

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,480.0	1,569.0	1,567.0
On Roll Regular Shared-Time	293.0	268.0	268.0
On Roll Special Ed Full-Time	17.0	38.0	25.0
On Roll Special Ed Shared-Time	300.0	258.0	258.0
On Roll Subtotal	2,090.0	2,133.0	2,118.0
In Post-Secondary Full Time	84.0	84.0	84.0
In Post-Secondary Part Time	131.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	4,833,800	5,130,476	5,233,086
Tuition From LEAs	10-1310	10,788,004	11,086,000	11,640,000
Other Tuition	10-1320-1340	533,324	440,000	440,000
Unrestricted Miscellaneous Revenues	10-1XXX	211,722	400,000	400,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	50
Subtotal - Revenues From Local Sources		16,366,850	17,056,576	17,713,136
Revenues from State Sources:				
Categorical Special Education Aid	10-3132	965,247	965,247	1,182,629
Equalization Aid	10-3176	4,661,472	5,340,530	5,340,530
Categorical Security Aid	10-3177	48,058	48,058	201,372
Parcc Readiness Aid	10-3181	16,700	16,700	0
Per Pupil Growth Aid	10-3182	16,700	16,700	0
Professional Learning Community Aid	10-3183	17,080	17,080	0
Aid For Adult And Post-Graduate Programs	10-3191	0	109,515	0
Subtotal - Revenues From State Sources		5,725,257	6,513,830	6,724,531
Budgeted Fund Balance - Operating Budget	10-303	0	0	477,780
Adjustment For Prior Year Encumbrances		0	114,153	0
Actual Revenues (Over)/Under Expenditures		-22,024	0	0
Total Operating Budget		22,070,083	23,684,559	24,915,447
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	10,000	0	0
Total Revenues From Local Sources	20-1XXX	10,000	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	20,000	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From State Sources		20,000	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	205,425	100,000	100,000
Title II	20-4451-4455	15,102	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	235,547	150,000	150,000
Other	20-4XXX	593,328	350,000	350,000
Total Revenues From Federal Sources		1,049,402	600,000	600,000
Total Grants And Entitlements		1,079,402	600,000	600,000
Total Revenues/Sources		23,149,485	24,284,559	25,515,447
Total Revenues/Sources Net of Transfers		23,149,485	24,284,559	25,515,447

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Vocational Programs	11-3XX-100-XXX	10,486,334	11,363,252	11,815,613
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	296,836	314,600	317,600
Other Instructional Programs - Instruction	11-4XX-100-XXX	211,406	194,883	207,934
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	126,198	129,253	132,697
Undist. Expenditures - Guidance	11-000-218-XXX	845,167	873,410	998,836
Undist. Expenditures - Child Study Teams	11-000-219-XXX	39,395	91,160	174,869
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	23,485	25,000	30,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	43,407	55,850	57,700
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	554,037	662,578	673,115
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	917,818	948,558	974,589
Undist. Expend. - Central Services	11-000-251-XXX	557,251	583,214	664,245
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	85,000	87,125	91,983
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,399,628	3,689,497	3,782,275
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	46,273	77,300	82,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,883,677	3,854,311	4,108,353
Total Undistributed Expenditures		10,521,336	11,077,256	11,770,662
Total General Current Expense		21,515,912	22,949,991	24,111,809
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	46,147	46,147	46,147
Increase In Capital Reserve	10-604	0	0	177,780
Interest Deposit To Capital Reserve	10-604	0	100	50
Total Capital Outlay		46,147	46,247	223,977
Special Schools:				
Accred. Eve./Adult H.S./Post-Grad.:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Accred. Eve./Adult H.S./Post-Grad.-Inst.	13-601-100-XXX	316,924	380,064	351,193
Accred Eve/Adult H S/Post-Grad.-Supp.Ser.	13-601-200-XXX	166,950	226,752	183,468
Total Accred. Eve./Adult H.S./Post-Grad.	13-601-X00-XXX	483,874	606,816	534,661
Vocational Evening:				
Vocational Evening-Local-Instruction	13-629-100-XXX	24,150	81,505	45,000
Total Vocational Evening - Local	13-629-X00-XXX	24,150	81,505	45,000
Total Special Schools	13-XXX-XXX-XXX	508,024	688,321	579,661
General Fund Grand Total		22,070,083	23,684,559	24,915,447
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	10,000	0	0
Other State Projects:				
Other	20-XXX-XXX-XXX	20,000	0	0
Total Other State Projects		20,000	0	0
Total State Projects	20-XXX-XXX-XXX	20,000	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	205,425	100,000	100,000
Title II	20-XXX-XXX-XXX	15,102	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	235,547	150,000	150,000
Other	20-XXX-XXX-XXX	593,328	350,000	350,000
Total Federal Projects	20-XXX-XXX-XXX	1,049,402	600,000	600,000
Total Special Revenue Funds		1,079,402	600,000	600,000
Total Expenditures/Appropriations		23,149,485	24,284,559	25,515,447
Total Expenditures Net of Transfers		23,149,485	24,284,559	25,515,447

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	1,249,475	1,324,205	1,324,205	1,324,205
Unrestricted	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	1,301,337	1,301,337	1,301,437	1,479,267
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	411,167	477,780	477,780	0
Restricted for General Operating Budget	Tuition Reserve		0		
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0		
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Repayment of Debt	Repayment of Debt	0	0		

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,836	\$11,232	\$11,229	\$11,706	\$12,393
Total Classroom Instruction	\$7,340	\$6,938	\$6,831	\$7,216	\$7,611
Classroom-Salaries and Benefits	\$6,583	\$5,988	\$6,062	\$6,133	\$6,707
Classroom-General Supplies and Textbooks	\$423	\$462	\$408	\$423	\$425
Classroom-Purchased Services	\$334	\$487	\$360	\$661	\$480
Total Support Services	\$728	\$718	\$711	\$751	\$898
Support Services-Salaries and Benefits	\$708	\$686	\$667	\$707	\$853
Total Administrative Costs	\$1,477	\$1,380	\$1,417	\$1,425	\$1,514
Administration Salaries and Benefits	\$1,284	\$1,221	\$1,212	\$1,215	\$1,306
Total Operations and Maintenance of Plant	\$1,984	\$1,857	\$1,943	\$1,969	\$2,034
Operations and Maintenance-Salaries and Benefits	\$373	\$350	\$378	\$379	\$397
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$207	\$196	\$197	\$199	\$202
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$10	\$11	\$31	\$31	\$31
Employee Benefits as a percentage of salaries*	27.12%	28.87%	27.42%	26.93%	26.63%

\*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 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 2017-18 revised appropriations and the 2018-19 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	0



Name=Gwendolyn Franklin

Category	Measure
Job Title	Assistant Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$119,086
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	None Reported
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Gwendolyn Ryan

Category	Measure
Job Title	Assistant Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$155,387
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	None Reported
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Janet Behrmann

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$137,248
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	None Reported
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Peter A. Capodice

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$211,820
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
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	None Reported
Total Allowances Amount	\$4,147
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported