

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	923.0	889.0	892.0
Pupils On Roll - Special Full-Time	118.0	127.0	130.0
Subtotal - Pupils On Roll	1,041.0	1,016.0	1,022.0
Private School Placements	3.0	0.0	0.0
Pupils Sent to Other Dists-Spec Ed Prog	1.0	0.0	0.0
Pupils Received	3.0	2.0	2.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,019,866	12,260,263	12,717,098
Total Tuition	10-1300	121,650	91,854	85,000
Unrestricted Miscellaneous Revenues	10-1XXX	11,927	5,000	6,000
Subtotal - Revenues From Local Sources		12,153,443	12,357,117	12,808,098
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	8,739	10,271	10,271
Extraordinary Aid	10-3131	47,704	0	0
Categorical Special Education Aid	10-3132	381,524	378,931	378,931
Categorical Security Aid	10-3177	13,831	14,892	14,892
Other State Aids	10-3XXX	4,939	0	19,430
Subtotal - Revenues From State Sources		456,737	404,094	423,524
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	162,604	102,105
Adjustment For Prior Year Encumbrances		0	148,658	0
Actual Revenues (Over)/Under Expenditures		30,056	0	0
Total Operating Budget		12,640,236	13,072,473	13,333,727
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	137	0	0
Total Revenues From State Sources		137	0	0
Revenues from Federal Sources:				
Title II	20-4451-4455	17,073	17,160	14,586
I.D.E.A. Part B (Handicapped)	20-4420-4429	206,955	194,461	165,292
Total Revenues From Federal Sources		224,028	211,621	179,878

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Grants And Entitlements		224,165	211,621	179,878
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	996,749	979,287	852,657
Other Miscellaneous	40-1xxx	5,570	0	0
Miscellaneous	40-1XXX	5,570	0	0
Total Revenues From Local Sources		1,002,319	979,287	852,657
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	2,043	2,058	2,056
Budgeted Fund Balance	40-303	0	8,370	50,251
Total Local Repayment Of Debt		1,004,362	989,715	904,964
Actual Revenues (Over)/Under Expenditures		-44,594	0	0
Total Repayment Of Debt		959,768	989,715	904,964
Total Revenues/Sources		13,824,169	14,273,809	14,418,569
Total Revenues/Sources Net of Transfers		13,824,169	14,273,809	14,418,569

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,901,736	4,015,476	4,232,100
Special Education - Instruction	11-2XX-100-XXX	1,389,024	1,562,303	1,674,995
Bilingual Education - Instruction	11-240-100-XXX	1,658	1,500	1,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	29,523	33,850	34,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	20,024	27,470	25,070
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	182,822	44,687	0
Undist. Expenditures - Health Services	11-000-213-XXX	154,317	156,345	138,795
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	281,858	289,552	286,200
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	210,137	103,207	103,410
Undist. Expenditures - Guidance	11-000-218-XXX	114,406	58,200	86,823
Undist. Expenditures - Child Study Teams	11-000-219-XXX	394,783	457,593	440,566
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	230,972	244,050	239,932
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	336,968	368,379	365,695
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	20,116	44,000	44,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	342,612	356,950	364,495
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	413,435	396,770	408,685
Undist. Expend. - Central Services	11-000-251-XXX	288,794	294,130	286,675
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,337,927	1,604,723	1,646,801
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	171,761	87,804	82,804
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,543,959	2,773,604	2,758,526
Total Undistributed Expenditures		7,024,867	7,279,994	7,254,157
Total General Current Expense		12,366,832	12,920,593	13,221,322
Capital Expenditures:				
Equipment	12-XXX-XXX-730	900	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	272,504	101,880	112,405

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Increase In Capital Reserve	10-604	0	50,000	0
Total Capital Outlay		273,404	151,880	112,405
General Fund Grand Total		12,640,236	13,072,473	13,333,727
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Technology Initiative	20-XXX-XXX-XXX	137	0	0
Total Other State Projects		137	0	0
Total State Projects	20-XXX-XXX-XXX	137	0	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	17,073	17,160	14,586
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	206,955	194,461	165,292
Total Federal Projects	20-XXX-XXX-XXX	224,028	211,621	179,878
Total Special Revenue Funds		224,165	211,621	179,878
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	959,768	989,715	904,964
Total Debt Service Funds		959,768	989,715	904,964
Total Expenditures/Appropriations		13,824,169	14,273,809	14,418,569
Total Expenditures Net of Transfers		13,824,169	14,273,809	14,418,569

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	379,759	308,549	255,448	255,448
--Repayment of Debt	14,027	58,621	50,251	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	23,797	23,807	123,807	123,807
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	971,005	724,981	724,981	724,981
--Legal Reserve	289,414	261,608	102,105	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
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	\$11,305	\$11,539	\$12,196	\$12,587	\$12,856
Total Classroom Instruction	\$7,167	\$7,204	\$7,652	\$7,870	\$8,158
Classroom-Salaries and Benefits	\$6,972	\$7,002	\$7,442	\$7,646	\$7,908
Classroom-General Supplies and Textbooks	\$176	\$165	\$182	\$191	\$223
Classroom-Purchased Services	\$19	\$37	\$28	\$34	\$27
Total Support Services	\$1,589	\$1,805	\$1,772	\$1,834	\$1,795
Support Services-Salaries and Benefits	\$1,389	\$1,636	\$1,574	\$1,619	\$1,576
Total Administrative Costs	\$1,036	\$1,141	\$1,155	\$1,182	\$1,178
Administration Salaries and Benefits	\$836	\$954	\$941	\$966	\$959
Total Operations and Maintenance of Plant	\$1,461	\$1,338	\$1,559	\$1,635	\$1,663
Operations and Maintenance-Salaries and Benefits	\$583	\$661	\$630	\$649	\$654
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$52	\$51	\$59	\$65	\$62
Total Equipment Costs	\$61	\$1	\$0	\$0	\$0
Legal Costs	\$40	\$38	\$38	\$39	\$44
Employee Benefits as a percentage of salaries*	29.98%	31.11%	32.95%	33.27%	31.93%

*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.

Unusual Revenues and Appropriations
Summary Detail

Item	Line Number	Source	Amount	Explanation
1	100	tax levy	12,632,098	use of some of banked cap allowance
			12,632,098	

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Recycling	Partner with borough for some and with 'peninsula' school districts	0
Transportation Services, including Fuel	Special Education and non-public transportation	0
Purchasing	Ed Data and MRESC for supplies of all types ACT and ACES for energy needs	0
Insurance Coverages and Benefits	NJSIG for all lines of coverage	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,717,098
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,460,856,024
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.8705
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,569,755
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,460,856,024
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.9289

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,717,098
(H) Estimated Equalized Valuation (as of 10/01/13)	1,458,033,006
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8722
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,569,755
(K) Estimated Equalized Valuation (as of 10/01/13)	1,458,033,006
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.9307

NAME=John R Robbins

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	none
Base Annual Salary Amount	\$86,144
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	15
Contracted Number of Annual Personal Days	5
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	\$300
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	\$17,050
Contractual Post-Employment Benefit Description of Payout of Sick days	cap at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	capped at 20 days
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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=John R Robbins

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=Nelson Ribon

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$142,000
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	06/30/16
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Nelson Ribon

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$300
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	not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
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=Pat Young

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$79,648
Full-Time Equivalent (FTE)	1.0

NAME=Pat Young

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	06/30/14
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	5
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	\$21,600
Contractual Post-Employment Benefit Description of Payout of Sick days	aftr 20 yrs service capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	capped at 20 days
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=Pat Young

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=Valery Petrone

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$127,555
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	20
Contracted Number of Annual Sick Days	16
Contracted Number of Annual Personal Days	5
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	\$300
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Valery Petrone

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	\$24,811
Contractual Post-Employment Benefit Description of Payout of Sick days	CAP at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 banked days not to exceed
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	