

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	67.0	55.0	64.0
Pupils On Roll Special Ed Full-Time	8.0	6.0	6.0
Pupils On Roll SUBTOTAL	75.0	61.0	70.0
Pupils Received	6.0	6.0	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	1,487,923	1,666,389	1,699,717
Unrestricted Miscellaneous Revenues	10-1XXX	24,016	15,931	15,931
Subtotal - Revenues From Local Sources		1,511,939	1,682,320	1,715,648
Revenues from State Sources:				
School Choice Aid	10-3116	63,455	126,910	164,983
Categorical Transportation Aid	10-3121	481	481	481
Categorical Special Education Aid	10-3132	31,547	31,547	31,547
Categorical Security Aid	10-3177	2,513	2,513	2,513
Other State Aids	10-3XXX	0	1,200	1,200
Subtotal - Revenues From State Sources		97,996	162,651	200,724
Budgeted Fund Balance - Operating Budget	10-303	0	35,494	35,494
Actual Revenues (Over)/Under Expenditures		-71,236	0	0
Total Operating Budget		1,538,699	1,880,465	1,951,866
Grants and Entitlements:				
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	16,318	14,880	14,880
Other	20-4XXX	36,039	0	0
Total Revenues From Federal Sources		52,357	14,880	14,880
Total Grants And Entitlements		52,357	14,880	14,880
Total Revenues/Sources		1,591,056	1,895,345	1,966,746
Total Revenues/Sources Net of Transfers		1,591,056	1,895,345	1,966,746

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	661,334	681,985	676,766
Special Education - Instruction	11-2XX-100-XXX	23,659	49,276	100,107
Basic Skills/Remedial - Instruction	11-230-100-XXX	4,255	5,500	500
School-Sponsored Athletics - Instruction	11-402-100-XXX	6,070	5,000	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	0	0	30,500
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,908	5,935	23,552
Undist. Expenditures - Health Services	11-000-213-XXX	33,312	38,992	40,775
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	53,192	46,714	10,500
Undist. Expenditures - Child Study Teams	11-000-219-XXX	49,065	38,545	13,500
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	27,156	109,804	157,365
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	668	1,000	1,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,354	2,500	2,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	130,624	79,857	67,193
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	14,283	11,728	8,328
Undist. Expend. - Central Services	11-000-251-XXX	0	31,000	31,000
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	1,923	0	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	191,069	315,700	319,940
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	47,203	47,941	52,057
Personal Services - Employee Benefits	11-XXX-XXX-2XX	286,624	358,912	361,207
Total Undistributed Expenditures		843,381	1,088,628	1,119,417
Increase In Maintenance Reserve	10-606	0	50,000	50,000
Total General Current Expense		1,538,699	1,880,389	1,951,790
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	76	76
Total Capital Outlay		0	76	76

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Fund Grand Total		1,538,699	1,880,465	1,951,866
Special Grants and Entitlements:				
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	16,318	14,880	14,880
Other	20-XXX-XXX-XXX	36,039	0	0
Total Federal Projects	20-XXX-XXX-XXX	52,357	14,880	14,880
Total Special Revenue Funds		52,357	14,880	14,880
Total Expenditures/Appropriations		1,591,056	1,895,345	1,966,746
Total Expenditures Net of Transfers		1,591,056	1,895,345	1,966,746

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	250,532	250,000	250,000	242,867
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	18,607	18,607	18,607	18,607
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	104,517	304,517	354,517	404,517
--Legal Reserve	190,781	63,855	28,361	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	\$22,712	\$20,188	\$22,281	\$29,220	\$25,989
Total Classroom Instruction	\$14,657	\$11,932	\$11,935	\$15,653	\$14,380
Classroom-Salaries and Benefits	\$13,920	\$11,361	\$10,802	\$14,167	\$13,013
Classroom-General Supplies and Textbooks	\$577	\$432	\$990	\$1,298	\$1,203
Classroom-Purchased Services	\$160	\$139	\$143	\$188	\$164
Total Support Services	\$3,034	\$2,951	\$4,152	\$5,206	\$4,593
Support Services-Salaries and Benefits	\$2,883	\$2,738	\$3,852	\$4,812	\$4,108
Total Administrative Costs	\$2,013	\$2,421	\$1,762	\$2,550	\$1,914
Administration Salaries and Benefits	\$1,595	\$1,893	\$1,452	\$2,143	\$1,559
Total Operations and Maintenance of Plant	\$2,858	\$2,802	\$4,169	\$5,468	\$4,835
Operations and Maintenance-Salaries and Benefits	\$551	\$943	\$885	\$1,160	\$1,051
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$47	\$82	\$63	\$82	\$71
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$160	\$280	\$88	\$115	\$100
Employee Benefits as a percentage of salaries*	26.74%	29.72%	33.75%	33.75%	33.62%

*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)
Staffing - Other	Tech Services with Southern Regional School District	0
Others	Participation in ACES - COOP for Electric	0
Others	Participation in Ed Data - COOP for Supplies and Services	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,699,717
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,659,148,714
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.1024
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,699,717
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,659,148,714
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.1024

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,699,717
(H) Estimated Equalized Valuation (as of 10/01/14)	1,985,292,843
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0856
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,699,717
(K) Estimated Equalized Valuation (as of 10/01/14)	1,985,292,843
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.0856

NAME=Brian Falkowski

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$15,000
Full-Time Equivalent (FTE)	0.5
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	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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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=Brian Falkowski

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=EvaMarie Raleigh

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$117,300
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	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	17

NAME=EvaMarie Raleigh

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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Limited to \$15,000 upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Limited to unused days at 1/260
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	