

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	828.0	843.0	851.0
On Roll Special Ed Full-Time	127.0	122.0	112.0
On Roll Subtotal	955.0	965.0	963.0
In Private School Placements	2.0	2.0	8.0
Sent to Other Districts Special Ed	4.0	4.0	0.0
Received	12.0	10.0	10.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,900,649	17,375,847	18,034,307
Total Tuition	10-1300	66,500	63,000	63,000
Transportation Fees From Individuals	10-1410	59,627	59,000	50,000
Transportation Fees From Other LEAs	10-1420-1440	139,572	120,000	120,000
Unrestricted Miscellaneous Revenues	10-1XXX	125,508	61,000	100,000
Subtotal - Revenues From Local Sources		17,291,856	17,678,847	18,367,307
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	44,317	44,317	145,795
Extraordinary Aid	10-3131	64,188	0	0
Categorical Special Education Aid	10-3132	407,427	407,427	441,376
Categorical Security Aid	10-3177	17,063	17,063	17,063
Parcc Readiness Aid	10-3181	9,750	9,750	0
Per Pupil Growth Aid	10-3182	9,750	9,750	0
Professional Learning Community Aid	10-3183	9,460	9,460	0
Other State Aids	10-3XXX	8,798	0	0
Subtotal - Revenues From State Sources		570,753	497,767	604,234
Budgeted Fund Balance - Operating Budget	10-303	0	129,710	362,645
Withdrawal From Cap Res-For Local Share	10-307	0	630,000	359,047
Withdrawal From Maint. Reserve	10-310	0	60,000	0
Transfers From Other Funds	10-5200	87,847	0	0
Adjustment For Prior Year Encumbrances		0	366,894	0
Actual Revenues (Over)/Under Expenditures		-467,919	0	0
Total Operating Budget		17,482,537	19,363,218	19,693,233
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	18,558	42,700	30,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From Local Sources	20-1XXX	18,558	42,700	30,000
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	39,166	31,398	12,398
Total Revenues From State Sources		39,166	31,398	12,398
Revenues from Federal Sources:				
Title I	20-4411-4416	24,000	24,362	20,000
Title II	20-4451-4455	21,300	13,801	10,000
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	212,619	212,379	180,000
Total Revenues From Federal Sources		257,919	260,542	218,000
Total Grants And Entitlements		315,643	334,640	260,398
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,043,206	1,043,456	1,045,344
Total Revenues From Local Sources		1,043,206	1,043,456	1,045,344
Total Local Repayment Of Debt		1,043,206	1,043,456	1,045,344
Total Repayment Of Debt		1,043,206	1,043,456	1,045,344
Total Revenues/Sources		18,841,386	20,741,314	20,998,975
Total Revenues/Sources Net of Transfers		18,841,386	20,741,314	20,998,975

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,827,404	5,073,915	5,131,124
Special Education - Instruction	11-2XX-100-XXX	2,138,782	2,097,295	2,126,403
Basic Skills/Remedial - Instruction	11-230-100-XXX	151,111	144,105	145,314
Bilingual Education - Instruction	11-240-100-XXX	62,140	68,037	70,035
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	72,132	103,568	104,426
School-Sponsored Athletics - Instruction	11-402-100-XXX	61,861	54,164	63,900
Other Instructional Programs - Instruction	11-4XX-100-XXX	3,689	3,910	3,860
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	335,359	459,543	414,579
Undist. Expenditures - Health Services	11-000-213-XXX	297,710	308,005	318,504
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	497,206	518,869	504,082
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	57,994	127,100	133,720
Undist. Expenditures - Guidance	11-000-218-XXX	264,591	267,246	265,054
Undist. Expenditures - Child Study Teams	11-000-219-XXX	508,997	532,902	509,419
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	158,483	160,309	145,064
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	126,847	127,512	118,381
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	209,692	227,404	219,084
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	455,937	474,407	430,925
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	683,935	704,083	689,780
Undist. Expend. - Central Services	11-000-251-XXX	305,037	316,290	316,656
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	78,373	89,526	89,408
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,656,405	1,706,413	1,709,699
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	763,931	783,126	830,824
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,589,903	4,160,555	4,658,710
Undistributed Expenditures-Food Services	11-000-310-930	3,334	0	0
Total Undistributed Expenditures		9,993,734	10,963,290	11,353,889
Total General Current Expense		17,310,853	18,508,284	18,998,951

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	52,376	134,347	238,909
Facilities Acquisition And Const. Serv.	12-000-400-XXX	87,069	656,168	385,215
Total Capital Outlay		139,445	790,515	624,124
Transfer Of Funds To Charter Schools	10-000-100-56X	32,239	64,419	70,158
General Fund Grand Total		17,482,537	19,363,218	19,693,233
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	18,558	42,700	30,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,110	2,575	2,575
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	4,858	5,000	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	10,182	14,000	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,810	4,559	4,559
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,756	1,739	1,739
Nonpublic Security Aid	20-XXX-XXX-XXX	5,450	3,525	3,525
Total Other State Projects		39,166	31,398	12,398
Total State Projects	20-XXX-XXX-XXX	39,166	31,398	12,398
Federal Projects:				
Title I	20-XXX-XXX-XXX	24,000	24,362	20,000
Title II	20-XXX-XXX-XXX	21,300	13,801	10,000
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	212,619	212,379	180,000
Total Federal Projects	20-XXX-XXX-XXX	257,919	260,542	218,000
Total Special Revenue Funds		315,643	334,640	260,398
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,043,206	1,043,456	1,045,344
Total Debt Service Funds		1,043,206	1,043,456	1,045,344

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Expenditures/Appropriations		18,841,386	20,741,314	20,998,975
Total Expenditures Net of Transfers		18,841,386	20,741,314	20,998,975

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	494,660	502,570	376,653	57,744
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	869,755	1,146,701	516,701	157,654
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	60,000	60,000	0	0
Restricted for General Operating Budget	Legal Reserve	49,710	93,446	43,736	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	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	\$16,433	\$16,780	\$18,301	\$17,948	\$18,493
Total Classroom Instruction	\$9,492	\$9,651	\$10,474	\$10,229	\$10,653
Classroom-Salaries and Benefits	\$8,810	\$9,023	\$9,660	\$9,440	\$9,880
Classroom-General Supplies and Textbooks	\$460	\$391	\$572	\$560	\$552
Classroom-Purchased Services	\$223	\$237	\$242	\$228	\$222
Total Support Services	\$2,558	\$2,808	\$3,165	\$3,102	\$3,110
Support Services-Salaries and Benefits	\$2,304	\$2,494	\$2,787	\$2,750	\$2,773
Total Administrative Costs	\$1,937	\$1,984	\$2,088	\$2,130	\$2,128
Administration Salaries and Benefits	\$1,631	\$1,659	\$1,792	\$1,787	\$1,855
Total Operations and Maintenance of Plant	\$2,086	\$1,993	\$2,157	\$2,097	\$2,151
Operations and Maintenance-Salaries and Benefits	\$1,111	\$1,133	\$1,224	\$1,196	\$1,277
Board Contribution to Food Services	\$4	\$3	\$0	\$0	\$0
Total Extracurricular Costs	\$199	\$176	\$224	\$214	\$235
Total Equipment Costs	\$2	\$54	\$0	\$140	\$249
Legal Costs	\$68	\$73	\$40	\$54	\$39
Employee Benefits as a percentage of salaries*	33.41%	32.56%	36.57%	37.01%	40.85%

*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)
Social Worker/Psychologist	The district has proposed in this budget to share the services of a licensed BCBA ABA specialist.	0
Transportation Services, including Fuel	The district is actively engaged in planning routes with the Hanover Park Regional High School District, The Morris Union Jointure Commission, the ESC of Morris County and other surrounding districts i.e. Madison and Chatham. The district receives it's fuel from the Borough of Florham Park who purchases the fuel through a consortium. The district has planned in this budget to purchase three(3) vehicles through the NJESC Purchasing Cooperative.	0
Purchasing	The district is a member of the following purchasing cooperatives, NJESC, Hunterdon County ESC, Morris County ESC and the Morris County Pricing Council. The district also purchases items off the STATE of NJ Contract(s) when appropriate. The district is purchases natural gas and electricity via agreements with the Alliance for Competative Energy Systems(ACES) The district purchases long distance phone service from the Alliance for Competative Telecommunications(ACT). The district purchased internet access and voice/ip services from the NJESC DRLAP.	0
Municipal/Public Works	The district, informally, provides janitorial services to the Borough on an as needed basis. The district permits facility use to all municipal programs free of charge with one exception for Sunday use. The Borough of Florham Park provides Student Resource Officers during the school year(s). The Borough of Florham Park provides strategic assistance in snow removal/salting activities. The Borough provides parking facilities for student transportation vehicles during the school year. The district provides transportation for the Borough Day Camp and Teen Camp.	0
Professional Staff Development	The district surveys and host various summer professional development with various surrounding district participation.	0

ID=Florham Park

Category	Amount
(A) General Fund School Levy	17,705,077
(D) Total School Levy	18,749,477
(B) Estimated Net Taxable Valuation (as of 10/01/17)	3,313,141,311
(H) Estimated Equalized Valuation (as of 10/01/17)	3,415,130,920
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5344
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5659
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5184
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5490

Name=Dr. Melissa Varley

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$155,000
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	06/30/21
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	6
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	\$10,850
Total Bonuses Amount	\$22,860
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	\$32,596
Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 up to Maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 up to Maximum
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
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=Dr. Melissa Varley

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=Mr. John Csatlos

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$146,246
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	26
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	6
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	\$8,068
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,949
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$32,437
Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 up to maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 up to maximum
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
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=Mr. John Csatlos

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=Mr. Philip Infantolino

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings and Grounds
Base Annual Salary Amount	\$103,220
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	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	6
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	\$2,320
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,949
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,925
Contractual Post-Employment Benefit Description of Payout of Sick days	1:1 up to Maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	1:1 up to Maximum
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
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=Mr. Philip Infantolino

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