

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Special Ed Full-Time	52.0	30.0	30.0
Pupils On Roll Special Ed Shared-Time	1.0		0.0
Pupils On Roll SUBTOTAL	53.0	30.0	30.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	186,268	186,268	186,268
Tuition From LEAS	10-1310	1,498,080	1,095,971	1,191,130
Other Tuition	10-1320-1340	44,867	60,000	60,000
Non-Resident Fees	10-1350	7,957	4,000	4,000
Unrestricted Miscellaneous Revenues	10-1XXX	221	50	50
Subtotal - Revenues From Local Sources		1,737,393	1,346,289	1,441,448
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	2,492	27,841	0
Subtotal - Revenues From Federal Sources		2,492	27,841	0
Transfers From Other Funds	10-5200	0	119,300	0
Adjustment For Prior Year Encumbrances		0	15,341	0
Actual Revenues (Over)/Under Expenditures		121,790	0	0
Total Operating Budget		1,861,675	1,508,771	1,441,448
Total Revenues/Sources		1,861,675	1,508,771	1,441,448
Total Revenues/Sources Net of Transfers		1,861,675	1,508,771	1,441,448

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Special Education - Instruction	11-2XX-100-XXX	1,102,118	743,301	679,925
Support Services:				
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	25,343	0	0
Undist. Expenditures - Health Services	11-000-213-XXX	1,325	1,325	1,325
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	161,118	240,536	249,927
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	26,000	1,500	1,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,071	2,064	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	153,667	126,483	124,364
Undist. Expend. - Central Services	11-000-251-XXX	65,517	70,304	67,027
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	60,620	79,635	82,380
Personal Services - Employee Benefits	11-XXX-XXX-2XX	252,271	243,623	235,000
Total Undistributed Expenditures		747,932	765,470	761,523
Total General Current Expense		1,850,050	1,508,771	1,441,448
Capital Expenditures:				
Equipment	12-XXX-XXX-730	11,625	0	0
Total Capital Outlay		11,625	0	0
General Fund Grand Total		1,861,675	1,508,771	1,441,448
Total Expenditures/Appropriations		1,861,675	1,508,771	1,441,448
Total Expenditures Net of Transfers		1,861,675	1,508,771	1,441,448

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	200,374	105,056	105,056	105,056
--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	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	\$37,249	\$34,953	\$35,135	\$50,292	\$48,048
Total Classroom Instruction	\$20,732	\$24,845	\$25,664	\$31,641	\$29,379
Classroom-Salaries and Benefits	\$14,944	\$17,066	\$16,021	\$25,927	\$25,799
Classroom-General Supplies and Textbooks	\$1,224	\$323	\$305	\$426	\$387
Classroom-Purchased Services	\$4,564	\$7,456	\$9,339	\$5,288	\$3,193
Total Support Services	\$6,764	\$4,221	\$3,919	\$8,181	\$8,425
Support Services-Salaries and Benefits	\$5,809	\$606	\$0	\$0	\$0
Total Administrative Costs	\$8,382	\$4,742	\$4,380	\$7,816	\$7,498
Administration Salaries and Benefits	\$4,981	\$2,550	\$2,605	\$4,745	\$4,296
Total Operations and Maintenance of Plant	\$1,371	\$1,145	\$1,172	\$2,655	\$2,746
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$1,935	\$220	\$0	\$0	\$0
Legal Costs	\$509	\$286	\$111	\$173	\$200
Employee Benefits as a percentage of salaries*	26.89%	30.84%	31.44%	36.01%	35.19%

*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.

NAME=Joseph E. Flynn

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$116,280
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	22
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	\$3,640
Total Bonuses Amount	\$17,430
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	\$28,864
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 per sick day max. of \$15,000.00
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 per vacation day
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	\$84,875
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	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	\$2,144
Total Bonuses Amount	\$4,948
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$371
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$18,607
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 per sick day max of \$15,000.00
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 per vacation day
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	