

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll - Special Full-Time	41	52	54
Pupils On Roll - Special Shared-Time	0	1	0
Subtotal - Pupils On Roll	41	53	54

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	186,268	186,268	186,268
Tuition From LEAS	10-1310	1,316,284	1,637,516	1,661,269
Other Tuition	10-1320-1340	40,600	43,500	43,500
Non-Resident Fees	10-1350	4,000	4,000	4,000
Unrestricted Miscellaneous Revenues	10-1XXX	5,908	199	200
Subtotal - Revenues From Local Sources		1,553,060	1,871,483	1,895,237
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	4,656	1,318	0
Subtotal - Revenues From Federal Sources		4,656	1,318	0
Transfers From Other Funds	10-5200	0	14,020	2,038
Adjustment For Prior Year Encumbrances		0	26,472	0
Actual Revenues (Over)/Under Expenditures		130,566	0	0
Total Operating Budget		1,688,282	1,913,293	1,897,275
Total Revenues/Sources		1,688,282	1,913,293	1,897,275
Total Revenues/Sources Net of Transfers		1,688,282	1,913,293	1,897,275

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Special Education - Instruction	11-2XX-100-XXX	754,791	1,163,277	1,178,913
Support Services:				
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	12,248	25,381	26,500
Undist. Expenditures - Health Services	11-000-213-XXX	1,425	1,325	1,325
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	213,315	161,990	178,300
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	1,500	26,000	1,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,289	4,422	4,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	220,312	153,692	136,522
Undist. Expend. - Central Services	11-000-251-XXX	94,490	63,702	66,325
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	58,898	60,778	63,303
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	4,555	0	0
Personal Services - Employee Benefits	11-XXX-XXX-2XX	234,314	241,101	240,587
Total Undistributed Expenditures		850,346	738,391	718,362
Total General Current Expense		1,605,137	1,901,668	1,897,275
Capital Expenditures:				
Equipment	12-XXX-XXX-730	83,145	11,625	0
Total Capital Outlay		83,145	11,625	0
General Fund Grand Total		1,688,282	1,913,293	1,897,275
Total Expenditures/Appropriations		1,688,282	1,913,293	1,897,275
Total Expenditures Net of Transfers		1,688,282	1,913,293	1,897,275

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	357,412	200,374	200,374	200,374
--Repayment of Debt		0		
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	0
--Tuition Reserve		0		
--Current Expense Emergency Reserve	0	0		
Repayment of Debt:				
--Restricted for Repayment of Debt	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	\$47,965	\$37,249	\$35,748	\$36,222	\$35,135
Total Classroom Instruction	\$26,070	\$20,732	\$21,536	\$26,014	\$25,664
Classroom-Salaries and Benefits	\$23,894	\$14,944	\$15,740	\$16,664	\$16,021
Classroom-General Supplies and Textbooks	\$454	\$1,224	\$523	\$339	\$305
Classroom-Purchased Services	\$1,722	\$4,564	\$5,273	\$9,011	\$9,339
Total Support Services	\$9,907	\$6,764	\$6,253	\$4,314	\$3,919
Support Services-Salaries and Benefits	\$9,525	\$5,809	\$5,985	\$607	\$0
Total Administrative Costs	\$8,768	\$8,382	\$5,690	\$4,736	\$4,380
Administration Salaries and Benefits	\$6,516	\$4,981	\$3,432	\$2,573	\$2,605
Total Operations and Maintenance of Plant	\$3,220	\$1,371	\$1,603	\$1,158	\$1,172
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$667	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$1,935	\$0	\$221	\$0
Legal Costs	\$107	\$509	\$60	\$309	\$111
Employee Benefits as a percentage of salaries*	22.84%	26.89%	28.53%	30.11%	31.44%

\*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.

NAME=Joseph E Flynn

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$114,000
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	09/04/13
End Date of Contract	06/30/17
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	4
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	2600
Total Bonuses Amount	17430
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	23458
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 per sick day up to a max. of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 per vacation day as of 1/1/2014
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=Joseph E Flynn

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=Raelene M Catterson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$82,400
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	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Raelene M Catterson

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	2119
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	422
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	22923
Contractual Post-Employment Benefit Description of Payout of Sick days	Need 12 yrs in district
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of salary per accrued vacation days a/o 1-1-14
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	
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	