

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,243.0	1,232.0	1,221.0
Pupils On Roll Special Ed Full-Time	297.0	312.0	297.0
Pupils On Roll Special Ed Shared-Time	15.0	13.0	12.0
Pupils On Roll SUBTOTAL	1,555.0	1,557.0	1,530.0
Pupils in Private School Placements	12.0	11.0	12.0
Pupils Sent to Other Districts Special Ed	2.0	2.0	1.0
Pupils Received	399.5	403.5	355.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	18,559,578	18,928,914	19,307,492
Total Tuition	10-1300	13,118,285	13,089,748	12,693,439
Unrestricted Miscellaneous Revenues	10-1XXX	643	63,332	47,229
Interest Earned On Capital Reserve Funds	10-1XXX	0	50	50
Other Restricted Miscellaneous Revenues	10-1XXX	194,005	140,001	140,000
Subtotal - Revenues From Local Sources		31,872,511	32,222,045	32,188,210
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	21,995	21,995	21,995
Extraordinary Aid	10-3131	42,456	0	0
Categorical Special Education Aid	10-3132	709,191	709,191	709,191
Categorical Security Aid	10-3177	18,445	18,445	18,445
Adjustment Aid	10-3178	1	0	0
Other State Aids	10-3XXX	6,423	23,121	23,121
Subtotal - Revenues From State Sources		798,511	772,752	772,752
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	16,103
Subtotal - Revenues From Federal Sources		0	0	16,103
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	927,582	857,773
Withdrawal From Cap Res-For Local Share	10-307	0	399,950	250,000
Adjustment For Prior Year Encumbrances		0	692,499	0
Actual Revenues (Over)/Under Expenditures		361,525	0	0
Total Operating Budget		33,032,547	35,014,828	34,084,838
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	304,734	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Local Sources	20-1XXX	304,734	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	302,778	150,000	150,000
Total Revenues From State Sources		302,778	150,000	150,000
Revenues from Federal Sources:				
Title II	20-4451-4455	21,603	21,701	18,362
I.D.E.A. Part B (Handicapped)	20-4420-4429	270,239	303,040	257,584
Total Revenues From Federal Sources		291,842	324,741	275,946
Total Grants And Entitlements		899,354	474,741	425,946
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,073,574	1,016,941	1,070,447
Total Revenues From Local Sources		1,073,574	1,016,941	1,070,447
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	108,456	108,373	109,158
Budgeted Fund Balance	40-303	0	63,716	0
Total Local Repayment Of Debt		1,182,030	1,189,030	1,179,605
Total Repayment Of Debt		1,182,030	1,189,030	1,179,605
Total Revenues/Sources		35,113,931	36,678,599	35,690,389
Total Revenues/Sources Net of Transfers		35,113,931	36,678,599	35,690,389

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,588,942	9,256,667	9,487,766
Special Education - Instruction	11-2XX-100-XXX	5,681,187	5,534,896	5,413,123
Basic Skills/Remedial - Instruction	11-230-100-XXX	175,993	148,138	125,530
Bilingual Education - Instruction	11-240-100-XXX	0	500	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	218,569	183,729	164,610
School-Sponsored Athletics - Instruction	11-402-100-XXX	676,459	704,467	696,545
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	828,648	859,961	939,000
Undist. Expenditures - Health Services	11-000-213-XXX	889,846	1,018,788	964,033
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	215,681	228,164	234,232
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	220,432	221,135	235,811
Undist. Expenditures - Guidance	11-000-218-XXX	735,539	809,548	797,808
Undist. Expenditures - Child Study Teams	11-000-219-XXX	831,091	713,779	685,048
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	855,974	862,867	862,765
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	486,873	493,357	501,215
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,427	17,385	15,900
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	437,660	495,627	432,382
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,557,992	1,709,772	1,599,460
Undist. Expend. - Central Services	11-000-251-XXX	324,984	300,514	302,544
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	2,184	4,345	1,945
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,151,720	3,182,717	3,065,497
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	462,327	489,187	491,186
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,624,517	6,320,036	6,145,688
Undistributed Expenditures-Food Services	11-000-310-930	0	19,000	19,000
Total Undistributed Expenditures		16,638,895	17,746,182	17,293,514
Total General Current Expense		31,980,045	33,574,579	33,181,088

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	54,529	108,227	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	367,309	647,968	340,000
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		421,838	756,245	340,050
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	481,399	534,571	414,700
Summer School - Support Services	13-422-200-XXX	149,265	149,433	149,000
Total Summer School	13-422-X00-XXX	630,664	684,004	563,700
Total Special Schools	13-XXX-XXX-XXX	630,664	684,004	563,700
General Fund Grand Total		33,032,547	35,014,828	34,084,838
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	304,734	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,924	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	70,955	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,338	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,160	0	0
Other	20-XXX-XXX-XXX	215,401	150,000	150,000
Total Other State Projects		302,778	150,000	150,000
Total State Projects	20-XXX-XXX-XXX	302,778	150,000	150,000
Federal Projects:				
Title II	20-XXX-XXX-XXX	21,603	21,701	18,362
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	270,239	303,040	257,584
Total Federal Projects	20-XXX-XXX-XXX	291,842	324,741	275,946
Total Special Revenue Funds		899,354	474,741	425,946

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,182,030	1,189,030	1,179,605
Total Debt Service Funds		1,182,030	1,189,030	1,179,605
Total Expenditures/Appropriations		35,113,931	36,678,599	35,690,389
Total Expenditures Net of Transfers		35,113,931	36,678,599	35,690,389

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	832,837	959,529	1,109,530	686,067
--Repayment of Debt	63,716	63,716	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	836,341	559,341	359,441	109,491
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,521,394	1,111,893	434,310	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	\$19,022	\$19,358	\$20,750	\$20,784	\$20,834
Total Classroom Instruction	\$11,295	\$11,361	\$12,338	\$12,203	\$12,448
Classroom-Salaries and Benefits	\$10,925	\$10,895	\$11,929	\$11,579	\$11,972
Classroom-General Supplies and Textbooks	\$225	\$300	\$264	\$411	\$251
Classroom-Purchased Services	\$144	\$165	\$145	\$212	\$224
Total Support Services	\$3,310	\$3,330	\$3,590	\$3,550	\$3,537
Support Services-Salaries and Benefits	\$3,072	\$3,148	\$3,363	\$3,316	\$3,320
Total Administrative Costs	\$1,750	\$1,791	\$1,909	\$2,004	\$1,895
Administration Salaries and Benefits	\$1,510	\$1,579	\$1,682	\$1,735	\$1,675
Total Operations and Maintenance of Plant	\$2,048	\$2,210	\$2,231	\$2,303	\$2,264
Operations and Maintenance-Salaries and Benefits	\$1,043	\$1,076	\$1,122	\$1,128	\$1,168
Board Contribution to Food Services	\$12	\$0	\$12	\$12	\$12
Total Extracurricular Costs	\$596	\$668	\$670	\$695	\$682
Total Equipment Costs	\$32	\$34	\$55	\$70	\$0
Legal Costs	\$41	\$39	\$39	\$50	\$39
Employee Benefits as a percentage of salaries*	25.47%	26.00%	30.45%	28.49%	27.58%

*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)
Social Worker/Psychologist	We share our services of CST with Boonton twsp when needed	0
Staffing - Other	We share our Director of B&G with the borough	0
Staffing - Other	We share a secretary with the borough 50%/50%	0
Others	We share our gas purchases with the municipality	0
Others	We are a member of ERIC WEST for all insurances	0
Others	We are a member of Aces for our purchase of gas/electric	0
Others	We share our staff in services with Boonton Twsp	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	19,118,203
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,188,699,800
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.6083
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	20,190,214
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,188,699,800
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.6985

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	19,118,203
(H) Estimated Equalized Valuation (as of 10/01/14)	1,316,542,886
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4522
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	20,190,214
(K) Estimated Equalized Valuation (as of 10/01/14)	1,316,542,886
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.5336

NAME=Anne Mucci

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	20
Contracted Number of Annual Sick Days	13
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$1,200
Total Bonuses Amount	\$23,609
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$4,973
Total Contractual Post-Employment Benefit Amount	\$33,173
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of salary
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	

NAME=Anne Mucci

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=Daniel Borgo

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$189,438
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	13
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13

NAME=Daniel Borgo

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$1,700
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	\$5,414
Total Contractual Post-Employment Benefit Amount	\$33,445
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th of Salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th of salary
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	