

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,382.0	1,353.0	1,364.0
On Roll Regular Shared-Time	3.0	3.0	3.0
On Roll Special Ed Full-Time	213.0	215.0	217.0
On Roll Special Ed Shared-Time	5.0	4.0	5.0
On Roll Subtotal	1,603.0	1,575.0	1,589.0
In Private School Placements	37.5	32.0	32.0
Sent to Other Districts Special Ed	4.5	4.5	4.5
Received	1.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	25,859,739	26,532,424	27,295,448
Total Tuition	10-1300	0	25,000	124,367
Transportation Fees From Individuals	10-1410	0	7,938	9,000
Rents And Royalties	10-1910	0	478,550	500,941
Unrestricted Miscellaneous Revenues	10-1XXX	703,907	216,375	216,375
Interest Earned On Maintenance Reserve	10-1XXX	0	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	9,500	9,500
Subtotal - Revenues From Local Sources		26,563,646	27,270,287	28,156,131
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	66,137	66,137	224,770
Extraordinary Aid	10-3131	362,239	300,000	300,000
Categorical Special Education Aid	10-3132	630,950	630,950	703,504
Categorical Security Aid	10-3177	30,041	30,041	30,041
Parcc Readiness Aid	10-3181	17,010	17,010	0
Per Pupil Growth Aid	10-3182	17,010	17,010	0
Professional Learning Community Aid	10-3183	16,490	16,490	0
Other State Aids	10-3XXX	23,838	0	0
Subtotal - Revenues From State Sources		1,163,715	1,077,638	1,258,315
Budgeted Fund Balance - Operating Budget	10-303	0	989,535	874,182
Transfers From Other Funds	10-5200	16,793	0	0
Adjustment For Prior Year Encumbrances		0	144,446	0
Actual Revenues (Over)/Under Expenditures		1,570,391	0	0
Total Operating Budget		29,314,545	29,481,906	30,288,628
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	24,542	93,179	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From Local Sources	20-1XXX	24,542	93,179	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	114,038	151,232	128,548
Total Revenues From State Sources		114,038	151,232	128,548
Revenues from Federal Sources:				
Title I	20-4411-4416	113,625	141,478	120,256
Title II	20-4451-4455	20,657	36,123	30,705
Title III	20-4491-4494	2,497	2,694	2,290
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	398,579	400,848	340,721
Total Revenues From Federal Sources		535,358	591,143	502,472
Total Grants And Entitlements		673,938	835,554	631,020
Repayment of Debt:				
Transfers From Other Funds	40-5200	250,000	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,010,225	1,761,964	1,776,034
Interest On Investments	40-1510	261	0	0
Miscellaneous	40-1XXX	261	0	0
Total Revenues From Local Sources		1,010,486	1,761,964	1,776,034
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	244,432	189,263
Budgeted Fund Balance	40-303	0	342	26,891
Total Local Repayment Of Debt		1,260,486	2,006,738	1,992,188
Actual Revenues (Over)/Under Expenditures		-26,891	0	0
Total Repayment Of Debt		1,233,595	2,006,738	1,992,188

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues/Sources		31,222,078	32,324,198	32,911,836
Total Revenues/Sources Net of Transfers		31,222,078	32,324,198	32,911,836

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,220,314	8,611,263	8,756,213
Special Education - Instruction	11-2XX-100-XXX	1,846,886	2,020,565	2,078,010
Basic Skills/Remedial - Instruction	11-230-100-XXX	106,697	65,522	60,793
Bilingual Education - Instruction	11-240-100-XXX	90,621	100,255	112,480
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	186,113	166,250	182,019
School-Sponsored Athletics - Instruction	11-402-100-XXX	516,270	591,895	611,158
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,567,677	2,555,748	2,765,567
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	50,996	51,769	43,855
Undist. Expenditures - Health Services	11-000-213-XXX	374,902	380,521	390,055
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	777,332	715,908	789,542
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	466,923	461,546	412,610
Undist. Expenditures - Guidance	11-000-218-XXX	349,709	370,509	375,944
Undist. Expenditures - Child Study Teams	11-000-219-XXX	549,797	511,309	531,719
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	62,065	61,653	57,702
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	305,569	286,213	285,021
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	148,728	158,252	184,063
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	770,057	919,986	747,329
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,330,912	1,531,849	1,472,975
Undist. Expend. - Central Services	11-000-251-XXX	423,720	360,763	338,074
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	276,042	290,847	272,862
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,883,745	2,925,124	2,913,030
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,223,382	1,318,599	1,196,543
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,621,449	4,946,458	5,649,045
Undistributed Expenditures-Food Services	11-000-310-930	10,991	10,991	11,000
Total Undistributed Expenditures		17,193,996	17,858,045	18,436,936
Interest Earned On Maintenance Reserve	10-606	0	500	500

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		28,160,897	29,414,295	30,238,109
Capital Expenditures:				
Equipment	12-XXX-XXX-730	37,095	27,092	10,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	69,544	31,019	31,019
Capital Reserve - Transfer To Capital Projects	12-000-400-931	1,047,009	0	0
Interest Deposit To Capital Reserve	10-604	0	9,500	9,500
Total Capital Outlay		1,153,648	67,611	50,519
General Fund Grand Total		29,314,545	29,481,906	30,288,628
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	24,542	93,179	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	12,388	11,449	9,732
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	37,713	43,406	36,895
Nonpublic Handicapped Services	20-XXX-XXX-XXX	29,133	52,696	44,792
Nonpublic Nursing Services	20-XXX-XXX-XXX	19,350	20,273	17,232
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,590	7,733	6,573
Nonpublic Security Aid	20-XXX-XXX-XXX	9,864	15,675	13,324
Total Other State Projects		114,038	151,232	128,548
Total State Projects	20-XXX-XXX-XXX	114,038	151,232	128,548
Federal Projects:				
Title I	20-XXX-XXX-XXX	113,625	141,478	120,256
Title II	20-XXX-XXX-XXX	20,657	36,123	30,705
Title III	20-XXX-XXX-XXX	2,497	2,694	2,290
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	398,579	400,848	340,721
Total Federal Projects	20-XXX-XXX-XXX	535,358	591,143	502,472
Total Special Revenue Funds		673,938	835,554	631,020

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,233,595	2,006,738	1,992,188
Total Debt Service Funds		1,233,595	2,006,738	1,992,188
Total Expenditures/Appropriations		31,222,078	32,324,198	32,911,836
Total Expenditures Net of Transfers		31,222,078	32,324,198	32,911,836

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	1,016,004	772,148	772,148	586,529
Unrestricted	Repayment of Debt	342	27,233	26,891	0
Restricted for General Operating Budget	Capital Reserve	1,487,667	440,658	450,158	459,658
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	200,000	102,276	102,776	103,276
Restricted for General Operating Budget	Legal Reserve	1,749,199	1,678,098	688,563	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
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	\$14,179	\$15,205	\$15,900	\$16,220	\$16,578
Total Classroom Instruction	\$7,837	\$8,183	\$8,740	\$8,787	\$9,141
Classroom-Salaries and Benefits	\$7,523	\$7,912	\$8,490	\$8,487	\$8,916
Classroom-General Supplies and Textbooks	\$257	\$224	\$193	\$210	\$137
Classroom-Purchased Services	\$57	\$46	\$57	\$89	\$89
Total Support Services	\$2,077	\$2,315	\$2,321	\$2,318	\$2,398
Support Services-Salaries and Benefits	\$1,609	\$1,730	\$1,840	\$1,816	\$1,871
Total Administrative Costs	\$1,940	\$2,094	\$2,144	\$2,366	\$2,246
Administration Salaries and Benefits	\$1,594	\$1,676	\$1,750	\$1,873	\$1,866
Total Operations and Maintenance of Plant	\$1,811	\$2,067	\$2,108	\$2,154	\$2,160
Operations and Maintenance-Salaries and Benefits	\$1,088	\$1,181	\$1,290	\$1,296	\$1,307
Board Contribution to Food Services	\$1	\$7	\$0	\$7	\$7
Total Extracurricular Costs	\$509	\$535	\$582	\$584	\$620
Total Equipment Costs	\$20	\$23	\$0	\$17	\$6
Legal Costs	\$87	\$105	\$91	\$118	\$82
Employee Benefits as a percentage of salaries*	28.30%	28.72%	32.04%	29.15%	32.69%

*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)
Business Services	Member of ACES Cooperative for Gas & Electric Purchases	0
Transportation Services, including Fuel	Purchase fuel for vehicles through the Township	0
Transportation Services, including Fuel	Member of Essex Regional Transportation Cooperative	0
Purchasing	Member of Ed Data Cooperative, Member of Ed Data Time & Materials Bids, Member of ESC of NJ, Member of Hunterdon County Cooperative, Member of Keystone Purchasing Network, Member of ERESA Cooperative, Member of TIPS, Member of US Communities, Member of National Cooperative Purchasing Alliance	0
Municipal/Public Works	Township picks up Garbage and Recycling	0
Insurance Coverages and Benefits	Member of PIP Insurance Pool for Liability, Workers Comp, Cyber Security and Legal	0

ID=Cedar Grove Twp

Category	Amount
(A) General Fund School Levy	27,295,448
(D) Total School Levy	29,071,482
(B) Estimated Net Taxable Valuation (as of 10/01/17)	2,217,518,900
(H) Estimated Equalized Valuation (as of 10/01/17)	2,292,195,451
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2309
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3110
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1908
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2683

Name=James Walsh

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$119,386
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	5
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	\$1,400
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	\$14,184
Contractual Post-Employment Benefit Description of Payout of Sick days	Max permitted per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 days at daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=James Walsh

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=Mario Gaita

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Bldg/Grounds
Base Annual Salary Amount	\$112,853
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	5
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	\$950
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	\$16,181
Contractual Post-Employment Benefit Description of Payout of Sick days	Max permitted per terms of contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 days at daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Mario Gaita

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=Michael DeVita

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$153,750
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	25
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$2,750
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	\$29,784
Contractual Post-Employment Benefit Description of Payout of Sick days	Daily rate of pay up to \$15,000 permitted by law
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout of 25 unused days at daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Michael DeVita

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=Michael Fetherman

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$164,000
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	07/01/16
End Date of Contract	06/30/19
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	5
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	\$7,750
Total Bonuses Amount	\$24,600
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	\$27,615
Contractual Post-Employment Benefit Description of Payout of Sick days	Daily rate of pay up to \$15,000 permitted by law
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout of 20 unused days at daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Michael Fetherman

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