

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	620	583	597
Pupils On Roll - Special Full-Time	72	61	68
Subtotal - Pupils On Roll	692	644	665
Private School Placements	5	5	1
Pupils in State Facilities	1	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,858,894	10,056,071	10,257,192
Total Tuition	10-1300	20,000	25,000	25,000
Rents And Royalties	10-1910	0	32,467	31,076
Unrestricted Miscellaneous Revenues	10-1XXX	40,712	2,000	2,000
Subtotal - Revenues From Local Sources		9,919,606	10,115,538	10,315,268
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	17,128	17,428	17,428
Extraordinary Aid	10-3131	140,238	85,000	33,740
Categorical Special Education Aid	10-3132	269,835	268,309	268,309
Categorical Security Aid	10-3177	9,858	11,083	11,083
Other State Aids	10-3XXX	0	1	12,521
Subtotal - Revenues From State Sources		437,059	381,821	343,081
Budgeted Fund Balance - Operating Budget	10-303	391,440	228,317	120,803
Withdrawal From Cap Res-For Local Share	10-307	32,321	0	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	261	0
Adjustment For Prior Year Encumbrances		0	31,081	0
Actual Revenues (Over)/Under Expenditures		-124,388	0	0
Total Operating Budget		10,656,038	10,757,018	10,779,152
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	2,488	0	0
Total Revenues From Local Sources	20-1XXX	2,488	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	339	329	300
Total Revenues From State Sources		339	329	300

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from Federal Sources:				
Title II	20-4451-4455	8,676	6,507	6,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	143,570	107,116	107,700
Total Revenues From Federal Sources		152,246	113,623	113,700
Total Grants And Entitlements		155,073	113,952	114,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	147,723	142,873	142,867
Total Revenues From Local Sources		147,723	142,873	142,867
Total Local Repayment Of Debt		147,723	142,873	142,867
Total Repayment Of Debt		147,723	142,873	142,867
Total Revenues/Sources		10,958,834	11,013,843	11,036,019
Total Revenues/Sources Net of Transfers		10,958,834	11,013,843	11,036,019

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,602,533	3,624,289	3,747,389
Special Education - Instruction	11-2XX-100-XXX	855,516	870,062	891,048
Basic Skills/Remedial - Instruction	11-230-100-XXX	285,012	261,475	197,088
Bilingual Education - Instruction	11-240-100-XXX	19,540	19,829	29,605
Summer School	11-422-XXX-XXX	62,246	65,671	66,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	243,182	288,728	98,447
Undist. Expenditures - Health Services	11-000-213-XXX	175,838	181,275	182,289
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	173,790	144,499	106,333
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	407,249	348,325	337,213
Undist. Expenditures - Child Study Teams	11-000-219-XXX	278,381	268,083	295,822
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	189,266	190,503	189,202
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	22,063	25,137	51,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	402,627	367,643	364,273
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	304,951	368,346	377,345
Undist. Expend. - Central Services	11-000-251-XXX	171,417	176,999	191,548
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	841,324	799,557	792,784
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	623,673	694,452	619,313
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,911,268	2,018,215	2,112,039
Total Undistributed Expenditures		5,745,029	5,871,762	5,718,108
Total General Current Expense		10,569,876	10,713,088	10,649,238
Capital Expenditures:				
Equipment	12-XXX-XXX-730	41,986	25,650	118,059
Facilities Acquisition And Const. Serv.	12-000-400-XXX	11,855	18,280	11,855
Increase In Capital Reserve	10-604	32,321	0	0
Total Capital Outlay		86,162	43,930	129,914

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Fund Grand Total		10,656,038	10,757,018	10,779,152
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,488	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	159	119	110
Nonpublic Nursing Services	20-XXX-XXX-XXX	180	165	150
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	45	40
Total Other State Projects		339	329	300
Total State Projects	20-XXX-XXX-XXX	339	329	300
Federal Projects:				
Title II	20-XXX-XXX-XXX	8,676	6,507	6,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	143,570	107,116	107,700
Total Federal Projects	20-XXX-XXX-XXX	152,246	113,623	113,700
Total Special Revenue Funds		155,073	113,952	114,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	147,723	142,873	142,867
Total Debt Service Funds		147,723	142,873	142,867
Total Expenditures/Appropriations		10,958,834	11,013,843	11,036,019
Total Expenditures Net of Transfers		10,958,834	11,013,843	11,036,019

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	355,074	250,000	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	256,422	256,422	256,161	256,161
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	514,683	349,120	120,803	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	\$13,665	\$14,039	\$14,369	\$15,183	\$15,003
Total Classroom Instruction	\$8,368	\$8,917	\$9,155	\$9,710	\$9,648
Classroom-Salaries and Benefits	\$7,930	\$8,404	\$8,599	\$9,073	\$9,162
Classroom-General Supplies and Textbooks	\$315	\$331	\$341	\$420	\$220
Classroom-Purchased Services	\$122	\$181	\$215	\$217	\$266
Total Support Services	\$2,051	\$2,174	\$2,206	\$2,203	\$2,132
Support Services-Salaries and Benefits	\$1,558	\$1,607	\$1,607	\$1,678	\$1,575
Total Administrative Costs	\$1,531	\$1,566	\$1,585	\$1,767	\$1,767
Administration Salaries and Benefits	\$1,229	\$1,277	\$1,318	\$1,445	\$1,493
Total Operations and Maintenance of Plant	\$1,700	\$1,366	\$1,334	\$1,410	\$1,369
Operations and Maintenance-Salaries and Benefits	\$626	\$645	\$681	\$695	\$726
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$61	\$10	\$40	\$178
Legal Costs	\$71	\$72	\$69	\$72	\$68
Employee Benefits as a percentage of salaries*	29.57%	29.93%	33.02%	31.86%	32.22%

*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)
Others	Budget appropriations have been reduced due to the "sharing of" or "participation in" the following cost saving measures, initiatives with other	0.00
Others	local governmental entities or consortiums: ACES natural gas and electrical bulk purchasing pool, ACT telephone/communications bulk purchasing pools, the Federal E-Rate Program, Tiered bus routes with West Essex Regional High School, shared professional development	0.00
Others	workshops with neighboring districts, township cuts ball fields, joined bid with township for garbage & recycling removal, township plows lots	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,257,192
(B) Estimated Net Taxable Valuation (as of 01/17/14)	2,622,319,100
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.3911
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,400,059
(E) Estimated Net Taxable Valuation (as of 01/17/14)	2,622,319,100
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.3966

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,257,192
(H) Estimated Equalized Valuation (as of 01/17/14)	2,622,319,100
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3911
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,400,059
(K) Estimated Equalized Valuation (as of 01/17/14)	2,622,319,100
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.3966

NAME=Dr. Michael Trabucco

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$121,713
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	25
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	1750
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max upon retirement at 1/260 of final salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	Days earned for final year at 1/260
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=Dr. Michael Trabucco

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=Mr. John Smatla

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$129,500
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	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10

NAME=Mr. John Smatla

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	1750
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max upon retirement at 1/260 of final salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	Days earned in final year if not taken at 1/260
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	

NAME=Mr. William Stepka

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$118,521
Full-Time Equivalent (FTE)	1.0

NAME=Mr. William Stepka

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	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	1300
Total Bonuses Amount	2667
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1500
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max based on retirement at 1/260 of final salary.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Only of unused earned in year of retirement
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	

NAME=Mr. William Stepka

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	

NAME=Ms. Erica Cerilli-Levine

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CST Supervisor
Base Annual Salary Amount	\$85,000
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	10/16/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	1750
Total Bonuses Amount	0
Total Stipends Amount	0

NAME=Ms. Erica Cerilli-Levine

CATEGORY	MEASURE
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max upon retirement at 1/260 of final salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	Earned if not taken for last year at 1/260
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	

NAME=Ms. Susan Ciccotelli

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$133,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

NAME=Ms. Susan Ciccotelli

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	08/01/13
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	Legal Holidays
Total Allowances Amount	3500
Total Bonuses Amount	7754
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout upon retirement at 1/260 of final salary.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused earned upon separation
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	

NAME=Ms. Susan Ciccotelli

CATEGORY	MEASURE
Additional Comment 2	
Additional Comment 3	