

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,131.0	1,126.0	1,126.0
Pupils On Roll Regular Shared-Time	17.0	11.0	11.0
Pupils On Roll Special Ed Full-Time	231.0	280.0	280.0
Pupils On Roll Special Ed Shared-Time	4.0	2.0	2.0
Pupils On Roll SUBTOTAL	1,383.0	1,419.0	1,419.0
Pupils in Private School Placements	10.0	13.0	13.0
Pupils Sent to Other Districts Regular	0.5	1.0	0.0
Pupils Sent to Other Districts Special Ed	9.0	5.0	6.0
Pupils Received	2.0	8.0	8.0
Pupils in State Facilities		1.0	1.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,587,543	13,859,295	14,136,481
Unrestricted Miscellaneous Revenues	10-1XXX	190,735	100,001	87,995
Interest Earned On Capital Reserve Funds	10-1XXX	1,535	3,000	3,000
Subtotal - Revenues From Local Sources		13,779,813	13,962,296	14,227,476
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	12,404	12,404	12,404
Extraordinary Aid	10-3131	28,203	0	0
Categorical Special Education Aid	10-3132	814,956	814,956	814,956
Equalization Aid	10-3176	4,261,000	4,261,000	4,261,000
Categorical Security Aid	10-3177	75,560	75,560	75,560
Other State Aids	10-3XXX	66,006	93,946	93,946
Subtotal - Revenues From State Sources		5,258,129	5,257,866	5,257,866
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	23,267	30,668	37,329
Subtotal - Revenues From Federal Sources		23,267	30,668	37,329
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	250,000	262,616
Withdrawal From Cap Res-For Local Share	10-307	0	500,000	515,000
Adjustment For Prior Year Encumbrances		0	357,331	0
Actual Revenues (Over)/Under Expenditures		575,438	0	0
Total Operating Budget		19,636,647	20,358,161	20,300,287
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	14,858	0	0
Total Revenues From Local Sources	20-1XXX	14,858	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	64,226	93,600	0
Total Revenues From State Sources		64,226	93,600	0
Revenues from Federal Sources:				
Title I	20-4411-4416	340,506	250,000	250,000
Title II	20-4451-4455	61,578	50,000	50,000
Title III	20-4491-4494	24,665	5,000	5,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	377,492	300,000	300,000
Total Revenues From Federal Sources		804,241	605,000	605,000
Total Grants And Entitlements		883,325	698,600	605,000
Repayment of Debt:				
Transfers From Other Funds	40-5200	71,251	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	54,352	126,500	127,144
Total Revenues From Local Sources		54,352	126,500	127,144
Total Local Repayment Of Debt		125,603	126,500	127,144
Actual Revenues (Over)/Under Expenditures		-4	0	0
Total Repayment Of Debt		125,599	126,500	127,144
Total Revenues/Sources		20,645,571	21,183,261	21,032,431
Total Revenues/Sources Net of Transfers		20,645,571	21,183,261	21,032,431

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,082,793	5,537,914	5,211,017
Special Education - Instruction	11-2XX-100-XXX	2,017,713	2,099,384	2,175,219
Basic Skills/Remedial - Instruction	11-230-100-XXX	47,666	90,618	27,425
Bilingual Education - Instruction	11-240-100-XXX	150,807	158,983	171,865
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	144,315	121,636	147,026
School-Sponsored Athletics - Instruction	11-402-100-XXX	341,217	378,404	373,224
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	899,540	965,941	1,071,500
Undist. Expenditures - Health Services	11-000-213-XXX	293,103	234,966	324,325
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	230,784	240,405	218,153
Undist. Expenditures - Guidance	11-000-218-XXX	352,995	366,477	354,914
Undist. Expenditures - Child Study Teams	11-000-219-XXX	599,577	653,855	663,316
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	303,967	290,346	302,636
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	384,193	396,849	391,559
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	25,569	62,100	62,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	501,358	599,670	518,389
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	811,546	841,449	841,455
Undist. Expend. - Central Services	11-000-251-XXX	364,951	391,957	377,572
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	111,053	143,507	118,227
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,224,839	2,283,943	2,272,778
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	418,257	504,250	511,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,373,332	3,469,652	3,634,616
Total Undistributed Expenditures		10,895,064	11,445,367	11,662,440
Total General Current Expense		18,679,575	19,832,306	19,768,216
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	11,571	11,571	11,571

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Reserve - Transfer To Capital Projects	12-000-400-931	945,501	500,000	515,000
Interest Deposit To Capital Reserve	10-604	0	3,000	3,000
Total Capital Outlay		957,072	514,571	529,571
Special Schools:				
Other Special Schools:				
Other Special Schools - Support Services	13-4XX-200-XXX	0	2,500	2,500
Total Other Special Schools	13-4XX-X00-XXX	0	2,500	2,500
Total Special Schools	13-XXX-XXX-XXX	0	2,500	2,500
Transfer Of Funds To Charter Schools	10-000-100-56X	0	8,784	0
General Fund Grand Total		19,636,647	20,358,161	20,300,287
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	14,858	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,802	8,600	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	27,278	60,000	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	17,850	15,000	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,752	10,000	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,544	0	0
Total Other State Projects		64,226	93,600	0
Total State Projects	20-XXX-XXX-XXX	64,226	93,600	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	340,506	250,000	250,000
Title II	20-XXX-XXX-XXX	61,578	50,000	50,000
Title III	20-XXX-XXX-XXX	24,665	5,000	5,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	377,492	300,000	300,000
Total Federal Projects	20-XXX-XXX-XXX	804,241	605,000	605,000
Total Special Revenue Funds		883,325	698,600	605,000

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	125,599	126,500	127,144
Total Debt Service Funds		125,599	126,500	127,144
Total Expenditures/Appropriations		20,645,571	21,183,261	21,032,431
Total Expenditures Net of Transfers		20,645,571	21,183,261	21,032,431

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	397,923	662,633	412,633	150,017
--Repayment of Debt	1,708	1,712	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,843,497	1,180,351	683,351	171,351
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	250,000	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,029	\$12,723	\$13,055	\$12,988	\$12,842
Total Classroom Instruction	\$6,448	\$6,817	\$7,056	\$7,060	\$6,908
Classroom-Salaries and Benefits	\$6,017	\$6,567	\$6,741	\$6,751	\$6,659
Classroom-General Supplies and Textbooks	\$326	\$129	\$197	\$190	\$133
Classroom-Purchased Services	\$104	\$121	\$117	\$119	\$115
Total Support Services	\$1,879	\$2,014	\$2,077	\$1,974	\$2,057
Support Services-Salaries and Benefits	\$1,643	\$1,828	\$1,849	\$1,756	\$1,805
Total Administrative Costs	\$1,352	\$1,586	\$1,602	\$1,657	\$1,571
Administration Salaries and Benefits	\$1,099	\$1,277	\$1,261	\$1,233	\$1,253
Total Operations and Maintenance of Plant	\$1,959	\$1,875	\$1,896	\$1,862	\$1,854
Operations and Maintenance-Salaries and Benefits	\$994	\$1,089	\$1,087	\$1,121	\$1,060
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$392	\$432	\$424	\$434	\$453
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$10	\$15	\$18	\$18	\$18
Employee Benefits as a percentage of salaries*	27.06%	28.68%	29.22%	28.00%	30.02%

*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 2014-15 revised appropriations and the 2015-16 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)
Municipal/Public Works	The District provides custodial services to the Borough and the Borough provides snow removal, garbage pickup for the district	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,997,888
(B) Estimated Net Taxable Valuation (as of 01/01/15)	1,130,635,167
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.2381
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,124,710
(E) Estimated Net Taxable Valuation (as of 01/01/15)	1,130,635,167
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.2493

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,997,888
(H) Estimated Equalized Valuation (as of 01/01/15)	993,780,003
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4085
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,124,710
(K) Estimated Equalized Valuation (as of 01/01/15)	993,780,003
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.4213

NAME=Anne Facendo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,500
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	08/01/14
End Date of Contract	07/01/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	15
Description of Other Contracted Non-Working Days	Holidays Approved by BOE
Total Allowances Amount	\$5,300
Total Bonuses Amount	\$20,639
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$26,283
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$30,250
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum per contract
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=Anne Facendo

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=Keith Gardner

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings & Grounds
Base Annual Salary Amount	\$89,585
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	07/01/14
End Date of Contract	06/30/15
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	15

NAME=Keith Gardner

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Holidays Approved by BOE
Total Allowances Amount	\$500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$8,283
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$22,450
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum per contract
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	
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 A. Clelland

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$140,178
Full-Time Equivalent (FTE)	1.0

NAME=Kimberly A. Clelland

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
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	15
Description of Other Contracted Non-Working Days	Holidays approved by BOE
Total Allowances Amount	\$1,851
Total Bonuses Amount	\$4,200
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	\$26,630
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum per contract
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	
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	

NAME=Kimberly A. Clelland

CATEGORY	MEASURE
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=William Wright

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Technology COordinator
Base Annual Salary Amount	\$81,818
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	07/01/14
End Date of Contract	06/30/15
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	15
Description of Other Contracted Non-Working Days	Holidays Approved by BOE
Total Allowances Amount	\$100
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=William Wright

CATEGORY	MEASURE
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,595
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,800
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum per contract
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	
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	