

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	616	603	618
Pupils On Roll - Special Full-Time	130	112	103
Subtotal - Pupils On Roll	746	715	721
Private School Placements			1
Pupils Sent to Other Dists-Spec Ed Prog	1	2	1
Pupils Received	20	16	22

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,356,595	10,037,176	9,284,388
Total Tuition	10-1300	103,100	32,400	76,000
Rents And Royalties	10-1910	1,475	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	24,027	6,000	6,000
Interest Earned On Maintenance Reserve	10-1XXX	0	28	0
Interest Earned On Capital Reserve Funds	10-1XXX	64	597	500
Subtotal - Revenues From Local Sources		10,485,261	10,076,201	9,366,888
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	310,968
Categorical Transportation Aid	10-3121	336,597	339,701	335,006
Extraordinary Aid	10-3131	321,553	0	0
Categorical Special Education Aid	10-3132	407,944	427,434	429,461
Equalization Aid	10-3176	1,003,621	1,076,922	1,058,133
Categorical Security Aid	10-3177	54,607	53,749	54,166
Adjustment Aid	10-3178	158,398	126,718	126,718
Other State Aids	10-3XXX	19,751	0	0
Subtotal - Revenues From State Sources		2,302,471	2,024,524	2,314,452
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	81,020	0	0
Subtotal - Revenues From Federal Sources		81,020	0	0
Budgeted Fund Balance - Operating Budget	10-303	639,214	1,099,981	940,129
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	96,000	0	0
Adjustment For Prior Year Encumbrances		0	249,172	0
Actual Revenues (Over)/Under Expenditures		-1,035,852	0	0
Total Operating Budget		12,568,114	13,449,878	12,621,469

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	33,739	19,462	0
Total Revenues From Local Sources	20-1XXX	33,739	19,462	0
Revenues from Federal Sources:				
Title I	20-4411-4416	12,184	12,250	9,188
Title II	20-4451-4455	15,312	14,432	10,824
I.D.E.A. Part B (Handicapped)	20-4420-4429	158,499	157,306	133,710
Other	20-4XXX	0	970	0
Total Revenues From Federal Sources		185,995	184,958	153,722
Total Grants And Entitlements		219,734	204,420	153,722
Total Revenues/Sources		12,787,848	13,654,298	12,775,191
Total Revenues/Sources Net of Transfers		12,787,848	13,654,298	12,775,191

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,607,286	4,040,890	3,901,325
Special Education - Instruction	11-2XX-100-XXX	1,348,439	1,458,444	1,454,779
Basic Skills/Remedial - Instruction	11-230-100-XXX	85,713	78,265	76,833
Bilingual Education - Instruction	11-240-100-XXX	0	1,550	1,550
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	58,294	69,571	72,774
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	25,403	143,083	215,499
Undist. Expenditures - Health Services	11-000-213-XXX	132,891	141,231	144,338
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	218,967	284,609	344,423
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	189,697	203,766	198,117
Undist. Expenditures - Guidance	11-000-218-XXX	117,127	121,891	124,297
Undist. Expenditures - Child Study Teams	11-000-219-XXX	324,336	280,793	274,010
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	91,987	93,820	95,649
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	168,522	173,233	180,929
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,873	69,400	7,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	315,754	334,275	295,157
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	439,953	502,818	498,597
Undist. Expend. - Central Services	11-000-251-XXX	179,732	183,332	186,853
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	36,958	85,335	46,326
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	809,564	929,619	896,683
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	641,285	700,530	602,648
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,896,371	2,943,228	2,782,213
Total Undistributed Expenditures		6,594,420	7,190,963	6,892,739
Interest Earned On Maintenance Reserve	10-606	0	28	0
Total General Current Expense		11,694,152	12,839,711	12,400,000
Capital Expenditures:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Equipment	12-XXX-XXX-730	19,201	32,309	205,854
Facilities Acquisition And Const. Serv.	12-000-400-XXX	254,697	577,261	2,165
Increase In Capital Reserve	10-604	600,000		
Interest Deposit To Capital Reserve	10-604	64	597	500
Total Capital Outlay		873,962	610,167	208,519
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	12,950
General Fund Grand Total		12,568,114	13,449,878	12,621,469
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	33,739	19,462	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	12,184	12,250	9,188
Title II	20-XXX-XXX-XXX	15,312	14,432	10,824
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	158,499	157,306	133,710
Other	20-XXX-XXX-XXX	0	970	0
Total Federal Projects	20-XXX-XXX-XXX	185,995	184,958	153,722
Total Special Revenue Funds		219,734	204,420	153,722
Total Expenditures/Appropriations		12,787,848	13,654,298	12,775,191
Total Expenditures Net of Transfers		12,787,848	13,654,298	12,775,191

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	552,116	576,702	264,014	264,014
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	613,259	1,117,323	1,430,608	1,431,108
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	542,211	542,211	542,239	542,239
--Legal Reserve	1,739,195	2,040,110	940,129	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	\$14,070	\$15,026	\$16,276	\$16,778	\$16,064
Total Classroom Instruction	\$8,854	\$9,516	\$10,180	\$10,592	\$10,140
Classroom-Salaries and Benefits	\$8,623	\$9,154	\$9,658	\$9,812	\$9,478
Classroom-General Supplies and Textbooks	\$179	\$239	\$312	\$570	\$402
Classroom-Purchased Services	\$52	\$123	\$211	\$210	\$261
Total Support Services	\$2,455	\$2,322	\$2,635	\$2,522	\$2,477
Support Services-Salaries and Benefits	\$2,198	\$2,143	\$2,266	\$2,137	\$2,107
Total Administrative Costs	\$1,620	\$1,759	\$1,812	\$2,005	\$1,848
Administration Salaries and Benefits	\$1,336	\$1,501	\$1,519	\$1,612	\$1,541
Legal Costs	\$28	\$6	\$0	\$42	\$7
Total Operations and Maintenance of Plant	\$1,413	\$1,322	\$1,518	\$1,529	\$1,465
Operations and Maintenance-Salaries and Benefits	\$806	\$759	\$804	\$806	\$807
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$76	\$107	\$130	\$131	\$133
Total Equipment Costs	\$0	\$26	\$31	\$45	\$286
Employee Benefits as a percentage of salaries*	38.99%	40.66%	41.16%	39.70%	37.86%
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)
Others	ACES, consortium for bulk purchase of electricity	0.00
Others	ACT, consortium for bulk purchase of telephone service	0.00
Others	Articulation for shared curriculum mapping amoujng regiona districts	0.00
Others	Business and Education partnership for staff development opportunities	0.00
Others	Cooperation with Lebanon Township for mowing and snow removal activities	0.00
Others	e-rate cooperative rate for technology	0.00
Others	ESC Cooperative purchasing of oil, gas, custodial and school supplies	0.00
Others	ESC Transportation services	0.00
Others	ESC Related services consultants	0.00
Others	Network Administration services Consultant shared with other districts	0.00
Others	SAIF, participation in a school insurance consortium	0.00
Others	Staff training coordinated with other school districts	0.00
Others	Transportation jointure with NHVRHS	0.00
Others	Tuition students received from other districts	0.00
Others	School facilities are made available for many commmunity activities	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,284,388
(B) Estimated Net Taxable Valuation (as of 02/28/13)	736,910,028
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.2599
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,284,388
(E) Estimated Net Taxable Valuation (as of 02/28/13)	736,910,028
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.2599

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,284,388
(H) Estimated Equalized Valuation (as of 02/28/13)	890,621,501
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0425
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,284,388
(K) Estimated Equalized Valuation (as of 02/28/13)	890,621,501
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.0425

NAME=Jason Kornegay

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$127,500
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	06/30/17
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	5155
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	23366
Contractual Post-Employment Benefit Description of Payout of Sick days	37.5 days at \$100
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 40 at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	converted 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=Jason Kornegay

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=Ruth Fanjoy

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$111,500
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	20
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	1
Description of Other Contracted Non-Working Days	Business Da
Total Allowances Amount	3236
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	20333
Contractual Post-Employment Benefit Description of Payout of Sick days	92.5 days at \$90
Contractual Post-Employment Benefit Description of Payout of Vacation days	28 days at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	converted 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=Ruth Fanjoy

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	