

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	208	207	214
Pupils On Roll - Special Full-Time	49	36	36
Subtotal - Pupils On Roll	257	243	250
Private School Placements	1	1	1
Pupils Sent to Contracted Preschool Prog	0	2	0
Pupils Sent to Other Districts-Reg Prog	25	19	20
Pupils Sent to Other Dists-Spec Ed Prog	13	22	26
Pupils Received	0	6	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,292,894	6,480,013	6,619,118
Total Tuition	10-1300	30,408	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	221,162	250	4,000
Subtotal - Revenues From Local Sources		6,544,464	6,480,263	6,623,118
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	146,927
Categorical Transportation Aid	10-3121	50,682	52,311	52,311
Extraordinary Aid	10-3131	17,268	0	0
Categorical Special Education Aid	10-3132	161,189	164,871	164,871
Categorical Security Aid	10-3177	36,279	37,185	37,185
Adjustment Aid	10-3178	250,091	250,091	250,091
Other State Aids	10-3XXX	0	0	4,960
Subtotal - Revenues From State Sources		515,509	504,458	656,345
Budgeted Fund Balance - Operating Budget	10-303	0	357,456	434,358
Transfers From Other Funds	10-5200	351,109	0	0
Adjustment For Prior Year Encumbrances		0	12,777	0
Actual Revenues (Over)/Under Expenditures		-1,083,882	0	0
Total Operating Budget		6,327,200	7,354,954	7,713,821
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	3,349	0	0
Total Revenues From Local Sources	20-1XXX	3,349	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	55,900	45,896	51,633
Other Restricted Entitlements	20-32XX	1,855	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Revenues From State Sources		57,755	45,896	51,633
Revenues from Federal Sources:				
Title I	20-4411-4416	52,300	51,894	36,326
Title II	20-4451-4455	23,956	24,027	16,819
I.D.E.A. Part B (Handicapped)	20-4420-4429	82,822	82,000	57,400
Total Revenues From Federal Sources		159,078	157,921	110,545
Total Grants And Entitlements		220,182	203,817	162,178
Total Revenues/Sources		6,547,382	7,558,771	7,875,999
Total Revenues/Sources Net of Transfers		6,547,382	7,558,771	7,875,999

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,690,304	1,665,886	1,771,637
Special Education - Instruction	11-2XX-100-XXX	489,230	488,000	497,627
Basic Skills/Remedial - Instruction	11-230-100-XXX	72,493	133,000	135,190
Bilingual Education - Instruction	11-240-100-XXX	0	7,050	7,188
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	43,993	45,100	45,982
School-Sponsored Athletics - Instruction	11-402-100-XXX	31,835	46,000	46,920
Community Services Programs/Operations	11-800-330-XXX	763	1,800	1,800
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,363,292	1,545,948	1,768,858
Undist. Expenditures - Health Services	11-000-213-XXX	69,768	72,100	73,542
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	0	53,000	37,715
Undist. Expenditures - Guidance	11-000-218-XXX	132,403	77,050	77,050
Undist. Expenditures - Child Study Teams	11-000-219-XXX	187,890	309,284	315,392
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	125,750	187,200	189,012
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	175,469	208,300	199,560
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	150,066	153,710	151,330
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	17,946	0	0
Undist. Expend. - Central Services	11-000-251-XXX	94,763	88,250	97,616
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	498,471	818,650	836,119
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	144,199	153,300	174,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	966,434	1,125,400	1,140,775
Undistributed Expenditures-Food Services	11-000-310-930	17,000	11,000	11,000
Total Undistributed Expenditures		3,943,451	4,803,192	5,072,469
Total General Current Expense		6,272,069	7,190,028	7,578,813
Capital Expenditures:				
Equipment	12-XXX-XXX-730	4,736	120,000	123,750

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	5,041	11,258	11,258
Total Capital Outlay		9,777	131,258	135,008
Transfer Of Funds To Charter Schools	10-000-100-56X	45,354	33,668	0
General Fund Grand Total		6,327,200	7,354,954	7,713,821
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,349	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	55,900	45,896	51,633
Total Preschool Education Aid	20-218-XXX-XXX	55,900	45,896	51,633
Other State Projects:				
Other	20-XXX-XXX-XXX	1,855	0	0
Total Other State Projects		1,855	0	0
Total State Projects	20-XXX-XXX-XXX	57,755	45,896	51,633
Federal Projects:				
Title I	20-XXX-XXX-XXX	52,300	51,894	36,326
Title II	20-XXX-XXX-XXX	23,956	24,027	16,819
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	82,822	82,000	57,400
Total Federal Projects	20-XXX-XXX-XXX	159,078	157,921	110,545
Total Special Revenue Funds		220,182	203,817	162,178
Total Expenditures/Appropriations		6,547,382	7,558,771	7,875,999
Total Expenditures Net of Transfers		6,547,382	7,558,771	7,875,999

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	303,282	601,192	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	350,000	350,000	350,000
--Legal Reserve	6,264	440,622	434,358	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	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	\$19,459	\$19,807	\$21,163	\$22,879	\$22,840
Total Classroom Instruction	\$12,247	\$12,240	\$11,904	\$12,853	\$13,052
Classroom-Salaries and Benefits	\$11,726	\$11,739	\$11,071	\$11,954	\$12,163
Classroom-General Supplies and Textbooks	\$521	\$407	\$748	\$798	\$791
Classroom-Purchased Services	\$0	\$94	\$86	\$101	\$98
Total Support Services	\$3,062	\$3,488	\$4,238	\$4,574	\$4,357
Support Services-Salaries and Benefits	\$2,445	\$2,757	\$2,874	\$3,104	\$2,977
Total Administrative Costs	\$1,602	\$1,308	\$1,136	\$1,267	\$1,266
Administration Salaries and Benefits	\$1,092	\$974	\$929	\$1,003	\$1,025
Total Operations and Maintenance of Plant	\$2,248	\$2,337	\$3,440	\$3,704	\$3,691
Operations and Maintenance-Salaries and Benefits	\$1,163	\$1,231	\$1,116	\$1,205	\$1,284
Board Contribution to Food Services	\$36	\$70	\$42	\$45	\$44
Total Extracurricular Costs	\$256	\$361	\$396	\$427	\$422
Total Equipment Costs	\$193	\$19	\$460	\$496	\$497
Legal Costs	\$57	\$49	\$32	\$47	\$46
Employee Benefits as a percentage of salaries*	30.86%	30.69%	36.15%	36.31%	35.09%

*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)
Food Services	Shared Food Service	0.00
Superintendent and Assistant Sup.	Shared CSA	0.00
Purchasing	MRESC Co-op	0.00
Technology Services	Shared Technology Services SJTP	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,619,118
(B) Estimated Net Taxable Valuation (as of 03/13/14)	2,298,365,908
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.2880
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,619,118
(E) Estimated Net Taxable Valuation (as of 03/13/14)	2,298,365,908
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.2880

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,619,118
(H) Estimated Equalized Valuation (as of 10/01/13)	2,147,644,070
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3082
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,619,118
(K) Estimated Equalized Valuation (as of 10/01/13)	2,147,644,070
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.3082

NAME=Ann-Maria Guevara

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$109,829
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	20
Contracted Number of Annual Sick Days	14
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	2000
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped by law
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=Ann-Maria Guevara

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=Dennis Anderson

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$148,311
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	Y
Shared County	09
Shared District	5790
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/11
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Dennis Anderson

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	3793
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	55697
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped by law
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=Donna Groon

CATEGORY	MEASURE
Job Title	Other
Job Title II	CST Director
Base Annual Salary Amount	\$100,402
Full-Time Equivalent (FTE)	1.0

NAME=Donna Groon

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	14
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	0
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped by law
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=Donna Groon

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=Robert Shelton

CATEGORY	MEASURE
Job Title	Other
Job Title II	Supervisor
Base Annual Salary Amount	\$78,228
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	20
Contracted Number of Annual Sick Days	14
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	0
Total Bonuses Amount	0
Total Stipends Amount	0

NAME=Robert Shelton

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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped by law
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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	