

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	2,011	2,158	2,218
Pupils On Roll - Special Full-Time	299	299	321
Subtotal - Pupils On Roll	2,310	2,457	2,539
Private School Placements	24	25	31
Pupils Sent to Other Districts-Reg Prog	6	12	11
Pupils Sent to Other Dists-Spec Ed Prog	13	17	12
Pupils Received	14	28	13
Pupils in State Facilities	10	8	8

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,537,989	10,316,382	10,522,710
Total Tuition	10-1300	248,950	72,723	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	95,861	44,999	39,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	35,213	5,000	5,000
Subtotal - Revenues From Local Sources		10,918,013	10,439,104	10,617,710
Revenues from State Sources:				
School Choice Aid	10-3116	61,369	115,336	221,815
Categorical Transportation Aid	10-3121	0	130,801	143,769
Extraordinary Aid	10-3131	136,442	136,432	100,000
Categorical Special Education Aid	10-3132	1,143,876	1,221,193	1,270,618
Equalization Aid	10-3176	21,402,084	21,951,796	22,176,686
Categorical Security Aid	10-3177	282,296	376,100	403,357
Other State Aids	10-3XXX	17,558	0	179,546
Subtotal - Revenues From State Sources		23,043,625	23,931,658	24,495,791
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	124,459	64,822	75,000
Education Jobs Fund	18-4522	816,287	0	0
Subtotal - Revenues From Federal Sources		940,746	64,822	75,000
Budgeted Fund Balance - Operating Budget	10-303	0	580,024	592,933
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	202,260
Adjustment For Prior Year Encumbrances		0	963,305	0
Actual Revenues (Over)/Under Expenditures		403,280	0	0
Total Operating Budget		35,305,664	35,978,913	35,983,694

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	168,924	165,529
Preschool Education Aid	20-3218	773,287	591,182	640,530
Total Revenues From State Sources		773,287	760,106	806,059
Revenues from Federal Sources:				
Title I	20-4411-4416	1,221,715	908,636	1,010,450
Title II	20-4451-4455	111,737	66,066	65,760
Title III	20-4491-4494	113,474	26,715	96,098
I.D.E.A. Part B (Handicapped)	20-4420-4429	645,133	510,417	441,244
Other	20-4XXX	214,044	0	0
Total Revenues From Federal Sources		2,306,103	1,511,834	1,613,552
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	327,841	322,163
Total Grants And Entitlements		3,079,390	2,599,781	2,741,774
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,087,673	1,076,444	1,053,069
Total Revenues From Local Sources		1,087,673	1,076,444	1,053,069
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	733,000	722,141	701,954
Total Local Repayment Of Debt		1,820,673	1,798,585	1,755,023
Total Repayment Of Debt		1,820,673	1,798,585	1,755,023
Total Revenues/Sources		40,205,727	40,377,279	40,480,491
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	327,841	322,163
Total Revenues/Sources Net of Transfers		40,205,727	40,049,438	40,158,328

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,374,200	10,602,172	10,155,483
Special Education - Instruction	11-2XX-100-XXX	2,786,899	2,708,751	2,648,771
Basic Skills/Remedial - Instruction	11-230-100-XXX	514,923	330,654	336,948
Bilingual Education - Instruction	11-240-100-XXX	191,773	593,272	637,751
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	242,425	226,430	234,706
School-Sponsored Athletics - Instruction	11-402-100-XXX	457,361	527,210	510,203
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,832,843	2,222,975	2,627,495
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	1,844		
Undist. Expenditures - Health Services	11-000-213-XXX	246,067	235,320	240,453
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	265,316	261,103	236,796
Undist. Expenditures - Guidance	11-000-218-XXX	431,570	491,650	530,764
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,332,023	1,362,415	1,352,070
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	762,116	752,127	781,596
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	350,719	372,636	375,303
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	19,400	31,425	28,949
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	452,341	621,201	603,411
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,502,951	1,579,319	1,561,413
Undist. Expend. - Central Services	11-000-251-XXX	734,106	819,675	771,336
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	494,266	592,534	496,415
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,282,631	3,727,995	3,352,979
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,236,430	1,310,519	1,295,029
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,992,273	6,070,653	6,659,713
Total Undistributed Expenditures		18,936,896	20,451,547	20,913,722
Increase In Current Expense Emergency Reserve	10-607	175,258		
Interest Earned On Current Expense Emergency Res	10-607	0	0	1,000
Total General Current Expense		33,679,735	35,440,036	35,438,584

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	472,305	314,692	18,600
Facilities Acquisition And Const. Serv.	12-000-400-XXX	34,341	75,240	371,510
Increase In Capital Reserve	10-604	1,100,000		
Interest Deposit To Capital Reserve	10-604	5,260	5,000	5,000
Total Capital Outlay		1,611,906	394,932	395,110
Transfer Of Funds To Charter Schools	10-000-100-56X	14,023	143,945	150,000
General Fund Grand Total		35,305,664	35,978,913	35,983,694
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	397,142	648,310	625,391
Support Services	20-218-200-XXX	376,145	439,637	502,831
Total Preschool Education Aid	20-218-XXX-XXX	773,287	1,087,947	1,128,222
Total State Projects	20-XXX-XXX-XXX	773,287	1,087,947	1,128,222
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,221,715	908,636	1,010,450
Title II	20-XXX-XXX-XXX	111,737	66,066	65,760
Title III	20-XXX-XXX-XXX	113,474	26,715	96,098
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	645,133	510,417	441,244
Other	20-XXX-XXX-XXX	214,044		
Total Federal Projects	20-XXX-XXX-XXX	2,306,103	1,511,834	1,613,552
Total Special Revenue Funds		3,079,390	2,599,781	2,741,774
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,820,673	1,798,585	1,755,023
Total Debt Service Funds		1,820,673	1,798,585	1,755,023
Total Expenditures/Appropriations		40,205,727	40,377,279	40,480,491

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	327,841	322,163
Total Expenditures Net of Transfers		40,205,727	40,049,438	40,158,328

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	776,455	754,503	754,503	700,312
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	777,383	1,882,643	1,909,039	1,711,779
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	963,107	1,118,766	538,742	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	150,477	325,735	325,735	326,735
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	\$13,388	\$13,483	\$13,577	\$13,350	\$12,780
Total Classroom Instruction	\$7,647	\$7,922	\$7,743	\$7,595	\$7,318
Classroom-Salaries and Benefits	\$6,989	\$7,176	\$7,108	\$6,981	\$6,910
Classroom-General Supplies and Textbooks	\$448	\$529	\$308	\$394	\$206
Classroom-Purchased Services	\$209	\$217	\$200	\$220	\$203
Total Support Services	\$1,981	\$1,955	\$1,955	\$1,913	\$1,932
Support Services-Salaries and Benefits	\$1,782	\$1,754	\$1,752	\$1,715	\$1,699
Total Administrative Costs	\$1,752	\$1,690	\$1,795	\$1,768	\$1,660
Administration Salaries and Benefits	\$1,258	\$1,276	\$1,274	\$1,237	\$1,195
Legal Costs	\$13	\$19	\$19	\$16	\$18
Total Operations and Maintenance of Plant	\$1,682	\$1,624	\$1,721	\$1,705	\$1,513
Operations and Maintenance-Salaries and Benefits	\$791	\$824	\$798	\$769	\$739
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$325	\$369	\$363	\$369	\$357
Total Equipment Costs	\$108	\$205	\$15	\$129	\$7
Employee Benefits as a percentage of salaries*	30.40%	31.62%	32.10%	30.87%	33.92%
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)
Insurance Coverages and Benefits	Member of ACCASBO JIF for property and casualty insurance	0.00
Custodial and Maintenance Services	School provides Grounds Supervisor to borough	0.00
Custodial and Maintenance Services	School equipment stored at Borough garage	0.00
Custodial and Maintenance Services	Borough Public Works patches asphalt for school	0.00
Custodial and Maintenance Services	Classes work with Borough Environmental Comm. on projects / clean up	0.00
Custodial and Maintenance Services	Borough mechanic maintains and repairs school equipment	0.00
Food Services	School provides summer feeding services to the summer camp	0.00
Others	Shared start up cost of Borough Police K9 unit	0.00
Others	School and Borough coordinate special events	0.00
Others	Borough and school share Channel 192 for information and emergency services reporting	0.00
Others	Borough Municipal Alliance summer camp held in school facilities	0.00
Transportation Services, including Fuel	Borough and District jointly purchase Salt, Gasoline and Diesel	0.00
Purchasing - Telephone	Participate in ACT program for telephone/internet services	0.00
Purchasing - Power/Utilities	Participate in ACES program for electricity savings	0.00
Purchasing - Supplies	Participate in Education Data Cooperative Bid for supplies	0.00
Curriculum Services	Borough library supports school summer reading program	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,522,710
(B) Estimated Net Taxable Valuation (as of 10/01/12)	408,223,465
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	2.5777
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,575,779
(E) Estimated Net Taxable Valuation (as of 10/01/12)	408,223,465
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	2.8356

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,522,710
(H) Estimated Equalized Valuation (as of 10/01/12)	648,776,650
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.6219
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,575,779
(K) Estimated Equalized Valuation (as of 10/01/12)	648,776,650
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.7842

NAME=Geraldine Carroll

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Curriculum Coordinator
Base Annual Salary Amount	\$233,172
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	06/30/13
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	13
Contracted Number of Annual Personal Days	6
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	10276
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2989
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	30245
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout of vacation upon retirement per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Rolls to sick time
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=Geraldine Carroll

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 Lisa

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	N/A
Base Annual Salary Amount	\$99,193
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	240
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	13
Contracted Number of Annual Personal Days	5
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	2114
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	950
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	10 year longevity required for payout - not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Use of lose policy
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal time rolls to sick time
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=Joseph Lisa

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=Kathleen Huder

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$122,500
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	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	13
Contracted Number of Annual Personal Days	5
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	2000
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	10 year longevity required for payout - not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Use or lose policy for vacation
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal rolls to sick time
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=Kathleen Huder

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=Sam Delfino

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	N/A
Base Annual Salary Amount	\$86,794
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	240
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	13
Contracted Number of Annual Personal Days	5
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	2008
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	10 year longevity required for payout - not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Use of lose policy
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal time rolls to sick time
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=Sam Delfino

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	