

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	902	869	895
Pupils On Roll - Special Full-Time	151	146	147
Subtotal - Pupils On Roll	1,053	1,015	1,042
Private School Placements	13	7	7
Pupils Received	0	0	44

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,523,260	16,762,710	17,089,582
Total Tuition	10-1300	55,710	62,200	124,000
Transportation Fees From Other LEAS	10-1420-1440	0	15,000	15,000
Unrestricted Miscellaneous Revenues	10-1XXX	55,707	4,000	10,000
Subtotal - Revenues From Local Sources		16,634,677	16,843,910	17,238,582
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	53,757	60,665	60,665
Extraordinary Aid	10-3131	314,688	0	140,000
Categorical Special Education Aid	10-3132	578,456	571,367	571,367
Categorical Security Aid	10-3177	15,549	15,362	15,362
Other State Aids	10-3XXX	12,925	368	24,108
Subtotal - Revenues From State Sources		975,375	647,762	811,502
Budgeted Fund Balance - Operating Budget	10-303	0	434,573	192,797
Withdrawal From Cap Res-For Local Share	10-307	0	266,600	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	85,000
Withdrawal From Maint. Reserve	10-310	0	167,000	113,000
Transfers From Other Funds	10-5200	0	289,500	0
Other Financing Sources	10-5xxx	48,377	0	0
Adjustment For Prior Year Encumbrances		0	62,316	0
Actual Revenues (Over)/Under Expenditures		-168,468	0	0
Total Operating Budget		17,489,961	18,711,661	18,440,881
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	46,626	17,708	0
Total Revenues From Local Sources	20-1XXX	46,626	17,708	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	41,552	64,251	54,795
Total Revenues From State Sources		41,552	64,251	54,795
Revenues from Federal Sources:				
Title II	20-4451-4455	12,936	27,615	15,802
I.D.E.A. Part B (Handicapped)	20-4420-4429	282,135	273,722	219,045
Other	20-4XXX	0	7,042	0
Total Revenues From Federal Sources		295,071	308,379	234,847
Total Grants And Entitlements		383,249	390,338	289,642
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	100,000	105,571
Revenues from Local Sources:				
Local Tax Levy	40-1210	856,272	516,463	516,191
Total Revenues From Local Sources		856,272	516,463	516,191
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		856,272	616,463	621,763
Actual Revenues (Over)/Under Expenditures		17,876	0	0
Total Repayment Of Debt		874,148	616,463	621,763
Total Revenues/Sources		18,747,358	19,718,462	19,352,286
Total Revenues/Sources Net of Transfers		18,747,358	19,718,462	19,352,286

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,423,753	5,215,097	5,374,854
Special Education - Instruction	11-2XX-100-XXX	2,199,718	2,250,573	2,306,101
Basic Skills/Remedial - Instruction	11-230-100-XXX	253,174	317,872	375,763
Bilingual Education - Instruction	11-240-100-XXX	98,525	100,570	101,070
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	53,894	41,237	47,373
School-Sponsored Athletics - Instruction	11-402-100-XXX	64,586	64,438	64,209
Before/After School Programs	11-421-XXX-XXX	1,568	29,438	47,069
Summer School	11-422-XXX-XXX	78,320	108,820	122,173
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	770,098	320,979	320,145
Undist. Expenditures - Health Services	11-000-213-XXX	204,936	210,630	214,903
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	619,814	813,722	804,699
Undist. Expenditures - Guidance	11-000-218-XXX	129,192	117,200	118,570
Undist. Expenditures - Child Study Teams	11-000-219-XXX	403,127	417,035	421,633
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	196,272	262,815	295,380
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,308	93,779	84,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	466,613	449,388	427,779
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	920,457	941,257	969,650
Undist. Expend. - Central Services	11-000-251-XXX	289,109	279,411	287,756
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	4,993	29,733	30,973
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,253,744	1,566,749	1,480,461
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,089,339	1,105,720	1,205,972
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,754,618	3,289,944	3,191,394
Total Undistributed Expenditures		9,111,620	9,898,362	9,853,315
Total General Current Expense		17,285,158	18,026,407	18,291,927
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	144,947	89,700	24,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	59,856	595,554	124,454
Total Capital Outlay		204,803	685,254	148,954
General Fund Grand Total		17,489,961	18,711,661	18,440,881
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	46,626	17,708	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,865	6,198	5,578
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	5,853	13,696	12,326
Nonpublic Handicapped Services	20-XXX-XXX-XXX	19,528	33,347	27,005
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,141	8,724	7,852
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,165	2,260	2,034
Other	20-XXX-XXX-XXX	0	26	0
Total Other State Projects		41,552	64,251	54,795
Total State Projects	20-XXX-XXX-XXX	41,552	64,251	54,795
Federal Projects:				
Title II	20-XXX-XXX-XXX	12,936	27,615	15,802
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	282,135	273,722	219,045
Other	20-XXX-XXX-XXX	0	7,042	0
Total Federal Projects	20-XXX-XXX-XXX	295,071	308,379	234,847
Total Special Revenue Funds		383,249	390,338	289,642
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	874,148	616,463	621,763
Total Debt Service Funds		874,148	616,463	621,763
Total Expenditures/Appropriations		18,747,358	19,718,462	19,352,286
Total Expenditures Net of Transfers		18,747,358	19,718,462	19,352,286

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	983,193	677,412	372,987	332,987
--Repayment of Debt	17,877	1	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	329,777	853,154	603,366	518,366
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	625,000	625,000	458,000	345,000
--Legal Reserve	293,035	401,185	152,797	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	\$13,501	\$14,205	\$15,187	\$16,354	\$16,090
Total Classroom Instruction	\$8,632	\$9,179	\$9,539	\$10,080	\$10,038
Classroom-Salaries and Benefits	\$8,216	\$8,658	\$9,033	\$9,533	\$9,412
Classroom-General Supplies and Textbooks	\$320	\$342	\$258	\$285	\$353
Classroom-Purchased Services	\$96	\$179	\$248	\$262	\$273
Total Support Services	\$1,601	\$1,692	\$1,967	\$2,223	\$2,182
Support Services-Salaries and Benefits	\$1,234	\$1,237	\$1,368	\$1,473	\$1,476
Total Administrative Costs	\$1,704	\$1,822	\$1,898	\$2,083	\$2,031
Administration Salaries and Benefits	\$1,346	\$1,588	\$1,676	\$1,787	\$1,768
Total Operations and Maintenance of Plant	\$1,421	\$1,345	\$1,622	\$1,789	\$1,647
Operations and Maintenance-Salaries and Benefits	\$894	\$930	\$988	\$1,077	\$1,040
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$115	\$134	\$118	\$129	\$133
Total Equipment Costs	\$126	\$134	\$52	\$88	\$24
Legal Costs	\$15	\$53	\$23	\$30	\$24
Employee Benefits as a percentage of salaries*	24.55%	25.06%	29.56%	29.58%	27.78%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Transportation Services, including Fuel	Transportation Jointure with Hanover Park Regional High School District.	0.00
Transportation Services, including Fuel	Jointure Agreement with Morris County Educational Services Commission for transportation services.	0.00
Purchasing	Alliance for Competitive Communications for telephone services.	0.00
Purchasing	Alliance for Competitive Communications for electric and gas.	0.00
Purchasing	Middlesex Regional Cooperative Purchasing Consortium for supply purchases.	0.00
Municipal/Public Works	East Hanover Township for snow plowing, maintenance of fields, use of equipment, gas and repair of vehicles.	0.00
Professional Staff Development	Professional development with other school districts.	0.00
Insurance Coverages and Benefits	Insurance coverage with NJ School Insurance Group Consortium.	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	16,926,146
(B) Estimated Net Taxable Valuation (as of 02/06/14)	2,531,622,197
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.6686
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	17,442,473
(E) Estimated Net Taxable Valuation (as of 02/06/14)	2,531,622,197
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.6890

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	16,926,146
(H) Estimated Equalized Valuation (as of 03/03/14)	3,538,256,041
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4784
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	17,442,473
(K) Estimated Equalized Valuation (as of 03/03/14)	3,538,256,041
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.4930

NAME=Bruce D'Amato

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of Facilities
Base Annual Salary Amount	\$96,308
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	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	675
Total Bonuses Amount	1925
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	9981
Contractual Post-Employment Benefit Description of Payout of Sick days	150 Days @ \$30
Contractual Post-Employment Benefit Description of Payout of Vacation days	14.5 Days @ 378
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=Bruce D'Amato

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=Deborah Muscara

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$127,920
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	23
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Deborah Muscara

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	2940
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	19926
Contractual Post-Employment Benefit Description of Payout of Sick days	28 Days @ \$492
Contractual Post-Employment Benefit Description of Payout of Vacation days	12.5@\$492
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible.
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=Robert Mooney

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Interim Superintendent
Base Annual Salary Amount	\$117,115
Full-Time Equivalent (FTE)	1.0

NAME=Robert Mooney

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	08/16/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	3000
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	Not eligible.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not eligible.
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible.
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=Robert Mooney

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	