

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	627.0	593.0	608.0
Pupils On Roll Special Ed Full-Time	86.0	97.0	95.0
Pupils On Roll SUBTOTAL	713.0	690.0	703.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	3.0		3.0
Pupils Received	1.0	21.0	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	10,137,302	10,319,773	10,474,570
Other Local Governmental Units - Unrestricted	10-12XX	18,193	0	0
Total Tuition	10-1300	7,909	100,000	120,000
Unrestricted Miscellaneous Revenues	10-1XXX	168,159	0	10,000
Interest Earned On Capital Reserve Funds	10-1XXX	250	614	1,500
Subtotal - Revenues From Local Sources		10,331,813	10,420,387	10,606,070
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	52,008	52,008	52,008
Extraordinary Aid	10-3131	21,630	0	0
Categorical Special Education Aid	10-3132	347,512	347,512	347,512
Categorical Security Aid	10-3177	11,137	11,137	11,137
Other State Aids	10-3XXX	6,085	13,820	13,820
Subtotal - Revenues From State Sources		438,372	424,477	424,477
Budgeted Fund Balance - Operating Budget				
10-303		0	436,609	185,626
Withdrawal From Cap Res-For Local Share	10-307	0	408,988	0
Adjustment For Prior Year Encumbrances		0	83,572	0
Actual Revenues (Over)/Under Expenditures		266,524	0	0
Total Operating Budget		11,036,709	11,774,033	11,216,173
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	76,517	79,966	0
Total Revenues From Local Sources	20-1XXX	76,517	79,966	0
Revenues from Federal Sources:				
Title I	20-4411-4416	16,363	0	0
Title II	20-4451-4455	0	16,802	14,282

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	130,379	135,851	115,473
Total Revenues From Federal Sources		146,742	152,653	129,755
Total Grants And Entitlements		223,259	232,619	129,755
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,865,300	1,934,688	1,999,100
Total Revenues From Local Sources		1,865,300	1,934,688	1,999,100
Total Local Repayment Of Debt		1,865,300	1,934,688	1,999,100
Total Repayment Of Debt		1,865,300	1,934,688	1,999,100
Total Revenues/Sources		13,125,268	13,941,340	13,345,028
Total Revenues/Sources Net of Transfers		13,125,268	13,941,340	13,345,028

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,868,931	4,097,792	3,905,509
Special Education - Instruction	11-2XX-100-XXX	574,912	697,795	711,759
Basic Skills/Remedial - Instruction	11-230-100-XXX	138,443	106,050	118,490
Bilingual Education - Instruction	11-240-100-XXX	17,714	0	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	43,408	38,700	38,700
School-Sponsored Athletics - Instruction	11-402-100-XXX	34,372	36,900	36,900
Community Services Programs/Operations	11-800-330-XXX	4,000	4,000	4,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	209,674	91,281	135,000
Undist. Expenditures - Health Services	11-000-213-XXX	121,688	141,060	147,170
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	134,563	191,702	172,445
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	254,511	261,069	298,682
Undist. Expenditures - Guidance	11-000-218-XXX	140,623	160,380	166,300
Undist. Expenditures - Child Study Teams	11-000-219-XXX	245,529	265,076	297,386
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	44,029	74,911	125,750
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	151,927	159,512	213,263
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	27,561	38,011	44,050
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	354,460	382,059	368,753
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	333,337	425,118	432,366
Undist. Expend. - Central Services	11-000-251-XXX	191,918	204,156	208,255
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	23,391	41,520	41,900
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	942,759	1,102,548	980,563
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	468,272	536,558	550,371
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,071,131	2,143,406	2,169,923
Total Undistributed Expenditures		5,715,373	6,218,367	6,352,177
Total General Current Expense		10,397,153	11,199,604	11,167,535

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	50,724	63,744	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	588,832	101,083	47,138
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	408,988	0
Interest Deposit To Capital Reserve	10-604	0	614	1,500
Total Capital Outlay		639,556	574,429	48,638
General Fund Grand Total		11,036,709	11,774,033	11,216,173
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	76,517	79,966	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	16,363	0	0
Title II	20-XXX-XXX-XXX	0	16,802	14,282
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	130,379	135,851	115,473
Total Federal Projects	20-XXX-XXX-XXX	146,742	152,653	129,755
Total Special Revenue Funds		223,259	232,619	129,755
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,865,300	1,934,688	1,999,100
Total Debt Service Funds		1,865,300	1,934,688	1,999,100
Total Expenditures/Appropriations		13,125,268	13,941,340	13,345,028
Total Expenditures Net of Transfers		13,125,268	13,941,340	13,345,028

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	426,926	339,383	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,908,483	1,765,552	1,357,178	1,358,678
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	91,500	341,500	341,500	341,500
--Legal Reserve	837,323	560,567	185,626	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	\$12,884	\$14,116	\$14,433	\$15,321	\$14,911
Total Classroom Instruction	\$7,533	\$8,630	\$8,551	\$9,087	\$8,718
Classroom-Salaries and Benefits	\$7,168	\$8,047	\$8,065	\$7,978	\$7,840
Classroom-General Supplies and Textbooks	\$282	\$506	\$403	\$575	\$256
Classroom-Purchased Services	\$83	\$77	\$84	\$534	\$621
Total Support Services	\$1,968	\$2,075	\$2,329	\$2,279	\$2,479
Support Services-Salaries and Benefits	\$1,739	\$1,848	\$2,064	\$1,639	\$1,563
Total Administrative Costs	\$1,560	\$1,646	\$1,721	\$1,916	\$1,892
Administration Salaries and Benefits	\$1,289	\$1,381	\$1,459	\$1,568	\$1,570
Total Operations and Maintenance of Plant	\$1,649	\$1,581	\$1,651	\$1,837	\$1,632
Operations and Maintenance-Salaries and Benefits	\$917	\$876	\$902	\$962	\$940
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$133	\$144	\$139	\$141	\$139
Total Equipment Costs	\$87	\$74	\$75	\$92	\$0
Legal Costs	\$46	\$51	\$42	\$43	\$43
Employee Benefits as a percentage of salaries*	33.03%	31.95%	37.29%	33.09%	33.81%

*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	SHARED SPEECH THERAPIST WITH WARREN TWP. BOE	0
Staffing - Other	EDUCATIONAL INFORMATION AND RESOURCE CENTER (EIRC) SHARED SERVICE FOR TECHNICIAN AND NETWORK ADMINISTRATOR	0
Transportation Services, including Fuel	LONG HILL (ALGEBRA ROUTE), SCESC (SE ROUTES), MUJC (SE ROUTES), UCESC (SE ROUTES)	0
Purchasing	ED SERVICES COMMISSION - COORDINATION OF ESSENTIAL SERVICES	0
Purchasing	X-TEL TELEPHONE CONSORTIUM	0
Purchasing	ENERGY PURCHASE CONSORTIUM WITH ACES	0
Municipal/Public Works	SNOW REMOVAL, FIELD MAINTENANCE, RECREATION FACILITIES, CPR TRAINING, TREE REMOVAL, GASOLINE AND FUEL PURCHASES	0
Curriculum Services	ADVANCES STUDENT PROGRAM COURSES PROVIDED BY WATCHUNG HILLS REGIONAL HIGH SCHOOL	0
Insurance Coverages and Benefits	PARTICIPATING IN JOINT INSURANCE FUND (DIPLOMA JIF)	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,474,570
(B) Estimated Net Taxable Valuation (as of 02/26/14)	1,666,087,434
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.6287
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	12,473,670
(E) Estimated Net Taxable Valuation (as of 02/26/14)	1,666,087,434
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.7487

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,474,570
(H) Estimated Equalized Valuation (as of 10/01/14)	1,684,505,323
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6218
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	12,473,670
(K) Estimated Equalized Valuation (as of 10/01/14)	1,684,505,323
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.7405

NAME=BARBARA RESKO

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	DIRECTOR OF CHILD STUDY
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	07/01/14
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	28
Contracted Number of Annual Sick Days	15
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	\$6,640
Total Bonuses Amount	\$20,237
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	\$20,190
Contractual Post-Employment Benefit Description of Payout of Sick days	PAYMENT OF ACCUMULATED SICK LEAVE DAYS NOT TO EXCEED THIS LIMIT
Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM MAXIMUM OF 10 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	

NAME=BARBARA RESKO

CATEGORY	MEASURE
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=HEATHER A SPITZER

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$109,999
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	07/29/14
End Date of Contract	06/30/15
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	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	\$3,624
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	MAXIMUM AMOUNT AT RETIREMENT ONLY
Contractual Post-Employment Benefit Description of Payout of Vacation days	NOT APPLICABLE
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=HEATHER A SPITZER

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=MALIHA SHEIKH

CATEGORY	MEASURE
Job Title	Psychologist
Job Title II	
Base Annual Salary Amount	\$96,052
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	189
Contracted Number of Annual Vacation Days	0
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	\$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	MAXIMUM ON RETIREMENT ONLY
Contractual Post-Employment Benefit Description of Payout of Vacation days	NOT APPLICABLE
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=MALIHA SHEIKH

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=MARY NUNN

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$156,412
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	07/01/14
End Date of Contract	06/30/15
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	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	\$899
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	\$31,158
Contractual Post-Employment Benefit Description of Payout of Sick days	105 days @ \$105/day = \$11,025 prior to June 2007, 135 days @ \$105/day = \$14,175 earned after June 2007.
Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM \$595.81 PER DAY MAXIMUM 10 DAYS
Contractual Post-Employment Benefit Description of Payout of Personal days	NOT APPLICABLE
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=MARY NUNN

CATEGORY	MEASURE
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=MICHAEL VIGNOLA

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	
Base Annual Salary Amount	\$81,600
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	18
Contracted Number of Annual Sick Days	15
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	\$899
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	MAXIMUM ON RETIREMENT ONLY
Contractual Post-Employment Benefit Description of Payout of Vacation days	NOT APPLICABLE
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=MICHAEL VIGNOLA

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	