

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	2,025	2,039	2,054
Pupils On Roll Regular Shared-Time	22	22	22
Pupils On Roll - Special Full-Time	246	272	274
Pupils On Roll - Special Shared-Time	19	17	15
Subtotal - Pupils On Roll	2,312	2,350	2,365
Private School Placements	9	8	3
Pupils Sent to Other Dists-Spec Ed Prog	8	12	18
Pupils Received	146	155	175
Pupils in State Facilities	0	1	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	27,490,840	27,816,331	28,206,800
Total Tuition	10-1300	2,514,730	2,767,652	2,284,847
Transportation Fees From Other LEAS	10-1420-1440	201,733	208,134	213,134
Rents And Royalties	10-1910	0	25,000	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	166,595	10,000	30,000
Subtotal - Revenues From Local Sources		30,373,898	30,827,117	30,759,781
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	51,643	51,623	51,623
Extraordinary Aid	10-3131	100,828	40,000	0
Categorical Special Education Aid	10-3132	916,828	915,831	915,831
Equalization Aid	10-3176	1,543	0	0
Categorical Security Aid	10-3177	33,353	35,913	35,913
Other State Aids	10-3XXX	17,226	2,264	46,044
Subtotal - Revenues From State Sources		1,121,421	1,045,631	1,049,411
Budgeted Fund Balance - Operating Budget	10-303	0	342,846	914,156
Transfers From Other Funds	10-5200	0	162,009	0
Adjustment For Prior Year Encumbrances		0	521,483	0
Actual Revenues (Over)/Under Expenditures		-917,393	0	0
Total Operating Budget		30,577,926	32,899,086	32,723,348
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	17,496	37,271	0
Total Revenues From Local Sources	20-1XXX	17,496	37,271	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	400,296	440,122	310,000

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Revenues From State Sources		400,296	440,122	310,000
Revenues from Federal Sources:				
Title I	20-4411-4416	78,531	51,682	45,000
Title II	20-4451-4455	37,579	45,208	23,000
Title III	20-4491-4494	5,009	9,038	4,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	562,376	615,222	400,000
Other	20-4XXX	22,980	0	0
Total Revenues From Federal Sources		706,475	721,150	472,000
Total Grants And Entitlements		1,124,267	1,198,543	782,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,537,009	1,405,790	1,426,782
Total Revenues From Local Sources		1,537,009	1,405,790	1,426,782
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	43,973	0	0
Budgeted Fund Balance	40-303	0	20,491	0
Total Local Repayment Of Debt		1,580,982	1,426,281	1,426,782
Actual Revenues (Over)/Under Expenditures		-20,490	0	0
Total Repayment Of Debt		1,560,492	1,426,281	1,426,782
Total Revenues/Sources		33,262,685	35,523,910	34,932,130
Total Revenues/Sources Net of Transfers		33,262,685	35,523,910	34,932,130

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,846,244	10,693,508	11,041,207
Special Education - Instruction	11-2XX-100-XXX	2,416,366	2,431,939	2,593,636
Basic Skills/Remedial - Instruction	11-230-100-XXX	361,370	345,338	344,110
Bilingual Education - Instruction	11-240-100-XXX	102,940	105,499	104,440
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	176,328	278,000	292,700
School-Sponsored Athletics - Instruction	11-402-100-XXX	505,674	566,246	595,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,296,014	1,513,437	1,723,156
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	92,057	96,844	99,226
Undist. Expenditures - Health Services	11-000-213-XXX	423,355	402,224	392,040
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	447,087	490,339	497,632
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	328,190	368,449	415,892
Undist. Expenditures - Guidance	11-000-218-XXX	837,317	840,368	841,142
Undist. Expenditures - Child Study Teams	11-000-219-XXX	744,372	778,403	743,642
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	285,372	539,486	629,474
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	206,909	221,603	226,695
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,708	33,360	25,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	670,033	941,022	779,698
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,320,824	1,351,832	1,483,195
Undist. Expend. - Central Services	11-000-251-XXX	404,387	465,591	445,619
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	91,800	93,636	150,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,616,752	3,037,754	3,190,874
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	894,082	1,002,060	1,037,518
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,147,267	5,684,868	4,858,010
Undistributed Expenditures-Food Services	11-000-310-930	40,000	0	0
Total Undistributed Expenditures		15,855,526	17,861,276	17,538,813
Total General Current Expense		30,264,448	32,281,806	32,509,906

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	196,300	319,829	94,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	117,178	135,442	119,442
Increase In Capital Reserve	10-604	0	162,009	0
Total Capital Outlay		313,478	617,280	213,442
General Fund Grand Total		30,577,926	32,899,086	32,723,348
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	17,496	37,271	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	45,658	45,635	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	131,274	155,521	310,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	142,312	158,095	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	63,741	64,231	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	17,311	16,640	0
Total Other State Projects		400,296	440,122	310,000
Total State Projects	20-XXX-XXX-XXX	400,296	440,122	310,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	78,531	51,682	45,000
Title II	20-XXX-XXX-XXX	37,579	45,208	23,000
Title III	20-XXX-XXX-XXX	5,009	9,038	4,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	562,376	615,222	400,000
Other	20-XXX-XXX-XXX	22,980	0	0
Total Federal Projects	20-XXX-XXX-XXX	706,475	721,150	472,000
Total Special Revenue Funds		1,124,267	1,198,543	782,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,560,492	1,426,281	1,426,782
Total Debt Service Funds		1,560,492	1,426,281	1,426,782

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Expenditures/Appropriations		33,262,685	35,523,910	34,932,130
Total Expenditures Net of Transfers		33,262,685	35,523,910	34,932,130

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	616,566	627,985	627,985	627,985
--Repayment of Debt	1	20,491	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	57,070	57,070
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	200,000	200,000	200,000	200,000
--Legal Reserve	512,592	1,257,002	914,156	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	\$11,843	\$12,150	\$12,801	\$12,738	\$12,657
Total Classroom Instruction	\$7,066	\$7,457	\$7,529	\$7,427	\$7,373
Classroom-Salaries and Benefits	\$6,636	\$7,145	\$7,208	\$7,021	\$6,969
Classroom-General Supplies and Textbooks	\$187	\$148	\$149	\$213	\$190
Classroom-Purchased Services	\$242	\$164	\$172	\$193	\$213
Total Support Services	\$1,836	\$1,809	\$2,022	\$2,029	\$1,995
Support Services-Salaries and Benefits	\$1,725	\$1,643	\$1,811	\$1,800	\$1,755
Total Administrative Costs	\$1,227	\$1,283	\$1,433	\$1,444	\$1,414
Administration Salaries and Benefits	\$1,033	\$1,074	\$1,123	\$1,114	\$1,105
Total Operations and Maintenance of Plant	\$1,308	\$1,217	\$1,368	\$1,394	\$1,427
Operations and Maintenance-Salaries and Benefits	\$372	\$394	\$395	\$397	\$342
Board Contribution to Food Services	\$11	\$17	\$0	\$0	\$0
Total Extracurricular Costs	\$382	\$352	\$430	\$426	\$432
Total Equipment Costs	\$70	\$85	\$19	\$137	\$40
Legal Costs	\$42	\$36	\$44	\$43	\$34
Employee Benefits as a percentage of salaries*	24.68%	26.69%	30.26%	29.56%	24.49%

*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)
Recycling	Recycling and Trash collection cooperative purchase with Town of Clark	0.00
Transportation Services, including Fuel	Cooperative purchase with Town of Clark	0.00
Transportation Services, including Fuel	Shared routes through Morris Union Jointure Commission and Union County Educational Services Commission	0.00
Purchasing	Purchasing cooperatives: Ed Data, MRESC, HCESC	0.00
Municipal/Public Works	Shared services for miscellaneous grounds services and snow removal	0.00
Professional Staff Development	Discounted programs through multi-district membership programs	0.00
Insurance Coverages and Benefits	School Employees Health Benefit Plan, New Jersey Schools Insurance Group	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	28,011,565
(B) Estimated Net Taxable Valuation (as of 10/01/13)	728,728,109
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	3.8439
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	29,400,105
(E) Estimated Net Taxable Valuation (as of 10/01/13)	728,728,109
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	4.0344

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	28,011,565
(H) Estimated Equalized Valuation (as of 10/01/13)	2,350,640,589
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1917
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	29,400,105
(K) Estimated Equalized Valuation (as of 10/01/13)	2,350,640,589
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.2507

NAME=David Oliveira

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$123,000
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	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	4
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	3576
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	11820
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate
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=David Oliveira

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=Edward Grande

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$123,500
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	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	17

NAME=Edward Grande

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	1000
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	22938
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate
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	

NAME=Kenneth Knops

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
Full-Time Equivalent (FTE)	1.0

NAME=Kenneth Knops

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	07/01/13
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	5200
Total Bonuses Amount	23250
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	17484
Contractual Post-Employment Benefit Description of Payout of Sick days	\$150 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate
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=Kenneth Knops

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	