

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	362	353	356
Pupils On Roll - Special Full-Time	72	65	68
Subtotal - Pupils On Roll	434	418	424
Private School Placements	7	3	2
Pupils Sent to Other Districts-Reg Prog	2	1	0
Pupils Sent to Other Dists-Spec Ed Prog	1	1	1
Pupils Received	1	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,152,901	3,241,245	3,399,743
Unrestricted Miscellaneous Revenues	10-1XXX	23,588	5,400	5,400
Subtotal - Revenues From Local Sources		3,176,489	3,246,645	3,405,143
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	4,112	1,811
Extraordinary Aid	10-3131	35,448	0	0
Categorical Special Education Aid	10-3132	227,354	240,276	240,803
Equalization Aid	10-3176	2,722,983	2,788,872	2,788,929
Categorical Security Aid	10-3177	0	17,821	19,537
Other State Aids	10-3XXX	0	0	1
Subtotal - Revenues From State Sources		2,985,785	3,051,081	3,051,081
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	107,324	0	0
Subtotal - Revenues From Federal Sources		107,324	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	456,145	497,477
Withdrawal From Cap Res-For Local Share	10-307	0	0	200,000
Adjustment For Prior Year Encumbrances		0	42,584	0
Actual Revenues (Over)/Under Expenditures		-334,920	0	0
Total Operating Budget		5,934,678	6,796,455	7,153,701
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	3,605	0	0
Total Revenues From Local Sources	20-1XXX	3,605	0	0
Revenues from State Sources:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Preschool Education Aid	20-3218	33,975	30,768	31,576
Total Revenues From State Sources		33,975	30,768	31,576
Revenues from Federal Sources:				
Title I	20-4411-4416	92,878	90,117	63,082
Title II	20-4451-4455	59,640	26,248	18,374
I.D.E.A. Part B (Handicapped)	20-4420-4429	141,547	137,941	96,559
Total Revenues From Federal Sources		294,065	254,306	178,015
Total Grants And Entitlements		331,645	285,074	209,591
Total Revenues/Sources		6,266,323	7,081,529	7,363,292
Total Revenues/Sources Net of Transfers		6,266,323	7,081,529	7,363,292

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,230,997	2,192,806	2,300,127
Special Education - Instruction	11-2XX-100-XXX	329,778	470,760	486,915
Basic Skills/Remedial - Instruction	11-230-100-XXX	139,077	104,173	115,072
Bilingual Education - Instruction	11-240-100-XXX	25,814	28,744	28,744
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,646	24,250	25,250
School-Sponsored Athletics - Instruction	11-402-100-XXX	18,963	26,250	26,250
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	385,297	352,475	273,649
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	4,944	5,200	5,200
Undist. Expenditures - Health Services	11-000-213-XXX	82,720	83,215	61,787
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	186,884	192,108	208,790
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	49,450	61,172	61,621
Undist. Expenditures - Guidance	11-000-218-XXX	67,076	69,716	72,779
Undist. Expenditures - Child Study Teams	11-000-219-XXX	183,734	178,450	177,955
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	19,326	23,275	41,074
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	43,329	43,534	43,534
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,717	9,501	9,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	240,707	305,836	288,254
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	162,911	198,435	192,252
Undist. Expend. - Central Services	11-000-251-XXX	132,507	145,750	138,800
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	446,079	568,899	577,791
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	88,828	142,072	100,250
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,049,998	1,505,135	1,666,048
Total Undistributed Expenditures		3,151,507	3,884,773	3,919,284
Total General Current Expense		5,919,782	6,731,756	6,901,642
Capital Expenditures:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Equipment	12-XXX-XXX-730	13,923	63,364	50,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	973	1,335	202,059
Total Capital Outlay		14,896	64,699	252,059
General Fund Grand Total		5,934,678	6,796,455	7,153,701
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,605		
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	33,975	30,768	31,576
Total Preschool Education Aid	20-218-XXX-XXX	33,975	30,768	31,576
Total State Projects	20-XXX-XXX-XXX	33,975	30,768	31,576
Federal Projects:				
Title I	20-XXX-XXX-XXX	92,878	90,117	63,082
Title II	20-XXX-XXX-XXX	59,640	26,248	18,374
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	141,547	137,941	96,559
Total Federal Projects	20-XXX-XXX-XXX	294,065	254,306	178,015
Total Special Revenue Funds		331,645	285,074	209,591
Total Expenditures/Appropriations		6,266,323	7,081,529	7,363,292
Total Expenditures Net of Transfers		6,266,323	7,081,529	7,363,292

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	418,576	412,342	285,448	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	200,000	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	90,000	180,000	180,000	180,000
--Legal Reserve	568,657	791,280	462,029	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	90,000	90,000	90,000	90,000
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	\$12,457	\$12,485	\$13,789	\$14,995	\$15,470
Total Classroom Instruction	\$7,792	\$8,009	\$8,757	\$9,370	\$9,885
Classroom-Salaries and Benefits	\$7,555	\$7,756	\$8,391	\$8,976	\$9,426
Classroom-General Supplies and Textbooks	\$186	\$193	\$272	\$292	\$358
Classroom-Purchased Services	\$51	\$61	\$95	\$102	\$101
Total Support Services	\$1,795	\$1,796	\$1,864	\$2,035	\$2,065
Support Services-Salaries and Benefits	\$1,508	\$1,470	\$1,531	\$1,520	\$1,481
Total Administrative Costs	\$1,552	\$1,418	\$1,610	\$1,883	\$1,788
Administration Salaries and Benefits	\$948	\$883	\$926	\$1,129	\$1,063
Legal Costs	\$60	\$36	\$89	\$91	\$83
Total Operations and Maintenance of Plant	\$1,244	\$1,141	\$1,414	\$1,548	\$1,570
Operations and Maintenance-Salaries and Benefits	\$575	\$560	\$581	\$645	\$673
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$74	\$121	\$144	\$159	\$163
Total Equipment Costs	\$0	\$32	\$141	\$152	\$118
Employee Benefits as a percentage of salaries*	33.34%	28.53%	36.39%	40.92%	44.40%
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	Agreement with SJTP for Business Office services including a Business Administrator, payroll, and purchasing personnel	0.00
Special Education Services	Use of contracted services for various Child Study needs including Speech, OT, PT	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,320,495
(B) Estimated Net Taxable Valuation (as of 10/01/12)	263,151,486
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.2618
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,320,495
(E) Estimated Net Taxable Valuation (as of 10/01/12)	263,151,486
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.2618

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,320,495
(H) Estimated Equalized Valuation (as of 10/01/12)	267,155,750
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2429
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,320,495
(K) Estimated Equalized Valuation (as of 10/01/12)	267,155,750
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.2429

NAME=Ralph Johnson

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$89,998
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	223
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	800
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	3500
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Payout at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
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=Ralph Johnson

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=Warren Pross

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$112,600
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	06/30/13
Contracted Number of Annual Work Days	223
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
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	1762
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2383
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	20197
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
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=Warren Pross

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	