

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,932.0	1,930.0	2,014.0
Pupils On Roll Special Ed Full-Time	302.0	305.0	258.0
Pupils On Roll Special Ed Shared-Time	5.0	3.0	0.0
Pupils On Roll SUBTOTAL	2,239.0	2,238.0	2,272.0
Pupils in Private School Placements	17.0	22.0	0.0
Pupils Sent to Other Districts Special Ed	8.0	7.0	28.0
Pupils Received	20.0	19.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	32,825,065	34,206,953	35,188,091
Total Tuition	10-1300	64,637	95,000	65,000
Transportation Fees From Individuals	10-1410	126,632	110,000	115,000
Unrestricted Miscellaneous Revenues	10-1XXX	166,733	10,000	10,000
Subtotal - Revenues From Local Sources		33,183,067	34,421,953	35,378,091
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	59,865	65,404	65,404
Extraordinary Aid	10-3131	234,889	0	0
Categorical Special Education Aid	10-3132	914,044	908,249	908,249
Categorical Security Aid	10-3177	35,358	40,769	40,769
Parcc Readiness Aid	10-3181	0	21,075	21,075
Per Pupil Growth Aid	10-3182	0	21,075	21,075
Professional Learning Community Aid	10-3183	0	22,010	22,010
Host District Support Aid	10-3184	0	626	626
Other State Aids	10-3XXX	54,698	0	0
Subtotal - Revenues From State Sources		1,298,854	1,079,208	1,079,208
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	14,073	18,665	21,593
Subtotal - Revenues From Federal Sources		14,073	18,665	21,593
Budgeted Fund Balance - Operating Budget	10-303	0	490,844	474,207
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	310,000	0
Withdrawal From Maint. Reserve	10-310	0	260,000	0
Adjustment For Prior Year Encumbrances		0	1,087,705	0
Actual Revenues (Over)/Under Expenditures		-831,948	0	0
Total Operating Budget		33,664,046	37,668,375	36,953,099

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	406,949	436,137	436,137
Total Revenues From State Sources		406,949	436,137	436,137
Revenues from Federal Sources:				
Title I	20-4411-4416	109,730	85,500	85,500
Title II	20-4451-4455	42,060	28,094	35,717
Title III	20-4491-4494	12,931	0	12,931
I.D.E.A. Part B (Handicapped)	20-4420-4429	697,821	472,158	592,697
Total Revenues From Federal Sources		862,542	585,752	726,845
Total Grants And Entitlements		1,269,491	1,021,889	1,162,982
Repayment of Debt:				
Other Financing Sources	40-5xxx	262,960	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,383,161	2,265,600	2,269,127
Other Miscellaneous	40-1xxx	13,606,544	0	0
Miscellaneous	40-1XXX	13,606,544	0	0
Total Revenues From Local Sources		15,989,705	2,265,600	2,269,127
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	236,338	236,243
Withdrawal From Debt Service Reserve	40-313	0	0	3,886
Total Local Repayment Of Debt		16,252,665	2,501,938	2,509,256
Actual Revenues (Over)/Under Expenditures		-3,886	0	0
Total Repayment Of Debt		16,248,779	2,501,938	2,509,256

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues/Sources		51,182,316	41,192,202	40,625,337
Total Revenues/Sources Net of Transfers		51,182,316	41,192,202	40,625,337

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	11,512,850	12,032,371	12,007,497
Special Education - Instruction	11-2XX-100-XXX	3,037,488	3,350,446	3,437,600
Basic Skills/Remedial - Instruction	11-230-100-XXX	347,842	359,784	369,119
Bilingual Education - Instruction	11-240-100-XXX	35,876	37,871	38,253
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	193,134	228,723	206,175
School-Sponsored Athletics - Instruction	11-402-100-XXX	586,194	602,532	614,651
Other Instructional Programs - Instruction	11-4XX-100-XXX	0	3,000	3,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,895,480	2,048,212	2,271,884
Undist. Expenditures - Health Services	11-000-213-XXX	732,454	856,706	768,973
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	198,068	188,680	194,680
Undist. Expenditures - Guidance	11-000-218-XXX	663,803	752,136	743,512
Undist. Expenditures - Child Study Teams	11-000-219-XXX	813,355	866,766	893,072
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	662,997	766,426	740,612
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	359,745	374,849	391,878
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	558,538	683,064	628,492
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,516,195	1,574,775	1,577,183
Undist. Expend. - Central Services	11-000-251-XXX	363,075	375,376	388,341
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	136,721	145,443	150,207
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,895,459	3,061,073	2,866,995
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,572,402	1,826,351	1,839,285
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,731,101	5,898,494	6,625,666
Total Undistributed Expenditures		17,099,393	19,418,351	20,080,780
Total General Current Expense		32,812,777	36,033,078	36,757,075
Capital Expenditures:				
Equipment	12-XXX-XXX-730	331,655	324,855	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	519,614	1,277,283	162,865
Total Capital Outlay		851,269	1,602,138	162,865
Transfer Of Funds To Charter Schools	10-000-100-56X	0	33,159	33,159
General Fund Grand Total		33,664,046	37,668,375	36,953,099
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	75,094	90,229	90,229
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	60,411	60,411
Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	134,572	134,572
Nonpublic Nursing Services	20-XXX-XXX-XXX	115,842	107,000	107,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	34,323	43,925	43,925
Nonpublic Security Aid	20-XXX-XXX-XXX	33,004	0	0
Adult Education	20-XXX-XXX-XXX	142,117	0	0
Other	20-XXX-XXX-XXX	6,569	0	0
Total Other State Projects		406,949	436,137	436,137
Total State Projects	20-XXX-XXX-XXX	406,949	436,137	436,137
Federal Projects:				
Title I	20-XXX-XXX-XXX	109,730	85,500	85,500
Title II	20-XXX-XXX-XXX	42,060	28,094	35,717
Title III	20-XXX-XXX-XXX	12,931	0	12,931
Title IV	20-XXX-XXX-XXX	668,827	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	28,994	472,158	592,697
Total Federal Projects	20-XXX-XXX-XXX	862,542	585,752	726,845
Total Special Revenue Funds		1,269,491	1,021,889	1,162,982
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	16,248,779	2,501,938	2,509,256
Total Debt Service Funds		16,248,779	2,501,938	2,509,256

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Expenditures/Appropriations		51,182,316	41,192,202	40,625,337
Total Expenditures Net of Transfers		51,182,316	41,192,202	40,625,337

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	1,101,663	833,962	533,962	533,962
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	663,872	613,000	903,000	903,000
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	350,000	398,000	538,000	538,000
--Legal Reserve	490,844	965,051	474,207	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	300,000	300,000	300,000	300,000
--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	3,886	3,886	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	\$13,271	\$13,155	\$13,896	\$14,396	\$14,386
Total Classroom Instruction	\$8,182	\$8,108	\$8,636	\$8,833	\$8,933
Classroom-Salaries and Benefits	\$7,754	\$7,614	\$8,217	\$8,375	\$8,511
Classroom-General Supplies and Textbooks	\$398	\$447	\$385	\$423	\$377
Classroom-Purchased Services	\$30	\$47	\$34	\$34	\$45
Total Support Services	\$1,929	\$1,820	\$2,001	\$2,060	\$2,036
Support Services-Salaries and Benefits	\$1,690	\$1,519	\$1,654	\$1,687	\$1,711
Total Administrative Costs	\$1,364	\$1,360	\$1,419	\$1,491	\$1,484
Administration Salaries and Benefits	\$1,119	\$1,119	\$1,155	\$1,181	\$1,210
Total Operations and Maintenance of Plant	\$1,359	\$1,432	\$1,385	\$1,537	\$1,449
Operations and Maintenance-Salaries and Benefits	\$766	\$720	\$773	\$788	\$811
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$408	\$407	\$422	\$443	\$440
Total Equipment Costs	\$69	\$149	\$116	\$145	\$0
Legal Costs	\$37	\$36	\$39	\$40	\$40
Employee Benefits as a percentage of salaries*	25.80%	22.77%	26.87%	26.72%	29.63%

*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 (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)
Recycling	Participation with municipality	0
Transportation Services, including Fuel	Shared Service with Boro - fuel purchase	0
Transportation Services, including Fuel	Participation in jointures with Edison BOE, Piscataway BOE, South Plainfield BOE and MRESC	0
Purchasing	Participation in several purchasing cooperatives	0
Municipal/Public Works	Informal agreements with municipality for various projects	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	34,697,522
(B) Estimated Net Taxable Valuation (as of 10/01/16)	992,040,500
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	3.4976
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	36,974,063
(E) Estimated Net Taxable Valuation (as of 10/01/16)	992,040,500
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	3.7271

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	34,697,522
(H) Estimated Equalized Valuation (as of 10/01/16)	2,303,856,247
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5061
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	36,974,063
(K) Estimated Equalized Valuation (as of 10/01/16)	2,303,856,247
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.6049

NAME=Chris Thumann

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	none
Base Annual Salary Amount	\$95,741
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	22
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	

NAME=Gerard Redmond

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	none
Base Annual Salary Amount	\$96,623
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	22
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	

NAME=Michael Harvier

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$152,250
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	22
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	

NAME=Richard Cohen

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$141,163
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	22
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	

NAME=Robert Capra

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	none
Base Annual Salary Amount	\$134,893
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	22
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	

NAME=Vincent Caputo

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	07/01/14
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	240
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	