

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	2,039.0	2,011.0	2,013.0
Pupils On Roll Regular Shared-Time	22.0	30.0	30.0
Pupils On Roll Special Ed Full-Time	272.0	284.0	284.0
Pupils On Roll Special Ed Shared-Time	17.0	18.0	18.0
Pupils On Roll SUBTOTAL	2,350.0	2,343.0	2,345.0
Pupils in Private School Placements	7.5	8.0	8.0
Pupils Sent to Other Districts Special Ed	11.5	12.5	12.5
Pupils Received	155.0	156.0	156.0
Pupils in State Facilities	1.0		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	27,816,331	28,206,800	28,770,935
Total Tuition	10-1300	2,738,802	2,284,847	2,268,744
Transportation Fees From Other LEAS	10-1420-1440	136,081	213,134	208,519
Rents And Royalties	10-1910	0	25,000	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	222,806	30,000	30,000
Subtotal - Revenues From Local Sources		30,914,020	30,759,781	31,303,198
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	51,623	51,623	51,623
Extraordinary Aid	10-3131	72,295	0	0
Categorical Special Education Aid	10-3132	915,831	915,831	915,831
Educational Adequacy Aid	10-3175	2,264	0	0
Categorical Security Aid	10-3177	35,913	35,913	35,913
Other State Aids	10-3XXX	15,888	46,044	46,044
Subtotal - Revenues From State Sources		1,093,814	1,049,411	1,049,411
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	16,103
Subtotal - Revenues From Federal Sources		0	0	16,103
Budgeted Fund Balance - Operating Budget	10-303	0	914,156	912,010
Transfers From Other Funds	10-5200	162,009	0	0
Adjustment For Prior Year Encumbrances		0	316,381	0
Actual Revenues (Over)/Under Expenditures		-1,447,614	0	0
Total Operating Budget		30,722,229	33,039,729	33,280,722
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	22,391	6,500

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Local Sources	20-1XXX	0	22,391	6,500
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	399,289	425,214	425,214
Total Revenues From State Sources		399,289	425,214	425,214
Revenues from Federal Sources:				
Title I	20-4411-4416	7,088	95,188	80,910
Title II	20-4451-4455	21,884	56,030	47,626
Title III	20-4491-4494	7,411	782	9,165
I.D.E.A. Part B (Handicapped)	20-4420-4429	573,523	597,680	531,811
Vocational Education	20-4430	25,106	0	0
Other	20-4XXX	11,453	33,956	0
Total Revenues From Federal Sources		646,465	783,636	669,512
Total Grants And Entitlements		1,045,754	1,231,241	1,101,226
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,405,790	1,426,782	1,410,881
Total Revenues From Local Sources		1,405,790	1,426,782	1,410,881
Total Local Repayment Of Debt		1,405,790	1,426,782	1,410,881
Actual Revenues (Over)/Under Expenditures		20,491	0	0
Total Repayment Of Debt		1,426,281	1,426,782	1,410,881
Total Revenues/Sources		33,194,264	35,697,752	35,792,829
Total Revenues/Sources Net of Transfers		33,194,264	35,697,752	35,792,829

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,925,348	11,184,390	11,438,132
Special Education - Instruction	11-2XX-100-XXX	2,310,539	2,658,826	2,748,542
Basic Skills/Remedial - Instruction	11-230-100-XXX	342,037	344,110	347,520
Bilingual Education - Instruction	11-240-100-XXX	103,690	104,440	51,740
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	218,870	292,700	282,600
School-Sponsored Athletics - Instruction	11-402-100-XXX	508,989	624,060	595,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,335,964	1,740,313	1,813,500
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	89,470	99,226	61,391
Undist. Expenditures - Health Services	11-000-213-XXX	402,314	392,040	398,805
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	483,393	498,388	545,154
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	313,055	357,392	315,456
Undist. Expenditures - Guidance	11-000-218-XXX	832,553	841,456	790,702
Undist. Expenditures - Child Study Teams	11-000-219-XXX	763,915	726,485	663,105
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	498,610	604,878	510,928
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	196,540	226,695	247,170
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	14,047	25,000	56,950
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	685,175	898,428	795,030
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,353,400	1,616,195	1,465,052
Undist. Expend. - Central Services	11-000-251-XXX	405,625	470,704	557,913
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	93,636	180,000	180,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,750,978	3,082,720	3,072,378
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	827,278	1,037,518	1,007,518
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,769,643	4,765,010	5,152,694
Total Undistributed Expenditures		15,815,596	17,562,448	17,633,746
Total General Current Expense		30,225,069	32,770,974	33,097,280

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	256,779	149,313	64,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	135,442	119,442	119,442
Capital Reserve - Transfer To Capital Projects	12-000-400-931	104,939	0	0
Total Capital Outlay		497,160	268,755	183,442
General Fund Grand Total		30,722,229	33,039,729	33,280,722
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	22,391	6,500
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	43,973	46,652	45,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	134,446	133,750	137,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	142,225	114,937	144,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	62,750	74,819	74,214
Nonpublic Technology Initiative	20-XXX-XXX-XXX	15,895	25,056	25,000
Other	20-XXX-XXX-XXX	0	30,000	0
Total Other State Projects		399,289	425,214	425,214
Total State Projects	20-XXX-XXX-XXX	399,289	425,214	425,214
Federal Projects:				
Title I	20-XXX-XXX-XXX	7,088	95,188	80,910
Title II	20-XXX-XXX-XXX	21,884	56,030	47,626
Title III	20-XXX-XXX-XXX	7,411	782	9,165
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	573,523	597,680	531,811
Vocational Education	20-XXX-XXX-XXX	25,106	0	0
Other	20-XXX-XXX-XXX	11,453	33,956	0
Total Federal Projects	20-XXX-XXX-XXX	646,465	783,636	669,512
Total Special Revenue Funds		1,045,754	1,231,241	1,101,226
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,426,281	1,426,782	1,410,881

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Debt Service Funds		1,426,281	1,426,782	1,410,881
Total Expenditures/Appropriations		33,194,264	35,697,752	35,792,829
Total Expenditures Net of Transfers		33,194,264	35,697,752	35,792,829

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	627,985	662,628	662,628	654,467
--Repayment of Debt	20,491	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	757,070	757,070	757,070
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	200,000	500,000	500,000	500,000
--Legal Reserve	1,257,002	1,818,005	903,849	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	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	\$12,150	\$11,989	\$12,657	\$12,912	\$13,023
Total Classroom Instruction	\$7,457	\$7,222	\$7,373	\$7,526	\$7,775
Classroom-Salaries and Benefits	\$7,145	\$6,712	\$6,969	\$7,053	\$7,246
Classroom-General Supplies and Textbooks	\$148	\$331	\$190	\$254	\$313
Classroom-Purchased Services	\$164	\$178	\$213	\$219	\$216
Total Support Services	\$1,809	\$1,876	\$1,995	\$1,962	\$1,898
Support Services-Salaries and Benefits	\$1,643	\$1,660	\$1,755	\$1,737	\$1,709
Total Administrative Costs	\$1,283	\$1,264	\$1,414	\$1,573	\$1,500
Administration Salaries and Benefits	\$1,074	\$1,041	\$1,105	\$1,186	\$1,116
Total Operations and Maintenance of Plant	\$1,217	\$1,251	\$1,427	\$1,396	\$1,406
Operations and Maintenance-Salaries and Benefits	\$394	\$359	\$342	\$345	\$401
Board Contribution to Food Services	\$17	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$352	\$364	\$432	\$449	\$436
Total Equipment Costs	\$85	\$110	\$40	\$64	\$28
Legal Costs	\$36	\$36	\$34	\$46	\$46
Employee Benefits as a percentage of salaries*	26.69%	25.41%	24.49%	23.95%	25.90%

*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)
Recycling	Cooperative Purchase w Municipality	0
Transportation Services, including Fuel	Cooperative Purchase w Township of Clark	0
Transportation Services, including Fuel	Shared routes w ESC	0
Purchasing	Coop w Ed Data, MRESC, HCESC	0
Municipal/Public Works	Shared Services for Groundskeeping and Snow Removal	0
Professional Staff Development	Joint purchasing	0
Insurance Coverages and Benefits	State Health Benefits and NJSIG	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	28,488,868
(B) Estimated Net Taxable Valuation (as of 10/01/14)	729,800,398
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	3.9037
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	30,370,200
(E) Estimated Net Taxable Valuation (as of 10/01/14)	729,800,398
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	4.1614

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	28,488,868
(H) Estimated Equalized Valuation (as of 10/01/14)	2,365,767,864
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2042
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	30,370,200
(K) Estimated Equalized Valuation (as of 10/01/14)	2,365,767,864
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.2837

NAME=Edward Grande

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Asst. Superintendent
Base Annual Salary Amount	\$146,341
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	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	17
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$7,500
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	\$31,885
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Allowed for Superintendent
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum
Contractual Post-Employment Benefit Description of Payout of Personal days	Four personal Days carried over as sick
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=Edward Grande

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=Mark Kenney

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	None
Base Annual Salary Amount	\$56,400
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	12/09/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	145
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=Mark Kenney

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	Interim B.A. no contract benefits
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim B.A. no contract benefits
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim B. A. n o contract benefits
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	