

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,661	1,620	1,622
Pupils On Roll - Special Full-Time	246	256	256
Subtotal - Pupils On Roll	1,907	1,876	1,878
Private School Placements	11	15	15
Pupils Sent to Other Districts-Reg Prog	6	6	6
Pupils Sent to Other Dists-Spec Ed Prog	9	7	7
Pupils Received	312	312	312
Pupils in State Facilities		1	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,934,863	13,854,194	13,854,194
Total Tuition	10-1300	4,736,771	3,996,776	4,376,087
Unrestricted Miscellaneous Revenues	10-1XXX	0	181,230	151,627
Interest Earned On Capital Reserve Funds	10-1XXX	3,000	3,000	3,000
Other Restricted Miscellaneous Revenues	10-1XXX	246,133	80,000	80,725
Subtotal - Revenues From Local Sources		18,920,767	18,115,200	18,465,633
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	76,024
Categorical Transportation Aid	10-3121	197,685	177,313	179,759
Extraordinary Aid	10-3131	11,226	4,303	5,000
Categorical Special Education Aid	10-3132	849,026	898,665	908,909
Equalization Aid	10-3176	7,870,013	7,805,818	7,836,707
Categorical Security Aid	10-3177	250,633	254,255	265,588
Adjustment Aid	10-3178	905,177	1,010,235	1,044,170
Other State Aids	10-3XXX	1,537	0	0
Subtotal - Revenues From State Sources		10,085,297	10,150,589	10,316,157
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	40,508	32,063	40,000
Education Jobs Fund	18-4522	300,778	0	0
Subtotal - Revenues From Federal Sources		341,286	32,063	40,000
Budgeted Fund Balance - Operating Budget	10-303	0	2,531,533	2,435,052
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	430,000
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	420,000	0
Adjustment For Prior Year Encumbrances		0	472,335	0
Actual Revenues (Over)/Under Expenditures		-1,724,690	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Operating Budget		27,622,660	31,721,720	31,686,842
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	124,319	110,100	103,500
Total Revenues From State Sources		124,319	110,100	103,500
Revenues from Federal Sources:				
Title I	20-4411-4416	304,269	300,000	285,686
Title II	20-4451-4455	60,246	50,000	42,000
Title III	20-4491-4494	6,753	6,700	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	392,093	371,000	267,037
Total Revenues From Federal Sources		763,361	727,700	594,723
Total Grants And Entitlements		887,680	837,800	698,223
Repayment of Debt:				
Transfers From Other Funds	40-5200	18,367	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,354,962	1,280,826	1,295,597
Total Revenues From Local Sources		1,354,962	1,280,826	1,295,597
Budgeted Fund Balance	40-303	0	73,356	18,366
Total Local Repayment Of Debt		1,373,329	1,354,182	1,313,963
Actual Revenues (Over)/Under Expenditures		-18,366	0	0
Total Repayment Of Debt		1,354,963	1,354,182	1,313,963
Total Revenues/Sources		29,865,303	33,913,702	33,699,028
Total Revenues/Sources Net of Transfers		29,865,303	33,913,702	33,699,028

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,156,935	9,934,238	9,915,049
Special Education - Instruction	11-2XX-100-XXX	2,132,002	2,451,589	2,496,162
Basic Skills/Remedial - Instruction	11-230-100-XXX	816,688	969,953	917,915
Bilingual Education - Instruction	11-240-100-XXX	73,318	84,673	93,048
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	111,806	170,933	171,560
School-Sponsored Athletics - Instruction	11-402-100-XXX	552,902	619,891	631,316
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	848,489	780,810	768,202
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	28,649	53,791	52,721
Undist. Expenditures - Health Services	11-000-213-XXX	360,244	380,330	393,739
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	301,750	309,358	305,901
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	151,302	163,213	273,427
Undist. Expenditures - Guidance	11-000-218-XXX	604,026	636,559	633,814
Undist. Expenditures - Child Study Teams	11-000-219-XXX	638,200	756,714	753,690
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	289,661	334,380	472,600
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	342,685	350,148	353,726
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	267,732	325,047	316,040
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	548,459	576,505	590,049
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,355,675	1,409,141	1,329,095
Undist. Expend. - Central Services	11-000-251-XXX	376,614	454,939	459,218
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	11,702	12,354	7,981
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,789,911	3,343,734	3,170,484
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	390,946	745,463	389,941
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,042,881	6,049,223	6,015,802
Undistributed Expenditures-Food Services	11-000-310-930	17,720	8,000	27,000
Total Undistributed Expenditures		14,366,646	16,689,709	16,313,430
Total General Current Expense		27,210,297	30,920,986	30,538,480

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	43,028	36,300	278,600
Facilities Acquisition And Const. Serv.	12-000-400-XXX	277,963	620,419	732,346
Interest Deposit To Capital Reserve	10-604	0	3,000	3,000
Total Capital Outlay		320,991	659,719	1,013,946
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	7,618	20,125	8,000
Total Summer School	13-422-X00-XXX	7,618	20,125	8,000
Total Special Schools	13-XXX-XXX-XXX	7,618	20,125	8,000
Transfer Of Funds To Charter Schools	10-000-100-56X	83,754	120,890	126,416
General Fund Grand Total		27,622,660	31,721,720	31,686,842
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,499	6,800	6,500
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	56,670	54,000	50,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	51,147	37,800	38,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,845	9,800	9,000
Other	20-XXX-XXX-XXX	158	1,700	0
Total Other State Projects		124,319	110,100	103,500
Total State Projects	20-XXX-XXX-XXX	124,319	110,100	103,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	304,269	300,000	285,686
Title II	20-XXX-XXX-XXX	60,246	50,000	42,000
Title III	20-XXX-XXX-XXX	6,753	6,700	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	392,093	371,000	267,037
Total Federal Projects	20-XXX-XXX-XXX	763,361	727,700	594,723

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Special Revenue Funds		887,680	837,800	698,223
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,354,963	1,354,182	1,313,963
Total Debt Service Funds		1,354,963	1,354,182	1,313,963
Total Expenditures/Appropriations		29,865,303	33,913,702	33,699,028
Total Expenditures Net of Transfers		29,865,303	33,913,702	33,699,028

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	1,928,770	855,957	591,024	469,022
--Repayment of Debt	73,356	91,722	18,366	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	345,784	448,784	541,784	544,784
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	2,234,598	4,547,648	2,313,050	0
--Tuition Reserve	850,000	850,000	430,000	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	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,678	\$13,835	\$15,254	\$15,736	\$15,711
Total Classroom Instruction	\$7,927	\$8,175	\$8,948	\$9,217	\$9,178
Classroom-Salaries and Benefits	\$7,466	\$7,668	\$8,275	\$8,470	\$8,490
Classroom-General Supplies and Textbooks	\$324	\$374	\$442	\$505	\$461
Classroom-Purchased Services	\$137	\$132	\$232	\$241	\$227
Total Support Services	\$1,962	\$1,991	\$2,206	\$2,265	\$2,415
Support Services-Salaries and Benefits	\$1,796	\$1,825	\$2,013	\$2,065	\$2,179
Total Administrative Costs	\$1,476	\$1,508	\$1,605	\$1,645	\$1,593
Administration Salaries and Benefits	\$1,292	\$1,305	\$1,358	\$1,389	\$1,344
Legal Costs	\$25	\$7	\$21	\$23	\$21
Total Operations and Maintenance of Plant	\$1,840	\$1,720	\$1,974	\$2,078	\$1,981
Operations and Maintenance-Salaries and Benefits	\$1,116	\$1,063	\$1,161	\$1,206	\$1,211
Board Contribution to Food Services	\$0	\$9	\$4	\$4	\$14
Total Extracurricular Costs	\$471	\$430	\$514	\$526	\$531
Total Equipment Costs	\$26	\$23	\$19	\$19	\$149
Employee Benefits as a percentage of salaries*	28.13%	28.20%	30.82%	31.35%	30.82%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*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 Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance). This publication is also available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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)
Business Administrator and Assistant BA	SHARED BUSINESS OFFICE SERVICES WITH THE OAKLYN SCHOOL DISTRICT	0.00
Technology Services	SHARED TECH SERVICES WITH THE OAKLYN SCHOOL DISTRICT	0.00
Special Education Services	SHARED CST SERVICES WITH WOODLYNNE	0.00
Special Education Services	SHARED CST SERVICES WITH THE OAKLYN SCHOOL DISTRICT	0.00
Custodial and Maintenance Services	SHARED CUSTODIAL/MAINTENANCE WITH OAKLYN SCHOOL DISTRICT	0.00
Custodial and Maintenance Services	SHARED CUSOTDIAL/MAINTENANCE WITH WOODLYNNE SCHOOL DISTRICT	0.00
Superintendent and Assistant Sup.	SHARED SUPERINTENDENT/ADMIN SERVICES WITH OAKLYN SCHOOL DISTRICT	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,854,194
(B) Estimated Net Taxable Valuation (as of 10/01/12)	1,073,198,700
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.2909
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,919,905
(E) Estimated Net Taxable Valuation (as of 10/01/12)	1,073,198,700
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.3902

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,854,194
(H) Estimated Equalized Valuation (as of 10/01/12)	1,070,736,007
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2939
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,919,905
(K) Estimated Equalized Valuation (as of 10/01/12)	1,070,736,007
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.3934

NAME=AI Hird

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director B&G
Base Annual Salary Amount	\$106,920
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	07
Shared District	3770
Job Title Other District	director B
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
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	970
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	23153
Contractual Post-Employment Benefit Description of Payout of Sick days	capped at 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	capped at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	rolls to sick days which are capped
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=AI Hird

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=Beth Ann Coleman

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$139,854
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	07
Shared District	3770
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
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	5705
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	25758
Contractual Post-Employment Benefit Description of Payout of Sick days	capped at retirement of 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	capped
Contractual Post-Employment Benefit Description of Payout of Personal days	rolls to sick day payout which is capped
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=Beth Ann Coleman

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=Scott Oswald

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$167,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	07
Shared District	3770
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/17
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	3540
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2500
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	27885
Contractual Post-Employment Benefit Description of Payout of Sick days	at retirement- cap of 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	rolls to sick days- sick payout capped
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=Scott Oswald

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	