

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	457	441	454
Pupils On Roll - Special Full-Time	61	69	73
Subtotal - Pupils On Roll	518	510	527
Private School Placements	2	3	0
Pupils Sent to Other Dists-Spec Ed Prog	3	1	4
Pupils Received	2	12	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,369,726	3,437,121	3,804,971
Total Tuition	10-1300	23,938	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	18,340	11,000	5,000
Subtotal - Revenues From Local Sources		3,412,004	3,448,121	3,809,971
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	190,785
Categorical Transportation Aid	10-3121	0	2,597	4,821
Extraordinary Aid	10-3131	15,877	20,000	40,000
Categorical Special Education Aid	10-3132	223,802	248,736	251,943
Equalization Aid	10-3176	2,345,877	2,443,355	2,435,595
Categorical Security Aid	10-3177	0	23,428	25,758
Other State Aids	10-3XXX	3,074	0	36,799
Subtotal - Revenues From State Sources		2,588,630	2,738,116	2,985,701
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	94,330	0	0
Subtotal - Revenues From Federal Sources		94,330	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	314,378	110,482
Adjustment For Prior Year Encumbrances		0	178,874	0
Actual Revenues (Over)/Under Expenditures		-151,596	0	0
Total Operating Budget		5,943,368	6,679,489	6,906,154
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	42,206	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Preschool Education Aid	20-3218	110,979	116,472	99,610
Total Revenues From State Sources		153,185	116,472	99,610
Revenues from Federal Sources:				
Title I	20-4411-4416	108,716	120,566	90,424
Title II	20-4451-4455	17,690	11,732	8,799
Title III	20-4491-4494	1,006	9,925	7,443
I.D.E.A. Part B (Handicapped)	20-4420-4429	154,746	143,933	107,950
Total Revenues From Federal Sources		282,158	286,156	214,616
Total Grants And Entitlements		435,343	402,628	314,226
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	216,608	218,543	213,407
Total Revenues From Local Sources		216,608	218,543	213,407
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	106,139	103,074	100,650
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		322,747	321,618	314,057
Actual Revenues (Over)/Under Expenditures		8,435	0	0
Total Repayment Of Debt		331,182	321,618	314,057
Total Revenues/Sources		6,709,893	7,403,735	7,534,437
Total Revenues/Sources Net of Transfers		6,709,893	7,403,735	7,534,437

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,954,058	2,237,524	2,272,598
Special Education - Instruction	11-2XX-100-XXX	502,046	509,381	441,702
Basic Skills/Remedial - Instruction	11-230-100-XXX	42,001	40,113	132,526
Bilingual Education - Instruction	11-240-100-XXX	124,545	154,889	153,638
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	24,100	31,219
Other Instructional Programs - Instruction	11-4XX-100-XXX	29,535	55,336	59,650
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	244,599	267,664	321,140
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	20,068	27,401	21,617
Undist. Expenditures - Health Services	11-000-213-XXX	88,947	71,251	73,159
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	59,841	78,018	80,350
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	4,208	2,000	57,000
Undist. Expenditures - Guidance	11-000-218-XXX	76,490	33,479	32,413
Undist. Expenditures - Child Study Teams	11-000-219-XXX	233,850	238,741	216,961
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	36,654	47,621	40,189
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	33,819	85,672	101,172
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,262	2,743	3,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	294,184	360,343	313,026
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	43,355	45,588	60,340
Undist. Expend. - Central Services	11-000-251-XXX	141,738	128,894	172,201
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	51,539	69,972	67,836
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	572,013	563,709	573,592
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	114,664	160,685	160,056
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,248,846	1,361,203	1,491,785
Total Undistributed Expenditures		3,268,077	3,544,984	3,785,837
Total General Current Expense		5,920,262	6,566,327	6,877,170

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	4,097	49,715	7,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	2,162	48,944	6,081
Total Capital Outlay		6,259	98,659	13,081
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	16,847	14,503	0
Total Summer School	13-422-X00-XXX	16,847	14,503	0
Total Special Schools	13-XXX-XXX-XXX	16,847	14,503	0
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	15,903
General Fund Grand Total		5,943,368	6,679,489	6,906,154
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	135,285	116,472	99,610
Fac Acquisition And Constr. Services	20-218-400-XXX	17,900		
Total Preschool Education Aid	20-218-XXX-XXX	153,185	116,472	99,610
Total State Projects	20-XXX-XXX-XXX	153,185	116,472	99,610
Federal Projects:				
Title I	20-XXX-XXX-XXX	108,716	120,566	90,424
Title II	20-XXX-XXX-XXX	17,690	11,732	8,799
Title III	20-XXX-XXX-XXX	1,006	9,925	7,443
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	154,746	143,933	107,950
Total Federal Projects	20-XXX-XXX-XXX	282,158	286,156	214,616
Total Special Revenue Funds		435,343	402,628	314,226
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	331,182	321,618	314,057
Total Debt Service Funds		331,182	321,618	314,057

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Expenditures/Appropriations		6,709,893	7,403,735	7,534,437
Total Expenditures Net of Transfers		6,709,893	7,403,735	7,534,437

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	350,000	329,407	265,877	250,000
--Repayment of Debt	8,436	1	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	347,943	345,453	94,605	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	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	\$10,464	\$10,824	\$11,206	\$12,264	\$12,326
Total Classroom Instruction	\$6,520	\$6,936	\$7,399	\$8,156	\$8,229
Classroom-Salaries and Benefits	\$6,312	\$6,608	\$7,063	\$7,463	\$7,849
Classroom-General Supplies and Textbooks	\$171	\$267	\$272	\$624	\$297
Classroom-Purchased Services	\$37	\$61	\$64	\$70	\$83
Total Support Services	\$1,283	\$1,386	\$1,354	\$1,509	\$1,532
Support Services-Salaries and Benefits	\$1,234	\$1,319	\$1,260	\$1,303	\$1,212
Total Administrative Costs	\$1,408	\$1,223	\$1,328	\$1,413	\$1,392
Administration Salaries and Benefits	\$1,129	\$862	\$966	\$826	\$801
Legal Costs	\$22	\$34	\$35	\$38	\$46
Total Operations and Maintenance of Plant	\$1,240	\$1,269	\$1,065	\$1,117	\$1,100
Operations and Maintenance-Salaries and Benefits	\$787	\$734	\$38	\$41	\$41
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$50	\$58	\$72
Total Equipment Costs	\$0	\$42	\$0	\$98	\$13
Employee Benefits as a percentage of salaries*	35.53%	33.00%	39.77%	37.90%	39.77%
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.

Item	Line Number	Source	Amount	Explanation
1	300	Various Organizations	2000.00	Rental of facilities on nights and weekends
1	100	Woodlynne Borough	3505863.00	Tax levy
2	300	Lost items	1000.00	Reimbursement for lost school items
3	300	Sending District	8000.00	Homeless Student

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Business Administrator and Assistant BA	Business Administrator Shared Services with Sterling High School	0.00
Technology Services	Technology Shared Services with Sterling High School	0.00
Custodial and Maintenance Services	Maintenance and Custodial Shared Services with _____	0.00
Social Worker/Psychologist	School Psychologist Shared Services with Audubon School District	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,621,047
(B) Estimated Net Taxable Valuation (as of 10/01/12)	357,967,150
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.0116
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,837,022
(E) Estimated Net Taxable Valuation (as of 10/01/12)	357,967,150
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.0719

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,621,047
(H) Estimated Equalized Valuation (as of 10/01/12)	329,386,362
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0993
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,837,022
(K) Estimated Equalized Valuation (as of 10/01/12)	329,386,362
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.1649

NAME=Dr. Dennis Vespe

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
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	01/01/12
End Date of Contract	12/31/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	3085
Total Bonuses Amount	20236
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	7269
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
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=Dr. Dennis Vespe

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=Kyle Borkowski

CATEGORY	MEASURE
Job Title	Other
Job Title II	Media Center Specialist
Base Annual Salary Amount	\$81,600
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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	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	900
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
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=Kyle Borkowski

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=Michael Eckmeyer

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$76,500
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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	1360
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	900
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
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=Michael Eckmeyer

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	