employment Benefit Description of Payout of Sick days	only if retiring maximum eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	only if retiring maximum eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	no compensation for unused personal 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=Pedro Garrido

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=Susan Guercio

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$154,976
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	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	\$2,500
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	\$39,902
Contractual Post-Employment Benefit Description of Payout of Sick days	only if retiring maximum eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	only if retiring maximum eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	no compensation for unused sick 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=Susan Guercio

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	