

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,304.0	1,317.0	1,424.0
Pupils On Roll Regular Shared-Time	286.0	354.0	432.0
Pupils On Roll Special Ed Full-Time	34.0	16.0	0.0
Pupils On Roll Special Ed Shared-Time	262.0	274.0	300.0
Pupils On Roll SUBTOTAL	1,886.0	1,961.0	2,156.0
Pupils in Post-Secondary Full Time	0.0	0.0	100.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	4,418,689	4,500,000	4,690,000
Tuition From LEAS	10-1310	9,511,200	9,915,500	10,860,000
Other Tuition	10-1320-1340	528,551	660,000	550,000
Unrestricted Miscellaneous Revenues	10-1XXX	262,152	400,000	400,000
Subtotal - Revenues From Local Sources		14,720,592	15,475,500	16,500,000
Revenues from State Sources:				
Categorical Special Education Aid	10-3132	946,786	946,786	946,786
Equalization Aid	10-3176	4,643,708	4,643,708	4,643,708
Categorical Security Aid	10-3177	43,442	43,442	43,442
Other State Aids	10-3XXX	0	33,400	33,400
Subtotal - Revenues From State Sources		5,633,936	5,667,336	5,667,336
Budgeted Fund Balance - Operating Budget	10-303	0	455,969	0
Adjustment For Prior Year Encumbrances		0	372,078	0
Actual Revenues (Over)/Under Expenditures		1,300,178	0	0
Total Operating Budget		21,654,706	21,970,883	22,167,336
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	6,217	0	0
Total Revenues From Local Sources	20-1XXX	6,217	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	20,000	0	0
Total Revenues From State Sources		20,000	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	133,805	100,000	100,000

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title II	20-4451-4455	11,342	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	210,477	150,000	150,000
Other	20-4XXX	497,440	350,000	350,000
Total Revenues From Federal Sources		853,064	600,000	600,000
Total Grants And Entitlements		879,281	600,000	600,000
Total Revenues/Sources		22,533,987	22,570,883	22,767,336
Total Revenues/Sources Net of Transfers		22,533,987	22,570,883	22,767,336

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Vocational Programs	11-3XX-100-XXX	9,388,028	10,107,910	10,242,941
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	241,445	235,184	240,000
Other Instructional Programs - Instruction	11-4XX-100-XXX	0	0	100,000
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	9,088	115,500	118,845
Undist. Expenditures - Guidance	11-000-218-XXX	609,344	660,198	679,050
Undist. Expenditures - Child Study Teams	11-000-219-XXX	271,158	232,500	236,700
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	15,354	25,000	25,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,898	50,985	40,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	428,284	635,480	641,730
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	809,360	907,473	937,650
Undist. Expend. - Central Services	11-000-251-XXX	539,148	594,703	608,310
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	67,320	69,400	71,482
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,462,878	3,660,948	3,564,731
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	44,859	70,240	70,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,414,348	3,618,000	3,918,000
Total Undistributed Expenditures		9,688,039	10,640,427	10,912,248
Total General Current Expense		19,317,512	20,983,521	21,495,189
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,896,334	349,080	46,147
Total Capital Outlay		1,896,334	349,080	46,147
Special Schools:				
Accred. Eve./Adult H.S./Post-Grad.:				
Accred. Eve./Adult H.S./Post-Grad.-Inst.	13-601-100-XXX	270,800	398,282	396,000
Accred Eve/Adult H S/Post-Grad.-Supp.Ser.	13-601-200-XXX	149,953	185,000	185,000

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Accred. Eve./Adult H.S./Post-Grad.	13-601-X00-XXX	420,753	583,282	581,000
Vocational Evening:				
Vocational Evening-Local-Instruction	13-629-100-XXX	20,107	45,000	45,000
Vocational Evening-Local-Support Serv.	13-629-200-XXX	0	10,000	0
Total Vocational Evening - Local	13-629-X00-XXX	20,107	55,000	45,000
Total Special Schools	13-XXX-XXX-XXX	440,860	638,282	626,000
General Fund Grand Total		21,654,706	21,970,883	22,167,336
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,217	0	0
Other State Projects:				
Other	20-XXX-XXX-XXX	20,000	0	0
Total Other State Projects		20,000	0	0
Total State Projects	20-XXX-XXX-XXX	20,000	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	133,805	100,000	100,000
Title II	20-XXX-XXX-XXX	11,342	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	210,477	150,000	150,000
Other	20-XXX-XXX-XXX	497,440	350,000	350,000
Total Federal Projects	20-XXX-XXX-XXX	853,064	600,000	600,000
Total Special Revenue Funds		879,281	600,000	600,000
Total Expenditures/Appropriations		22,533,987	22,570,883	22,767,336
Total Expenditures Net of Transfers		22,533,987	22,570,883	22,767,336

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	1,339,546	1,185,868	1,135,868	1,135,868
--Repayment of Debt		0		
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	2,500,337	1,000,337	1,000,337	1,000,337
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	420,728	405,969	0	0
--Tuition Reserve		0		
--Current Expense Emergency Reserve	0	0		
Repayment of Debt:				
--Restricted for Repayment of Debt	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	\$11,925	\$12,247	\$12,932	\$12,698	\$11,336
Total Classroom Instruction	\$7,296	\$7,442	\$7,743	\$7,589	\$6,846
Classroom-Salaries and Benefits	\$6,287	\$6,494	\$6,736	\$6,592	\$6,040
Classroom-General Supplies and Textbooks	\$591	\$595	\$581	\$578	\$464
Classroom-Purchased Services	\$418	\$353	\$427	\$418	\$342
Total Support Services	\$724	\$737	\$830	\$819	\$732
Support Services-Salaries and Benefits	\$655	\$664	\$746	\$730	\$660
Total Administrative Costs	\$1,470	\$1,451	\$1,678	\$1,643	\$1,479
Administration Salaries and Benefits	\$1,256	\$1,230	\$1,408	\$1,378	\$1,249
Total Operations and Maintenance of Plant	\$2,088	\$2,283	\$2,328	\$2,301	\$1,972
Operations and Maintenance-Salaries and Benefits	\$355	\$361	\$365	\$357	\$376
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$174	\$190	\$181	\$177	\$159
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$16	\$20	\$37	\$36	\$32
Employee Benefits as a percentage of salaries*	27.38%	29.42%	28.24%	28.24%	29.42%

*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)
Special Education Services	Contracting with Union County Ed Serv Commission rather than hiring a FT Director of Special Education	10,000
Purchasing	Ed-Data Purchasing Coop	0
Purchasing	MRESC Purchasing Coop	0
Purchasing	Union County Purchasing Coop	0

NAME=Gwendolyn Franklin

CATEGORY	MEASURE
Job Title	Assistant Business Administrator
Job Title II	HR Director
Base Annual Salary Amount	\$110,046
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	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	\$145,000
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	07/01/14
End Date of Contract	06/30/15
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

NAME=Gwendolyn Ryan

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,859
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	
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	\$191,434
Full-Time Equivalent (FTE)	1.0

NAME=Peter A. Capodice

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	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	\$3,571
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	
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=Peter A. Capodice

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=Sue Anne Marcello

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$135,252
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	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

NAME=Sue Anne Marcello

CATEGORY	MEASURE
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	
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	