

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,387	1,381	1,347
Pupils On Roll - Special Full-Time	233	221	216
Subtotal - Pupils On Roll	1,620	1,602	1,563
Private School Placements	4	7	7
Pupils Sent to Other Districts-Reg Prog		1	0
Pupils Sent to Other Dists-Spec Ed Prog	5	4	6
Pupils Received	72	71	23

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	22,311,013	22,281,013	22,530,498
Total Tuition	10-1300	582,857	366,920	415,300
Transportation Fees From Individuals	10-1410	442	0	0
Transportation Fees From Other LEAS	10-1420-1440	25,875	16,297	17,500
Rents And Royalties	10-1910	33,800	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	138,301	110,711	130,000
Interest Earned On Capital Reserve Funds	10-1XXX	2,791	10	240
Subtotal - Revenues From Local Sources		23,095,079	22,774,951	23,093,538
Revenues from State Sources:				
School Choice Aid	10-3116	640,585	1,283,160	1,457,792
Categorical Transportation Aid	10-3121	0	133,741	147,078
Extraordinary Aid	10-3131	564,479	350,000	467,709
Categorical Special Education Aid	10-3132	756,016	795,293	780,827
Categorical Security Aid	10-3177	74,841	81,339	82,468
Other State Aids	10-3XXX	13,947	0	0
Subtotal - Revenues From State Sources		2,049,868	2,643,533	2,935,874
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	53,705	0	0
Subtotal - Revenues From Federal Sources		53,705	0	0
Budgeted Fund Balance - Operating Budget	10-303	635,351	860,000	234,663
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	500,000	0	0
Adjustment For Prior Year Encumbrances		0	569,816	0
Actual Revenues (Over)/Under Expenditures		-1,149,475	0	0
Total Operating Budget		25,184,528	26,848,300	26,264,075

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	35,742	63,182	0
Total Revenues From Local Sources	20-1XXX	35,742	63,182	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	173,426	229,217	0
Total Revenues From State Sources		173,426	229,217	0
Revenues from Federal Sources:				
Title I	20-4411-4416	21,562	21,143	15,858
Title II	20-4451-4455	3,235	21,518	16,139
Title III	20-4491-4494	0	522	392
I.D.E.A. Part B (Handicapped)	20-4420-4429	448,202	383,145	325,673
Other	20-4XXX	83,007	146,685	0
Total Revenues From Federal Sources		556,006	573,013	358,062
Total Grants And Entitlements		765,174	865,412	358,062
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,241,684	2,160,968	2,083,196
Total Revenues From Local Sources		2,241,684	2,160,968	2,083,196
Budgeted Fund Balance	40-303	0	0	71,772
Total Local Repayment Of Debt		2,241,684	2,160,968	2,154,968
Actual Revenues (Over)/Under Expenditures		-60,956	0	0
Total Repayment Of Debt		2,180,728	2,160,968	2,154,968
Total Revenues/Sources		28,130,430	29,874,680	28,777,105
Total Revenues/Sources Net of Transfers		28,130,430	29,874,680	28,777,105

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,361,905	7,456,761	7,391,695
Special Education - Instruction	11-2XX-100-XXX	2,357,196	2,796,642	2,849,317
Basic Skills/Remedial - Instruction	11-230-100-XXX	284,442	595,478	658,353
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	7,928	6,653	24,188
School-Sponsored Athletics - Instruction	11-402-100-XXX	11,801	10,500	48,233
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	680,719	904,919	1,051,151
Undist. Expenditures - Health Services	11-000-213-XXX	257,531	265,883	330,768
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	697,311	706,708	731,323
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	454,496	299,821	354,120
Undist. Expenditures - Guidance	11-000-218-XXX	394,484	413,802	420,107
Undist. Expenditures - Child Study Teams	11-000-219-XXX	897,908	1,036,876	1,047,305
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	99,259	118,545	118,903
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	382,741	412,549	413,991
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	175,307	174,024	207,711
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	558,990	536,321	484,661
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	853,486	885,806	938,918
Undist. Expend. - Central Services	11-000-251-XXX	369,223	464,566	391,848
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	132,882	114,542	84,762
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,024,338	2,595,422	2,225,966
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,798,780	1,881,465	1,522,596
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,791,982	4,470,118	4,714,910
Total Undistributed Expenditures		14,569,437	15,281,367	15,039,040
Total General Current Expense		24,592,709	26,147,401	26,010,826
Capital Expenditures:				
Equipment	12-XXX-XXX-730	68,937	105,999	90,000

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	64,062	521,983	89,009
Increase In Capital Reserve	10-604	400,000		
Interest Deposit To Capital Reserve	10-604	2,791	10	240
Total Capital Outlay		535,790	627,992	179,249
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	56,029	72,907	74,000
Total Summer School	13-422-X00-XXX	56,029	72,907	74,000
Total Special Schools	13-XXX-XXX-XXX	56,029	72,907	74,000
General Fund Grand Total		25,184,528	26,848,300	26,264,075
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	35,742	63,182	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	25,794	27,278	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	45,651	156,627	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	64,069		
Nonpublic Nursing Services	20-XXX-XXX-XXX	37,912	35,716	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	9,596	0
Total Other State Projects		173,426	229,217	0
Total State Projects	20-XXX-XXX-XXX	173,426	229,217	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	21,562	21,143	15,858
Title II	20-XXX-XXX-XXX	3,235	21,518	16,139
Title III	20-XXX-XXX-XXX	0	522	392
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	448,202	383,145	325,673
Other	20-XXX-XXX-XXX	83,007	146,685	0
Total Federal Projects	20-XXX-XXX-XXX	556,006	573,013	358,062
Total Special Revenue Funds		765,174	865,412	358,062

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,180,728	2,160,968	2,154,968
Total Debt Service Funds		2,180,728	2,160,968	2,154,968
Total Expenditures/Appropriations		28,130,430	29,874,680	28,777,105
Total Expenditures Net of Transfers		28,130,430	29,874,680	28,777,105

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	1,511,513	1,505,559	678,996	525,570
--Repayment of Debt	901	61,857	71,772	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	569,580	472,371	472,381	472,621
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	50,000	50,000	50,000	50,000
--Legal Reserve	3,502	84,739	81,237	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	\$12,299	\$14,126	\$14,043	\$14,567	\$14,995
Total Classroom Instruction	\$6,962	\$8,313	\$8,145	\$8,559	\$8,889
Classroom-Salaries and Benefits	\$6,509	\$7,848	\$7,596	\$7,992	\$8,326
Classroom-General Supplies and Textbooks	\$156	\$329	\$334	\$351	\$343
Classroom-Purchased Services	\$298	\$135	\$215	\$216	\$220
Total Support Services	\$2,424	\$2,773	\$2,760	\$2,665	\$2,904
Support Services-Salaries and Benefits	\$2,290	\$2,559	\$2,492	\$2,350	\$2,543
Total Administrative Costs	\$1,458	\$1,526	\$1,402	\$1,509	\$1,508
Administration Salaries and Benefits	\$1,159	\$1,238	\$1,184	\$1,231	\$1,269
Legal Costs	\$56	\$48	\$24	\$37	\$32
Total Operations and Maintenance of Plant	\$1,437	\$1,483	\$1,703	\$1,802	\$1,618
Operations and Maintenance-Salaries and Benefits	\$707	\$774	\$783	\$814	\$841
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$3	\$16	\$13	\$13	\$58
Total Equipment Costs	\$71	\$44	\$64	\$66	\$58
Employee Benefits as a percentage of salaries*	32.56%	32.44%	29.64%	28.80%	29.88%
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	Interlocal Agreement with Lebanon Boro for SBA & Business Office Functions	42500.00
Special Education Services	Interlocal Agreement with Lebanon Boro for CST Director	42500.00
Custodial and Maintenance Services	Interlocal Agreement with Clinton Public for Supervisor of Bldgs & Grounds	16250.00
Transportation Services, including Fuel	HCESC for NP & Special Education as well as Reg Ed Routes	0.00
Purchasing - Power/Utilities	Participate in ACES Program	0.00
Purchasing - Supplies	HCESC	0.00
Public Works (fire/snow/trash/water)	Municipality provides winter snow plowing & maintenance of BOE fields in exchange for Rec Athletic Use	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	22,530,498
(B) Estimated Net Taxable Valuation (as of 02/07/13)	2,141,171,400
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.0523
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	24,613,694
(E) Estimated Net Taxable Valuation (as of 02/07/13)	2,141,171,400
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.1495

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	22,530,498
(H) Estimated Equalized Valuation (as of 10/01/12)	2,245,130,225
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0035
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	24,613,694
(K) Estimated Equalized Valuation (as of 10/01/12)	2,245,130,225
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.0963

NAME=Drucilla Clark

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$155,000
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	07/12/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
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	
Total Allowances Amount	3525
Total Bonuses Amount	23000
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	43615
Contractual Post-Employment Benefit Description of Payout of Sick days	As per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	As per NJSA 18A:30-9
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=Drucilla Clark

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=Heather Spitzer

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$120,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	19
Shared District	2590
Job Title Other District	SBA
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
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	
Total Allowances Amount	1075
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	25175
Contractual Post-Employment Benefit Description of Payout of Sick days	As per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	As per NJSA 18A:30-9
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=Heather Spitzer

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	\$5,000 of salary is from SS Agreement w/ Lebanon Boro
Additional Comment 2	
Additional Comment 3	