

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	2,008	2,050	2,080
Pupils On Roll Regular Shared-Time	7	1	12
Pupils On Roll - Special Full-Time	280	300	290
Pupils On Roll - Special Shared-Time	8	4	11
Subtotal - Pupils On Roll	2,303	2,355	2,393
Private School Placements	17	14	14
Pupils Sent to Other Districts-Reg Prog	0	0	6
Pupils Sent to Other Dists-Spec Ed Prog	32	37	45
Pupils Received	0	2	2
Pupils in State Facilities	0	1	1

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	32,319,217	32,965,601	33,712,831
Total Tuition	10-1300	0	0	16,701
Rents And Royalties	10-1910	0	98,380	102,857
Unrestricted Miscellaneous Revenues	10-1XXX	147,309	5,000	7,000
Subtotal - Revenues From Local Sources		32,466,526	33,068,981	33,839,389
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	67,125	53,694	53,694
Extraordinary Aid	10-3131	234,902	210,000	210,000
Categorical Special Education Aid	10-3132	1,435,853	1,426,063	1,426,063
Equalization Aid	10-3176	400,147	419,196	419,196
Categorical Security Aid	10-3177	61,655	65,826	65,826
Other State Aids	10-3XXX	0	1	48,441
Subtotal - Revenues From State Sources		2,199,682	2,174,780	2,223,220
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	64,751	27,184	25,093
Subtotal - Revenues From Federal Sources		64,751	27,184	25,093
Budgeted Fund Balance - Operating Budget				
	10-303	0	65,218	0
Actual Revenues (Over)/Under Expenditures				
		337,194	0	0
Total Operating Budget				
		35,068,153	35,336,163	36,087,702
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	168,007	194,377	165,221
Total Revenues From State Sources				
		168,007	194,377	165,221

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	260,708	222,091	133,255
Title II	20-4451-4455	54,697	54,786	46,568
Title III	20-4491-4494	8,113	26,251	22,313
I.D.E.A. Part B (Handicapped)	20-4420-4429	641,031	619,019	557,117
Total Revenues From Federal Sources		964,549	922,147	759,253
Total Grants And Entitlements		1,132,556	1,116,524	924,474
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	656,818	690,008	676,658
Total Revenues From Local Sources		656,818	690,008	676,658
Total Local Repayment Of Debt		656,818	690,008	676,658
Total Repayment Of Debt		656,818	690,008	676,658
Total Revenues/Sources		36,857,527	37,142,695	37,688,834
Total Revenues/Sources Net of Transfers		36,857,527	37,142,695	37,688,834

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,781,325	11,217,757	11,731,549
Special Education - Instruction	11-2XX-100-XXX	2,405,340	2,677,858	2,763,582
Basic Skills/Remedial - Instruction	11-230-100-XXX	411,454	389,955	434,800
Bilingual Education - Instruction	11-240-100-XXX	137,768	113,946	112,381
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	180,297	178,208	183,759
School-Sponsored Athletics - Instruction	11-402-100-XXX	534,520	546,813	559,043
Instructional Alternative Ed Program	11-423-XXX-XXX	500	500	500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,084,816	3,001,094	3,278,495
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	63,316	81,461	75,832
Undist. Expenditures - Health Services	11-000-213-XXX	474,743	549,053	567,235
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	580,463	576,400	579,660
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	3,707	43,760	51,300
Undist. Expenditures - Guidance	11-000-218-XXX	613,607	612,340	614,813
Undist. Expenditures - Child Study Teams	11-000-219-XXX	638,418	688,925	711,613
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	923,249	1,099,921	1,102,339
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,516	6,000	1,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,347	5,710	30,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	977,981	937,476	909,866
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,811,058	1,905,969	1,814,521
Undist. Expend. - Central Services	11-000-251-XXX	579,310	581,536	580,789
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,900,593	2,837,913	3,007,977
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	776,810	676,210	692,230
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,265,529	5,835,321	5,821,833
Undistributed Expenditures-Food Services	11-000-310-930	285,000	285,000	325,000
Total Undistributed Expenditures		19,984,463	19,724,089	20,164,503
Total General Current Expense		34,435,667	34,849,126	35,950,117

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	3,350	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	517,331	374,331	24,331
Total Capital Outlay		520,681	374,331	24,331
Transfer Of Funds To Charter Schools	10-000-100-56X	111,805	112,706	113,254
General Fund Grand Total		35,068,153	35,336,163	36,087,702
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	14,527	16,016	13,614
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	75,582	87,412	74,300
Nonpublic Handicapped Services	20-XXX-XXX-XXX	52,369	62,567	53,182
Nonpublic Nursing Services	20-XXX-XXX-XXX	20,169	22,542	19,161
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,360	5,840	4,964
Total Other State Projects		168,007	194,377	165,221
Total State Projects	20-XXX-XXX-XXX	168,007	194,377	165,221
Federal Projects:				
Title I	20-XXX-XXX-XXX	260,708	222,091	133,255
Title II	20-XXX-XXX-XXX	54,697	54,786	46,568
Title III	20-XXX-XXX-XXX	8,113	26,251	22,313
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	641,031	619,019	557,117
Total Federal Projects	20-XXX-XXX-XXX	964,549	922,147	759,253
Total Special Revenue Funds		1,132,556	1,116,524	924,474
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	656,818	690,008	676,658
Total Debt Service Funds		656,818	690,008	676,658
Total Expenditures/Appropriations		36,857,527	37,142,695	37,688,834
Total Expenditures Net of Transfers		36,857,527	37,142,695	37,688,834

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	756,592	633,610	568,392	568,392
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	71,212	0	0	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	\$12,892	\$13,688	\$13,241	\$13,388	\$13,566
Total Classroom Instruction	\$7,379	\$7,918	\$7,691	\$7,726	\$7,923
Classroom-Salaries and Benefits	\$7,031	\$7,562	\$7,292	\$7,326	\$7,538
Classroom-General Supplies and Textbooks	\$295	\$226	\$233	\$233	\$253
Classroom-Purchased Services	\$53	\$130	\$166	\$167	\$132
Total Support Services	\$1,975	\$1,876	\$1,835	\$1,946	\$1,945
Support Services-Salaries and Benefits	\$1,829	\$1,700	\$1,669	\$1,774	\$1,767
Total Administrative Costs	\$1,667	\$1,804	\$1,726	\$1,763	\$1,677
Administration Salaries and Benefits	\$1,350	\$1,460	\$1,421	\$1,397	\$1,352
Total Operations and Maintenance of Plant	\$1,287	\$1,464	\$1,401	\$1,354	\$1,404
Operations and Maintenance-Salaries and Benefits	\$644	\$717	\$661	\$662	\$648
Board Contribution to Food Services	\$118	\$127	\$120	\$122	\$137
Total Extracurricular Costs	\$361	\$391	\$368	\$372	\$375
Total Equipment Costs	\$51	\$1	\$0	\$0	\$0
Legal Costs	\$33	\$47	\$46	\$47	\$39
Employee Benefits as a percentage of salaries*	30.63%	30.93%	28.45%	27.47%	26.52%

\*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	Energy-ACT, ACES	0.00
Others	Purchasing- Ed Data Services, Middlesex Regional Education Services Commission	0.00
Others	Insurance-SAIF, Workers Compensation	0.00
Others	Special Education-South Bergen Jointure Commission -related services	0.00
Others	Legal Services- Shared Service Agreement with Township Division of Law for legal Services	50000.00
Others	Township of Lyndhurst Buildings- Shared service with Recreation Center, Community Pool, Board Offices, Jefferson Community School, School Resource Officer (SRO)	0.00
Others	Bulk Fuel- Purchase of Deisal and unleaded fuel with the Township	15000.00



A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	33,339,216
(B) Estimated Net Taxable Valuation (as of 10/01/13)	2,655,374,909
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.2555
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	34,022,549
(E) Estimated Net Taxable Valuation (as of 10/01/13)	2,655,374,909
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.2813
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B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	33,339,216
(H) Estimated Equalized Valuation (as of 10/01/13)	2,733,426,343
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2197
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	34,022,549
(K) Estimated Equalized Valuation (as of 10/01/13)	2,733,426,343
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.2447
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NAME=DAVID DI PISA

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	BOARD SECRETARY
Base Annual Salary Amount	\$130,870
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	12
Contracted Number of Annual Personal Days	4
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	3519
Total Bonuses Amount	0
Total Stipends Amount	12500
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	12584
Contractual Post-Employment Benefit Description of Payout of Sick days	SICK DAYS PAID OUT DURING YEAR
Contractual Post-Employment Benefit Description of Payout of Vacation days	25 DAYS @ DAILY RATE
Contractual Post-Employment Benefit Description of Payout of Personal days	PERSONAL DAYS PAID OUT DURING YEAR
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=DAVID DI PISA

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	18624
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	12 DAYS @ DAILY RATE
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	21 DAYS 2 DAILY RATE
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	4 DAYS @ DAILY RATE
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=PATRICIA NORCIA

CATEGORY	MEASURE
Job Title	Other
Job Title II	SECRETARY TO THE SUPT.
Base Annual Salary Amount	\$83,631
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	07/01/12
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=PATRICIA NORCIA

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
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	28712
Contractual Post-Employment Benefit Description of Payout of Sick days	UNUSED SICK DAY COMPENSATION AS PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Vacation days	25 DAYS @ DAILY RATE
Contractual Post-Employment Benefit Description of Payout of Personal days	INCLUDED IN PAYOUT OF UNUSED SICK DAYS
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=TRACEY MARINELLI

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
Full-Time Equivalent (FTE)	1.0

NAME=TRACEY MARINELLI

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	07/01/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
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	3343
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	30144
Contractual Post-Employment Benefit Description of Payout of Sick days	UNUSED SICK DAY COMPENSATION AS PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Vacation days	25 DAYS @ DAILY RATE
Contractual Post-Employment Benefit Description of Payout of Personal days	INCLUDED IN PAYOUT OF UNUSED SICK DAYS
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=TRACEY MARINELLI

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=VALERIE TRONCONE

CATEGORY	MEASURE
Job Title	Other
Job Title II	FINANCE MANAGER
Base Annual Salary Amount	\$83,631
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	07/01/12
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
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	0
Total Bonuses Amount	0
Total Stipends Amount	0

NAME=VALERIE TRONCONE

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	0
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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	