

<b>ENROLLMENT CATEGORIES</b>	<b>10-15-2013 ACTUAL</b>	<b>10-15-2014 ACTUAL</b>	<b>10-15-2015 ESTIMATE</b>
Pupils On Roll Regular Full-Time	464.0	451.0	439.0
Pupils On Roll Special Ed Full-Time	47.0	49.0	49.0
Pupils On Roll SUBTOTAL	511.0	500.0	488.0
Pupils in Private School Placements	3.0	2.0	0.0
Pupils Sent to Other Districts Regular	84.5	84.5	107.0
Pupils Sent to Other Districts Special Ed	23.0	31.5	36.5
Pupils Received	3.0	3.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,927,691	2,157,571	2,204,384
Total Tuition	10-1300	24,241	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	18,512	25,000	25,000
Interest Earned On Capital Reserve Funds	10-1XXX	2,695	28	28
Subtotal - Revenues From Local Sources		1,973,139	2,182,599	2,229,412
Revenues from State Sources:				
School Choice Aid	10-3116	407,512	428,960	428,960
Categorical Transportation Aid	10-3121	57,280	57,280	57,280
Extraordinary Aid	10-3131	10,541	0	0
Categorical Special Education Aid	10-3132	330,508	330,508	330,508
Equalization Aid	10-3176	5,065,576	5,065,576	5,065,576
Categorical Security Aid	10-3177	158,998	158,998	158,998
Other State Aids	10-3XXX	6,788	15,306	15,306
Subtotal - Revenues From State Sources		6,037,203	6,056,628	6,056,628
Budgeted Fund Balance - Operating Budget	10-303	0	265,760	335,434
Withdrawal From Cap Res-For Local Share	10-307	0	80,300	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	125,000	125,000	125,000
Adjustment For Prior Year Encumbrances		0	44,390	0
Actual Revenues (Over)/Under Expenditures		199,830	0	0
Total Operating Budget		8,335,172	8,754,677	8,746,474
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,565	0	0
Total Revenues From Local Sources	20-1XXX	1,565	0	0
Revenues from State Sources:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Preschool Education Aid - Pr Yr Carryover	20-3218	0	28,883	122,156
Preschool Education Aid	20-3218	309,678	290,370	329,086
Total Revenues From State Sources		309,678	319,253	451,242
Revenues from Federal Sources:				
Title I	20-4411-4416	253,156	181,439	207,170
Title II	20-4451-4455	18,487	13,865	16,468
I.D.E.A. Part B (Handicapped)	20-4420-4429	170,977	124,967	141,692
Other	20-4XXX	21,320	3,266	3,641
Total Revenues From Federal Sources		463,940	323,537	368,971
Total Grants And Entitlements		775,183	642,790	820,213
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	135,000	140,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	287,122	150,749	148,639
Total Revenues From Local Sources		287,122	150,749	148,639
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	120,242	116,771	118,898
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		407,364	402,520	407,538
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		407,363	402,520	407,538
Total Revenues/Sources		9,517,718	9,799,987	9,974,225
Total Revenues/Sources Net of Transfers		9,517,718	9,799,987	9,974,225

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,419,526	2,353,781	2,079,067
Special Education - Instruction	11-2XX-100-XXX	205,100	209,340	169,936
Basic Skills/Remedial - Instruction	11-230-100-XXX	44,892	73,712	129,740
Bilingual Education - Instruction	11-240-100-XXX	55,134	58,150	58,222
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	21,839	16,000	23,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	24,977	26,000	26,675
Community Services Programs/Operations	11-800-330-XXX	11,610	15,000	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,181,410	2,570,684	2,915,594
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	36,922	37,461	42,630
Undist. Expenditures - Health Services	11-000-213-XXX	68,912	68,119	61,113
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	52,356	66,950	83,650
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	102,652	113,731	123,469
Undist. Expenditures - Guidance	11-000-218-XXX	54,829	59,777	36,584
Undist. Expenditures - Child Study Teams	11-000-219-XXX	4,277	36,354	23,918
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	20,527	38,500	21,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,040	2,081	2,122
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	29,018	92,500	53,335
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	149,716	168,730	162,365
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	155,361	178,789	166,565
Undist. Expend. - Central Services	11-000-251-XXX	156,352	164,138	165,562
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	25,714	35,000	30,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	464,819	434,330	500,723
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	683,056	773,815	814,265
Personal Services - Employee Benefits	11-XXX-XXX-2XX	850,837	1,023,097	1,003,247
Total Undistributed Expenditures		5,038,798	5,864,056	6,206,142
Total General Current Expense		7,821,876	8,616,039	8,692,782

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	24,589	5,849	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	436,012	120,320	40,020
Increase In Capital Reserve	10-604	50,000	0	0
Interest Deposit To Capital Reserve	10-604	2,695	28	28
Total Capital Outlay		513,296	126,197	40,048
Transfer Of Funds To Charter Schools	10-000-100-56X	0	12,441	13,644
General Fund Grand Total		8,335,172	8,754,677	8,746,474
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,565	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	207,449	231,024	292,325
Support Services	20-218-200-XXX	65,257	88,229	158,917
Fac Acquisition And Constr. Services	20-218-400-XXX	36,972	0	0
Total Preschool Education Aid	20-218-XXX-XXX	309,678	319,253	451,242
Total State Projects	20-XXX-XXX-XXX	309,678	319,253	451,242
Federal Projects:				
Title I	20-XXX-XXX-XXX	253,156	181,439	207,170
Title II	20-XXX-XXX-XXX	18,487	13,865	16,468
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	170,977	124,967	141,692
Other	20-XXX-XXX-XXX	21,320	3,266	3,641
Total Federal Projects	20-XXX-XXX-XXX	463,940	323,537	368,971
Total Special Revenue Funds		775,183	642,790	820,213
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	407,363	402,520	407,538
Total Debt Service Funds		407,363	402,520	407,538

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Expenditures/Appropriations		9,517,718	9,799,987	9,974,225
Total Expenditures Net of Transfers		9,517,718	9,799,987	9,974,225

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	320,627	301,150	263,583	250,000
--Repayment of Debt	0	1	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	269,474	322,169	241,897	241,925
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	338,000	338,000	338,000	338,000
--Legal Reserve	659,909	550,044	321,851	0
--Tuition Reserve	250,000	250,000	125,000	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
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	\$10,362	\$10,282	\$11,217	\$11,204	\$11,117
Total Classroom Instruction	\$6,977	\$7,110	\$7,506	\$7,487	\$7,280
Classroom-Salaries and Benefits	\$6,643	\$6,609	\$7,189	\$7,134	\$6,979
Classroom-General Supplies and Textbooks	\$265	\$398	\$194	\$231	\$166
Classroom-Purchased Services	\$70	\$103	\$123	\$122	\$135
Total Support Services	\$1,087	\$912	\$1,315	\$1,305	\$1,270
Support Services-Salaries and Benefits	\$903	\$699	\$946	\$939	\$911
Total Administrative Costs	\$1,177	\$1,126	\$1,314	\$1,307	\$1,306
Administration Salaries and Benefits	\$795	\$829	\$935	\$928	\$955
Total Operations and Maintenance of Plant	\$990	\$990	\$934	\$959	\$1,127
Operations and Maintenance-Salaries and Benefits	\$385	\$375	\$391	\$388	\$412
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$104	\$111	\$104	\$103	\$129
Total Equipment Costs	\$0	\$121	\$0	\$12	\$0
Legal Costs	\$11	\$7	\$20	\$20	\$12
Employee Benefits as a percentage of salaries*	29.17%	25.57%	29.40%	29.45%	31.59%

\*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)
Others	BUSINESS OFFICE SERVICES (BA, PAYROLL, AND ASSITANT TO THE BA)	0
Others	SPEECH SERVICES	0
Others	CHILD STUDY TEAM SERVICES	0
Others	SNOW REMOVAL	0
Others	PURCHASE OF NURSE SUPPLIES	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,180,977
(B) Estimated Net Taxable Valuation (as of 10/01/14)	240,197,557
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.9080
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,330,671
(E) Estimated Net Taxable Valuation (as of 10/01/14)	240,197,557
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.9703
-----	
B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,180,977
(H) Estimated Equalized Valuation (as of 10/01/14)	212,509,145
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0263
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,330,671
(K) Estimated Equalized Valuation (as of 10/01/14)	212,509,145
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.0967
-----	

NAME=Heather Burkhart

CATEGORY	MEASURE
Job Title	Other
Job Title II	Supervisor of Assesment
Base Annual Salary Amount	\$78,500
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	210
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	3
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	\$3,600
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	\$2,944
Contractual Post-Employment Benefit Description of Payout of Sick days	PER DIEM RATE FOR SICK DAYS \$15000 MAX
Contractual Post-Employment Benefit Description of Payout of Vacation days	NO VACATION PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Personal days	PERSONAL DAYS CONVERT 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=Heather Burkhart

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=Lisa DiNovi

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$95,115
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	33
Shared District	5320
Job Title Other District	Business Administrator
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	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Lisa DiNovi

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,400
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$32,560
Contractual Post-Employment Benefit Description of Payout of Sick days	Max amount is \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate for accumulated sick time
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days convert 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=Shelleymarie Magan

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$122,400
Full-Time Equivalent (FTE)	1.0

NAME=Shelleymarie Magan

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	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	0
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	\$3,000
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	\$28,154
Contractual Post-Employment Benefit Description of Payout of Sick days	PER DIEM RATE FOR ALL SICK DAYS UP TO \$15000 MAX
Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM RATE FOR ALL ACCUMULATED VACATION DAYS
Contractual Post-Employment Benefit Description of Payout of Personal days	NO PERSONAL DAYS 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=Shelleymarie Magan

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	