

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,677.0	1,679.0	1,745.0
On Roll Regular Shared-Time	18.0	13.0	15.0
On Roll Special Ed Full-Time	208.0	201.0	198.0
On Roll Special Ed Shared-Time	3.0	4.0	4.0
On Roll Subtotal	1,906.0	1,897.0	1,962.0
In Private School Placements	18.0	16.0	15.0
Sent to Other Districts Regular	2.0	0.5	0.0
Sent to Other Districts Special Ed	11.5	5.5	6.0
Received	155.0	146.0	151.0
In State Facilities	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	14,056,977	13,680,017	13,680,017
Total Tuition	10-1300	1,462,346	1,271,370	1,100,819
Transportation Fees From Other LEAs	10-1420-1440	50,575	20,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	192,478	227,615
Other Restricted Miscellaneous Revenues	10-1XXX	141,899	0	0
Subtotal - Revenues From Local Sources		15,711,797	15,163,865	15,028,451
Revenues from State Sources:				
School Choice Aid	10-3116	434,316	440,703	514,710
Categorical Transportation Aid	10-3121	27,646	27,646	124,699
Extraordinary Aid	10-3131	190,827	130,000	130,000
Categorical Special Education Aid	10-3132	903,401	903,401	1,019,541
Equalization Aid	10-3176	6,305,124	7,105,124	7,852,318
Categorical Security Aid	10-3177	141,353	141,353	784,650
Adjustment Aid	10-3178	51,096	51,096	0
Under Adequacy Aid	10-3180	282,395	282,395	0
Parcc Readiness Aid	10-3181	16,070	16,070	0
Per Pupil Growth Aid	10-3182	16,070	16,070	0
Professional Learning Community Aid	10-3183	17,440	17,440	0
Host District Support Aid	10-3184	7,647	7,647	0
Subtotal - Revenues From State Sources		8,393,385	9,138,945	10,425,918
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	91,459	46,968	41,976
ARRA/SEMI Revenue	10-4210	3,734	0	0
Subtotal - Revenues From Federal Sources		95,193	46,968	41,976
Budgeted Fund Balance - Operating Budget	10-303	0	849,011	350,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317	0	412,678	376,628
Withdrawal From Maint. Reserve	10-310	0	0	150,000
Transfers From Other Funds	10-5200	239	989	0
Adjustment For Prior Year Encumbrances		0	95,268	0
Actual Revenues (Over)/Under Expenditures		-145,985	0	0
Total Operating Budget		24,054,629	25,707,724	26,372,973
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	6,628	10,845	0
Total Revenues From Local Sources	20-1XXX	6,628	10,845	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	48,915	58,797
Preschool Education Aid	20-3218	690,050	719,882	719,882
Total Revenues From State Sources		690,050	768,797	778,679
Revenues from Federal Sources:				
Title I	20-4411-4416	840,675	850,823	671,746
Title II	20-4451-4455	36,767	96,329	50,142
Title III	20-4491-4494	44,650	96,111	52,253
I.D.E.A. Part B (Handicapped)	20-4420-4429	440,066	450,202	360,065
Preschool Development Expansion Grant	20-4527	437,802	486,715	469,925
Total Revenues From Federal Sources		1,799,960	1,980,180	1,604,131
Total Grants And Entitlements		2,496,638	2,759,822	2,382,810
Repayment of Debt:				
Transfers From Other Funds	40-5200	54,656	0	0
Transfers From Capital Reserve	40-5210	541,184	412,678	376,628
Revenues from Local Sources:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Local Tax Levy	40-1210	382,092	537,092	537,092
Total Revenues From Local Sources		382,092	537,092	537,092
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	920,346	931,185	935,887
Withdrawal From Debt Service Reserve	40-313	0	13,008	54,656
Total Local Repayment Of Debt		1,898,278	1,893,963	1,904,263
Actual Revenues (Over)/Under Expenditures		-26,415	0	0
Total Repayment Of Debt		1,871,863	1,893,963	1,904,263
Total Revenues/Sources		28,423,130	30,361,509	30,660,046
Deduct Transfer-Transfers From Capital Reserve	40-5210	541,184	412,678	376,628
Total Revenues/Sources Net of Transfers		27,881,946	29,948,831	30,283,418

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,926,142	6,946,386	6,803,870
Special Education - Instruction	11-2XX-100-XXX	1,871,567	2,089,148	2,239,347
Basic Skills/Remedial - Instruction	11-230-100-XXX	3,264	4,200	1,975
Bilingual Education - Instruction	11-240-100-XXX	459,075	444,918	434,689
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	81,560	117,024	117,529
School-Sponsored Athletics - Instruction	11-402-100-XXX	439,346	481,555	496,931
Before/After School Programs	11-421-XXX-XXX	10,484	15,000	0
Summer School	11-422-XXX-XXX	29,172	62,214	120,830
Instructional Alternative Ed Program	11-423-XXX-XXX	52,278	58,000	55,000
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	30,181	179,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,873,933	1,982,673	1,654,934
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	45,470	47,070	47,070
Undist. Expenditures - Health Services	11-000-213-XXX	346,171	370,822	404,695
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	205,227	255,666	265,666
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	58,561	74,842	24,435
Undist. Expenditures - Guidance	11-000-218-XXX	482,032	507,605	555,998
Undist. Expenditures - Child Study Teams	11-000-219-XXX	736,361	703,707	841,707
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	12,183	219,800	428,840
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	340,882	382,065	418,203
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	95,789	79,960	60,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	864,762	912,687	869,286
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,289,527	1,203,821	1,379,125
Undist. Expend. - Central Services	11-000-251-XXX	420,652	486,418	515,347
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	340,171	402,490	334,795
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,072,498	2,422,724	2,165,668
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	672,548	705,278	681,103

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,693,822	3,977,705	4,074,757
Undistributed Expenditures-Food Services	11-000-310-930	13,701	0	0
Total Undistributed Expenditures		13,564,290	14,735,333	14,722,429
Total General Current Expense		23,437,178	24,983,959	25,171,600
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	146,722	128,189
Facilities Acquisition And Const. Serv.	12-000-400-XXX	9,836	110,096	640,317
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	541,184	412,678	376,628
Total Capital Outlay		551,020	669,496	1,145,134
Transfer Of Funds To Charter Schools	10-000-100-56X	66,431	54,269	56,239
General Fund Grand Total		24,054,629	25,707,724	26,372,973
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,628	10,845	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	410,803	351,431	455,714
Support Services	20-218-200-XXX	279,247	367,366	292,965
Fac Acquisition And Constr. Services	20-218-400-XXX	0	50,000	30,000
Total Preschool Education Aid	20-218-XXX-XXX	690,050	768,797	778,679
Total State Projects	20-XXX-XXX-XXX	690,050	768,797	778,679
Preschool Expansion Grant Instruction	20-220-100-XXX	177,517	233,302	203,703
Preschool Expansion Grant Support Services	20-220-200-XXX	260,285	246,653	266,222
Preschool Expansion Grant Fac Acquisition And Constr. Services	20-220-400-XXX	0	6,760	0
Preschool Expansion Grant	20-220-XXX-XXX	437,802	486,715	469,925
Federal Projects:				
Title I	20-XXX-XXX-XXX	840,675	850,823	671,746
Title II	20-XXX-XXX-XXX	36,767	96,329	50,142
Title III	20-XXX-XXX-XXX	44,650	96,111	52,253
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	440,066	450,202	360,065

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Federal Projects	20-XXX-XXX-XXX	1,799,960	1,980,180	1,604,131
Total Special Revenue Funds		2,496,638	2,759,822	2,382,810
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,871,863	1,893,963	1,904,263
Total Debt Service Funds		1,871,863	1,893,963	1,904,263
Total Expenditures/Appropriations		28,423,130	30,361,509	30,660,046
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	541,184	412,678	376,628
Total Expenditures Net of Transfers		27,881,946	29,948,831	30,283,418

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	1,531,703	1,340,764	512,249	512,249
Unrestricted	Repayment of Debt	41,249	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,008,844	967,660	1,254,982	878,354
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	359,178	725,220	875,220	725,220
Restricted for General Operating Budget	Legal Reserve	324,869	390,332	350,000	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	67,664	54,656	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	\$11,888	\$11,482	\$11,825	\$12,223	\$12,111
Total Classroom Instruction	\$6,581	\$6,467	\$6,484	\$6,662	\$6,633
Classroom-Salaries and Benefits	\$6,173	\$6,291	\$6,122	\$6,063	\$6,173
Classroom-General Supplies and Textbooks	\$300	\$78	\$96	\$266	\$127
Classroom-Purchased Services	\$109	\$98	\$266	\$333	\$334
Total Support Services	\$1,797	\$1,568	\$1,759	\$1,855	\$1,983
Support Services-Salaries and Benefits	\$1,615	\$1,356	\$1,336	\$1,435	\$1,470
Total Administrative Costs	\$1,766	\$1,842	\$1,887	\$1,918	\$1,918
Administration Salaries and Benefits	\$1,413	\$1,438	\$1,457	\$1,458	\$1,519
Total Operations and Maintenance of Plant	\$1,354	\$1,243	\$1,290	\$1,376	\$1,173
Operations and Maintenance-Salaries and Benefits	\$739	\$694	\$332	\$399	\$278
Board Contribution to Food Services	\$0	\$7	\$0	\$0	\$0
Total Extracurricular Costs	\$361	\$329	\$377	\$385	\$377
Total Equipment Costs	\$69	\$0	\$80	\$105	\$81
Legal Costs	\$54	\$85	\$60	\$70	\$64
Employee Benefits as a percentage of salaries*	25.90%	25.37%	29.68%	28.62%	27.90%

*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)
Special Education Services	EDUCATIONAL SERVICES COMMISSION OF NEW JERSEY (FORMERLY MRESC)	0
Special Education Services	SOMERSET COUNTY EDUCATIONAL SERVICES COMMISSION	0
Special Education Services	MORRIS-UNION JOINTURE COMMISSION	0
Special Education Services	SOUTH BOUND BROOK BOARD OF EDUCATION	0
Special Education Services	SOMERSET COUNTY PARK COMMISSION	0
Custodial and Maintenance Services	BOROUGH OF BOUND BROOK	0
Recycling	BOROUGH OF BOUND BROOK	0
Others	BOROUGH OF BOUND BROOK	0
Transportation Services, including Fuel	SOMERSET COUNTY VEHICLE MAINTENANCE	0
Transportation Services, including Fuel	SOMERSET COUNTY EDUCATIONAL SERVICES COMMISSION	0
Transportation Services, including Fuel	EDUCATIONAL SERVICES COMMISSION OF NEW JERSEY (FORMERLY MRESC)	0
Transportation Services, including Fuel	BRIDGEWATER-RARITAN BOARD OF EDUCATION	0
Transportation Services, including Fuel	SOMERVILLE BOARD OF EDUCATION	0
Transportation Services, including Fuel	WARREN COUNTY SPECIAL SERVICES SCHOOL DISTRICT	0
Transportation Services, including Fuel	WARREN TOWNSHIP BOARD OF EDUCATION	0
Transportation Services, including Fuel	SOUTH BOUND BROOK BOARD OF EDUCATION	0
Purchasing	ADMIN MINNESOTA	0
Purchasing	ACES	0
Purchasing	EDUCATIONAL SERVICES COMMISSION OF NEW JERSEY (FORMERLY MRESC)	0
Purchasing	US COMMODITIES	0
Municipal/Public Works	BOROUGH OF BOUND BROOK	0

ID=Bound Brook Borough

Category	Amount
(A) General Fund School Levy	13,680,017
(D) Total School Levy	14,217,109
(B) Estimated Net Taxable Valuation (as of 10/01/17)	752,797,828
(H) Estimated Equalized Valuation (as of 10/01/17)	783,553,097
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8172
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8886
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7459
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8144

Name=Fischer, Elizabeth

Category	Measure
Job Title	Assistant Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$140,920
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	23
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	\$5,600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$80
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	Payment of unused sick days upon retirement based on a per diem rate of 1/260 of the then current salary not to exceed \$15,000.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment of Vacation Days following the last day of employment is based on 1/260 of the then current salary
Contractual Post-Employment Benefit Description of Payout of Personal days	Zero - There is no payout of Personal Days

Name=Fischer, Elizabeth

Category	Measure
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
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=Gallagher, Daniel

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$174,689
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	07/01/14
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	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	\$11,200
Total Bonuses Amount	\$18,365
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$80
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	Payable upon retirement - not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Zero - There is no payout of Vacation Days
Contractual Post-Employment Benefit Description of Payout of Personal days	Zero - There is no payout of Personal Days
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=Gallagher, Daniel

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=Mancuso, Danielle

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$107,730
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	\$14,600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$80
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	Payment of unused sick days upon retirement based on a per diem rate of 1/260 of the then current salary not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment of accrued vacation days following last day of employment based on 1/260 of the then current salary
Contractual Post-Employment Benefit Description of Payout of Personal days	Zero - There is no payout of personal days

Name=Mancuso, Danielle

Category	Measure
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
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