

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	243	252	273
Pupils On Roll - Special Full-Time	13	21	0
Subtotal - Pupils On Roll	256	273	273
Private School Placements	2	2	0
Pupils Sent to Contracted Preschool Prog	0	1	0
Pupils Sent to Other Districts-Reg Prog	109	116	124
Pupils Sent to Other Dists-Spec Ed Prog	18	22	44

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,272,190	1,272,190	1,397,000
Unrestricted Miscellaneous Revenues	10-1XXX	49,953	20,000	42,500
Interest Earned On Capital Reserve Funds	10-1XXX	2,802	2,500	0
Subtotal - Revenues From Local Sources		1,324,945	1,294,690	1,439,500
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	8,294	7,297	7,297
Extraordinary Aid	10-3131	12,589	0	0
Categorical Special Education Aid	10-3132	204,659	211,093	211,093
Equalization Aid	10-3176	3,081,062	3,075,210	3,075,210
Categorical Security Aid	10-3177	21,408	21,823	21,823
Other State Aids	10-3XXX	0	72,274	80,334
Subtotal - Revenues From State Sources		3,328,012	3,387,697	3,395,757
Budgeted Fund Balance - Operating Budget	10-303	0	910,578	575,267
Adjustment For Prior Year Encumbrances		0	103,938	0
Actual Revenues (Over)/Under Expenditures		-158,600	0	0
Total Operating Budget		4,494,357	5,696,903	5,410,524
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	60,057	0
Preschool Education Aid	20-3218	60,915	58,352	41,680
Total Revenues From State Sources		60,915	118,409	41,680
Revenues from Federal Sources:				
Title I	20-4411-4416	165,229	205,794	174,925

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Title II	20-4451-4455	0	11,422	9,709
I.D.E.A. Part B (Handicapped)	20-4420-4429	63,555	58,381	49,624
Total Revenues From Federal Sources		228,784	275,597	234,258
Total Grants And Entitlements		289,699	394,006	275,938
Total Revenues/Sources		4,784,056	6,090,909	5,686,462
Total Revenues/Sources Net of Transfers		4,784,056	6,090,909	5,686,462

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	824,680	913,127	772,631
Special Education - Instruction	11-2XX-100-XXX	47,599	52,004	117,455
Basic Skills/Remedial - Instruction	11-230-100-XXX	67,697	21,587	47,363
Bilingual Education - Instruction	11-240-100-XXX	106,658	117,167	109,301
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	7,825	8,384	11,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,964,319	2,911,601	2,662,309
Undist. Expenditures - Health Services	11-000-213-XXX	71,649	76,922	76,592
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	0	27,339	33,210
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	58,672	0	0
Undist. Expenditures - Guidance	11-000-218-XXX	28,880	21,348	26,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	130,810	131,045	145,130
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	43,591	55,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	0	35,758
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,757	8,142	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	182,486	225,276	214,862
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	79,300	100,761	108,773
Undist. Expend. - Central Services	11-000-251-XXX	33,264	33,808	33,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	322,084	370,611	391,829
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	45,109	97,372	65,372
Personal Services - Employee Benefits	11-XXX-XXX-2XX	420,780	534,038	504,939
Total Undistributed Expenditures		3,346,110	4,581,854	4,352,774
Interest Earned On Maintenance Reserve	10-606	36	0	0
Increase In Maintenance Reserve	10-606	79,750	0	0
Total General Current Expense		4,480,355	5,694,123	5,410,524
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	2,780	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	8,420	280	0
Interest Deposit To Capital Reserve	10-604	2,802	2,500	0
Total Capital Outlay		14,002	2,780	0
General Fund Grand Total		4,494,357	5,696,903	5,410,524
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	0	64,263	33,200
Support Services	20-218-200-XXX	60,915	31,045	8,480
Fac Acquisition And Constr. Services	20-218-400-XXX	0	23,101	0
Total Preschool Education Aid	20-218-XXX-XXX	60,915	118,409	41,680
Total State Projects	20-XXX-XXX-XXX	60,915	118,409	41,680
Federal Projects:				
Title I	20-XXX-XXX-XXX	165,229	205,794	174,925
Title II	20-XXX-XXX-XXX	0	11,422	9,709
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	63,555	58,381	49,624
Total Federal Projects	20-XXX-XXX-XXX	228,784	275,597	234,258
Total Special Revenue Funds		289,699	394,006	275,938
Total Expenditures/Appropriations		4,784,056	6,090,909	5,686,462
Total Expenditures Net of Transfers		4,784,056	6,090,909	5,686,462

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	600,432	1,173,167	513,223	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	624,570	707,122	709,622	709,622
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	79,786	79,786	79,786
--Legal Reserve	898,732	312,044	312,044	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	\$9,033	\$9,665	\$9,980	\$10,185	\$9,980
Total Classroom Instruction	\$5,272	\$5,287	\$5,720	\$5,602	\$5,105
Classroom-Salaries and Benefits	\$4,344	\$4,994	\$5,051	\$5,030	\$4,676
Classroom-General Supplies and Textbooks	\$385	\$292	\$405	\$530	\$385
Classroom-Purchased Services	\$544	\$1	\$264	\$42	\$44
Total Support Services	\$1,272	\$1,680	\$1,515	\$1,529	\$1,766
Support Services-Salaries and Benefits	\$943	\$1,126	\$1,281	\$1,286	\$1,520
Total Administrative Costs	\$1,403	\$1,336	\$1,364	\$1,542	\$1,534
Administration Salaries and Benefits	\$698	\$745	\$667	\$851	\$926
Total Operations and Maintenance of Plant	\$1,024	\$1,331	\$1,310	\$1,474	\$1,535
Operations and Maintenance-Salaries and Benefits	\$251	\$266	\$281	\$442	\$407
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$46	\$31	\$43	\$38	\$40
Total Equipment Costs	\$196	\$11	\$0	\$85	\$0
Legal Costs	\$24	\$43	\$39	\$43	\$37
Employee Benefits as a percentage of salaries*	23.05%	30.31%	36.14%	35.70%	32.57%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	500	State of NJ	72274.00	Under Adequacy Aid
1	300	Interest	25000.00	Interest on Funds
2	300	ERate	15000.00	ERate Reimbursement
2	500	State of NJ	4030.00	PARCC Readiness Aid
3	500	State of NU	4030.00	Per Pupil Growth Aid

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Transportation Services, including Fuel	Transportation with Municipality	0.00
Municipal/Public Works	Landscaping Maintenance	0.00
Municipal/Public Works	Facility useage	0.00
Technology Services	Surveillance of locations via cameras	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,334,595
(B) Estimated Net Taxable Valuation (as of 01/01/14)	41,947,500
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	3.1816
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,334,595
(E) Estimated Net Taxable Valuation (as of 01/01/14)	41,947,500
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	3.1816

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,334,595
(H) Estimated Equalized Valuation (as of 10/01/13)	133,374,975
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0006
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,334,595
(K) Estimated Equalized Valuation (as of 10/01/13)	133,374,975
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.0006

NAME=Timothy Havlusch

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$30,000
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	08/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	104
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
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	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	0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Timothy Havlusch

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=William Shlala

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	CSA/Dir of Guidance
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	210
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=William Shlala

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	1200
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	0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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	