

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	966.0	964.0	966.0
Pupils On Roll Special Ed Full-Time	225.0	228.0	228.0
Pupils On Roll SUBTOTAL	1,191.0	1,192.0	1,194.0
Pupils in Private School Placements	4.0	4.0	4.0
Pupils Sent to Other Districts Special Ed	9.0	8.0	9.0
Pupils Received	13.0	14.0	14.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	19,460,866	19,850,082	20,442,524
Total Tuition	10-1300	23,400	28,000	28,000
Transportation Fees From Individuals	10-1410	23,675	35,000	75,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	40,000	40,000
Interest Earned On Capital Reserve Funds	10-1XXX	2,861	50	50
Other Restricted Miscellaneous Revenues	10-1XXX	58,904	0	0
Subtotal - Revenues From Local Sources		19,569,706	19,953,132	20,585,574
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	31,235	34,121	34,121
Extraordinary Aid	10-3131	112,122	134,266	134,266
Categorical Special Education Aid	10-3132	715,195	714,708	714,708
Equalization Aid	10-3176	12,167	11,741	11,741
Categorical Security Aid	10-3177	20,423	23,068	23,068
Adjustment Aid	10-3178	23,739	23,739	23,739
Parcc Readiness Aid	10-3181	0	12,690	12,690
Per Pupil Growth Aid	10-3182	0	12,690	12,690
Professional Learning Community Aid	10-3183	0	11,540	11,540
Other State Aids	10-3XXX	32,166	0	0
Subtotal - Revenues From State Sources		947,047	978,563	978,563
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	16,103	17,201
Subtotal - Revenues From Federal Sources		0	16,103	17,201
Budgeted Fund Balance - Operating Budget	10-303	0	564,563	1,075,339
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	160,850	450,000
Other Financing Sources	10-5XXX	13	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Adjustment For Prior Year Encumbrances		0	819,737	0
Actual Revenues (Over)/Under Expenditures		4,721	0	0
Total Operating Budget		20,521,487	22,492,948	23,106,677
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	74,106	0	0
Total Revenues From Local Sources	20-1XXX	74,106	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	171,718	0	0
Total Revenues From State Sources		171,718	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	111,284	10,000	10,000
Title II	20-4451-4455	32,716	20,000	20,000
Title III	20-4491-4494	1,546	3,000	3,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	346,600	230,000	230,000
Total Revenues From Federal Sources		492,146	263,000	263,000
Total Grants And Entitlements		737,970	263,000	263,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	728,242	699,542	460,300
Total Revenues From Local Sources		728,242	699,542	460,300
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	4,770	4,276	0
Budgeted Fund Balance	40-303	0	277	0
Total Local Repayment Of Debt		733,012	704,095	460,300

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		163	0	0
Total Repayment Of Debt		733,175	704,095	460,300
Total Revenues/Sources		21,992,632	23,460,043	23,829,977
Total Revenues/Sources Net of Transfers		21,992,632	23,460,043	23,829,977

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,071,436	7,212,415	7,344,929
Special Education - Instruction	11-2XX-100-XXX	1,977,026	2,164,509	2,229,551
Basic Skills/Remedial - Instruction	11-230-100-XXX	72,499	76,578	79,585
Bilingual Education - Instruction	11-240-100-XXX	45,977	48,178	65,677
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	38,097	25,309	26,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	44,213	48,473	48,343
Community Services Programs/Operations	11-800-330-XXX	10,103	10,691	10,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	604,263	664,462	829,306
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	29,800	30,178	26,563
Undist. Expenditures - Health Services	11-000-213-XXX	245,675	268,859	277,828
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	371,188	378,214	419,013
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	188,321	249,956	277,360
Undist. Expenditures - Guidance	11-000-218-XXX	417,088	427,635	439,427
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,064,802	1,171,136	1,266,997
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	194,827	231,834	267,090
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	523,767	672,822	662,604
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	46,802	66,900	59,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	593,166	677,395	561,614
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	733,611	752,052	754,041
Undist. Expend. - Central Services	11-000-251-XXX	316,152	345,791	323,445
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	110,546	166,626	141,028
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,776,992	2,710,748	2,098,179
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	405,106	539,533	468,654
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,987,018	3,445,073	3,915,260
Total Undistributed Expenditures		10,609,124	12,799,214	12,787,909
Total General Current Expense		19,868,475	22,385,367	22,591,994

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	15,965	10,433	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	610,841	54,098	471,633
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		626,806	64,581	471,683
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	26,206	43,000	43,000
Total Summer School	13-422-X00-XXX	26,206	43,000	43,000
Total Special Schools	13-XXX-XXX-XXX	26,206	43,000	43,000
General Fund Grand Total		20,521,487	22,492,948	23,106,677
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	74,106	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	16,975	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	44,332	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	65,297	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	29,250	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,869	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	7,995	0	0
Total Other State Projects		171,718	0	0
Total State Projects	20-XXX-XXX-XXX	171,718	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	111,284	10,000	10,000
Title II	20-XXX-XXX-XXX	32,716	20,000	20,000
Title III	20-XXX-XXX-XXX	1,546	3,000	3,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	346,600	230,000	230,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Federal Projects	20-XXX-XXX-XXX	492,146	263,000	263,000
Total Special Revenue Funds		737,970	263,000	263,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	733,175	704,095	460,300
Total Debt Service Funds		733,175	704,095	460,300
Total Expenditures/Appropriations		21,992,632	23,460,043	23,829,977
Total Expenditures Net of Transfers		21,992,632	23,460,043	23,829,977

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	933,523	767,216	817,712	433,464
--Repayment of Debt	440	277	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	814,075	916,934	756,134	306,184
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	613,353	905,654	691,091	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	\$14,594	\$16,001	\$17,011	\$17,770	\$17,834
Total Classroom Instruction	\$8,601	\$9,490	\$9,955	\$9,948	\$10,400
Classroom-Salaries and Benefits	\$8,347	\$9,265	\$9,682	\$9,645	\$10,125
Classroom-General Supplies and Textbooks	\$225	\$205	\$234	\$259	\$236
Classroom-Purchased Services	\$29	\$21	\$39	\$44	\$38
Total Support Services	\$2,799	\$3,033	\$3,195	\$3,422	\$3,664
Support Services-Salaries and Benefits	\$2,065	\$2,260	\$2,285	\$2,381	\$2,549
Total Administrative Costs	\$1,410	\$1,761	\$1,836	\$1,914	\$1,804
Administration Salaries and Benefits	\$1,167	\$1,478	\$1,413	\$1,388	\$1,401
Total Operations and Maintenance of Plant	\$1,691	\$1,616	\$1,930	\$2,390	\$1,869
Operations and Maintenance-Salaries and Benefits	\$530	\$588	\$565	\$565	\$500
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$76	\$84	\$75	\$75	\$76
Total Equipment Costs	\$64	\$14	\$0	\$9	\$0
Legal Costs	\$20	\$20	\$34	\$53	\$34
Employee Benefits as a percentage of salaries*	22.94%	22.68%	25.77%	25.79%	28.72%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	140	Tuition from Parents	28,000	PreSchool Tuition
1	240	transportation Fee	75,000	Subscription Busing
1	300	Interest	40,000	Interest

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	PARTICIPATES IN REGION II COOPERATIVE AGREEMENTS SPECIAL ED SERVICES SUCH AS TRANSPORTATION, STAFF DEVELOPMENT, & TRAINING	0
Others	PARTICIPATES IN THE ALLIANCE FOR COMPETITIVE ENERGY SERVICES (ACES)	0
Purchasing	PARTICIPATES IN A COOPERATIVE PURCHASING PROGRAM THROUGH EDUCATIONAL DATA SERVICES & MIDDLESEX REGIONAL EDUCATIONAL SERVICES COMMISSION (MRESC)	0
Curriculum Services	PARTICIPATES IN SHARED CURRICULUM SERVICES WITH PASCACK VALLEY REGIONAL HIGH SCHOOL (PVRHS) & OTHER SENDING DISTRICTS	0
Technology Services	PARTICIPATES IN FEDERAL UNIVERSAL PROGRAM (ERATE)	0
Technology Services	SHARE A PRIVATE OPTIC NETWORK WITH PASCACK VALLEY REGIONAL HIGH SCHOOL (PVRHS) AND VIRTUALIZATION AS WELL	0
Technology Services	PARTICIPATES IN ACT TELECOMMUNICATIONS PROGRAM	0
Insurance Coverages and Benefits	PARTICIPATES IN THE NORTHEAST SCHOOL BOARD INSURANCE GROUP (NESBIG) WITH APPROX. FORTY (40) OTHER BOARD OF EDUCATIONS FOR PROPERTY/CASUALTY, EMPLOYMENT PRACTICES INSURANCE, AND WORKERS' COMPENSATION INSURANCE	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	20,146,303
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,678,068,447
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.2006
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	20,726,224
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,678,068,447
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.2351

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	20,146,303
(H) Estimated Equalized Valuation (as of 10/01/16)	1,812,873,041
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1113
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	20,726,224
(K) Estimated Equalized Valuation (as of 10/01/16)	1,812,873,041
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.1433

NAME=Jeffrey Feifer

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$100,440
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	180
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$960
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Interim Supt- Not entitled
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim Supt - Not entitled
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim Supt - Not entitled
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=Jeffrey Feifer

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=Lirca Garcia

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$176,900
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	26
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	16
Description of Other Contracted Non-Working Days	5 Recess Days; 11 Holiday
Total Allowances Amount	\$1,465
Total Bonuses Amount	\$1,400
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,044
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 Amt at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Lirca Garcia

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 Ulshoefer

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$93,400
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	240
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	16
Description of Other Contracted Non-Working Days	5 Recess Days; 11 Holiday
Total Allowances Amount	\$525
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 Amt at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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 Ushoefer

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	