

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	302	321	354
Pupils On Roll - Special Full-Time	39	42	46
Subtotal - Pupils On Roll	341	363	400
Private School Placements	2	2	3
Pupils Sent to Other Districts-Reg Prog	73	71	72
Pupils Sent to Other Dists-Spec Ed Prog	19	22	22
Pupils Received	12	3	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,017,497	1,017,497	1,017,497
Unrestricted Miscellaneous Revenues	10-1XXX	77,199	8,000	8,000
Subtotal - Revenues From Local Sources		1,094,696	1,025,497	1,025,497
Revenues from State Sources:				
School Choice Aid	10-3116	484,211	648,299	803,649
Categorical Transportation Aid	10-3121	0	6,134	5,747
Categorical Special Education Aid	10-3132	202,487	218,499	227,900
Equalization Aid	10-3176	3,288,179	3,397,769	3,428,151
Categorical Security Aid	10-3177	0	18,478	18,488
Other State Aids	10-3XXX	0	0	98,367
Subtotal - Revenues From State Sources		3,974,877	4,289,179	4,582,302
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	135,039	0	0
Subtotal - Revenues From Federal Sources		135,039	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	469,250	341,832
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	110,000
Actual Revenues (Over)/Under Expenditures		-259,852	0	0
Total Operating Budget		4,944,760	5,783,926	6,059,631
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	23,011	14,427
Preschool Education Aid	20-3218	114,822	78,616	76,890
Total Revenues From State Sources		114,822	101,627	91,317

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	142,683	90,893	66,432
Title II	20-4451-4455	8,053	7,008	4,820
I.D.E.A. Part B (Handicapped)	20-4420-4429	111,795	80,865	86,195
Total Revenues From Federal Sources		262,531	178,766	157,447
Total Grants And Entitlements		377,353	280,393	248,764
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	188,906	131,730	214,105
Total Revenues From Local Sources		188,906	131,730	214,105
Budgeted Fund Balance	40-303	0	76,407	0
Total Local Repayment Of Debt		188,906	208,137	214,105
Actual Revenues (Over)/Under Expenditures		3,085	0	0
Total Repayment Of Debt		191,991	208,137	214,105
Total Revenues/Sources		5,514,104	6,272,456	6,522,500
Total Revenues/Sources Net of Transfers		5,514,104	6,272,456	6,522,500

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,413,015	1,474,784	1,547,666
Special Education - Instruction	11-2XX-100-XXX	269,662	304,989	356,470
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	28,048	35,000	34,625
School-Sponsored Athletics - Instruction	11-402-100-XXX	15,548	24,500	22,300
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,361,038	1,523,483	1,470,077
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	500	500	800
Undist. Expenditures - Health Services	11-000-213-XXX	68,656	72,409	74,069
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	192,143	180,000	190,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	89,276	98,171	102,132
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	59,276	60,900	64,048
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	17,126	31,500	32,925
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	25,000	25,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	200,620	206,750	211,584
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	4,675	5,500	5,500
Undist. Expend. - Central Services	11-000-251-XXX	86,247	106,500	106,620
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	32,322	26,385	29,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	284,186	329,683	374,480
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	135,271	141,884	161,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	580,873	734,625	800,463
Undistributed Expenditures-Food Services	11-000-310-930	51,261	46,000	46,000
Total Undistributed Expenditures		3,163,470	3,589,290	3,693,698
Increase In Maintenance Reserve	10-606	0	0	125,000
Total General Current Expense		4,889,743	5,428,563	5,779,759
Capital Expenditures:				
Equipment	12-XXX-XXX-730	39,962	30,000	32,000

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	15,055	257,363	122,872
Increase In Capital Reserve	10-604	0	68,000	125,000
Total Capital Outlay		55,017	355,363	279,872
General Fund Grand Total		4,944,760	5,783,926	6,059,631
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	82,002	87,067	91,317
Support Services	20-218-200-XXX	32,820	14,560	0
Total Preschool Education Aid	20-218-XXX-XXX	114,822	101,627	91,317
Total State Projects	20-XXX-XXX-XXX	114,822	101,627	91,317
Federal Projects:				
Title I	20-XXX-XXX-XXX	142,683	90,893	66,432
Title II	20-XXX-XXX-XXX	8,053	7,008	4,820
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	111,795	80,865	86,195
Total Federal Projects	20-XXX-XXX-XXX	262,531	178,766	157,447
Total Special Revenue Funds		377,353	280,393	248,764
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	191,991	208,137	214,105
Total Debt Service Funds		191,991	208,137	214,105
Total Expenditures/Appropriations		5,514,104	6,272,456	6,522,500
Total Expenditures Net of Transfers		5,514,104	6,272,456	6,522,500

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	375,000	719,250	450,000	250,000
--Repayment of Debt	76,407	73,322	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1	1	68,001	193,001
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	125,000
--Legal Reserve	294,250	141,832	141,832	0
--Tuition Reserve	41,980	110,000	110,000	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	\$10,926	\$10,290	\$10,970	\$10,647	\$10,287
Total Classroom Instruction	\$7,399	\$6,521	\$6,909	\$6,686	\$6,486
Classroom-Salaries and Benefits	\$7,093	\$6,270	\$6,489	\$6,327	\$6,141
Classroom-General Supplies and Textbooks	\$268	\$214	\$317	\$258	\$258
Classroom-Purchased Services	\$38	\$37	\$103	\$101	\$87
Total Support Services	\$1,238	\$1,424	\$1,532	\$1,488	\$1,408
Support Services-Salaries and Benefits	\$663	\$800	\$855	\$809	\$760
Total Administrative Costs	\$1,019	\$1,129	\$1,161	\$1,159	\$1,079
Administration Salaries and Benefits	\$704	\$834	\$847	\$853	\$807
Legal Costs	\$51	\$32	\$48	\$47	\$43
Total Operations and Maintenance of Plant	\$993	\$912	\$1,037	\$991	\$1,027
Operations and Maintenance-Salaries and Benefits	\$293	\$364	\$350	\$341	\$374
Board Contribution to Food Services	\$147	\$150	\$130	\$127	\$115
Total Extracurricular Costs	\$130	\$154	\$202	\$197	\$173
Total Equipment Costs	\$31	\$117	\$85	\$83	\$80
Employee Benefits as a percentage of salaries*	26.91%	27.31%	32.25%	32.24%	32.24%
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	Business Office Services/Through Audubon	0.00
Custodial and Maintenance Services	Custodial & Maintenance Supervision/Through Audubon	0.00
Transportation Services, including Fuel	Limited transportation for field trips/Through Audubon	0.00
Public Works (fire/snow/trash/water)	Trash Removal, Grass cutting/Through Brooklawn Borough	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,017,497
(B) Estimated Net Taxable Valuation (as of 10/01/12)	141,074,667
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.7212
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,017,497
(E) Estimated Net Taxable Valuation (as of 10/01/12)	141,074,667
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.7212

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,017,497
(H) Estimated Equalized Valuation (as of 10/01/12)	134,150,795
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7585
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,017,497
(K) Estimated Equalized Valuation (as of 10/01/12)	134,150,795
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.7585

NAME=John Kellmayer

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$132,084
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	07/01/10
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	0
Total Bonuses Amount	7500
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	Unused at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=John Kellmayer

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	