

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	5,701	5,761	5,894
Pupils On Roll Regular Shared-Time	0	1	0
Pupils On Roll - Special Full-Time	1,136	1,111	1,132
Pupils On Roll - Special Shared-Time	2	3	0
Subtotal - Pupils On Roll	6,839	6,876	7,026
Private School Placements	80	96	103
Pupils Sent to Other Districts-Reg Prog	1	4	0
Pupils Sent to Other Dists-Spec Ed Prog	13	15	4
Pupils Received	8	14	0
Pupils in State Facilities	3	2	1

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	119,000,131	120,538,165	125,184,960
Total Tuition	10-1300	440,999	847,521	450,000
Sale Of Property	10-1930	0	3,985	0
Textbook Sales And Rentals	10-1940	0	123,796	0
Unrestricted Miscellaneous Revenues	10-1XXX	750,722	877,303	205,992
Other Restricted Miscellaneous Revenues	10-1XXX	0	45,001	0
Subtotal - Revenues From Local Sources		120,191,852	122,435,771	125,840,952
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	438,350	438,150	438,150
Extraordinary Aid	10-3131	1,681,063	1,681,063	1,389,008
Categorical Special Education Aid	10-3132	4,171,092	4,191,194	4,191,194
Equalization Aid	10-3176	1,806,654	1,793,898	1,793,898
Categorical Security Aid	10-3177	393,611	386,465	386,465
Other State Aids	10-3XXX	115,732	206,671	140,820
Subtotal - Revenues From State Sources		8,606,502	8,697,441	8,339,535
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	190,083	190,083	150,000
Education Jobs Fund	18-4522	812	0	0
Subtotal - Revenues From Federal Sources		190,895	190,083	150,000
Budgeted Fund Balance - Operating Budget	10-303	0	2,000,000	2,100,000
Transfers From Other Funds	10-5200	0	346,291	0
Other Financing Sources	10-5xxx	2,591	0	0
Adjustment For Prior Year Encumbrances		0	616,636	0
Actual Revenues (Over)/Under Expenditures		-898,163	0	0
Total Operating Budget		128,093,677	134,286,222	136,430,487

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	9,471	0	0
Total Revenues From Local Sources	20-1XXX	9,471	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	494,778	610,500	610,500
Total Revenues From State Sources		494,778	610,500	610,500
Revenues from Federal Sources:				
Title I	20-4411-4416	911,731	1,098,194	1,098,194
Title II	20-4451-4455	131,923	0	0
Title III	20-4491-4494	72,199	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,722,955	1,723,108	1,723,108
Other	20-4XXX	624,049	428,572	428,572
Total Revenues From Federal Sources		3,462,857	3,249,874	3,249,874
Total Grants And Entitlements		3,967,106	3,860,374	3,860,374
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	4,931,874	5,322,238	4,952,981
Total Revenues From Local Sources		4,931,874	5,322,238	4,952,981
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	962,085	964,569	963,608
Budgeted Fund Balance	40-303	0	0	1,217
Total Local Repayment Of Debt		5,893,959	6,286,807	5,917,806
Actual Revenues (Over)/Under Expenditures		387,973	0	0
Total Repayment Of Debt		6,281,932	6,286,807	5,917,806

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Revenues/Sources		138,342,715	144,433,403	146,208,667
Total Revenues/Sources Net of Transfers		138,342,715	144,433,403	146,208,667

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	42,516,317	44,927,735	45,566,899
Special Education - Instruction	11-2XX-100-XXX	11,741,008	12,067,907	12,696,112
Basic Skills/Remedial - Instruction	11-230-100-XXX	1,972,237	1,909,866	2,065,213
Bilingual Education - Instruction	11-240-100-XXX	1,118,234	1,264,552	1,302,336
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	428,690	389,600	443,600
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,093,854	1,122,056	1,153,886
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	7,904,982	9,155,050	9,059,332
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	107,469	130,500	130,500
Undist. Expenditures - Health Services	11-000-213-XXX	1,131,086	1,457,412	1,507,900
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	1,208,091	1,188,871	1,209,861
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	756,272	781,082	807,681
Undist. Expenditures - Guidance	11-000-218-XXX	2,268,456	2,620,275	2,682,670
Undist. Expenditures - Child Study Teams	11-000-219-XXX	4,212,628	3,757,967	3,993,233
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	548,521	491,714	506,160
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	1,317,552	1,321,886	1,342,282
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	113,101	100,999	105,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	1,450,618	1,743,898	1,562,273
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	6,470,856	7,458,787	7,848,820
Undist. Expend. - Central Services	11-000-251-XXX	891,714	1,071,703	1,100,430
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	9,604,090	9,429,550	9,610,113
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	7,442,420	7,646,957	7,877,432
Personal Services - Employee Benefits	11-XXX-XXX-2XX	20,381,266	21,092,675	21,268,466
Total Undistributed Expenditures		65,809,122	69,449,326	70,612,153
Total General Current Expense		124,679,462	131,131,042	133,840,199
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	458,004	528,860	610,797
Facilities Acquisition And Const. Serv.	12-000-400-XXX	2,956,211	2,591,223	1,796,242
Total Capital Outlay		3,414,215	3,120,083	2,407,039
Transfer Of Funds To Charter Schools	10-000-100-56X	0	35,097	183,249
General Fund Grand Total		128,093,677	134,286,222	136,430,487
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	9,471	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	86,105	112,500	112,500
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	144,000	144,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	202,000	202,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	133,920	152,000	152,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	33,388	0	0
Other	20-XXX-XXX-XXX	241,365	0	0
Total Other State Projects		494,778	610,500	610,500
Total State Projects	20-XXX-XXX-XXX	494,778	610,500	610,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	911,731	1,098,194	1,098,194
Title II	20-XXX-XXX-XXX	131,923	0	0
Title III	20-XXX-XXX-XXX	72,199	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,722,955	1,723,108	1,723,108
Other	20-XXX-XXX-XXX	624,049	428,572	428,572
Total Federal Projects	20-XXX-XXX-XXX	3,462,857	3,249,874	3,249,874
Total Special Revenue Funds		3,967,106	3,860,374	3,860,374
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	6,281,932	6,286,807	5,917,806
Total Debt Service Funds		6,281,932	6,286,807	5,917,806

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Expenditures/Appropriations		138,342,715	144,433,403	146,208,667
Total Expenditures Net of Transfers		138,342,715	144,433,403	146,208,667

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	4,887,689	3,809,450	2,673,392	2,584,384
--Repayment of Debt	389,190	1,217	1,217	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1	500,001	500,001	500,001
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,349,219	3,360,211	2,010,992	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	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	\$15,445	\$15,981	\$16,188	\$16,645	\$16,660
Total Classroom Instruction	\$10,228	\$10,408	\$10,664	\$10,817	\$10,823
Classroom-Salaries and Benefits	\$9,747	\$9,951	\$10,057	\$10,208	\$10,330
Classroom-General Supplies and Textbooks	\$326	\$279	\$399	\$444	\$313
Classroom-Purchased Services	\$155	\$178	\$208	\$164	\$179
Total Support Services	\$1,940	\$2,081	\$2,011	\$2,126	\$2,142
Support Services-Salaries and Benefits	\$1,839	\$1,951	\$1,896	\$1,999	\$2,019
Total Administrative Costs	\$1,454	\$1,580	\$1,583	\$1,816	\$1,810
Administration Salaries and Benefits	\$1,308	\$1,436	\$1,372	\$1,590	\$1,617
Total Operations and Maintenance of Plant	\$1,527	\$1,595	\$1,605	\$1,554	\$1,553
Operations and Maintenance-Salaries and Benefits	\$894	\$935	\$906	\$897	\$926
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$241	\$264	\$260	\$259	\$269
Total Equipment Costs	\$62	\$67	\$76	\$77	\$87
Legal Costs	\$14	\$48	\$37	\$61	\$33
Employee Benefits as a percentage of salaries*	25.51%	25.37%	27.46%	25.22%	24.49%

*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.

Item	Line Number	Source	Amount	Explanation
1	300	Rental of facilities, Instruments, Refunds, E Rate	205992.00	Normal Miscellaneous items

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Special Education Services	We partner with Montclair State for certain Special Education Services.	0.00
Transportation Services, including Fuel	We buy fuel from the Town of West Orange. The Township goes out for the NY barge price in a bid.	0.00
Purchasing	We use Educational Data Service for our School and Custodial supply bids and save purchasing staff positions.	0.00
Purchasing	We use Middlesex County for our copy paper and our bus bids.	0.00
Municipal/Public Works	The Township has shared services with the School District for our Athletic Fields.	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	122,861,562
(B) Estimated Net Taxable Valuation (as of 10/01/13)	5,646,476,575
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	2.1759
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	127,999,172
(E) Estimated Net Taxable Valuation (as of 10/01/13)	5,646,476,575
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	2.2669

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	122,861,562
(H) Estimated Equalized Valuation (as of 10/01/13)	5,798,095,572
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	2.1190
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	127,999,172
(K) Estimated Equalized Valuation (as of 10/01/13)	5,798,095,572
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	2.2076

Employee Contract List for District

NAME=Donna Rando

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$201,132
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	240
Contracted Number of Annual Vacation Days	22
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	104
Description of Other Contracted Non-Working Days	Weekends
Total Allowances Amount	4300
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	26500
Contractual Post-Employment Benefit Description of Payout of Sick days	Contractual
Contractual Post-Employment Benefit Description of Payout of Vacation days	Contractual
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
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	

Employee Contract List for District

NAME=Donna Rando

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=James O'Neil

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$177,500
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	22
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	104

Employee Contract List for District

NAME=James O'Neil

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Weekends
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	0
Contractual Post-Employment Benefit Description of Payout of Sick days	Interim Superintendent
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim Superintendent
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim Superintendent
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	

NAME=Mark Kenney

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$197,925
Full-Time Equivalent (FTE)	1.0

Employee Contract List for District

NAME=Mark Kenney

CATEGORY	MEASURE
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	240
Contracted Number of Annual Vacation Days	22
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	104
Description of Other Contracted Non-Working Days	Weekends
Total Allowances Amount	3300
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	31500
Contractual Post-Employment Benefit Description of Payout of Sick days	Contractual
Contractual Post-Employment Benefit Description of Payout of Vacation days	Contractual
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
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	

NAME=Mark Kenney

CATEGORY	MEASURE
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	