

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,120.0	1,094.0	1,160.0
Pupils On Roll Special Ed Full-Time	193.0	197.0	185.0
Pupils On Roll SUBTOTAL	1,313.0	1,291.0	1,345.0
Pupils Sent to Other Districts Regular	2.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	2.0	2.0	0.0
Pupils Received	46.0	50.0	2.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,954,753	12,193,848	12,437,724
Other Local Governmental Units - Unrestricted	10-12XX	0	440,000	0
Total Tuition	10-1300	434,411	295,960	355,000
Rents And Royalties	10-1910	0	10,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	70,203	30,000	30,000
Interest Earned On Maintenance Reserve	10-1XXX	207	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	247	100	100
Subtotal - Revenues From Local Sources		12,459,821	12,969,908	12,842,824
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	94,099	94,099	94,099
Categorical Special Education Aid	10-3132	731,840	731,840	731,840
Equalization Aid	10-3176	5,286,989	5,286,989	5,286,989
Categorical Security Aid	10-3177	24,998	24,998	24,998
Other State Aids	10-3XXX	5,562	22,980	22,980
Subtotal - Revenues From State Sources		6,143,488	6,160,906	6,160,906
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	8,339	19,865	22,325
Subtotal - Revenues From Federal Sources		8,339	19,865	22,325
Budgeted Fund Balance - Operating Budget	10-303	234,558	306,870	89,019
Withdrawal From Cap Res-For Local Share	10-307	225,000	0	0
Withdrawal From Maint. Reserve	10-310	172,394	0	0
Adjustment For Prior Year Encumbrances		0	631,472	0
Actual Revenues (Over)/Under Expenditures		-442,928	0	0
Total Operating Budget		18,800,672	20,089,021	19,115,074

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	6,968	0
Total Revenues From Local Sources	20-1XXX	0	6,968	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	58,876	97,321	50,000
Total Revenues From State Sources		58,876	97,321	50,000
Revenues from Federal Sources:				
Title I	20-4411-4416	107,522	123,540	90,000
Title II	20-4451-4455	28,664	31,645	35,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	464,352	581,781	325,000
Other	20-4XXX	3,000	452	0
Total Revenues From Federal Sources		603,538	737,418	450,000
Total Grants And Entitlements		662,414	841,707	500,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	843,305	789,510	753,884
Total Revenues From Local Sources		843,305	789,510	753,884
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	383,677	411,640	393,066
Total Local Repayment Of Debt		1,226,982	1,201,150	1,146,950
Actual Revenues (Over)/Under Expenditures		13,368	0	0
Total Repayment Of Debt		1,240,350	1,201,150	1,146,950
Total Revenues/Sources		20,703,436	22,131,878	20,762,024
Total Revenues/Sources Net of Transfers		20,703,436	22,131,878	20,762,024

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,060,593	5,593,713	5,263,807
Special Education - Instruction	11-2XX-100-XXX	2,405,242	2,566,713	2,590,688
Basic Skills/Remedial - Instruction	11-230-100-XXX	890,181	981,278	953,549
Bilingual Education - Instruction	11-240-100-XXX	1,572	2,075	2,500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	36,510	36,000	40,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	750	1,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	16,569	0	0
Undist. Expenditures - Health Services	11-000-213-XXX	289,990	305,382	312,770
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	389,117	420,250	432,371
Undist. Expenditures - Guidance	11-000-218-XXX	162,022	167,108	170,864
Undist. Expenditures - Child Study Teams	11-000-219-XXX	542,935	560,118	584,498
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	85,617	94,997	146,557
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	191,566	201,579	203,084
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	114,783	105,277	107,364
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	393,659	455,891	414,774
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	730,529	763,829	731,573
Undist. Expend. - Central Services	11-000-251-XXX	152,275	206,459	202,889
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	177,463	176,735	134,801
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,665,843	1,763,477	1,700,202
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	941,203	1,095,500	1,038,261
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,037,447	4,478,200	4,066,400
Total Undistributed Expenditures		9,891,018	10,794,802	10,246,408
Interest Earned On Maintenance Reserve	10-606	207	0	0
Total General Current Expense		18,285,323	19,975,331	19,097,952
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	82,222	88,442	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	407,880	25,148	0
Increase In Capital Reserve	10-604	25,000	0	0
Interest Deposit To Capital Reserve	10-604	247	100	100
Total Capital Outlay		515,349	113,690	100
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	17,022
General Fund Grand Total		18,800,672	20,089,021	19,115,074
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	6,968	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	4,485	9,354	10,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	22,012	31,285	10,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	18,401	36,766	10,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	11,503	14,892	10,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,475	5,024	10,000
Total Other State Projects		58,876	97,321	50,000
Total State Projects	20-XXX-XXX-XXX	58,876	97,321	50,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	107,522	123,540	90,000
Title II	20-XXX-XXX-XXX	28,664	31,645	35,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	464,352	581,781	325,000
Other	20-XXX-XXX-XXX	3,000	452	0
Total Federal Projects	20-XXX-XXX-XXX	603,538	737,418	450,000
Total Special Revenue Funds		662,414	841,707	500,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,240,350	1,201,150	1,146,950
Total Debt Service Funds		1,240,350	1,201,150	1,146,950

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Expenditures/Appropriations		20,703,436	22,131,878	20,762,024
Total Expenditures Net of Transfers		20,703,436	22,131,878	20,762,024

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	388,970	381,066	331,066	331,066
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	333,369	133,616	158,716	158,816
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	261,705	114,518	139,518	139,518
--Legal Reserve	520,204	395,889	89,019	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	13,368	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	\$12,438	\$13,206	\$13,868	\$14,636	\$13,427
Total Classroom Instruction	\$7,983	\$8,527	\$9,021	\$9,518	\$8,661
Classroom-Salaries and Benefits	\$7,667	\$8,212	\$8,615	\$8,798	\$8,428
Classroom-General Supplies and Textbooks	\$314	\$297	\$401	\$714	\$224
Classroom-Purchased Services	\$2	\$18	\$5	\$7	\$9
Total Support Services	\$1,701	\$1,765	\$1,855	\$1,909	\$1,882
Support Services-Salaries and Benefits	\$1,539	\$1,568	\$1,658	\$1,706	\$1,702
Total Administrative Costs	\$1,350	\$1,389	\$1,425	\$1,564	\$1,376
Administration Salaries and Benefits	\$1,096	\$1,071	\$1,102	\$1,164	\$1,091
Total Operations and Maintenance of Plant	\$1,378	\$1,486	\$1,528	\$1,605	\$1,468
Operations and Maintenance-Salaries and Benefits	\$786	\$825	\$840	\$861	\$815
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$26	\$38	\$39	\$39	\$41
Total Equipment Costs	\$83	\$63	\$11	\$69	\$0
Legal Costs	\$18	\$2	\$11	\$27	\$11
Employee Benefits as a percentage of salaries*	32.24%	35.63%	38.17%	38.16%	33.40%

*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)
Special Education Services	Coordinated services with GCSSSD for special education placements and administration of non-public programs	0
Staffing - Other	Shared behaviorist services with another school district	0
Transportation Services, including Fuel	Jointure with Clearview Regional High School	0
Purchasing	Telephone-part of the ACT Consortium; Gas/Electric-part of the ACES Consortium; Supplies-part of the MRESC Consortium;	0
Municipal/Public Works	Coordinated services with municipality for trash removal, recycling and salt for snow/ice	0
Insurance Coverages and Benefits	Participate in a health insurance fund for medical and prescription benefits; Participate in an insurance fund for property and workers compensation benefits	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,437,724
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,334,671,512
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.9319
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,191,608
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,334,671,512
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.9884

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,437,724
(H) Estimated Equalized Valuation (as of 10/01/14)	1,378,285,389
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9024
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,191,608
(K) Estimated Equalized Valuation (as of 10/01/14)	1,378,285,389
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.9571

NAME=Robert J. Fisicaro

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Business Administrator
Base Annual Salary Amount	\$135,000
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	08/08/14
End Date of Contract	06/30/18
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	\$6,575
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,688
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,577
Contractual Post-Employment Benefit Description of Payout of Sick days	Min. of 60 to Max of 100 days upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 30 days upon retirement
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=Robert J. Fiscaro

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	