

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	311	293	283
Pupils On Roll - Special Full-Time	82	65	62
Subtotal - Pupils On Roll	393	358	345
Private School Placements	1	0	0
Pupils Sent to Other Dists-Spec Ed Prog	0	1	1
Pupils Received	4	5	3

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,811,071	4,851,221	5,055,774
Total Tuition	10-1300	139,017	120,000	90,750
Unrestricted Miscellaneous Revenues	10-1XXX	84,521	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	450	450
Subtotal - Revenues From Local Sources		5,034,609	4,971,671	5,146,974
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	12,586	13,765	14,219
Extraordinary Aid	10-3131	190,267	121,060	87,200
Categorical Special Education Aid	10-3132	198,253	210,153	207,062
Equalization Aid	10-3176	1,037,546	1,062,923	1,041,918
Categorical Security Aid	10-3177	29,439	29,489	29,645
Adjustment Aid	10-3178	152,779	122,223	122,223
Other State Aids	10-3XXX	10,984	0	23,486
Subtotal - Revenues From State Sources		1,631,854	1,559,613	1,525,753
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	55,540	0	0
Subtotal - Revenues From Federal Sources		55,540	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	64,915	75,082
Withdrawal From Cap Res-For Local Share	10-307	0	82,000	0
Withdrawal From Maint. Reserve	10-310	0	30,000	50,000
Transfers From Other Funds	10-5200	45,442	0	0
Adjustment For Prior Year Encumbrances		0	5,501	0
Actual Revenues (Over)/Under Expenditures		-208,756	0	0
Total Operating Budget		6,558,689	6,713,700	6,797,809

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	6,600	6,600	6,600
Other Restricted Entitlements	20-32XX	0	1,375	0
Total Revenues From State Sources		6,600	7,975	6,600
Revenues from Federal Sources:				
Title I	20-4411-4416	9,962	22,625	11,492
Title II	20-4451-4455	14,057	11,536	8,156
Title III	20-4491-4494	0	29	0
Title IV	20-4471-4474	103	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	101,439	100,399	83,915
Other	20-4XXX	0	192	0
Total Revenues From Federal Sources		125,561	134,781	103,563
Total Grants And Entitlements		132,161	142,756	110,163
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	532,656	540,344	412,224
Total Revenues From Local Sources		532,656	540,344	412,224
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	91,872	93,199	73,729
Total Local Repayment Of Debt		624,528	633,543	485,953
Total Repayment Of Debt		624,528	633,543	485,953
Total Revenues/Sources		7,315,378	7,489,999	7,393,925
Total Revenues/Sources Net of Transfers		7,315,378	7,489,999	7,393,925

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,076,807	2,006,694	2,091,275
Special Education - Instruction	11-2XX-100-XXX	831,830	909,943	972,867
Basic Skills/Remedial - Instruction	11-230-100-XXX	266,454	246,149	170,500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	43,318	33,657	40,637
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	76,900	110,350	79,600
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	44,637	46,303
Undist. Expenditures - Health Services	11-000-213-XXX	115,368	121,396	129,525
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	113,099	111,280	119,210
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	197,552	176,188	176,711
Undist. Expenditures - Guidance	11-000-218-XXX	77,256	68,252	69,628
Undist. Expenditures - Child Study Teams	11-000-219-XXX	299,744	299,889	302,108
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	7,158	17,771	13,213
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	152,722	158,270	178,322
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,218	5,105	5,105
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	254,696	187,141	221,245
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	215,512	224,763	222,633
Undist. Expend. - Central Services	11-000-251-XXX	121,210	126,691	135,119
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	537,917	580,144	558,116
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	72,022	79,688	84,186
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,069,736	1,098,078	1,180,010
Total Undistributed Expenditures		3,315,110	3,409,643	3,521,034
Total General Current Expense		6,533,519	6,606,086	6,796,313
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	25,170	25,164	1,046
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	82,000	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Interest Deposit To Capital Reserve	10-604	0	450	450
Total Capital Outlay		25,170	107,614	1,496
General Fund Grand Total		6,558,689	6,713,700	6,797,809
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	0	6,600	6,600
Support Services	20-218-200-XXX	6,600		
Total Preschool Education Aid	20-218-XXX-XXX	6,600	6,600	6,600
Other State Projects:				
Other	20-XXX-XXX-XXX	0	1,375	0
Total Other State Projects		0	1,375	0
Total State Projects	20-XXX-XXX-XXX	6,600	7,975	6,600
Federal Projects:				
Title I	20-XXX-XXX-XXX	9,962	22,625	11,492
Title II	20-XXX-XXX-XXX	14,057	11,536	8,156
Title III	20-XXX-XXX-XXX	0	29	0
Title IV	20-XXX-XXX-XXX	103		
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	101,439	100,399	83,915
Other	20-XXX-XXX-XXX	0	192	0
Total Federal Projects	20-XXX-XXX-XXX	125,561	134,781	103,563
Total Special Revenue Funds		132,161	142,756	110,163
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	624,528	633,543	485,953
Total Debt Service Funds		624,528	633,543	485,953
Total Expenditures/Appropriations		7,315,378	7,489,999	7,393,925
Total Expenditures Net of Transfers		7,315,378	7,489,999	7,393,925

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	445,795	401,587	250,000	235,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	118,654	286,463	204,913	205,363
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	115,001	290,097	260,097	210,097
--Legal Reserve	30,280	60,082	60,082	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	\$15,906	\$16,442	\$17,869	\$18,982	\$19,925
Total Classroom Instruction	\$9,315	\$9,981	\$9,998	\$10,657	\$12,194
Classroom-Salaries and Benefits	\$8,937	\$9,420	\$9,533	\$10,142	\$11,537
Classroom-General Supplies and Textbooks	\$231	\$397	\$279	\$304	\$421
Classroom-Purchased Services	\$147	\$164	\$187	\$211	\$236
Total Support Services	\$3,229	\$3,051	\$3,319	\$3,530	\$3,372
Support Services-Salaries and Benefits	\$3,003	\$2,858	\$3,107	\$3,306	\$3,120
Total Administrative Costs	\$1,587	\$1,700	\$1,812	\$1,848	\$1,848
Administration Salaries and Benefits	\$1,150	\$1,153	\$1,485	\$1,576	\$1,484
Legal Costs	\$78	\$50	\$40	\$28	\$44
Total Operations and Maintenance of Plant	\$1,661	\$1,595	\$1,661	\$1,803	\$1,698
Operations and Maintenance-Salaries and Benefits	\$714	\$773	\$710	\$769	\$703
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$114	\$115	\$91	\$97	\$131
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	23.62%	23.80%	24.01%	23.91%	25.25%
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)
Professional Staff Development	Partnership with High Bridge Police Department ofr professional Development programs and have provided use of school buildings to the police ofr their own training seminars.	0.00
Technology Services	Agreement with HCESC to provide internet, server hosting and technology support to the district	0.00
Insurance Coverages and Benefits	Insurance acquired through School Alliance Insurance Fund (SAIF)	0.00
Special Education Services	Agreement to receive several tuition students from Franklin Township, Lebanon Township, Califon Township & Bethlehem Township	0.00
Special Education Services	Agreement with Mountain Lakes School District to provide special services for Deaf/Hearing Impaired students of the High Bridge School District	0.00
Recycling	Recycling of Equipment/Technology is shared with the Borough of High Bridge	0.00
Others	School facilities shared with township recreational programs (both High Bridge & neighboring towns), scouting activities, and other community events. Additionally, the Borough of High Bridge allows the district to use the borough's fields for spring sports.	0.00
Others	Agreement with Work Family Connections to rent school facilities for before & after school care program	0.00
Purchasing - Power/Utilities	ACES	0.00
Purchasing - Supplies	Cooperative service agreements with HCESC & MRESC	0.00
Public Works (fire/snow/trash/water)	Purchase of gasoline, disposal services & water with the Borough of High Bridge	0.00
Curriculum Services	Articulation with Clinton Public, Bethlehem, Lebanon Township, and Tewkbury school districts for shared curriculum mapping.	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,055,774
(B) Estimated Net Taxable Valuation (as of 10/01/13)	364,091,874
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.3886
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,467,998
(E) Estimated Net Taxable Valuation (as of 10/01/13)	364,091,874
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.5018

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,055,774
(H) Estimated Equalized Valuation (as of 10/01/13)	371,737,803
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3600
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,467,998
(K) Estimated Equalized Valuation (as of 10/01/13)	371,737,803
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.4709

NAME=Brian Bizzoco

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$92,000
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	260
Contracted Number of Annual Vacation Days	22
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	1454
Total Contractual Post-Employment Benefit Amount	5485
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout only upon retirement. Max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 day carryover unused days forfeited.
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=Brian Bizzoco

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=Gail Woicekowski

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$75,480
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	22
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	1735
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	357
Total Contractual Post-Employment Benefit Amount	7983
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout at retirement. Max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 day carryover. Unused forfeited.
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=Gail Woickowski

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=Joseph Kennedy

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$133,926
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	04/01/10
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	1839
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	4238
Total Contractual Post-Employment Benefit Amount	22727
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout at retirement. Max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 day carryover. Unused forfeited.
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=Joseph Kennedy

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=Lisa Fallon

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Child Study Team
Base Annual Salary Amount	\$103,546
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	22
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	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	2220
Total Contractual Post-Employment Benefit Amount	21372
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout upon retirement max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 day carryover. Unused days forfeited
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=Lisa Fallon

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	