

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,263	1,304	1,304
Pupils On Roll Regular Shared-Time	384	286	286
Pupils On Roll - Special Full-Time	16	34	34
Pupils On Roll - Special Shared-Time	224	262	262
Subtotal - Pupils On Roll	1,887	1,886	1,886
Post-Secondary - Full Time	120	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	4,332,048	4,418,689	4,500,000
Tuition From LEAS	10-1310	9,461,300	9,764,000	9,915,500
Other Tuition	10-1320-1340	590,644	687,500	660,000
Unrestricted Miscellaneous Revenues	10-1XXX	245,157	400,000	400,000
Subtotal - Revenues From Local Sources		14,629,149	15,270,189	15,475,500
Revenues from State Sources:				
Categorical Special Education Aid	10-3132	938,746	946,786	946,786
Equalization Aid	10-3176	4,648,981	4,643,708	4,643,708
Categorical Security Aid	10-3177	46,209	43,442	43,442
Other State Aids	10-3XXX	0	0	33,400
Subtotal - Revenues From State Sources		5,633,936	5,633,936	5,667,336
Budgeted Fund Balance - Operating Budget	10-303	0	171,156	455,969
Withdrawal From Cap Res-For Local Share	10-307	0	1,000,000	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	500,000	0
Adjustment For Prior Year Encumbrances		0	15,853	0
Actual Revenues (Over)/Under Expenditures		-543,940	0	0
Total Operating Budget		19,719,145	22,591,134	21,598,805
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	344,178	0	0
Total Revenues From State Sources		344,178	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	121,810	100,000	100,000

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Title II	20-4451-4455	15,372	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	250,578	150,000	150,000
Other	20-4XXX	460,648	350,000	350,000
Total Revenues From Federal Sources		848,408	600,000	600,000
Total Grants And Entitlements		1,192,586	600,000	600,000
Total Revenues/Sources		20,911,731	23,191,134	22,198,805
Total Revenues/Sources Net of Transfers		20,911,731	23,191,134	22,198,805

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Vocational Programs	11-3XX-100-XXX	9,248,213	10,059,804	10,091,228
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	218,743	187,659	235,000
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	0	0	115,500
Undist. Expenditures - Guidance	11-000-218-XXX	573,803	600,000	660,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	296,325	296,500	232,500
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	15,104	25,000	25,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	21,604	40,000	40,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	438,191	541,300	635,480
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	875,288	926,365	905,500
Undist. Expend. - Central Services	11-000-251-XXX	549,454	622,700	594,300
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	22,000	67,500	69,400
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,129,842	3,527,000	3,624,000
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	27,536	70,000	70,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,182,113	3,420,141	3,618,000
Total Undistributed Expenditures		9,131,260	10,136,506	10,590,430
Total General Current Expense		18,598,216	20,383,969	20,916,658
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	600,031	1,571,156	46,147
Total Capital Outlay		600,031	1,571,156	46,147
Special Schools:				
Accred. Eve./Adult H.S./Post-Grad.:				
Accred. Eve./Adult H.S./Post-Grad.-Inst.	13-601-100-XXX	351,279	396,009	396,000
Accred Eve/Adult H S/Post-Grad.-Supp.Ser.	13-601-200-XXX	131,268	185,000	185,000
Total Accred. Eve./Adult H.S./Post-Grad.	13-601-X00-XXX	482,547	581,009	581,000

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Vocational Evening:				
Vocational Evening-Local-Instruction	13-629-100-XXX	38,351	45,000	45,000
Vocational Evening-Local-Support Serv.	13-629-200-XXX	0	10,000	10,000
Total Vocational Evening - Local	13-629-X00-XXX	38,351	55,000	55,000
Total Special Schools	13-XXX-XXX-XXX	520,898	636,009	636,000
General Fund Grand Total		19,719,145	22,591,134	21,598,805
Special Grants and Entitlements:				
Other State Projects:				
Other	20-XXX-XXX-XXX	344,178	0	0
Total Other State Projects		344,178	0	0
Total State Projects	20-XXX-XXX-XXX	344,178	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	121,810	100,000	100,000
Title II	20-XXX-XXX-XXX	15,372	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	250,578	150,000	150,000
Other	20-XXX-XXX-XXX	460,648	350,000	350,000
Total Federal Projects	20-XXX-XXX-XXX	848,408	600,000	600,000
Total Special Revenue Funds		1,192,586	600,000	600,000
Total Expenditures/Appropriations		20,911,731	23,191,134	22,198,805
Total Expenditures Net of Transfers		20,911,731	23,191,134	22,198,805

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	1,541,543	1,339,546	433,149	383,149
--Repayment of Debt		0		
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,750,337	2,500,337	1,750,337	1,750,337
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	207,164	420,728	405,969	0
--Tuition Reserve		0		
--Current Expense Emergency Reserve	0	0		
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0		

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,844	\$11,925	\$11,723	\$12,602	\$12,932
Total Classroom Instruction	\$7,111	\$7,296	\$7,125	\$7,661	\$7,743
Classroom-Salaries and Benefits	\$6,103	\$6,287	\$6,175	\$6,633	\$6,736
Classroom-General Supplies and Textbooks	\$717	\$591	\$543	\$591	\$581
Classroom-Purchased Services	\$291	\$418	\$408	\$438	\$427
Total Support Services	\$678	\$724	\$694	\$745	\$830
Support Services-Salaries and Benefits	\$657	\$655	\$646	\$694	\$746
Total Administrative Costs	\$1,525	\$1,470	\$1,509	\$1,621	\$1,678
Administration Salaries and Benefits	\$1,356	\$1,256	\$1,227	\$1,318	\$1,408
Total Operations and Maintenance of Plant	\$2,207	\$2,088	\$2,107	\$2,263	\$2,328
Operations and Maintenance-Salaries and Benefits	\$342	\$355	\$325	\$349	\$365
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$165	\$174	\$132	\$143	\$181
Total Equipment Costs	\$7	\$0	\$0	\$0	\$0
Legal Costs	\$9	\$16	\$35	\$37	\$37
Employee Benefits as a percentage of salaries*	26.72%	27.38%	27.26%	27.26%	28.24%

*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 2013-14 revised appropriations and the 2014-15 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 Spent (Optional)
Special Education Services	For the 2014-2015 school year we will be contracting with the Union County Ed Serv Commission rather than hiring a FT Director of Sp Serv	25000.00

NAME=Gwendolyn Franklin

CATEGORY	MEASURE
Job Title	Assistant Business Administrator
Job Title II	HR Director
Base Annual Salary Amount	\$107,100
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	07/01/13
End Date of Contract	06/30/14
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	1498
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	30000
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=Peter A. Capodice

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$187,680
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

NAME=Peter A. Capodice

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	3337
Total Bonuses Amount	9384
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	10000
Total Contractual Post-Employment Benefit Amount	30000
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	

NAME=Sue Anne Marcello

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$132,600
Full-Time Equivalent (FTE)	1.0

NAME=Sue Anne Marcello

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	07/01/13
End Date of Contract	06/30/14
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	2077
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	30000
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=Sue Anne Marcello

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	