

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	2,133	2,144	2,172
Pupils On Roll Regular Shared-Time	7	12	12
Pupils On Roll - Special Full-Time	404	387	386
Pupils On Roll - Special Shared-Time	3	8	8
Subtotal - Pupils On Roll	2,547	2,551	2,578
Private School Placements	51	53	53
Pupils Sent to Other Districts-Reg Prog	3	0	0
Pupils Sent to Other Dists-Spec Ed Prog	23	20	35
Pupils Received	2	1	1
Pupils in State Facilities	2	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	28,789,793	29,579,684	31,160,280
Total Tuition	10-1300	162,103	0	150,000
Transportation Fees From Individuals	10-1410	2,561	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	102,510	50,000	100,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1,120
Subtotal - Revenues From Local Sources		29,056,967	29,629,684	31,411,400
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	105,438	118,200	118,200
Extraordinary Aid	10-3131	623,090	399,998	399,998
Categorical Special Education Aid	10-3132	1,518,263	1,525,984	1,525,984
Equalization Aid	10-3176	743,218	687,826	687,826
Categorical Security Aid	10-3177	140,026	174,935	174,935
Other State Aids	10-3XXX	2,245,017	500,000	553,560
Subtotal - Revenues From State Sources		5,375,052	3,406,943	3,460,503
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	20,984	43,911	38,336
Education Jobs Fund	18-4522	3,221	0	0
Subtotal - Revenues From Federal Sources		24,205	43,911	38,336
Transfers From Other Funds	10-5200	-1	0	0
Adjustment For Prior Year Encumbrances		0	213,778	0
Actual Revenues (Over)/Under Expenditures		-3,646,026	0	0
Total Operating Budget		30,810,197	33,294,316	34,910,239
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	31,558	5,067	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Revenues From Local Sources	20-1XXX	31,558	5,067	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	206,354	228,639	233,706
Total Revenues From State Sources		206,354	228,639	233,706
Revenues from Federal Sources:				
Title I	20-4411-4416	471,217	676,372	507,279
Title II	20-4451-4455	38,002	57,807	43,355
Title III	20-4491-4494	3,879	30,131	22,598
I.D.E.A. Part B (Handicapped)	20-4420-4429	622,052	627,115	470,336
Other	20-4XXX	12,155	0	0
Total Revenues From Federal Sources		1,147,305	1,391,425	1,043,568
Total Grants And Entitlements		1,385,217	1,625,131	1,277,274
Repayment of Debt:				
Transfers From Other Funds	40-5200	1	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,114,918	2,123,084	2,128,740
Total Revenues From Local Sources		2,114,918	2,123,084	2,128,740
Total Local Repayment Of Debt		2,114,919	2,123,084	2,128,740
Actual Revenues (Over)/Under Expenditures		446	0	0
Total Repayment Of Debt		2,115,365	2,123,084	2,128,740
Total Revenues/Sources		34,310,779	37,042,531	38,316,253
Total Revenues/Sources Net of Transfers		34,310,779	37,042,531	38,316,253

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,118,745	7,562,159	8,121,834
Special Education - Instruction	11-2XX-100-XXX	2,379,235	2,336,164	2,412,686
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	144,370	153,935
Bilingual Education - Instruction	11-240-100-XXX	154,045	155,100	158,978
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	57,612	79,614	84,552
School-Sponsored Athletics - Instruction	11-402-100-XXX	341,568	359,267	347,896
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	5,050,670	5,339,412	5,455,985
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	134,219	133,615	123,644
Undist. Expenditures - Health Services	11-000-213-XXX	318,639	327,890	335,846
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	718,140	813,479	838,593
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	874,995	780,287	780,417
Undist. Expenditures - Guidance	11-000-218-XXX	399,058	422,490	392,972
Undist. Expenditures - Child Study Teams	11-000-219-XXX	801,589	849,265	902,244
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	83,496	94,555	91,879
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	58,348	20,824	66,796
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	69,378	80,625	82,678
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	807,377	1,255,916	1,203,367
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,552,770	1,776,771	1,701,930
Undist. Expend. - Central Services	11-000-251-XXX	570,103	602,620	576,363
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	248,056	329,351	312,402
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,168,547	2,764,710	2,910,062
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,630,462	1,656,578	1,675,128
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,052,553	5,022,362	5,400,877
Total Undistributed Expenditures		20,538,400	22,270,750	22,851,183
Total General Current Expense		30,589,605	32,907,424	34,131,064

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	5,204	100,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	110,483	170,358	420,358
Interest Deposit To Capital Reserve	10-604	0	0	1,120
Total Capital Outlay		110,483	175,562	521,478
Transfer Of Funds To Charter Schools	10-000-100-56X	110,109	211,330	257,697
General Fund Grand Total		30,810,197	33,294,316	34,910,239
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	31,558	5,067	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	11,680	12,177	12,177
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	124,298	125,829	125,829
Nonpublic Handicapped Services	20-XXX-XXX-XXX	49,199	69,055	74,122
Nonpublic Nursing Services	20-XXX-XXX-XXX	16,725	17,138	17,138
Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,452	4,440	4,440
Total Other State Projects		206,354	228,639	233,706
Total State Projects	20-XXX-XXX-XXX	206,354	228,639	233,706
Federal Projects:				
Title I	20-XXX-XXX-XXX	471,217	676,372	507,279
Title II	20-XXX-XXX-XXX	38,002	57,807	43,355
Title III	20-XXX-XXX-XXX	3,879	30,131	22,598
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	622,052	627,115	470,336
Other	20-XXX-XXX-XXX	12,155	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,147,305	1,391,425	1,043,568
Total Special Revenue Funds		1,385,217	1,625,131	1,277,274
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,115,365	2,123,084	2,128,740
Total Debt Service Funds		2,115,365	2,123,084	2,128,740

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Expenditures/Appropriations		34,310,779	37,042,531	38,316,253
Total Expenditures Net of Transfers		34,310,779	37,042,531	38,316,253

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	-2,214,491	966,981	656,981	656,981
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1	250,001	560,001	561,121
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	776	776	776
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	446	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	\$9,932	\$9,333	\$9,469	\$10,126	\$10,438
Total Classroom Instruction	\$5,188	\$5,000	\$5,015	\$5,220	\$5,551
Classroom-Salaries and Benefits	\$4,878	\$4,839	\$4,784	\$4,988	\$5,316
Classroom-General Supplies and Textbooks	\$167	\$42	\$82	\$72	\$74
Classroom-Purchased Services	\$143	\$120	\$149	\$159	\$160
Total Support Services	\$1,658	\$1,568	\$1,562	\$1,600	\$1,626
Support Services-Salaries and Benefits	\$1,303	\$1,130	\$1,144	\$1,139	\$1,169
Total Administrative Costs	\$1,454	\$1,549	\$1,494	\$1,744	\$1,643
Administration Salaries and Benefits	\$1,083	\$1,269	\$1,221	\$1,426	\$1,326
Total Operations and Maintenance of Plant	\$1,356	\$1,015	\$1,105	\$1,253	\$1,310
Operations and Maintenance-Salaries and Benefits	\$745	\$647	\$634	\$661	\$686
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$269	\$196	\$199	\$212	\$208
Total Equipment Costs	\$0	\$0	\$0	\$2	\$39
Legal Costs	\$102	\$46	\$43	\$46	\$47
Employee Benefits as a percentage of salaries*	30.78%	32.82%	33.40%	30.69%	31.94%

*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.

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	30,369,982
(B) Estimated Net Taxable Valuation (as of 10/01/13)	2,049,178,596
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.4821
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	32,521,408
(E) Estimated Net Taxable Valuation (as of 10/01/13)	2,049,178,596
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.5870

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	30,369,982
(H) Estimated Equalized Valuation (as of 10/01/13)	2,038,983,678
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4895
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	32,521,408
(K) Estimated Equalized Valuation (as of 10/01/13)	2,038,983,678
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.5950

NAME=Angel Justiniano

CATEGORY	MEASURE
Job Title	Other
Job Title II	Director Info Tech
Base Annual Salary Amount	\$77,466
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	240
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
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	47
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	50% of Unused Not to Exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No
Contractual Post-Employment Benefit Description of Payout of Personal days	No
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=Angel Justiniano

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=Raymond Crispino

CATEGORY	MEASURE
Job Title	Other
Job Title II	Director of B&G
Base Annual Salary Amount	\$95,508
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	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Raymond Crispino

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	52
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	YES NOT TO EXCEED \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	NO
Contractual Post-Employment Benefit Description of Payout of Personal days	YES NOT TO EXCEED 1 DAY
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=Richard D. Tomko

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$189,000
Full-Time Equivalent (FTE)	1.0

NAME=Richard D. Tomko

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	07/01/10
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
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	6072
Total Bonuses Amount	4725
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	Not to Exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No More Than 5 Days
Contractual Post-Employment Benefit Description of Payout of Personal days	No
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=Richard D. Tomko

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=Thomas Egan

CATEGORY	MEASURE
Job Title	Other
Job Title II	State Monitor
Base Annual Salary Amount	\$178,560
Full-Time Equivalent (FTE)	0.0
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	0
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	225
Total Bonuses Amount	0
Total Stipends Amount	0

NAME=Thomas Egan

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	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	Contracted Employee for the State of New Jersey
Additional Comment 2	\$93.00 Per Hour As Needed
Additional Comment 3	No Health or Other Fringe Benefits

NAME=Wayne Demikoff

CATEGORY	MEASURE
Job Title	Other
Job Title II	Interim Bus. Admin
Base Annual Salary Amount	\$120,000
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

NAME=Wayne Demikoff

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/16/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	0
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	225
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	Interim Business Administrator

NAME=Wayne Demikoff

CATEGORY	MEASURE
Additional Comment 2	\$560.00 Per Day As Needed
Additional Comment 3	No Health or Other Fringe Benefits