

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	554.0	519.0	516.0
Pupils On Roll Special Ed Full-Time	72.0	60.0	56.0
Pupils On Roll SUBTOTAL	626.0	579.0	572.0
Pupils in Private School Placements	6.0	6.0	7.0
Pupils Sent to Other Districts Special Ed	2.0	3.0	3.0
Pupils Received	2.0	20.0	17.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,347,916	7,499,347	7,700,021
Total Tuition	10-1300	122,877	35,000	35,000
Unrestricted Miscellaneous Revenues	10-1XXX	4,979	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	28	0	0
Subtotal - Revenues From Local Sources		7,475,800	7,534,347	7,735,021
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	10,473	6,585	6,585
Extraordinary Aid	10-3131	57,682	50,000	50,000
Categorical Special Education Aid	10-3132	382,108	382,108	382,108
Equalization Aid	10-3176	72,680	72,680	72,680
Categorical Security Aid	10-3177	14,403	14,403	14,403
Other State Aids	10-3XXX	20,479	32,359	32,359
Subtotal - Revenues From State Sources		557,825	558,135	558,135
Budgeted Fund Balance - Operating Budget	10-303	0	119,000	277,343
Withdrawal From Cap Res-For Local Share	10-307	138,384	554,408	0
Adjustment For Prior Year Encumbrances		0	578,259	0
Actual Revenues (Over)/Under Expenditures		-478,099	0	0
Total Operating Budget		7,693,910	9,344,149	8,570,499
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,369	12,613	0
Total Revenues From Local Sources	20-1XXX	4,369	12,613	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	153,324	191,321	162,623
Total Revenues From State Sources		153,324	191,321	162,623

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	102,597	57,979	49,282
Title II	20-4451-4455	25,936	23,971	20,375
I.D.E.A. Part B (Handicapped)	20-4420-4429	196,507	198,472	168,701
Total Revenues From Federal Sources		325,040	280,422	238,358
Total Grants And Entitlements		482,733	484,356	400,981
Total Revenues/Sources		8,176,643	9,828,505	8,971,480
Total Revenues/Sources Net of Transfers		8,176,643	9,828,505	8,971,480

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,987,654	2,307,716	2,251,792
Special Education - Instruction	11-2XX-100-XXX	641,414	961,477	929,946
Basic Skills/Remedial - Instruction	11-230-100-XXX	121,472	195,670	185,879
Bilingual Education - Instruction	11-240-100-XXX	60,861	67,554	64,892
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	13,653	12,349	12,937
School-Sponsored Athletics - Instruction	11-402-100-XXX	28,873	26,438	23,950
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	55,643	48,291	39,544
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	471,744	417,152	434,099
Undist. Expenditures - Health Services	11-000-213-XXX	116,522	150,686	135,931
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	198,038	226,823	230,441
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	398,383	389,840	391,131
Undist. Expenditures - Guidance	11-000-218-XXX	50,653	62,405	57,166
Undist. Expenditures - Child Study Teams	11-000-219-XXX	207,081	227,063	248,112
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	128,685	151,816	159,566
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	136,159	151,914	146,776
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,097	10,800	1,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	392,481	385,482	364,196
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	234,197	236,296	234,894
Undist. Expend. - Central Services	11-000-251-XXX	185,506	203,546	202,105
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	654,839	832,907	774,846
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	182,339	347,475	332,434
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,154,846	1,283,140	1,345,382
Total Undistributed Expenditures		4,517,570	5,077,345	5,058,079
Total General Current Expense		7,427,140	8,696,840	8,567,019
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	4,161	89,421	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	124,224	3,480	3,480
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	554,408	0
Increase In Capital Reserve	10-604	138,385	0	0
Total Capital Outlay		266,770	647,309	3,480
General Fund Grand Total		7,693,910	9,344,149	8,570,499
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,369	12,613	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	18,791	19,364	16,459
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	63,388	66,029	56,125
Nonpublic Handicapped Services	20-XXX-XXX-XXX	37,533	64,512	54,835
Nonpublic Nursing Services	20-XXX-XXX-XXX	26,712	31,016	26,364
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,900	10,400	8,840
Total Other State Projects		153,324	191,321	162,623
Total State Projects	20-XXX-XXX-XXX	153,324	191,321	162,623
Federal Projects:				
Title I	20-XXX-XXX-XXX	102,597	57,979	49,282
Title II	20-XXX-XXX-XXX	25,936	23,971	20,375
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	196,507	198,472	168,701
Total Federal Projects	20-XXX-XXX-XXX	325,040	280,422	238,358
Total Special Revenue Funds		482,733	484,356	400,981
Total Expenditures/Appropriations		8,176,643	9,828,505	8,971,480
Total Expenditures Net of Transfers		8,176,643	9,828,505	8,971,480

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	292,755	261,570	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	554,408	554,409	1	1
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	238,877	396,343	277,343	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	\$10,347	\$10,916	\$12,080	\$13,700	\$13,637
Total Classroom Instruction	\$5,500	\$5,710	\$6,481	\$7,547	\$7,511
Classroom-Salaries and Benefits	\$5,235	\$5,331	\$6,037	\$6,978	\$6,860
Classroom-General Supplies and Textbooks	\$177	\$270	\$306	\$448	\$509
Classroom-Purchased Services	\$88	\$108	\$138	\$121	\$143
Total Support Services	\$2,261	\$2,343	\$2,620	\$2,742	\$2,801
Support Services-Salaries and Benefits	\$1,488	\$1,676	\$1,814	\$1,913	\$1,932
Total Administrative Costs	\$1,391	\$1,561	\$1,516	\$1,673	\$1,673
Administration Salaries and Benefits	\$1,042	\$1,235	\$1,159	\$1,267	\$1,296
Total Operations and Maintenance of Plant	\$1,115	\$1,194	\$1,349	\$1,616	\$1,529
Operations and Maintenance-Salaries and Benefits	\$674	\$678	\$767	\$910	\$830
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$64	\$79	\$75	\$78	\$77
Total Equipment Costs	\$8	\$7	\$64	\$154	\$0
Legal Costs	\$18	\$13	\$16	\$17	\$17
Employee Benefits as a percentage of salaries*	28.25%	25.66%	31.08%	24.26%	26.60%

*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)
Special Education Services	Purchases Child Study Team Services from Morris Hills Regional	0
Transportation Services, including Fuel	Purchase fuel from Morris Hills Regional	0
Purchasing	Ed Data Cooperative, MERSC Cooperative, State Contract	0
Municipal/Public Works	Rockaway Borough salts lots and maintains athletic fields	0
Technology Services	School District provides computer maintenance to municipality	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,599,684
(B) Estimated Net Taxable Valuation (as of 10/01/14)	779,097,668
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.9754
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,599,684
(E) Estimated Net Taxable Valuation (as of 10/01/14)	779,097,668
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.9754

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,599,684
(H) Estimated Equalized Valuation (as of 10/01/14)	842,984,783
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9015
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,599,684
(K) Estimated Equalized Valuation (as of 10/01/14)	842,984,783
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.9015

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	06/30/15
Contracted Number of Annual Work Days	260
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=Edward Appleton

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$110,250
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	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

NAME=Edward Appleton

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$250
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	
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=Janie Argenziano

CATEGORY	MEASURE
Job Title	Other
Job Title II	Supervisor
Base Annual Salary Amount	\$75,000
Full-Time Equivalent (FTE)	1.0

NAME=Janie Argenziano

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	08/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	11
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	\$400
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	
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=Janie Argenziano

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=Mark Schwarz

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$107,986
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	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	\$5,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Mark Schwarz

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	\$21,473
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=Phyllis Alpaugh

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$107,986
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

NAME=Phyllis Alpaugh

CATEGORY	MEASURE
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	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	\$5,000
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	\$21,473
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	

NAME=Phyllis Alpaugh

CATEGORY	MEASURE
Additional Comment 2	
Additional Comment 3	