

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,399.0	1,480.0	1,608.0
Pupils On Roll Regular Shared-Time	297.0	293.0	396.0
Pupils On Roll Special Ed Full-Time	15.0	17.0	0.0
Pupils On Roll Special Ed Shared-Time	266.0	300.0	161.0
Pupils On Roll SUBTOTAL	1,977.0	2,090.0	2,165.0
Pupils in Post-Secondary Full Time	137.0		80.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	4,690,000	4,833,800	5,130,476
Tuition From LEAs	10-1310	10,135,475	10,898,250	11,086,000
Other Tuition	10-1320-1340	488,938	440,000	440,000
Private Contributions	10-1920	0	75,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	209,529	400,000	400,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	100
Subtotal - Revenues From Local Sources		15,523,942	16,647,050	17,056,576
Revenues from State Sources:				
Categorical Special Education Aid	10-3132	946,786	965,247	965,247
Equalization Aid	10-3176	4,643,708	4,661,472	4,661,472
Categorical Security Aid	10-3177	43,442	48,058	48,058
Parcc Readiness Aid	10-3181	0	16,700	16,700
Per Pupil Growth Aid	10-3182	0	16,700	16,700
Professional Learning Community Aid	10-3183	0	17,080	17,080
Aid For Adult And Post-Graduate Programs	10-3191	64,787	0	0
Other State Aids	10-3XXX	33,400	0	0
Subtotal - Revenues From State Sources		5,732,123	5,725,257	5,725,257
Budgeted Fund Balance - Operating Budget	10-303	0	411,167	0
Adjustment For Prior Year Encumbrances		0	233,472	0
Actual Revenues (Over)/Under Expenditures		-202,026	0	0
Total Operating Budget		21,054,039	23,016,946	22,781,833
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	24,500	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From State Sources		24,500	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	227,970	100,000	100,000
Title II	20-4451-4455	3,525	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	242,598	150,000	150,000
Vocational Education	20-4430	499,070	0	0
Other	20-4XXX	0	350,000	350,000
Total Revenues From Federal Sources		973,163	600,000	600,000
Total Grants And Entitlements		997,663	600,000	600,000
Total Revenues/Sources		22,051,702	23,616,946	23,381,833
Total Revenues/Sources Net of Transfers		22,051,702	23,616,946	23,381,833

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Vocational Programs	11-3XX-100-XXX	9,938,439	10,731,363	10,671,976
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	298,616	310,770	311,600
Other Instructional Programs - Instruction	11-4XX-100-XXX	166,623	191,122	194,883
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	123,092	126,198	129,253
Undist. Expenditures - Guidance	11-000-218-XXX	745,402	796,271	814,910
Undist. Expenditures - Child Study Teams	11-000-219-XXX	43,933	70,065	91,160
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	51,358	25,870	25,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	48,926	55,850	55,850
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	571,020	638,103	660,226
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	884,857	944,130	948,558
Undist. Expend. - Central Services	11-000-251-XXX	575,300	573,724	577,825
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	79,765	85,000	87,125
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,340,971	3,681,258	3,661,342
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	47,030	71,500	75,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,587,277	4,052,435	3,853,039
Total Undistributed Expenditures		10,098,931	11,120,404	10,979,288
Total General Current Expense		20,502,609	22,353,659	22,157,747
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	46,147	46,147	46,147
Interest Deposit To Capital Reserve	10-604	0	0	100
Total Capital Outlay		46,147	46,147	46,247
Post-Secondary Programs - Instruction	13-330-100-XXX	307,493	0	0
Total Post-Secondary Programs	13-330-X00-XXX	307,493	0	0
Special Schools:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Accred. Eve./Adult H.S./Post-Grad.:				
Accred. Eve./Adult H.S./Post-Grad.-Inst.	13-601-100-XXX	168,536	366,730	342,592
Accred Eve/Adult H S/Post-Grad.-Supp.Ser.	13-601-200-XXX	0	190,374	190,247
Total Accred. Eve./Adult H.S./Post-Grad.	13-601-X00-XXX	168,536	557,104	532,839
Vocational Evening:				
Vocational Evening-Local-Instruction	13-629-100-XXX	29,254	60,036	45,000
Total Vocational Evening - Local	13-629-X00-XXX	29,254	60,036	45,000
Total Special Schools	13-XXX-XXX-XXX	505,283	617,140	577,839
General Fund Grand Total		21,054,039	23,016,946	22,781,833
Special Grants and Entitlements:				
Other State Projects:				
Other	20-XXX-XXX-XXX	24,500	0	0
Total Other State Projects		24,500	0	0
Total State Projects	20-XXX-XXX-XXX	24,500	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	227,970	100,000	100,000
Title II	20-XXX-XXX-XXX	3,525	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	242,598	150,000	150,000
Vocational Education	20-XXX-XXX-XXX	499,070	0	0
Other	20-XXX-XXX-XXX	0	350,000	350,000
Total Federal Projects	20-XXX-XXX-XXX	973,163	600,000	600,000
Total Special Revenue Funds		997,663	600,000	600,000
Total Expenditures/Appropriations		22,051,702	23,616,946	23,381,833
Total Expenditures Net of Transfers		22,051,702	23,616,946	23,381,833

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	1,269,973	1,249,475	1,249,475	1,249,475
--Repayment of Debt		0		
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,301,337	1,301,337	1,301,337	1,301,437
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	411,167	411,167	0	0
--Tuition Reserve		0		
--Current Expense Emergency Reserve	0	0		
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Repayment of Debt:				
--Restricted for Repayment of Debt	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	\$11,815	\$11,836	\$11,726	\$12,424	\$11,229
Total Classroom Instruction	\$7,083	\$7,340	\$7,125	\$7,596	\$6,831
Classroom-Salaries and Benefits	\$6,190	\$6,583	\$6,365	\$6,675	\$6,062
Classroom-General Supplies and Textbooks	\$507	\$423	\$406	\$479	\$408
Classroom-Purchased Services	\$387	\$334	\$354	\$442	\$360
Total Support Services	\$714	\$728	\$734	\$763	\$711
Support Services-Salaries and Benefits	\$669	\$708	\$688	\$726	\$667
Total Administrative Costs	\$1,487	\$1,477	\$1,463	\$1,547	\$1,417
Administration Salaries and Benefits	\$1,281	\$1,284	\$1,247	\$1,318	\$1,212
Total Operations and Maintenance of Plant	\$2,201	\$1,984	\$2,058	\$2,146	\$1,943
Operations and Maintenance-Salaries and Benefits	\$353	\$373	\$394	\$415	\$378
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$181	\$207	\$208	\$218	\$197
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$11	\$10	\$32	\$33	\$31
Employee Benefits as a percentage of salaries*	27.70%	27.12%	29.54%	29.14%	27.42%

*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	Contracting with Union County Ed Serv Commission rather than hiring a FT Director of Special Education	0

NAME=Gwendolyn Franklin

CATEGORY	MEASURE
Job Title	Assistant Business Administrator
Job Title II	
Base Annual Salary Amount	\$115,899
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	22
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	5
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	\$1,642
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Vacation days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Personal days	personal time not carried over, converts to 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=Gwendolyn Franklin

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=Gwendolyn Ryan

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$151,967
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	15
Contracted Number of Annual Personal Days	5
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	\$2,915
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Vacation days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days not carried over, converts to 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=Gwendolyn Ryan

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=Janet Behrmann

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$133,575
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	15
Contracted Number of Annual Personal Days	5
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	\$2,221
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Vacation days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Personal days	personal time not carried over, converts to 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=Janet Behrmann

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 A. Capodice

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$206,150
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	29
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	5
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	\$3,571
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	\$10,000
Total Contractual Post-Employment Benefit Amount	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Vacation days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Personal days	personal time not carried over, converts to 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=Peter A. Capodice

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	