

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	2,722	2,627	2,638
Pupils On Roll - Special Full-Time	451	454	454
Subtotal - Pupils On Roll	3,173	3,081	3,092
Private School Placements	10	10	10
Pupils Sent to Other Districts-Reg Prog	2	4	4
Pupils Sent to Other Dists-Spec Ed Prog	19	20	20
Pupils in State Facilities	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	16,235,299	16,235,299	16,621,103
Total Tuition	10-1300	28,596	0	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	9,347	275,000	95,502
Interest Earned On Maintenance Reserve	10-1XXX	0	750	750
Interest Earned On Capital Reserve Funds	10-1XXX	5,966	1,250	1,650
Other Restricted Miscellaneous Revenues	10-1XXX	930,802	0	0
Subtotal - Revenues From Local Sources		17,210,010	16,512,299	16,739,005
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	519,896	753,536	728,399
Extraordinary Aid	10-3131	101,677	0	50,000
Categorical Special Education Aid	10-3132	1,646,402	1,736,685	1,746,258
Equalization Aid	10-3176	18,498,477	19,314,822	19,321,187
Categorical Security Aid	10-3177	747,770	741,647	764,626
Other State Aids	10-3XXX	17,574	0	135,379
Subtotal - Revenues From State Sources		21,531,796	22,546,690	22,745,849
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	73,788	70,000	56,458
Education Jobs Fund	18-4522	773,364	0	0
Subtotal - Revenues From Federal Sources		847,152	70,000	56,458
Budgeted Fund Balance - Operating Budget	10-303	0	2,195,010	1,603,230
Withdrawal From Cap Res-For Local Share	10-307	0	46,972	55,183
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	895,972
Adjustment For Prior Year Encumbrances		0	145,774	0
Actual Revenues (Over)/Under Expenditures		-1,020,178	0	0
Total Operating Budget		38,568,780	41,516,745	42,095,697

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	241,876	246,432	238,016
Other Restricted Entitlements	20-32XX	126,298	161,762	121,322
Total Revenues From State Sources		368,174	408,194	359,338
Revenues from Federal Sources:				
Title I	20-4411-4416	430,609	446,359	285,209
Title II	20-4451-4455	84,252	72,306	53,089
Title III	20-4491-4494	33,329	31,595	10,770
I.D.E.A. Part B (Handicapped)	20-4420-4429	837,545	818,988	590,408
Other	20-4XXX	176,060	37,317	0
Total Revenues From Federal Sources		1,561,795	1,406,565	939,476
Transfers From Operating Budget-Prek	20-5200	0	102,194	115,253
Total Grants And Entitlements		1,929,969	1,916,953	1,414,067
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	188,807	188,807
Transfers From Capital Reserve	40-5210	0	46,972	55,183
Revenues from Local Sources:				
Local Tax Levy	40-1210	3,373,688	3,054,898	3,054,898
Total Revenues From Local Sources		3,373,688	3,054,898	3,054,898
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,368,501	1,328,380	1,325,441
Budgeted Fund Balance	40-303	0	0	2
Total Local Repayment Of Debt		4,742,189	4,619,057	4,624,331

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		4,742,188	4,619,057	4,624,331
Total Revenues/Sources		45,240,937	48,052,755	48,134,095
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	102,194	115,253
Deduct Transfer-Transfers From Capital Reserve	40-5210	0	46,972	55,183
Total Revenues/Sources Net of Transfers		45,240,937	47,903,589	47,963,659

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	11,402,245	11,737,080	11,150,014
Special Education - Instruction	11-2XX-100-XXX	3,550,592	3,913,193	3,490,538
Basic Skills/Remedial - Instruction	11-230-100-XXX	1,003,206	1,181,495	1,288,084
Bilingual Education - Instruction	11-240-100-XXX	309,076	375,099	337,537
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	76,643	109,140	136,983
School-Sponsored Athletics - Instruction	11-402-100-XXX	34,502	55,964	57,819
Summer School	11-422-XXX-XXX	0	23,627	0
Community Services Programs/Operations	11-800-330-XXX	2,659	5,000	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	813,610	1,002,613	1,110,948
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	141,694	150,407	130,565
Undist. Expenditures - Health Services	11-000-213-XXX	328,713	338,807	304,563
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	624,096	648,559	626,983
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	780,237	930,225	872,883
Undist. Expenditures - Guidance	11-000-218-XXX	452,478	465,610	464,773
Undist. Expenditures - Child Study Teams	11-000-219-XXX	960,091	993,943	995,120
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	650,873	589,381	433,524
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	400,647	415,723	415,690
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	58,474	169,950	130,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	786,320	936,718	961,239
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,446,720	1,631,716	1,544,158
Undist. Expend. - Central Services	11-000-251-XXX	334,000	351,022	332,359
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	281,201	388,353	334,806
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,415,374	3,794,882	3,990,130
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	3,116,979	3,212,885	3,235,481
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,793,109	7,601,951	8,464,959
Total Undistributed Expenditures		21,384,616	23,622,745	24,348,781

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Interest Earned On Maintenance Reserve	10-606	0	750	750
Total General Current Expense		37,763,539	41,024,093	40,810,506
Capital Expenditures:				
Equipment	12-XXX-XXX-730	131,480	165,972	126,330
Facilities Acquisition And Const. Serv.	12-000-400-XXX	95,223	105,161	1,006,574
Capital Reserve - Transfer To Capital Projects	12-000-400-931	359,677		
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	46,972	55,183
Interest Deposit To Capital Reserve	10-604	0	1,250	1,650
Total Capital Outlay		586,380	319,355	1,189,737
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	40,561		
Summer School - Support Services	13-422-200-XXX	3,088		
Total Summer School	13-422-X00-XXX	43,649		
Total Special Schools	13-XXX-XXX-XXX	43,649		
Transfer Of Funds To Charter Schools	10-000-100-56X	175,212	173,297	95,454
General Fund Grand Total		38,568,780	41,516,745	42,095,697
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	184,909	277,006	301,723
Support Services	20-218-200-XXX	56,967	71,620	51,546
Total Preschool Education Aid	20-218-XXX-XXX	241,876	348,626	353,269
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,652	9,247	6,935
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	73,074	80,264	60,198
Nonpublic Handicapped Services	20-XXX-XXX-XXX	32,214	56,003	42,002
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,358	12,835	9,626

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	3,413	2,561
Total Other State Projects		126,298	161,762	121,322
Total State Projects	20-XXX-XXX-XXX	368,174	510,388	474,591
Federal Projects:				
Title I	20-XXX-XXX-XXX	430,609	446,359	285,209
Title II	20-XXX-XXX-XXX	84,252	72,306	53,089
Title III	20-XXX-XXX-XXX	33,329	31,595	10,770
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	837,545	818,988	590,408
Other	20-XXX-XXX-XXX	176,060	37,317	0
Total Federal Projects	20-XXX-XXX-XXX	1,561,795	1,406,565	939,476
Total Special Revenue Funds		1,929,969	1,916,953	1,414,067
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	4,742,188	4,619,057	4,624,331
Total Debt Service Funds		4,742,188	4,619,057	4,624,331
Total Expenditures/Appropriations		45,240,937	48,052,755	48,134,095
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	102,194	115,253
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	46,972	55,183
Total Expenditures Net of Transfers		45,240,937	47,903,589	47,963,659

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	1,283,025	1,147,723	598,033	598,033
--Repayment of Debt	1	2	2	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,630,571	1,834,674	1,788,952	839,447
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	800,000	800,000	800,750	801,500
--Legal Reserve	2,422,992	3,248,550	1,603,230	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	\$10,040	\$10,813	\$11,637	\$12,054	\$11,893
Total Classroom Instruction	\$6,353	\$6,639	\$7,056	\$7,302	\$7,146
Classroom-Salaries and Benefits	\$6,090	\$6,225	\$6,650	\$6,865	\$6,754
Classroom-General Supplies and Textbooks	\$163	\$325	\$275	\$307	\$303
Classroom-Purchased Services	\$100	\$89	\$100	\$130	\$89
Total Support Services	\$1,472	\$1,779	\$1,896	\$1,962	\$1,882
Support Services-Salaries and Benefits	\$1,397	\$1,654	\$1,758	\$1,770	\$1,711
Total Administrative Costs	\$1,024	\$1,106	\$1,164	\$1,305	\$1,288
Administration Salaries and Benefits	\$817	\$885	\$917	\$960	\$968
Legal Costs	\$30	\$29	\$25	\$33	\$26
Total Operations and Maintenance of Plant	\$1,158	\$1,235	\$1,449	\$1,408	\$1,485
Operations and Maintenance-Salaries and Benefits	\$584	\$664	\$705	\$728	\$715
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$25	\$44	\$62	\$67	\$83
Total Equipment Costs	\$3	\$42	\$47	\$54	\$41
Employee Benefits as a percentage of salaries*	29.92%	29.52%	31.36%	31.39%	36.74%
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)
Technology Services	SJTP - TECHNOLOGY SUPPLIES AND SERVICES	0.00
Insurance Coverages and Benefits	NJSEHBP - HEALTH AND PRESCRIPTION COVERAGE	0.00
Insurance Coverages and Benefits	ACASBO JIF - ATLANTIC COUNTY ASSOC OF SCHOOL BUSINESS OFFICIALS JOINT INSURANCE FUND (OTHER THEN HEALTH)	0.00
Transportation Services, including Fuel	GEHRHSD TRANSPORTATION CONSORTIUM - ALL DISTRICT BUSING	0.00
Purchasing - Telephone	ACT - TELEPHONE SERVICES	0.00
Purchasing - Power/Utilities	ACES - GAS AND ELECTRIC DELIVERY	0.00
Purchasing - Supplies	MIDDLESEX REGIONAL ESC - OFFICE, CUSTODIAL AND MAINTENANCE SUPPLIES	0.00
Purchasing - Supplies	ATLANTIC COUNTY - GASOLINE AND TECHNOLOGY, CUSTODIAL, AND OFFICE SUPPLIES	0.00
Purchasing - Supplies	HUNTERDON COUNTY ESC - OFFICE, CUSTODIAL AND MAINTENANCE SUPPLIES	0.00
Public Works (fire/snow/trash/water)	TOWNSHIP OF HAMILTON - TRASH REMOVAL	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	16,621,103
(B) Estimated Net Taxable Valuation (as of 01/31/13)	2,363,065,213
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.7034
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	19,676,001
(E) Estimated Net Taxable Valuation (as of 01/31/13)	2,363,065,213
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.8326

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	16,621,103
(H) Estimated Equalized Valuation (as of 01/31/13)	2,363,065,213
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7034
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	19,676,001
(K) Estimated Equalized Valuation (as of 01/31/13)	2,363,065,213
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.8326

NAME=CAPPELLUTI, MICHELLE

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,715
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	07/01/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	3280
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	819
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	25929
Contractual Post-Employment Benefit Description of Payout of Sick days	DAYS @ DAILY RATE, MAXIMUM OF \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	TOTAL DAYS AT DAILY RATE
Contractual Post-Employment Benefit Description of Payout of Personal days	INCLUDED IN 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=CAPPELLUTI, MICHELLE

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=SMITH, DANIEL

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$100,000
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	15
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	2622
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	819
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	4511
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 PER DAY, MAXIMUM OF \$12,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	TOTAL DAYS AT DAILY RATE
Contractual Post-Employment Benefit Description of Payout of Personal days	INCLUDED IN 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=SMITH, DANIEL

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	