

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,106.0	1,082.0	1,064.0
On Roll Regular Shared-Time	3.0	4.0	4.0
On Roll Special Ed Full-Time	140.0	141.0	146.0
On Roll Special Ed Shared-Time	8.0	2.0	2.0
On Roll Subtotal	1,257.0	1,229.0	1,216.0
In Private School Placements	19.0	15.0	20.0
Sent to Other Districts Special Ed	26.0	25.0	31.0
Received	103.0	96.0	99.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,220,119	17,840,040	18,284,171
Total Tuition	10-1300	1,911,034	2,010,137	1,661,856
Unrestricted Miscellaneous Revenues	10-1XXX	281,875	232,500	228,825
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	300
Subtotal - Revenues From Local Sources		19,413,028	20,082,777	20,175,152
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	36,887	118,852	118,852
Extraordinary Aid	10-3131	305,577	200,000	175,000
Categorical Special Education Aid	10-3132	662,355	662,355	725,253
Equalization Aid	10-3176	79,500	79,500	79,500
Categorical Security Aid	10-3177	22,479	22,479	22,479
PARCC Readiness Aid	10-3181	10,940	0	0
Per Pupil Growth Aid	10-3182	10,940	0	0
Professional Learning Community Aid	10-3183	10,980	0	0
Subtotal - Revenues From State Sources		1,139,658	1,083,186	1,121,084
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	1,876	22,691	27,090
Subtotal - Revenues From Federal Sources		1,876	22,691	27,090
Budgeted Fund Balance - Operating Budget	10-303	254,594	194,814	273,642
Withdrawal From Cap Res-For Local Share	10-307	360,000	0	0
Withdrawal From Maint. Reserve	10-310	0	0	200,000
Transfers From Other Funds	10-5200	938	0	0
Adjustment For Prior Year Encumbrances		0	69,136	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		-265,785	0	0
Total Operating Budget		20,904,309	21,452,604	21,796,968
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	17,928	17,052	4,000
Total Revenues From Local Sources	20-1XXX	17,928	17,052	4,000
Revenues from Federal Sources:				
Title I	20-4411-4416	89,197	107,612	80,709
Title II	20-4451-4455	10,332	31,308	23,481
Title III	20-4491-4494	7,715	21,137	15,853
Title IV	20-4471-4474	4,485	14,454	10,841
I.D.E.A. Part B (Handicapped)	20-4420-4429	273,253	278,829	223,063
Total Revenues From Federal Sources		384,982	453,340	353,947
Total Grants And Entitlements		402,910	470,392	357,947
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	448,097	723,955	966,515
Total Revenues From Local Sources		448,097	723,955	966,515
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	18,403	35,285	53,755
Budgeted Fund Balance	40-303	0	69,806	0
Total Local Repayment Of Debt		466,500	829,046	1,020,270
Total Repayment Of Debt		466,500	829,046	1,020,270

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Revenues/Sources		21,773,719	22,752,042	23,175,185
Total Revenues/Sources Net of Transfers		21,773,719	22,752,042	23,175,185

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,438,850	5,666,407	5,903,258
Special Education - Instruction	11-2XX-100-XXX	1,403,385	1,283,241	1,308,827
Basic Skills/Remedial - Instruction	11-230-100-XXX	66,106	69,277	72,757
Bilingual Education - Instruction	11-240-100-XXX	52,714	54,265	63,265
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	106,187	116,080	130,391
School-Sponsored Athletics - Instruction	11-402-100-XXX	291,296	336,317	342,841
Before/After School Programs	11-421-XXX-XXX	119,945	106,700	98,300
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,380,755	3,378,339	3,408,448
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	5,190	5,500	6,650
Undist. Expenditures - Health Services	11-000-213-XXX	228,886	227,188	267,698
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	682,149	463,839	403,762
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	189,057	578,330	545,893
Undist. Expenditures - Guidance	11-000-218-XXX	255,370	261,405	252,375
Undist. Expenditures - Child Study Teams	11-000-219-XXX	445,902	458,759	465,878
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	121,500	131,772	163,393
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	193,192	191,758	193,611
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,571	2,110	2,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	542,926	612,768	556,811
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	896,990	956,662	972,556
Undist. Expend. - Central Services	11-000-251-XXX	485,473	310,103	329,888
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	148,866	162,846	154,497
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,392,719	1,467,654	1,459,039
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	783,583	809,494	808,600
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,035,340	3,685,042	3,775,982

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Undistributed Expenditures		12,791,469	13,703,569	13,767,081
Increase In Maintenance Reserve	10-606	200,000	0	0
Total General Current Expense		20,469,952	21,335,856	21,686,720
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	329,575	29,575	29,575
Capital Reserve - Transfer To Capital Projects	12-000-400-931	60,000	0	0
Increase In Capital Reserve	10-604	24,984	0	0
Interest Deposit To Capital Reserve	10-604	0	100	300
Total Capital Outlay		414,559	29,675	29,875
Transfer Of Funds To Charter Schools	10-000-100-56X	19,798	87,073	80,373
General Fund Grand Total		20,904,309	21,452,604	21,796,968
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	17,928	17,052	4,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	89,197	107,612	80,709
Title II	20-XXX-XXX-XXX	10,332	31,308	23,481
Title III	20-XXX-XXX-XXX	7,715	21,137	15,853
Title IV	20-XXX-XXX-XXX	4,485	14,454	10,841
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	273,253	278,829	223,063
Total Federal Projects	20-XXX-XXX-XXX	384,982	453,340	353,947
Total Special Revenue Funds		402,910	470,392	357,947
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	466,500	829,046	1,020,270
Total Debt Service Funds		466,500	829,046	1,020,270

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Expenditures/Appropriations		21,773,719	22,752,042	23,175,185
Total Expenditures Net of Transfers		21,773,719	22,752,042	23,175,185

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	661,042	713,978	519,164	245,522
Unrestricted	Repayment of Debt	69,806	69,806	0	0
Restricted for General Operating Budget	Capital Reserve	1,600,665	1,265,649	1,265,749	1,266,049
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	200,000	200,000	0
Restricted for General Operating Budget	Legal Reserve	0	0	0	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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,756	\$12,876	\$13,464	\$14,079	\$14,498
Total Classroom Instruction	\$7,089	\$7,244	\$7,418	\$7,736	\$8,112
Classroom-Salaries and Benefits	\$6,760	\$6,973	\$7,178	\$7,489	\$7,888
Classroom-General Supplies and Textbooks	\$286	\$207	\$191	\$198	\$164
Classroom-Purchased Services	\$43	\$64	\$49	\$50	\$60
Total Support Services	\$2,009	\$2,043	\$2,263	\$2,334	\$2,363
Support Services-Salaries and Benefits	\$1,118	\$1,492	\$1,661	\$1,742	\$1,852
Total Administrative Costs	\$1,806	\$1,873	\$1,970	\$2,114	\$2,106
Administration Salaries and Benefits	\$1,503	\$1,592	\$1,681	\$1,780	\$1,775
Total Operations and Maintenance of Plant	\$1,420	\$1,323	\$1,361	\$1,424	\$1,425
Operations and Maintenance-Salaries and Benefits	\$915	\$901	\$846	\$891	\$876
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$423	\$384	\$433	\$452	\$478
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$32	\$37	\$31	\$44	\$41
Employee Benefits as a percentage of salaries*	26.71%	27.79%	32.58%	32.61%	32.45%

*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 2018-19 revised appropriations and the 2019-20 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)
Special Education Services	Member in the South Bergen Jointure Commission which allows for the pooling of costs for speech, physical therapy, occupational therapy and transition counseling for special education students.	0
Special Education Services	Shared Service with Moonachie BOE for the CST services for both districts	0
Others	Agreement with ACES for natural gas and electric purchases	0
Transportation Services, including Fuel	Member in the South Bergen Jointure Commission which allows for the pooling of transportation costs.	0
Purchasing	Membership in the Middlesex Regional Education Services Commission and Hunterdon County Educational Services Commission for co-op purchasing	0
Purchasing	Agreement with Educational Data Services for bidding services with other school districts on the purchase of supplies and various services.	0
Municipal/Public Works	Agreement with the Borough of Wood-Ridge to share services in the following areas: landscaping, snow removal, use of fuel pumps at no charge for gasoline, use of facilities for recreation programs, use of school bus for recreation programs and use of district reverse 911 system for Borough emergency announcements.	0
Insurance Coverages and Benefits	Member of SOBER and SAIF which allows the district to pool with other school districts in an effort to maintain/control insurance costs.	0
Insurance Coverages and Benefits	Participate in the State Health Benefit Plan	0

ID=Wood-Ridge Borough

Category	Amount
(A) General Fund School Levy	18,062,106
(D) Total School Levy	18,907,341
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,301,669,562
(H) Estimated Equalized Valuation (as of 10/01/18)	1,474,354,960
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3876
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4525
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2251
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2824

Name=Dr. Sue Duardo-Denobile

Category	Measure
Job Title	Assistant Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$148,254
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	07/01/18
End Date of Contract	06/30/19
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	school holidays
Total Allowances Amount	\$5,500
Total Bonuses Amount	\$5,040
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$52
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$29,255
Contractual Post-Employment Benefit Description of Payout of Sick days	Max sick days upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Vacation upon retirement or separation
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Dr. Sue Duardo-Denobile

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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=Jenine Murray

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$115,737
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	07/01/18
End Date of Contract	06/30/19
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	school holidays
Total Allowances Amount	\$4,000
Total Bonuses Amount	\$5,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$52
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$26,129
Contractual Post-Employment Benefit Description of Payout of Sick days	Max sick days upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max vacation days upon retirement or separation
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Jenine Murray

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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=Nicholas Cipriano

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$165,000
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	07/01/18
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	12
Description of Other Contracted Non-Working Days	school holidays
Total Allowances Amount	\$21,800
Total Bonuses Amount	\$19,784
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$30,865
Contractual Post-Employment Benefit Description of Payout of Sick days	max upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	max upon retirement or separation
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Nicholas Cipriano

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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=Scott Hughes

Category	Measure
Job Title	Other
Job Title II	District Tech Specialist
Base Annual Salary Amount	\$116,629
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	07/01/18
End Date of Contract	06/30/19
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	12
Description of Other Contracted Non-Working Days	school holidays
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$52
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$10,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max upon retirement after 20 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Scott Hughes

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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