

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	319.0	317.0	323.0
Pupils On Roll Special Ed Full-Time	64.0	55.0	55.0
Pupils On Roll SUBTOTAL	383.0	372.0	378.0
Pupils in Private School Placements	5.0	6.0	7.0
Pupils Sent to Other Districts Regular	104.0	92.0	102.0
Pupils Sent to Other Districts Special Ed	26.0	26.0	25.0
Pupils Received	1.0	1.0	1.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,114,684	7,256,978	7,402,118
Other Local Governmental Units - Unrestricted	10-12XX	12,000	12,000	12,000
Total Tuition	10-1300	68,618	60,800	60,800
Unrestricted Miscellaneous Revenues	10-1XXX	23,129	38,200	33,500
Interest Earned On Capital Reserve Funds	10-1XXX	1,636	0	0
Subtotal - Revenues From Local Sources		7,220,067	7,367,978	7,508,418
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	31,288	31,288	31,288
Extraordinary Aid	10-3131	84,165	50,000	50,000
Categorical Special Education Aid	10-3132	311,043	311,043	311,043
Equalization Aid	10-3176	80,233	80,233	80,233
Categorical Security Aid	10-3177	9,695	9,695	9,695
Adjustment Aid	10-3178	5,768	3,963	3,963
Other State Aids	10-3XXX	1,352	12,045	12,045
Subtotal - Revenues From State Sources		523,544	498,267	498,267
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	372,794	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	500
Adjustment For Prior Year Encumbrances		0	1,665	0
Actual Revenues (Over)/Under Expenditures		-76,506	0	0
Total Operating Budget		7,667,105	8,240,704	8,007,185
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,855	444	0
Total Revenues From Local Sources	20-1XXX	2,855	444	0
Revenues from Federal Sources:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title I	20-4411-4416	23,959	27,967	23,772
Title II	20-4451-4455	15,173	15,372	13,066
I.D.E.A. Part B (Handicapped)	20-4420-4429	115,611	103,747	88,185
Total Revenues From Federal Sources		154,743	147,086	125,023
Total Grants And Entitlements		157,598	147,530	125,023
Repayment of Debt:				
Transfers From Other Funds	40-5200	203,084	90,000	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	303,196	388,710	516,276
Other Miscellaneous	40-1xxx	373	0	0
Miscellaneous	40-1XXX	373	0	0
Total Revenues From Local Sources		303,569	388,710	516,276
Budgeted Fund Balance	40-303	0	31,931	374
Total Local Repayment Of Debt		506,653	510,641	516,650
Actual Revenues (Over)/Under Expenditures		3,663	0	0
Total Repayment Of Debt		510,316	510,641	516,650
Total Revenues/Sources		8,335,019	8,898,875	8,648,858
Total Revenues/Sources Net of Transfers		8,335,019	8,898,875	8,648,858

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,424,484	1,506,208	1,523,303
Special Education - Instruction	11-2XX-100-XXX	563,627	593,722	587,858
Basic Skills/Remedial - Instruction	11-230-100-XXX	20	12,216	22,487
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	17,372	20,330	24,524
School-Sponsored Athletics - Instruction	11-402-100-XXX	23,447	25,271	25,774
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,071,713	2,627,494	2,645,472
Undist. Expenditures - Health Services	11-000-213-XXX	63,621	66,722	68,468
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	150,137	178,175	182,879
Undist. Expenditures - Guidance	11-000-218-XXX	39,919	42,768	42,056
Undist. Expenditures - Child Study Teams	11-000-219-XXX	179,761	178,813	180,031
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	26,218	77,115	60,090
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	500	5,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,069	2,650	6,650
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	190,533	231,214	214,363
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	161,004	170,507	167,714
Undist. Expend. - Central Services	11-000-251-XXX	97,063	113,732	99,152
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	10,115	21,277	43,448
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	494,020	711,763	665,032
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	287,377	325,745	330,448
Personal Services - Employee Benefits	11-XXX-XXX-2XX	782,694	921,491	1,074,299
Total Undistributed Expenditures		5,557,244	5,669,966	5,785,602
Total General Current Expense		7,586,194	7,827,713	7,969,548
Capital Expenditures:				
Equipment	12-XXX-XXX-730	7,959	10,520	7,960
Facilities Acquisition And Const. Serv.	12-000-400-XXX	72,952	402,471	29,677

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Capital Outlay		80,911	412,991	37,637
General Fund Grand Total		7,667,105	8,240,704	8,007,185
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,855	444	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	23,959	27,967	23,772
Title II	20-XXX-XXX-XXX	15,173	15,372	13,066
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	115,611	103,747	88,185
Total Federal Projects	20-XXX-XXX-XXX	154,743	147,086	125,023
Total Special Revenue Funds		157,598	147,530	125,023
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	510,316	510,641	516,650
Total Debt Service Funds		510,316	510,641	516,650
Total Expenditures/Appropriations		8,335,019	8,898,875	8,648,858
Total Expenditures Net of Transfers		8,335,019	8,898,875	8,648,858

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	372,948	286,235	211,235	211,235
--Repayment of Debt	31,931	32,305	374	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	384,023	590,660	292,866	292,866
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	500	500	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	4,037	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	\$11,124	\$11,029	\$12,326	\$13,103	\$13,211
Total Classroom Instruction	\$6,403	\$6,496	\$6,833	\$7,215	\$7,444
Classroom-Salaries and Benefits	\$6,228	\$6,014	\$6,386	\$6,732	\$7,052
Classroom-General Supplies and Textbooks	\$161	\$456	\$415	\$438	\$371
Classroom-Purchased Services	\$14	\$26	\$32	\$45	\$21
Total Support Services	\$1,496	\$1,503	\$1,763	\$1,833	\$1,844
Support Services-Salaries and Benefits	\$1,329	\$1,359	\$1,539	\$1,589	\$1,568
Total Administrative Costs	\$1,401	\$1,442	\$1,522	\$1,733	\$1,722
Administration Salaries and Benefits	\$1,084	\$1,127	\$1,143	\$1,272	\$1,307
Total Operations and Maintenance of Plant	\$1,681	\$1,450	\$2,059	\$2,162	\$2,020
Operations and Maintenance-Salaries and Benefits	\$940	\$739	\$1,034	\$1,091	\$1,022
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$138	\$132	\$143	\$153	\$173
Total Equipment Costs	\$21	\$21	\$20	\$28	\$21
Legal Costs	\$32	\$56	\$89	\$103	\$74
Employee Benefits as a percentage of salaries*	28.51%	27.82%	29.79%	29.60%	34.27%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	150	Winfield Park	60,800	Special education student received

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Contracts with other LEAs and UCESC	0
Custodial and Maintenance Services	Interlocal agreement with municipality for cleaning of Borough facilities	0
Custodial and Maintenance Services	Garbage collection and recycling through Borough	0
Custodial and Maintenance Services	Snow plowing assistance - Borough	0
Others	Use of facilities- Recreation	0
Others	Shared Services Business Administrator/Board Secretary with Mountainside Public Schools	0
Transportation Services, including Fuel	Routes bid through the UCESC cooperative for special ed and general ed population to Clark	0
Transportation Services, including Fuel	Summer transportation for recreation program	0
Purchasing	Participate in bulk cooperative purchasing through EdData and through Middlesex Regional ESC Coop	0
Purchasing	Participation in cooperative purchase of utilities through Middlesex Regional ESC Coop	0
Insurance Coverages and Benefits	State Benefit Health Plan	0
Insurance Coverages and Benefits	Insurance Coop for Property/Casualty and Workers Compensation Coverage	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,331,405
(B) Estimated Net Taxable Valuation (as of 10/01/14)	186,730,326
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	3.9262
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,881,865
(E) Estimated Net Taxable Valuation (as of 10/01/14)	186,730,326
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	4.2210

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,331,405
(H) Estimated Equalized Valuation (as of 10/01/14)	640,202,328
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1452
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,881,865
(K) Estimated Equalized Valuation (as of 10/01/14)	640,202,328
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.2312

NAME=Mary Emmons

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$96,205
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	240
Contracted Number of Annual Vacation Days	10
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
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	\$9,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50/day max to \$9,000
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=Mary Emmons

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=Shared Service Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	39
Shared District	3470
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	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

NAME=Shared Service Agreement

CATEGORY	MEASURE
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	
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	Shared BA Agreement wih Mountainside
Additional Comment 2	
Additional Comment 3	

NAME=Teresa Quigley

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0

NAME=Teresa Quigley

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	06/30/19
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	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	\$2,669
Total Bonuses Amount	\$20,236
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,389
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,231
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
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	

NAME=Teresa Quigley

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 Spera

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities
Base Annual Salary Amount	\$77,260
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	12
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=Thomas Spera

CATEGORY	MEASURE
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$606
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$8,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50/DAY UP TO MAXIMUM \$8,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	NONE
Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
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	