

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	132	133	138
Pupils On Roll - Special Full-Time	20	18	19
Subtotal - Pupils On Roll	152	151	157
Private School Placements	2	2	0
Pupils Sent to Other Districts-Reg Prog	41	40	49
Pupils Sent to Other Dists-Spec Ed Prog	8	3	5

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,526,773	1,526,773	1,557,308
Total Tuition	10-1300	8,000	6,400	6,400
Unrestricted Miscellaneous Revenues	10-1XXX	0	6,919	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	1,083	0	0
Subtotal - Revenues From Local Sources		1,535,856	1,540,092	1,564,708
Revenues from State Sources:				
School Choice Aid	10-3116	356,752	448,500	331,740
Categorical Transportation Aid	10-3121	0	9,922	8,512
Categorical Special Education Aid	10-3132	95,314	105,564	105,121
Equalization Aid	10-3176	735,674	764,928	766,421
Categorical Security Aid	10-3177	3,343	6,196	6,556
Other State Aids	10-3XXX	703	26,310	116,760
Subtotal - Revenues From State Sources		1,191,786	1,361,420	1,335,110
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	37,306	0	0
Subtotal - Revenues From Federal Sources		37,306	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	87,822	474,883
Adjustment For Prior Year Encumbrances		0	112,217	0
Actual Revenues (Over)/Under Expenditures		-200,633	0	0
Total Operating Budget		2,564,315	3,101,551	3,374,701
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	13,032	11,077	8,667

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Title II	20-4451-4455	3,227	2,743	2,039
I.D.E.A. Part B (Handicapped)	20-4420-4429	40,942	44,191	30,934
Other	20-4XXX	21,544	20,707	20,000
Total Revenues From Federal Sources		78,745	78,718	61,640
Total Grants And Entitlements		78,745	78,718	61,640
Total Revenues/Sources		2,643,060	3,180,269	3,436,341
Total Revenues/Sources Net of Transfers		2,643,060	3,180,269	3,436,341

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	912,036	1,025,951	1,047,988
Special Education - Instruction	11-2XX-100-XXX	79,792	74,988	167,952
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	4,947	6,020	6,036
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	529,538	581,961	765,822
Undist. Expenditures - Health Services	11-000-213-XXX	49,566	54,050	57,084
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	67,653	70,500	75,000
Undist. Expenditures - Guidance	11-000-218-XXX	20,493	52,495	22,629
Undist. Expenditures - Child Study Teams	11-000-219-XXX	75,960	128,891	108,531
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	937	7,000	4,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	6,876	34,802	9,778
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,432	15,000	4,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	98,333	117,286	98,170
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	66,682	63,385	88,739
Undist. Expend. - Central Services	11-000-251-XXX	68,952	68,952	68,952
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	176,654	277,902	213,578
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	39,926	63,590	56,850
Personal Services - Employee Benefits	11-XXX-XXX-2XX	307,463	421,723	449,613
Total Undistributed Expenditures		1,510,465	1,957,537	2,023,246
Total General Current Expense		2,507,240	3,064,496	3,245,222
Capital Expenditures:				
Equipment	12-XXX-XXX-730	10,031	8,650	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	47,044	28,405	129,479
Total Capital Outlay		57,075	37,055	129,479
General Fund Grand Total		2,564,315	3,101,551	3,374,701

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	13,032	11,077	8,667
Title II	20-XXX-XXX-XXX	3,227	2,743	2,039
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	40,942	44,191	30,934
Other	20-XXX-XXX-XXX	21,544	20,707	20,000
Total Federal Projects	20-XXX-XXX-XXX	78,745	78,718	61,640
Total Special Revenue Funds		78,745	78,718	61,640
Total Expenditures/Appropriations		2,643,060	3,180,269	3,436,341
Total Expenditures Net of Transfers		2,643,060	3,180,269	3,436,341

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	255,005	277,013	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	3,445	3,445	3,445	3,445
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	441,334	562,705	474,883	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	175,000	175,052	202,065	202,065
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	\$11,604	\$12,668	\$15,160	\$16,020	\$15,430
Total Classroom Instruction	\$8,244	\$7,977	\$8,967	\$9,272	\$9,699
Classroom-Salaries and Benefits	\$7,538	\$7,413	\$7,999	\$8,214	\$8,924
Classroom-General Supplies and Textbooks	\$418	\$371	\$577	\$660	\$388
Classroom-Purchased Services	\$288	\$194	\$391	\$399	\$387
Total Support Services	\$1,651	\$1,576	\$2,740	\$2,794	\$2,242
Support Services-Salaries and Benefits	\$1,066	\$997	\$1,692	\$1,729	\$1,371
Total Administrative Costs	\$1,785	\$1,674	\$1,746	\$1,814	\$1,811
Administration Salaries and Benefits	\$1,024	\$1,008	\$1,102	\$1,157	\$752
Legal Costs	\$57	\$19	\$39	\$40	\$38
Total Operations and Maintenance of Plant	\$1,134	\$1,409	\$1,668	\$2,099	\$1,639
Operations and Maintenance-Salaries and Benefits	\$719	\$720	\$707	\$725	\$778
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$41	\$32	\$39	\$40	\$38
Total Equipment Costs	\$79	\$66	\$56	\$57	\$0
Employee Benefits as a percentage of salaries*	24.23%	24.64%	30.24%	30.79%	31.82%
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	Contract business services through the Pohatcong Township BOE through an interlocal services agreement	0.00
Special Education Services	Contracts with HCESC for speech therapy services	0.00
Social Worker/Psychologist	Share social worker and school psychologist with the Frankling Township School (Hunterdon)	0.00
Others	Shares an art teacher with the Alpha BOE	0.00
Transportation Services, including Fuel	Participates in joint transportation routes through the WCSSSD and Sussex County Regional Co-op.	0.00
Purchasing - Power/Utilities	Participates in the ACES purchasing co-op.	0.00
Purchasing - Supplies	Participates in the HCESC purchasing co-op	0.00
Curriculum Services	Shares curriculum coordinator with other sending districts of Phillipsburg High School	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,542,040
(B) Estimated Net Taxable Valuation (as of 03/01/13)	109,428,033
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.4092
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,542,040
(E) Estimated Net Taxable Valuation (as of 03/01/13)	109,428,033
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.4092

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,542,040
(H) Estimated Equalized Valuation (as of 10/01/12)	100,960,925
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5274
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,542,040
(K) Estimated Equalized Valuation (as of 10/01/12)	100,960,925
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.5274

NAME=Albert Purdy

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Interim CSA
Base Annual Salary Amount	\$96,000
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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	0
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	0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	

NAME=Albert Purdy

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Other Benefits 3	
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	As an interim, employee is not entitled to health benefits/prescription coverage nor permitted a
Additional Comment 2	sick day/vacation day payout.
Additional Comment 3	

NAME=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	4200
Job Title Other District	SBA
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	0
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	0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Shared Services Agreement

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	Bloomsbury BOE pays the Pohatcong Twp. BOE
Additional Comment 2	\$68,952 for contracted business services
Additional Comment 3	