

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	740.0	736.0	732.0
Pupils On Roll Special Ed Full-Time	152.0	170.0	170.0
Pupils On Roll SUBTOTAL	892.0	906.0	902.0
Pupils in Private School Placements	4.0	7.0	7.0
Pupils Sent to Other Districts Regular	1.0	0.0	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	13,671,988	13,945,428	14,224,336
Total Tuition	10-1300	57,231	27,000	27,000
Transportation Fees From Individuals	10-1410	0	0	20,000
Other Restricted Miscellaneous Revenues	10-1XXX	66,355	0	0
Subtotal - Revenues From Local Sources		13,795,574	13,972,428	14,271,336
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	32,836	39,581	39,581
Extraordinary Aid	10-3131	82,450	82,450	0
Categorical Special Education Aid	10-3132	458,142	450,207	450,207
Categorical Security Aid	10-3177	20,222	23,895	23,895
Adjustment Aid	10-3178	1	1	1
Parcc Readiness Aid	10-3181	0	9,010	9,010
Per Pupil Growth Aid	10-3182	0	9,010	9,010
Professional Learning Community Aid	10-3183	0	8,790	8,790
Other State Aids	10-3XXX	24,498	0	0
Subtotal - Revenues From State Sources		618,149	622,944	540,494
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	29,572	15,584	15,737
Subtotal - Revenues From Federal Sources		29,572	15,584	15,737
Budgeted Fund Balance - Operating Budget	10-303	0	385,723	672,261
Transfers From Other Funds	10-5200	992,942	0	0
Actual Revenues (Over)/Under Expenditures		-1,097,963	0	0
Total Operating Budget		14,338,274	14,996,679	15,499,828
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Revenue From Local Sources	20-1XXX	22,229	4,264	0
Total Revenues From Local Sources	20-1XXX	22,229	4,264	0
Revenues from Federal Sources:				
Title I	20-4411-4416	108,942	134,432	107,545
Title II	20-4451-4455	39,978	18,361	14,688
I.D.E.A. Part B (Handicapped)	20-4420-4429	213,192	200,049	160,039
Total Revenues From Federal Sources		362,112	352,842	282,272
Total Grants And Entitlements		384,341	357,106	282,272
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	226,553	282,988	371,511
Total Revenues From Local Sources		226,553	282,988	371,511
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	0	32,955
Total Local Repayment Of Debt		226,553	282,988	404,466
Total Repayment Of Debt		226,553	282,988	404,466
Total Revenues/Sources		14,949,168	15,636,773	16,186,566
Total Revenues/Sources Net of Transfers		14,949,168	15,636,773	16,186,566

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,555,078	4,926,113	5,207,949
Special Education - Instruction	11-2XX-100-XXX	2,271,049	2,180,933	2,134,622
Basic Skills/Remedial - Instruction	11-230-100-XXX	179,694	174,890	187,893
Bilingual Education - Instruction	11-240-100-XXX	22,178	43,000	2,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	46,614	49,616	49,249
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	113,938	322,283	488,670
Undist. Expenditures - Health Services	11-000-213-XXX	240,421	245,735	256,727
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	281,490	250,648	251,477
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	221,461	222,895	229,298
Undist. Expenditures - Guidance	11-000-218-XXX	55,983	57,845	58,275
Undist. Expenditures - Child Study Teams	11-000-219-XXX	522,970	539,584	560,950
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	40,689	82,300	55,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	110,554	161,233	200,125
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,975	12,400	5,375
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	360,622	453,544	447,609
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	464,515	514,646	475,167
Undist. Expend. - Central Services	11-000-251-XXX	290,241	341,451	333,414
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	5,265	3,600	3,600
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	955,715	1,045,121	1,111,540
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	454,200	504,512	447,019
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,517,197	2,790,593	2,935,567
Undistributed Expenditures-Food Services	11-000-310-930	18,000	0	0
Total Undistributed Expenditures		6,656,236	7,548,390	7,859,813
Total General Current Expense		13,730,849	14,922,942	15,441,526
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	20,146	20,146	20,146
Capital Reserve - Transfer To Capital Projects	12-000-400-931	542,502	0	0
Total Capital Outlay		562,648	20,146	20,146
Transfer Of Funds To Charter Schools	10-000-100-56X	44,777	53,591	38,156
General Fund Grand Total		14,338,274	14,996,679	15,499,828
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	22,229	4,264	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	108,942	134,432	107,545
Title II	20-XXX-XXX-XXX	39,978	18,361	14,688
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	213,192	200,049	160,039
Total Federal Projects	20-XXX-XXX-XXX	362,112	352,842	282,272
Total Special Revenue Funds		384,341	357,106	282,272
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	226,553	282,988	404,466
Total Debt Service Funds		226,553	282,988	404,466
Total Expenditures/Appropriations		14,949,168	15,636,773	16,186,566
Total Expenditures Net of Transfers		14,949,168	15,636,773	16,186,566

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	405,736	375,333	375,333	299,934
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,040,591	1,882,594	1,882,594	1,882,594
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	125,000	225,000	225,000	225,000
--Legal Reserve	890,508	982,585	596,862	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	202,409	202,409	202,409	202,409
--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	\$14,313	\$14,801	\$15,836	\$15,628	\$16,190
Total Classroom Instruction	\$9,383	\$9,913	\$10,492	\$10,299	\$10,706
Classroom-Salaries and Benefits	\$9,007	\$9,423	\$9,854	\$9,671	\$10,010
Classroom-General Supplies and Textbooks	\$174	\$263	\$335	\$330	\$442
Classroom-Purchased Services	\$203	\$227	\$302	\$297	\$254
Total Support Services	\$2,022	\$2,028	\$2,229	\$2,167	\$2,249
Support Services-Salaries and Benefits	\$1,701	\$1,725	\$1,973	\$1,926	\$1,977
Total Administrative Costs	\$1,517	\$1,528	\$1,672	\$1,757	\$1,737
Administration Salaries and Benefits	\$1,145	\$1,256	\$1,413	\$1,370	\$1,473
Total Operations and Maintenance of Plant	\$1,242	\$1,223	\$1,343	\$1,310	\$1,401
Operations and Maintenance-Salaries and Benefits	\$729	\$696	\$709	\$688	\$714
Board Contribution to Food Services	\$14	\$20	\$0	\$0	\$0
Total Extracurricular Costs	\$50	\$67	\$73	\$71	\$71
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$68	\$26	\$54	\$53	\$54
Employee Benefits as a percentage of salaries*	28.57%	27.11%	30.48%	28.79%	29.55%

*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	Agreement with Northern Regional Educational Service Commission for Special Education Transportation	0
Transportation Services, including Fuel	Agreement with Essex County Educational Service Commission for Special Education Transportation	0
Transportation Services, including Fuel	Gasoline for district vehicles procured from Little Falls Township	0
Purchasing	Hunterdon and Middlesex County Educational Services for Cooperative Bidding Services	0
Purchasing	Educational Data Services for purchase of School Supplies	0
Municipal/Public Works	Little Falls Township for salting of school parking lots	0
Technology Services	Northern Regional Educational Service Commission for Technology Services	0
Insurance Coverages and Benefits	Participating in pool with NJIISBAIG	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,084,882
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,482,180,300
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.9503
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,492,917
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,482,180,300
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9778

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,084,882
(H) Estimated Equalized Valuation (as of 10/01/16)	1,612,426,996
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8735
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,492,917
(K) Estimated Equalized Valuation (as of 10/01/16)	1,612,426,996
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8988

NAME=Carol Delsandro

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$113,025
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	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$1,165
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	\$23,695
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for 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=Carol Delsandro

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=Margaret Duca

CATEGORY	MEASURE
Job Title	Other
Job Title II	Occupational Therapist
Base Annual Salary Amount	\$81,088
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	184
Contracted Number of Annual Vacation Days	0
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	23
Description of Other Contracted Non-Working Days	Holidays and School Break
Total Allowances Amount	\$0
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 payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout for vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout for 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=Margaret Duca

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=Sherri Glassman

CATEGORY	MEASURE
Job Title	Psychologist
Job Title II	
Base Annual Salary Amount	\$126,199
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	24
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	23
Description of Other Contracted Non-Working Days	Holidays and School Break
Total Allowances Amount	\$0
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	\$27,619
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum amount
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for 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=Sherri Glassman

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=Tracey Marinelli

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
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	07/01/15
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$2,350
Total Bonuses Amount	\$21,735
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	\$23,365
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Payout at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for 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=Tracey Marinelli

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	