

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	151	162	165
Pupils On Roll - Special Full-Time	27	27	24
Subtotal - Pupils On Roll	178	189	189
Private School Placements	1	1	0
Pupils Sent to Other Districts-Reg Prog	12	12	18
Pupils Sent to Other Dists-Spec Ed Prog	9	9	11
Pupils Received	3	2	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,257,152	1,266,620	1,266,620
Total Tuition	10-1300	168,332	68,329	23,000
Transportation Fees From Other LEAS	10-1420-1440	61,030	52,878	57,878
Unrestricted Miscellaneous Revenues	10-1XXX	80,076	8,000	5,287
Interest Earned On Capital Reserve Funds	10-1XXX	0	250	250
Subtotal - Revenues From Local Sources		1,566,590	1,396,077	1,353,035
Revenues from State Sources:				
School Choice Aid	10-3116	79,368	137,071	231,952
Categorical Transportation Aid	10-3121	108,462	113,411	113,283
Extraordinary Aid	10-3131	21,331	0	0
Categorical Special Education Aid	10-3132	102,619	104,913	109,379
Equalization Aid	10-3176	1,134,818	1,080,588	1,148,599
Categorical Security Aid	10-3177	37,605	38,178	40,699
Adjustment Aid	10-3178	233,187	260,508	199,790
Other State Aids	10-3XXX	2,929	0	0
Subtotal - Revenues From State Sources		1,720,319	1,734,669	1,843,702
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	4,992	0	0
Education Jobs Fund	18-4522	51,404	0	0
Subtotal - Revenues From Federal Sources		56,396	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	151,504	463,741
Withdrawal From Maint. Reserve	10-310	0	0	100,000
Adjustment For Prior Year Encumbrances		0	3,030	0
Actual Revenues (Over)/Under Expenditures		-57,126	0	0
Total Operating Budget		3,286,179	3,285,280	3,760,478

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	15,210	5,983
Preschool Education Aid	20-3218	75,936	289,352	275,756
Total Revenues From State Sources		75,936	304,562	281,739
Revenues from Federal Sources:				
Title I	20-4411-4416	85,628	94,303	65,573
Title II	20-4451-4455	22,552	9,092	10,143
I.D.E.A. Part B (Handicapped)	20-4420-4429	62,602	59,427	49,556
Other	20-4XXX	12,316	0	0
Total Revenues From Federal Sources		183,098	162,822	125,272
Total Grants And Entitlements		259,034	467,384	407,011
Total Revenues/Sources		3,545,213	3,752,664	4,167,489
Total Revenues/Sources Net of Transfers		3,545,213	3,752,664	4,167,489

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	681,617	746,685	775,990
Special Education - Instruction	11-2XX-100-XXX	303,768	291,028	298,323
Basic Skills/Remedial - Instruction	11-230-100-XXX	66,620	73,934	76,902
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	3,640	4,950	5,150
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	356,693	353,916	507,425
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,399	39,024	39,801
Undist. Expenditures - Health Services	11-000-213-XXX	56,171	58,480	60,272
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	94,467	98,027	98,670
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	54,192	26,640	26,107
Undist. Expenditures - Guidance	11-000-218-XXX	300	1,500	1,500
Undist. Expenditures - Child Study Teams	11-000-219-XXX	73,118	81,162	80,162
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	28,697	30,396	30,568
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	6,111	15,860	16,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	65,502	79,493	76,376
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	91,635	87,860	86,482
Undist. Expend. - Central Services	11-000-251-XXX	71,839	77,221	77,221
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	233,360	222,834	385,263
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	444,951	437,099	496,612
Personal Services - Employee Benefits	11-XXX-XXX-2XX	426,727	527,167	569,440
Undistributed Expenditures-Food Services	11-000-310-930	94,314	30,000	25,000
Total Undistributed Expenditures		2,130,476	2,166,679	2,576,899
Increase In Maintenance Reserve	10-606	100,000		
Total General Current Expense		3,286,121	3,283,276	3,733,264
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	58	1,754	2,704

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Increase In Capital Reserve	10-604	0	0	24,260
Interest Deposit To Capital Reserve	10-604	0	250	250
Total Capital Outlay		58	2,004	27,214
General Fund Grand Total		3,286,179	3,285,280	3,760,478
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	65,759	124,545	165,206
Support Services	20-218-200-XXX	10,177	180,017	116,533
Total Preschool Education Aid	20-218-XXX-XXX	75,936	304,562	281,739
Total State Projects	20-XXX-XXX-XXX	75,936	304,562	281,739
Federal Projects:				
Title I	20-XXX-XXX-XXX	85,628	94,303	65,573
Title II	20-XXX-XXX-XXX	22,552	9,092	10,143
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	62,602	59,427	49,556
Other	20-XXX-XXX-XXX	12,316		
Total Federal Projects	20-XXX-XXX-XXX	183,098	162,822	125,272
Total Special Revenue Funds		259,034	467,384	407,011
Total Expenditures/Appropriations		3,545,213	3,752,664	4,167,489
Total Expenditures Net of Transfers		3,545,213	3,752,664	4,167,489

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	787,367	407,337	274,260	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	25,515	25,775	26,025	50,535
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	100,000	100,000	0
--Legal Reserve	18,427	457,908	439,481	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	50,000	50,000	50,000	50,000
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	\$13,431	\$12,675	\$15,208	\$14,419	\$15,387
Total Classroom Instruction	\$7,981	\$7,345	\$8,683	\$8,242	\$8,805
Classroom-Salaries and Benefits	\$7,853	\$7,213	\$8,317	\$7,924	\$8,437
Classroom-General Supplies and Textbooks	\$9	\$131	\$314	\$268	\$292
Classroom-Purchased Services	\$120	\$0	\$52	\$49	\$76
Total Support Services	\$2,471	\$2,415	\$3,288	\$3,103	\$2,650
Support Services-Salaries and Benefits	\$1,865	\$1,789	\$2,188	\$1,874	\$1,708
Total Administrative Costs	\$1,423	\$1,384	\$1,571	\$1,488	\$1,487
Administration Salaries and Benefits	\$716	\$752	\$792	\$734	\$717
Legal Costs	\$30	\$3	\$28	\$16	\$27
Total Operations and Maintenance of Plant	\$1,505	\$1,512	\$1,425	\$1,357	\$2,235
Operations and Maintenance-Salaries and Benefits	\$646	\$702	\$446	\$423	\$668
Board Contribution to Food Services	\$0	\$522	\$168	\$159	\$132
Total Extracurricular Costs	\$16	\$21	\$30	\$28	\$29
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	28.12%	25.39%	35.12%	36.36%	36.37%
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	Shared BA services with Hopewell Township Board of Education	0.00
Special Education Services	Shared CST services with Hopewell Township Board of Education	0.00
Food Services	Shared Food Services with Upper Deerfield Board of Education	0.00
Superintendent and Assistant Sup.	Shared Superintendent services with Cumberland County Technical Education Center	0.00
Transportation Services, including Fuel	Participate in the Cumberland Educational Cooperative for Special Education Transportation	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,266,620
(B) Estimated Net Taxable Valuation (as of 01/01/13)	181,648,992
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.6973
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,266,620
(E) Estimated Net Taxable Valuation (as of 01/01/13)	181,648,992
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.6973

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,266,620
(H) Estimated Equalized Valuation (as of 01/01/13)	1,816,490
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	69.7290
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,266,620
(K) Estimated Equalized Valuation (as of 01/01/13)	1,816,490
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	69.7290

NAME=SHARED SERVICE AGREEMENT

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
Job Title II	
Job Title II	
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.1
Full-Time Equivalent (FTE)	0.3
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	11
Shared County	11
Shared District	0995
Shared District	2270
Job Title Other District	SUPERINTENDENT
Job Title Other District	SBA
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	30
Contracted Number of Annual Work Days	72
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 AGREEMENT

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	no payout - contracted services
Contractual Post-Employment Benefit Description of Payout of Sick days	no payout - contracted services
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout - contracted services
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout - contracted services
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout - contracted services
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout - contracted services
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 AGREEMENT

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	SHARED SUPT SERVICES 19,241.00
Additional Comment 1	SHARED BA SERVICES \$65,000
Additional Comment 2	
Additional Comment 2	
Additional Comment 3	
Additional Comment 3	