

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,317.0	1,399.0	1,505.0
Pupils On Roll Regular Shared-Time	354.0	297.0	400.0
Pupils On Roll Special Ed Full-Time	16.0	15.0	0.0
Pupils On Roll Special Ed Shared-Time	274.0	266.0	200.0
Pupils On Roll SUBTOTAL	1,961.0	1,977.0	2,105.0
Pupils in Post-Secondary Full Time	86.0	137.0	80.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	4,500,000	4,690,000	4,833,800
Tuition From LEAs	10-1310	9,873,100	10,860,000	10,898,250
Other Tuition	10-1320-1340	470,597	550,000	440,000
Private Contributions	10-1920	0	0	75,000
Unrestricted Miscellaneous Revenues	10-1XXX	277,880	400,000	400,000
Subtotal - Revenues From Local Sources		15,121,577	16,500,000	16,647,050
Revenues from State Sources:				
Categorical Special Education Aid	10-3132	946,786	946,786	965,247
Equalization Aid	10-3176	4,643,708	4,643,708	4,661,472
Categorical Security Aid	10-3177	43,442	43,442	48,058
Parcc Readiness Aid	10-3181		0	16,700
Per Pupil Growth Aid	10-3182		0	16,700
Professional Learning Community Aid	10-3183		0	17,080
Other State Aids	10-3XXX	33,400	33,400	0
Subtotal - Revenues From State Sources		5,667,336	5,667,336	5,725,257
Budgeted Fund Balance - Operating Budget	10-303	0	0	411,167
Transfers From Other Funds	10-5200	394,443	0	0
Adjustment For Prior Year Encumbrances		0	10,948	0
Actual Revenues (Over)/Under Expenditures		-17,139	0	0
Total Operating Budget		21,166,217	22,178,284	22,783,474
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	11,104	0	0
Total Revenues From Local Sources	20-1XXX	11,104	0	0
Revenues from State Sources:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Other Restricted Entitlements	20-32XX	24,500	0	0
Total Revenues From State Sources		24,500	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	176,727	100,000	100,000
Title II	20-4451-4455	12,057	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	224,575	150,000	150,000
Other	20-4XXX	496,679	350,000	350,000
Total Revenues From Federal Sources		910,038	600,000	600,000
Total Grants And Entitlements		945,642	600,000	600,000
Total Revenues/Sources		22,111,859	22,778,284	23,383,474
Total Revenues/Sources Net of Transfers		22,111,859	22,778,284	23,383,474

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Vocational Programs	11-3XX-100-XXX	9,758,152	10,244,259	10,535,792
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	251,349	240,135	310,600
Other Instructional Programs - Instruction	11-4XX-100-XXX	74,496	100,000	158,922
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	115,992	118,845	126,198
Undist. Expenditures - Guidance	11-000-218-XXX	700,584	679,050	796,271
Undist. Expenditures - Child Study Teams	11-000-219-XXX	83,935	236,700	83,964
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	32,017	25,000	25,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	42,070	49,450	55,850
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	583,752	641,730	637,782
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	838,470	937,650	924,922
Undist. Expend. - Central Services	11-000-251-XXX	603,936	608,310	573,447
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	75,657	71,482	85,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,639,582	3,565,026	3,709,114
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	52,533	70,500	71,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,467,223	3,918,000	4,080,319
Total Undistributed Expenditures		10,235,751	10,921,743	11,169,367
Total General Current Expense		20,319,748	21,506,137	22,174,681
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	349,081	46,147	46,147
Total Capital Outlay		349,081	46,147	46,147
Special Schools:				
Accred. Eve./Adult H.S./Post-Grad.:				
Accred. Eve./Adult H.S./Post-Grad.-Inst.	13-601-100-XXX	298,025	396,000	335,602
Accred Eve/Adult H S/Post-Grad.-Supp.Ser.	13-601-200-XXX	168,614	185,000	182,044

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Accred. Eve./Adult H.S./Post-Grad.	13-601-X00-XXX	466,639	581,000	517,646
Vocational Evening:				
Vocational Evening-Local-Instruction	13-629-100-XXX	30,749	45,000	45,000
Total Vocational Evening - Local	13-629-X00-XXX	30,749	45,000	45,000
Total Special Schools	13-XXX-XXX-XXX	497,388	626,000	562,646
General Fund Grand Total		21,166,217	22,178,284	22,783,474
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	11,104	0	0
Other State Projects:				
Other	20-XXX-XXX-XXX	24,500	0	0
Total Other State Projects		24,500	0	0
Total State Projects	20-XXX-XXX-XXX	24,500	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	176,727	100,000	100,000
Title II	20-XXX-XXX-XXX	12,057	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	224,575	150,000	150,000
Other	20-XXX-XXX-XXX	496,679	350,000	350,000
Total Federal Projects	20-XXX-XXX-XXX	910,038	600,000	600,000
Total Special Revenue Funds		945,642	600,000	600,000
Total Expenditures/Appropriations		22,111,859	22,778,284	23,383,474
Total Expenditures Net of Transfers		22,111,859	22,778,284	23,383,474

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	1,185,868	1,269,973	1,269,973	1,269,973
--Repayment of Debt		0		
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,000,337	1,301,337	1,301,337	1,301,337
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	405,969	411,167	411,167	0
--Tuition Reserve		0		
--Current Expense Emergency Reserve	0	0		
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0		

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,247	\$11,815	\$11,336	\$11,697	\$11,726
Total Classroom Instruction	\$7,442	\$7,083	\$6,846	\$7,061	\$7,125
Classroom-Salaries and Benefits	\$6,494	\$6,190	\$6,040	\$6,230	\$6,365
Classroom-General Supplies and Textbooks	\$595	\$507	\$464	\$476	\$406
Classroom-Purchased Services	\$353	\$387	\$342	\$355	\$354
Total Support Services	\$737	\$714	\$732	\$760	\$734
Support Services-Salaries and Benefits	\$664	\$669	\$660	\$681	\$688
Total Administrative Costs	\$1,451	\$1,487	\$1,479	\$1,526	\$1,463
Administration Salaries and Benefits	\$1,230	\$1,281	\$1,249	\$1,288	\$1,247
Total Operations and Maintenance of Plant	\$2,283	\$2,201	\$1,972	\$2,034	\$2,058
Operations and Maintenance-Salaries and Benefits	\$361	\$353	\$376	\$388	\$394
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$190	\$181	\$159	\$164	\$208
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$20	\$11	\$32	\$33	\$32
Employee Benefits as a percentage of salaries*	29.42%	27.70%	29.42%	29.42%	29.54%

*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 2015-16 revised appropriations and the 2016-17 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	Contracting with Union County Ed Serv Commission rather than hiring a FT Director of Special Education	10,000

NAME=Gwendolyn Franklin

CATEGORY	MEASURE
Job Title	Assistant Business Administrator
Job Title II	HR Director
Base Annual Salary Amount	\$112,797
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,642
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Vacation days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Personal days	personal time not carried over, converts to sick days
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=Gwendolyn Franklin

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=Gwendolyn Ryan

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$147,900
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,915
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Vacation days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days not carried over, converts to sick days
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=Gwendolyn Ryan

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$2,500
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	benefit waiver
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=Janet Behrmann

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$130,000
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	10/26/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,221
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Vacation days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Personal days	personal time not carried over, converts to sick days
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=Janet Behrmann

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=Peter A. Capodice

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$199,168
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	01/01/13
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	29
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$4,071
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	\$10,000
Total Contractual Post-Employment Benefit Amount	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Vacation days	up to maximum allowed by regulation
Contractual Post-Employment Benefit Description of Payout of Personal days	personal time not carried over, converts to sick days
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=Peter A. Capodice

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	