

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	662.0	651.0	672.0
Pupils On Roll Special Ed Full-Time	69.0	71.0	71.0
Pupils On Roll SUBTOTAL	731.0	722.0	743.0
Pupils in Private School Placements	5.0	9.0	11.0
Pupils Sent to Other Districts Regular	268.0	270.0	284.5
Pupils Sent to Other Districts Special Ed	45.5	47.0	44.0
Pupils Received		10.0	16.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,108,033	15,410,193	15,718,396
Other Local Governmental Units - Unrestricted	10-12XX	51,576	0	0
Other Local Governmental Units - Restricted	10-12XX	27,414	0	0
Total Tuition	10-1300	9,284	65,000	70,000
Transportation Fees From Individuals	10-1410	54,520	51,272	51,272
Unrestricted Miscellaneous Revenues	10-1XXX	0	21,000	20,480
Interest Earned On Capital Reserve Funds	10-1XXX	27,674	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	0	29,000	27,000
Subtotal - Revenues From Local Sources		15,278,501	15,576,465	15,887,148
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	65,170	76,605	76,605
Extraordinary Aid	10-3131	177,624	172,855	133,218
Categorical Special Education Aid	10-3132	382,540	371,542	371,542
Categorical Security Aid	10-3177	17,494	19,731	19,731
Under Adequacy Aid	10-3180	0	5,780	5,780
Parcc Readiness Aid	10-3181	0	10,690	10,690
Per Pupil Growth Aid	10-3182	0	10,690	10,690
Professional Learning Community Aid	10-3183	0	10,370	10,370
Other State Aids	10-3XXX	45,284	0	0
Subtotal - Revenues From State Sources		688,112	678,263	638,626
Budgeted Fund Balance - Operating Budget	10-303	0	445,585	448,592
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	234,798	300,000
Adjustment For Prior Year Encumbrances		0	25,178	0
Actual Revenues (Over)/Under Expenditures		-53,332	0	0
Total Operating Budget		15,913,281	16,960,289	17,274,366

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	88,302	46,861	0
Total Revenues From Local Sources	20-1XXX	88,302	46,861	0
Revenues from Federal Sources:				
Title I	20-4411-4416	76,859	76,004	0
Title II	20-4451-4455	10,900	11,575	7,936
I.D.E.A. Part B (Handicapped)	20-4420-4429	166,081	158,112	134,396
Other	20-4XXX	22,466	0	0
Total Revenues From Federal Sources		276,306	245,691	142,332
Total Grants And Entitlements		364,608	292,552	142,332
Repayment of Debt:				
Transfers From Other Funds	40-5200	200,000	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	897,219	1,258,365	1,237,201
Total Revenues From Local Sources		897,219	1,258,365	1,237,201
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	561,150	458,569	455,892
Withdrawal From Debt Service Reserve	40-313	0	0	18,728
Total Local Repayment Of Debt		1,658,369	1,716,934	1,711,821
Total Repayment Of Debt		1,658,369	1,716,934	1,711,821
Total Revenues/Sources		17,936,258	18,969,775	19,128,519
Total Revenues/Sources Net of Transfers		17,936,258	18,969,775	19,128,519

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,763,411	3,786,660	3,844,260
Special Education - Instruction	11-2XX-100-XXX	754,465	726,500	818,330
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	49,523	55,757	62,708
School-Sponsored Athletics - Instruction	11-402-100-XXX	34,775	34,055	38,672
Summer School	11-422-XXX-XXX	0	15,835	15,835
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	5,963,931	6,689,117	6,618,417
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	55,772	57,166	58,907
Undist. Expenditures - Health Services	11-000-213-XXX	144,589	151,330	136,274
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	130,503	156,923	139,757
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	88,120	82,908	82,900
Undist. Expenditures - Guidance	11-000-218-XXX	61,120	62,072	66,364
Undist. Expenditures - Child Study Teams	11-000-219-XXX	216,676	236,511	261,843
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	109,164	128,083	124,887
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	238,046	314,413	324,826
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	4,670	4,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	293,612	317,408	265,491
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	379,254	433,894	397,302
Undist. Expend. - Central Services	11-000-251-XXX	190,926	211,991	175,618
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	897,763	1,058,340	975,697
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	612,068	724,848	789,999
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,708,094	1,690,339	2,050,810
Total Undistributed Expenditures		11,089,638	12,320,013	12,473,092
Total General Current Expense		15,691,812	16,938,820	17,252,897
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	21,469	21,469	21,469

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	200,000	0	0
Total Capital Outlay		221,469	21,469	21,469
General Fund Grand Total		15,913,281	16,960,289	17,274,366
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	88,302	46,861	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	76,859	76,004	0
Title II	20-XXX-XXX-XXX	0	11,575	7,936
Title III	20-XXX-XXX-XXX	10,900	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	166,081	158,112	134,396
Other	20-XXX-XXX-XXX	22,466	0	0
Total Federal Projects	20-XXX-XXX-XXX	276,306	245,691	142,332
Total Special Revenue Funds		364,608	292,552	142,332
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,658,369	1,716,934	1,711,821
Total Debt Service Funds		1,658,369	1,716,934	1,711,821
Total Expenditures/Appropriations		17,936,258	18,969,775	19,128,519
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	200,000	0	0
Total Expenditures Net of Transfers		17,736,258	18,969,775	19,128,519

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	514,327	576,839	738,702	338,702
--Repayment of Debt	18,728	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	679,500	479,500	479,500	479,500
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	435,839	301,757	48,592	0
--Tuition Reserve	234,798	534,798	300,000	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	18,728	18,728	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	\$12,239	\$12,501	\$13,227	\$13,192	\$13,250
Total Classroom Instruction	\$7,438	\$7,818	\$7,976	\$7,840	\$8,174
Classroom-Salaries and Benefits	\$7,160	\$7,591	\$7,704	\$7,572	\$7,863
Classroom-General Supplies and Textbooks	\$261	\$212	\$246	\$242	\$261
Classroom-Purchased Services	\$17	\$14	\$26	\$26	\$50
Total Support Services	\$1,738	\$1,722	\$1,990	\$1,962	\$1,991
Support Services-Salaries and Benefits	\$1,375	\$1,357	\$1,511	\$1,488	\$1,575
Total Administrative Costs	\$1,451	\$1,437	\$1,490	\$1,608	\$1,414
Administration Salaries and Benefits	\$1,146	\$1,181	\$1,228	\$1,324	\$1,197
Total Operations and Maintenance of Plant	\$1,482	\$1,385	\$1,625	\$1,634	\$1,502
Operations and Maintenance-Salaries and Benefits	\$754	\$720	\$825	\$811	\$790
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$130	\$140	\$146	\$149	\$170
Total Equipment Costs	\$5	\$0	\$0	\$0	\$0
Legal Costs	\$49	\$43	\$63	\$68	\$34
Employee Benefits as a percentage of salaries*	27.41%	27.18%	26.15%	26.10%	31.35%

*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)
Custodial and Maintenance Services	Borough of Mountainside shared services for snow removal	0
Custodial and Maintenance Services	Borough of Mountainside shared services for grounds maintenance	0
Others	Shared Business Administrator/Board Secretary with Garwood BOE	0
Transportation Services, including Fuel	UCESC Shared transportation services with other County BOEs	0
Transportation Services, including Fuel	MUJC Consortium of transportation routes	0
Purchasing	ED Date Consortium for purchase of educational supplies	0
Purchasing	ACES Coop - Consortium for purchase of energy services	0
Insurance Coverages and Benefits	SAIF - School Alliance Insurance Fund - Consortium for purchase of property and casualty insurance	0
Insurance Coverages and Benefits	Health Benefits - State Health Plan	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	15,564,294
(B) Estimated Net Taxable Valuation (as of 10/01/16)	478,180,362
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	3.2549
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	16,814,585
(E) Estimated Net Taxable Valuation (as of 10/01/16)	478,180,362
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	3.5164

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	15,564,294
(H) Estimated Equalized Valuation (as of 10/01/16)	1,776,301,003
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8762
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	16,814,585
(K) Estimated Equalized Valuation (as of 10/01/16)	1,776,301,003
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9466

NAME=Eric Larson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$115,568
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	39
Shared District	1710
Job Title Other District	Business Administrator
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	20
Contracted Number of Annual Sick Days	13
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	
Total Allowances Amount	\$6,250
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	\$11,112
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible for payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	Based on accrued days - not to exceed 25
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible for payout
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=Eric Larson

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$3,500
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	Waiver of Benefits if eligible
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=Joy Blom

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum & Instruction
Base Annual Salary Amount	\$114,077
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	20
Contracted Number of Annual Sick Days	13
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	
Total Allowances Amount	\$6,000
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	not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
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=Joy Blom

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=Kimberly Richards

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$138,528
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	20
Contracted Number of Annual Sick Days	13
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	
Total Allowances Amount	\$6,000
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	not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
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=Kimberly Richards

	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=Nancy Lubarsky

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	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	13
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	
Total Allowances Amount	\$6,500
Total Bonuses Amount	\$21,750
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	\$30,058
Contractual Post-Employment Benefit Description of Payout of Sick days	\$557/day to a maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	\$557/day for a maximum 27 days
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
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=Nancy Lubarsky

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$2,500
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	Waiver of benefits if eligible
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=Wayne Devico

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings and Grounds
Base Annual Salary Amount	\$92,861
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	20
Contracted Number of Annual Sick Days	13
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	
Total Allowances Amount	\$900
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,771
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	not eligible for payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible for payout
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible for payout
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=Wayne Devico

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	