

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,187	1,126	1,120
Pupils On Roll - Special Full-Time	217	194	190
Subtotal - Pupils On Roll	1,404	1,320	1,310
Private School Placements	2	1	0
Pupils Sent to Other Districts-Reg Prog	2		0
Pupils Sent to Other Dists-Spec Ed Prog	6	2	1
Pupils Received	13	4	3

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,360,778	11,587,993	11,954,753
Other Local Governmental Units - Unrestricted	10-12XX	0	192,000	282,575
Total Tuition	10-1300	477,270	223,250	276,000
Rents And Royalties	10-1910	0	0	10,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	50,250	40,000
Interest Earned On Capital Reserve Funds	10-1XXX	340	100	100
Other Restricted Miscellaneous Revenues	10-1XXX	172,238	0	0
Subtotal - Revenues From Local Sources		12,010,626	12,053,593	12,563,428
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	93,690	94,099
Extraordinary Aid	10-3131	27,889	0	0
Categorical Special Education Aid	10-3132	700,259	727,570	731,840
Equalization Aid	10-3176	5,342,290	5,260,021	5,286,989
Categorical Security Aid	10-3177	0	21,153	24,998
Other State Aids	10-3XXX	10,038	0	0
Subtotal - Revenues From State Sources		6,080,476	6,102,434	6,137,926
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	801	0	17,425
Education Jobs Fund	18-4522	204,827	0	0
Subtotal - Revenues From Federal Sources		205,628	0	17,425
Budgeted Fund Balance - Operating Budget	10-303	0	316,400	234,558
Adjustment For Prior Year Encumbrances		0	217,406	0
Actual Revenues (Over)/Under Expenditures		-92,641	0	0
Total Operating Budget		18,204,089	18,689,833	18,953,337

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	61,668	85,115	77,500
Total Revenues From State Sources		61,668	85,115	77,500
Revenues from Federal Sources:				
Title I	20-4411-4416	84,886	155,518	50,000
Title II	20-4451-4455	32,127	38,201	25,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	389,454	672,376	300,000
Other	20-4XXX	0	7,631	0
Total Revenues From Federal Sources		506,467	873,726	375,000
Total Grants And Entitlements		568,135	958,841	452,500
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	874,885	778,606	843,304
Total Revenues From Local Sources		874,885	778,606	843,304
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	456,153	465,393	383,677
Budgeted Fund Balance	40-303	0	1	13,369
Total Local Repayment Of Debt		1,331,038	1,244,000	1,240,350
Actual Revenues (Over)/Under Expenditures		-13,369	0	0
Total Repayment Of Debt		1,317,669	1,244,000	1,240,350
Total Revenues/Sources		20,089,893	20,892,674	20,646,187
Total Revenues/Sources Net of Transfers		20,089,893	20,892,674	20,646,187

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,985,839	5,016,276	5,050,295
Special Education - Instruction	11-2XX-100-XXX	2,351,534	2,415,330	2,439,964
Basic Skills/Remedial - Instruction	11-230-100-XXX	951,309	848,812	862,196
Bilingual Education - Instruction	11-240-100-XXX	241	2,735	2,500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,274	27,500	36,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	165	1,000	1,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	70,221		
Undist. Expenditures - Health Services	11-000-213-XXX	270,138	281,247	295,037
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	366,750	419,783	415,530
Undist. Expenditures - Guidance	11-000-218-XXX	152,001	158,230	163,873
Undist. Expenditures - Child Study Teams	11-000-219-XXX	625,538	574,866	631,139
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	99,516	94,979	98,703
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	124,639	194,306	196,909
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	99,953	106,659	108,983
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	369,643	409,573	376,922
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	742,647	753,177	748,819
Undist. Expend. - Central Services	11-000-251-XXX	192,908	188,107	145,396
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	176,094	159,530	151,460
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,551,178	1,686,378	1,679,775
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,103,446	1,015,300	1,110,300
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,630,932	3,948,213	4,438,436
Total Undistributed Expenditures		9,575,604	9,990,348	10,561,282
Interest Earned On Maintenance Reserve	10-606	533		
Increase In Maintenance Reserve	10-606	50,000		
Total General Current Expense		17,940,499	18,302,001	18,953,237

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	199,106	114,222	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	273,510	0
Increase In Capital Reserve	10-604	50,000		
Interest Deposit To Capital Reserve	10-604	340	100	100
Total Capital Outlay		249,446	387,832	100
Transfer Of Funds To Charter Schools	10-000-100-56X	14,144		
General Fund Grand Total		18,204,089	18,689,833	18,953,337
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	1,023	7,662	5,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	28,961	32,393	30,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	20,303	31,598	30,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	11,381	10,634	10,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	2,828	2,500
Total Other State Projects		61,668	85,115	77,500
Total State Projects	20-XXX-XXX-XXX	61,668	85,115	77,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	84,886	155,518	50,000
Title II	20-XXX-XXX-XXX	32,127	38,201	25,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	389,454	672,376	300,000
Other	20-XXX-XXX-XXX	0	7,631	0
Total Federal Projects	20-XXX-XXX-XXX	506,467	873,726	375,000
Total Special Revenue Funds		568,135	958,841	452,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,317,669	1,244,000	1,240,350
Total Debt Service Funds		1,317,669	1,244,000	1,240,350

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Expenditures/Appropriations		20,089,893	20,892,674	20,646,187
Total Expenditures Net of Transfers		20,089,893	20,892,674	20,646,187

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	408,555	641,923	390,673	369,449
--Repayment of Debt	1	13,370	13,369	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	157,460	207,800	207,900	208,000
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	85,798	136,332	136,332	136,332
--Legal Reserve	188,048	278,484	213,334	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	\$11,004	\$11,966	\$12,473	\$13,096	\$13,621
Total Classroom Instruction	\$6,956	\$7,785	\$7,988	\$8,339	\$8,743
Classroom-Salaries and Benefits	\$6,717	\$7,420	\$7,682	\$7,997	\$8,496
Classroom-General Supplies and Textbooks	\$233	\$359	\$301	\$337	\$240
Classroom-Purchased Services	\$6	\$6	\$5	\$5	\$8
Total Support Services	\$1,494	\$1,579	\$1,689	\$1,803	\$1,925
Support Services-Salaries and Benefits	\$1,327	\$1,340	\$1,475	\$1,615	\$1,676
Total Administrative Costs	\$1,252	\$1,322	\$1,338	\$1,440	\$1,400
Administration Salaries and Benefits	\$988	\$1,045	\$1,075	\$1,145	\$1,128
Legal Costs	\$2	\$15	\$9	\$17	\$12
Total Operations and Maintenance of Plant	\$1,282	\$1,292	\$1,431	\$1,485	\$1,514
Operations and Maintenance-Salaries and Benefits	\$697	\$723	\$786	\$805	\$831
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$20	\$24	\$28	\$29	\$39
Total Equipment Costs	\$7	\$143	\$0	\$87	\$0
Employee Benefits as a percentage of salaries*	32.78%	32.81%	36.82%	34.78%	38.58%
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)
Insurance Coverages and Benefits	Participate in a Health Insurance Fund for medical and prescription benefits	0.00
Special Education Services	Coordinated services with GCSSSD for special education placements and administration of nonpublic programs	0.00
Transportation Services, including Fuel	Jointure with Clearview Regional High School	0.00
Purchasing - Telephone	Part of the ACT consortium	0.00
Purchasing - Power/Utilities	Part of the ACES consortium	0.00
Purchasing - Supplies	Part of a consortium for purchasing supplies, equipment and cafeteria food and supplies	0.00
Public Works (fire/snow/trash/water)	Coordinated services with municipality for trash removal, recycling and salt and sand for winter	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	11,954,753
(B) Estimated Net Taxable Valuation (as of 10/01/12)	1,335,094,820
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.8954
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	12,798,057
(E) Estimated Net Taxable Valuation (as of 10/01/12)	1,335,094,820
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.9586

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	11,954,753
(H) Estimated Equalized Valuation (as of 10/01/12)	1,397,039,625
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8557
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	12,798,057
(K) Estimated Equalized Valuation (as of 10/01/12)	1,397,039,625
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.9161

NAME=Steven C. Crispin

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Business Administrator
Base Annual Salary Amount	\$164,493
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	07/01/09
End Date of Contract	06/30/14
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	0
Description of Other Contracted Non-Working Days	0
Total Allowances Amount	4678
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	3712
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	33960
Contractual Post-Employment Benefit Description of Payout of Sick days	100 Unused Sick Days
Contractual Post-Employment Benefit Description of Payout of Vacation days	30 Unused Sick Days
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
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=Steven C. Crispin

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	