

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	572	517	520
Pupils On Roll - Special Full-Time	81	90	90
Subtotal - Pupils On Roll	653	607	610
Private School Placements	4	0	0
Pupils Sent to Other Districts-Reg Prog	186	165	169
Pupils Sent to Other Dists-Spec Ed Prog	58	67	68
Pupils in State Facilities	1	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	1,648,998	1,698,811	1,732,787
Unrestricted Miscellaneous Revenues	10-1XXX	23,296	20,000	20,000
Interest Earned On Capital Reserve Funds	10-1XXX	431	0	0
Subtotal - Revenues From Local Sources		1,672,725	1,718,811	1,752,787
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	92,732	173,417	196,051
Extraordinary Aid	10-3131	28,780	0	0
Categorical Special Education Aid	10-3132	450,198	467,229	470,267
Equalization Aid	10-3176	9,326,011	9,108,267	9,272,615
Categorical Security Aid	10-3177	286,433	272,502	283,193
Adjustment Aid	10-3178	0	141,040	0
Other State Aids	10-3XXX	6,223	0	944
Subtotal - Revenues From State Sources		10,190,377	10,162,455	10,223,070
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	25,440	25,440
Equalization Aid - Arra Esf	16-4520	22,304	0	0
Education Jobs Fund	18-4522	360,457	0	0
Subtotal - Revenues From Federal Sources		382,761	25,440	25,440
Budgeted Fund Balance - Operating Budget	10-303	0	657,907	389,301
Other Financing Sources	10-5xxx	481	0	0
Adjustment For Prior Year Encumbrances		0	609,177	0
Actual Revenues (Over)/Under Expenditures		-68,092	0	0
Total Operating Budget		12,178,252	13,173,790	12,390,598
Grants and Entitlements:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Other Revenue From Local Sources	20-1xxx	4,099	0	0
Total Revenues From Local Sources	20-1XXX	4,099	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	328,060	305,816	270,063
Total Revenues From State Sources		328,060	305,816	270,063
Revenues from Federal Sources:				
Title I	20-4411-4416	458,448	465,126	348,844
Title II	20-4451-4455	62,746	61,560	46,170
Title Vi	20-4417-4418	14,605	11,684	8,763
I.D.E.A. Part B (Handicapped)	20-4420-4429	246,327	225,601	169,200
Other	20-4XXX	103,431	6,534	4,900
Total Revenues From Federal Sources		885,557	770,505	577,877
Total Grants And Entitlements		1,217,716	1,076,321	847,940
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	143,805	146,908	105,778
Total Revenues From Local Sources		143,805	146,908	105,778
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	211,330	208,450	205,563
Budgeted Fund Balance	40-303	0	2	38,421
Total Local Repayment Of Debt		355,135	355,360	349,762
Actual Revenues (Over)/Under Expenditures		4,439	0	0
Total Repayment Of Debt		359,574	355,360	349,762
Total Revenues/Sources		13,755,542	14,605,471	13,588,300
Total Revenues/Sources Net of Transfers		13,755,542	14,605,471	13,588,300

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,255,720	2,368,488	2,454,870
Special Education - Instruction	11-2XX-100-XXX	400,945	704,356	550,761
Basic Skills/Remedial - Instruction	11-230-100-XXX	7,447		
Bilingual Education - Instruction	11-240-100-XXX	0	62,530	62,530
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	8,731	14,000	12,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,000	15,000	6,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,448,826	5,090,517	4,567,867
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	8,675	19,276	18,009
Undist. Expenditures - Health Services	11-000-213-XXX	134,460	140,660	138,060
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	182,617	80,700	141,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	37,722	36,300	37,000
Undist. Expenditures - Guidance	11-000-218-XXX	84,391	148,866	145,262
Undist. Expenditures - Child Study Teams	11-000-219-XXX	2,317	1,000	87,000
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	44,598	54,192	45,313
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	64,171	61,830	52,745
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,641	42,900	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	225,672	280,610	270,555
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	365,004	338,897	308,768
Undist. Expend. - Central Services	11-000-251-XXX	246,794	125,489	112,450
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	31,615	60,000	60,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	835,641	732,149	630,325
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	802,161	880,245	880,161
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,835,469	1,909,914	1,795,652
Undistributed Expenditures-Food Services	11-000-310-930	4,349		
Total Undistributed Expenditures		8,359,123	10,003,545	9,295,167
Total General Current Expense		12,032,966	13,167,919	12,381,328

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	40,591		
Facilities Acquisition And Const. Serv.	12-000-400-XXX	52,304	5,871	9,270
Capital Reserve - Transfer To Capital Projects	12-000-400-931	52,391		
Total Capital Outlay		145,286	5,871	9,270
General Fund Grand Total		12,178,252	13,173,790	12,390,598
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,099		
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	264,868	240,543	214,070
Support Services	20-218-200-XXX	63,192	65,273	55,993
Total Preschool Education Aid	20-218-XXX-XXX	328,060	305,816	270,063
Total State Projects	20-XXX-XXX-XXX	328,060	305,816	270,063
Federal Projects:				
Title I	20-XXX-XXX-XXX	458,448	465,126	348,844
Title II	20-XXX-XXX-XXX	62,746	61,560	46,170
Title Vi	20-XXX-XXX-XXX	14,605	11,684	8,763
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	246,327	225,601	169,200
Other	20-XXX-XXX-XXX	103,431	6,534	4,900
Total Federal Projects	20-XXX-XXX-XXX	885,557	770,505	577,877
Total Special Revenue Funds		1,217,716	1,076,321	847,940
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	359,574	355,360	349,762
Total Debt Service Funds		359,574	355,360	349,762
Total Expenditures/Appropriations		13,755,542	14,605,471	13,588,300
Total Expenditures Net of Transfers		13,755,542	14,605,471	13,588,300

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	466,470	301,473	552,284	251,292
--Repayment of Debt	42,862	38,423	38,421	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	50,812	255	255	255
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	172,500	122,500	122,500	122,500
--Legal Reserve	893,945	729,746	88,309	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	41,300	41,300	41,300	41,300
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	\$12,106	\$12,564	\$11,239	\$12,357	\$11,805
Total Classroom Instruction	\$7,583	\$8,354	\$7,505	\$8,078	\$7,660
Classroom-Salaries and Benefits	\$6,969	\$7,930	\$7,348	\$7,899	\$7,284
Classroom-General Supplies and Textbooks	\$447	\$179	\$78	\$81	\$268
Classroom-Purchased Services	\$166	\$245	\$79	\$98	\$108
Total Support Services	\$1,141	\$1,102	\$1,094	\$1,305	\$1,396
Support Services-Salaries and Benefits	\$1,022	\$764	\$931	\$1,034	\$930
Total Administrative Costs	\$1,676	\$1,713	\$1,430	\$1,614	\$1,612
Administration Salaries and Benefits	\$1,382	\$1,283	\$837	\$915	\$1,226
Legal Costs	\$9	\$9	\$8	\$12	\$8
Total Operations and Maintenance of Plant	\$1,611	\$1,359	\$1,144	\$1,287	\$1,076
Operations and Maintenance-Salaries and Benefits	\$867	\$224	\$128	\$254	\$137
Board Contribution to Food Services	\$76	\$7	\$0	\$0	\$0
Total Extracurricular Costs	\$13	\$21	\$58	\$63	\$40
Total Equipment Costs	\$236	\$63	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	39.29%	40.04%	47.98%	46.74%	45.54%
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	100400.00
Technology Services	On site Tech	0.00
Superintendent and Assistant Sup.	Superintendent	73500.00
Others	Child Study Team services	248000.00
Others	Maintenance supplies	0.00
Others	Nursing supplies	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,732,787
(B) Estimated Net Taxable Valuation (as of 10/01/12)	292,186,242
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.5930
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,838,565
(E) Estimated Net Taxable Valuation (as of 10/01/12)	292,186,242
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.6292

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,732,787
(H) Estimated Equalized Valuation (as of 10/01/12)	251,690,005
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6885
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,838,565
(K) Estimated Equalized Valuation (as of 10/01/12)	251,690,005
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.7305

NAME=Jean Smith

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$118,298
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	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
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)	1200
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	127795
Contractual Post-Employment Benefit Description of Payout of Sick days	daily rate at time of retirement for all days on hand
Contractual Post-Employment Benefit Description of Payout of Vacation days	daily rate at time of retirement for all days on hand
Contractual Post-Employment Benefit Description of Payout of Personal days	convert to sick days
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=Jean Smith

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=Robert Domico

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$107,164
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	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
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)	1200
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	41505
Contractual Post-Employment Benefit Description of Payout of Sick days	daily rate at time of retirement for all days on hand
Contractual Post-Employment Benefit Description of Payout of Vacation days	daily rate at time of retirement for all days on hand
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days convert to sick days
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=Robert Domico

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=Shared Service

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
Job Title II	
Job Title II	
Base Annual Salary Amount	\$73,500
Base Annual Salary Amount	\$100,400
Full-Time Equivalent (FTE)	0.5
Full-Time Equivalent (FTE)	0.2
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	11
Shared County	11
Shared District	2570
Shared District	2570
Job Title Other District	superintendent
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	130
Contracted Number of Annual Work Days	50
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Personal Days	0

NAME=Shared Service

CATEGORY	MEASURE
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Description of Other Contracted Non-Working Days	
Total Allowances Amount	0
Total Allowances Amount	0
Total Bonuses Amount	0
Total Bonuses Amount	0
Total Stipends Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	0
Total Contractual Post-Employment Benefit Amount	0
Contractual Post-Employment Benefit Description of Payout of Sick days	shared service
Contractual Post-Employment Benefit Description of Payout of Sick days	shared service
Contractual Post-Employment Benefit Description of Payout of Vacation days	shared service
Contractual Post-Employment Benefit Description of Payout of Vacation days	shared service
Contractual Post-Employment Benefit Description of Payout of Personal days	shared service
Contractual Post-Employment Benefit Description of Payout of Personal days	shared service
Contractual Post-Employment Benefit Description of Other Benefits 1	
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 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Service

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
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 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 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 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 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	contracted CSA services with Maurice River
Additional Comment 1	Contracted Business Services with Lawrence Township
Additional Comment 2	
Additional Comment 2	
Additional Comment 3	
Additional Comment 3	