

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	557	554	556
Pupils On Roll - Special Full-Time	111	72	69
Subtotal - Pupils On Roll	668	626	625
Private School Placements	4	6	7
Pupils Sent to Other Dists-Spec Ed Prog	1	2	2
Pupils Received	1	2	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,160,316	7,347,916	7,499,347
Total Tuition	10-1300	82,544	35,000	35,000
Unrestricted Miscellaneous Revenues	10-1XXX	10,671	5,097	0
Interest Earned On Capital Reserve Funds	10-1XXX	422	1	0
Other Restricted Miscellaneous Revenues	10-1XXX	311	0	0
Subtotal - Revenues From Local Sources		7,254,264	7,388,014	7,534,347
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	5,421	6,585	6,585
Extraordinary Aid	10-3131	89,449	50,000	50,000
Categorical Special Education Aid	10-3132	381,583	382,108	382,108
Equalization Aid	10-3176	74,916	72,680	72,680
Categorical Security Aid	10-3177	13,856	14,403	14,403
Other State Aids	10-3XXX	3,306	20,479	32,359
Subtotal - Revenues From State Sources		568,531	546,255	558,135
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-307	170,000	138,384	554,408
Adjustment For Prior Year Encumbrances		0	226,442	0
Actual Revenues (Over)/Under Expenditures		-128,777	0	0
Total Operating Budget		7,864,018	8,461,727	8,765,890
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	7,963	1,869	0
Total Revenues From Local Sources	20-1XXX	7,963	1,869	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	159,383	213,806	181,500

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Revenues From State Sources		159,383	213,806	181,500
Revenues from Federal Sources:				
Title I	20-4411-4416	0	102,597	45,400
Title II	20-4451-4455	6,879	46,552	20,100
I.D.E.A. Part B (Handicapped)	20-4420-4429	205,504	193,799	158,100
Total Revenues From Federal Sources		212,383	342,948	223,600
Total Grants And Entitlements		379,729	558,623	405,100
Total Revenues/Sources		8,243,747	9,020,350	9,170,990
Total Revenues/Sources Net of Transfers		8,243,747	9,020,350	9,170,990

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,961,544	2,143,225	2,070,322
Special Education - Instruction	11-2XX-100-XXX	589,644	711,474	806,112
Basic Skills/Remedial - Instruction	11-230-100-XXX	199,121	212,372	157,651
Bilingual Education - Instruction	11-240-100-XXX	59,984	64,211	64,937
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	15,628	12,039	12,264
School-Sponsored Athletics - Instruction	11-402-100-XXX	18,367	26,510	26,438
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	54,835	57,456	57,169
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	366,305	491,251	402,364
Undist. Expenditures - Health Services	11-000-213-XXX	133,661	116,485	120,398
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	193,885	221,803	225,281
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	430,013	448,328	412,495
Undist. Expenditures - Guidance	11-000-218-XXX	53,345	61,098	58,509
Undist. Expenditures - Child Study Teams	11-000-219-XXX	201,109	211,071	211,467
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	103,083	131,393	152,844
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	112,341	148,540	152,402
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	46,784	60,500	35,270
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	319,400	425,497	380,195
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	270,879	231,604	199,011
Undist. Expend. - Central Services	11-000-251-XXX	175,553	189,630	196,611
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	636,825	742,189	729,591
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	169,379	209,695	215,346
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,244,527	1,403,491	1,481,325
Total Undistributed Expenditures		4,457,089	5,092,575	4,973,109
Total General Current Expense		7,356,212	8,319,862	8,168,002
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	5,128	0	40,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	102,256	141,864	3,480
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	554,408
Increase In Capital Reserve	10-604	400,422	0	0
Interest Deposit To Capital Reserve	10-604	0	1	0
Total Capital Outlay		507,806	141,865	597,888
General Fund Grand Total		7,864,018	8,461,727	8,765,890
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	7,963	1,869	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	19,663	18,923	16,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	61,534	86,376	73,400
Nonpublic Handicapped Services	20-XXX-XXX-XXX	43,370	74,895	63,600
Nonpublic Nursing Services	20-XXX-XXX-XXX	27,503	26,712	22,700
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,313	6,900	5,800
Total Other State Projects		159,383	213,806	181,500
Total State Projects	20-XXX-XXX-XXX	159,383	213,806	181,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	102,597	45,400
Title II	20-XXX-XXX-XXX	6,879	46,552	20,100
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	205,504	193,799	158,100
Total Federal Projects	20-XXX-XXX-XXX	212,383	342,948	223,600
Total Special Revenue Funds		379,729	558,623	405,100
Total Expenditures/Appropriations		8,243,747	9,020,350	9,170,990
Total Expenditures Net of Transfers		8,243,747	9,020,350	9,170,990

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	401,754	292,755	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	398,487	554,408	554,409	1
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	139,012	238,877	119,000	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	\$10,425	\$10,347	\$11,398	\$12,171	\$12,080
Total Classroom Instruction	\$5,845	\$5,500	\$6,098	\$6,426	\$6,481
Classroom-Salaries and Benefits	\$5,320	\$5,235	\$5,684	\$5,874	\$6,037
Classroom-General Supplies and Textbooks	\$455	\$177	\$282	\$390	\$306
Classroom-Purchased Services	\$70	\$88	\$133	\$161	\$138
Total Support Services	\$1,971	\$2,261	\$2,501	\$2,644	\$2,620
Support Services-Salaries and Benefits	\$1,209	\$1,488	\$1,692	\$1,803	\$1,814
Total Administrative Costs	\$1,346	\$1,391	\$1,401	\$1,635	\$1,516
Administration Salaries and Benefits	\$1,013	\$1,042	\$1,050	\$1,244	\$1,159
Total Operations and Maintenance of Plant	\$1,192	\$1,115	\$1,295	\$1,350	\$1,349
Operations and Maintenance-Salaries and Benefits	\$681	\$674	\$671	\$723	\$767
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$58	\$64	\$70	\$73	\$75
Total Equipment Costs	\$63	\$8	\$0	\$0	\$64
Legal Costs	\$10	\$18	\$15	\$16	\$16
Employee Benefits as a percentage of salaries*	28.42%	28.25%	30.09%	29.32%	31.08%

*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)
Special Education Services	Shares services of a CST with Wharton, Mine Hill and Morris Hills Regional	0.00
Others	Participates in ACES	0.00
Transportation Services, including Fuel	Purchase fuel for vehicles from Morris Hills Regional	0.00
Purchasing	Where feasible, jointly bid equipment with Morris Hills Regional and/or Rockaway Twp.	0.00
Purchasing	Participates with Ed Data & MERSC	0.00
Municipal/Public Works	Bids trash services with Morris Hills Regional	0.00
Municipal/Public Works	Rockaway Borough salts parking lots & maintains fields	0.00
Technology Services	School district provides computer maintenance to municipality.	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,423,630
(B) Estimated Net Taxable Valuation (as of 10/01/13)	780,022,073
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.9517
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,423,630
(E) Estimated Net Taxable Valuation (as of 10/01/13)	780,022,073
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.9517

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,423,630
(H) Estimated Equalized Valuation (as of 10/01/13)	860,062,739
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8631
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,423,630
(K) Estimated Equalized Valuation (as of 10/01/13)	860,062,739
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.8631

NAME=Dennis Mack

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	246
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
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	350
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	No Allowance
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Allowance
Contractual Post-Employment Benefit Description of Payout of Personal days	No Allowance
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=Dennis Mack

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=Joseph Hurley

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$99,520
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	246
Contracted Number of Annual Vacation Days	14
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

NAME=Joseph Hurley

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	7400
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	22655
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum
Contractual Post-Employment Benefit Description of Payout of Personal days	No Allowance
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 Schwarz

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$105,558
Full-Time Equivalent (FTE)	1.0

NAME=Mark Schwarz

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	246
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	1000
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	21297
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum
Contractual Post-Employment Benefit Description of Payout of Personal days	No Allowance
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 Schwarz

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=Phyllis Alpaugh

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$105,558
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	246
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	5000
Total Bonuses Amount	0
Total Stipends Amount	0

NAME=Phyllis Alpaugh

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	21297
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum
Contractual Post-Employment Benefit Description of Payout of Personal days	No Allowance
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	