

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	123	148	168
Pupils On Roll - Special Full-Time	2	0	2
Subtotal - Pupils On Roll	125	148	170
Private School Placements	2	4	2
Pupils Sent to Other Districts-Reg Prog	8	6	0
Pupils Sent to Other Dists-Spec Ed Prog	1	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,967,702	1,967,702	1,967,702
Unrestricted Miscellaneous Revenues	10-1XXX	106,590	115,000	115,000
Interest Earned On Capital Reserve Funds	10-1XXX	1	0	0
Subtotal - Revenues From Local Sources		2,074,293	2,082,702	2,082,702
Revenues from State Sources:				
School Choice Aid	10-3116	1,168,600	1,769,320	1,961,388
Categorical Transportation Aid	10-3121	32,317	32,079	32,118
Extraordinary Aid	10-3131	11,664	13,498	13,498
Categorical Special Education Aid	10-3132	19,089	39,484	38,413
Categorical Security Aid	10-3177	2,343	4,352	5,384
Other State Aids	10-3XXX	7,290	39,684	91,117
Subtotal - Revenues From State Sources		1,241,303	1,898,417	2,141,918
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	4,545	4,500	0
Subtotal - Revenues From Federal Sources		4,545	4,500	0
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-307	0	25,485	25,485
Withdrawal From Maint. Reserve	10-310	0	0	162,000
Actual Revenues (Over)/Under Expenditures		-251,643	0	0
Total Operating Budget		3,470,104	4,352,012	4,593,554
Grants and Entitlements:				
Revenues from Federal Sources:				
Title II	20-4451-4455	3,886	1,571	1,571

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	21,050	33,508	33,508
Total Revenues From Federal Sources		24,936	35,079	35,079
Total Grants And Entitlements		24,936	35,079	35,079
Total Revenues/Sources		3,495,040	4,387,091	4,628,633
Total Revenues/Sources Net of Transfers		3,495,040	4,387,091	4,628,633

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,014,930	1,008,423	1,048,626
Special Education - Instruction	11-2XX-100-XXX	32,444	23,555	23,555
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	45,952	34,172	35,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	21,381	27,603	24,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	261,619	427,543	385,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	12,656	15,164	15,770
Undist. Expenditures - Health Services	11-000-213-XXX	79,645	85,711	86,998
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	136,740	140,000	145,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	22,738	30,000	71,116
Undist. Expenditures - Guidance	11-000-218-XXX	12,657	15,163	26,037
Undist. Expenditures - Child Study Teams	11-000-219-XXX	51,536	55,259	63,000
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	5,321	5,000	5,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,419	19,000	20,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	133,178	132,619	134,369
Undist. Expend. - Central Services	11-000-251-XXX	112,896	133,972	127,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	792,901	697,112	715,500
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	124,669	144,000	137,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	294,997	402,589	424,449
Undistributed Expenditures-Food Services	11-000-310-930	2,066		
Total Undistributed Expenditures		2,046,038	2,303,132	2,356,239
Total General Current Expense		3,160,745	3,396,885	3,488,420
Capital Expenditures:				
Equipment	12-XXX-XXX-730	55,154	19,150	8,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	254,204	935,977	1,071,649
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	25,485

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Interest Deposit To Capital Reserve	10-604	1		
Total Capital Outlay		309,359	955,127	1,105,134
General Fund Grand Total		3,470,104	4,352,012	4,593,554
Special Grants and Entitlements:				
Federal Projects:				
Title II	20-XXX-XXX-XXX	3,886	1,571	1,571
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	21,050	33,508	33,508
Total Federal Projects	20-XXX-XXX-XXX	24,936	35,079	35,079
Total Special Revenue Funds		24,936	35,079	35,079
Total Expenditures/Appropriations		3,495,040	4,387,091	4,628,633
Total Expenditures Net of Transfers		3,495,040	4,387,091	4,628,633

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	344,715	181,449	431,449	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	25,485	25,487	25,487	2
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	138,000	212,000	212,000	50,000
--Legal Reserve	60,698	0	0	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	\$21,090	\$22,156	\$18,111	\$19,090	\$17,450
Total Classroom Instruction	\$11,142	\$10,595	\$8,931	\$9,393	\$8,521
Classroom-Salaries and Benefits	\$10,363	\$8,730	\$7,802	\$8,203	\$7,491
Classroom-General Supplies and Textbooks	\$624	\$1,637	\$835	\$880	\$766
Classroom-Purchased Services	\$156	\$228	\$294	\$310	\$265
Total Support Services	\$3,319	\$2,622	\$2,436	\$2,561	\$2,650
Support Services-Salaries and Benefits	\$1,534	\$1,079	\$1,009	\$1,057	\$1,172
Total Administrative Costs	\$1,912	\$2,020	\$1,808	\$1,939	\$1,655
Administration Salaries and Benefits	\$1,627	\$1,620	\$1,493	\$1,564	\$1,336
Legal Costs	\$13	\$72	\$39	\$61	\$53
Total Operations and Maintenance of Plant	\$4,182	\$6,354	\$4,516	\$4,756	\$4,253
Operations and Maintenance-Salaries and Benefits	\$397	\$631	\$499	\$522	\$497
Board Contribution to Food Services	\$0	\$17	\$0	\$0	\$0
Total Extracurricular Costs	\$535	\$550	\$421	\$442	\$371
Total Equipment Costs	\$0	\$441	\$0	\$129	\$47
Employee Benefits as a percentage of salaries*	25.45%	23.44%	33.08%	30.56%	30.43%
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.

Item	Line Number	Source	Amount	Explanation
1	300	Rental of Building	115000.00	Use of Field by DSN, Camp Ora and St. Michaels
1	100	Tax levy from town	1967702.00	Same as last year

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Food Services	food Services	0.00
Food Services	Lunch Services	0.00
Social Worker/Psychologist	Child Study Team Services	0.00
Recycling	Town Shared Services	0.00
Others	Town Shared Services	0.00
Others	Maintainance	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,967,702
(B) Estimated Net Taxable Valuation (as of 10/01/12)	2,073,094,493
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.0949
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,967,702
(E) Estimated Net Taxable Valuation (as of 10/01/12)	2,073,094,493
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.0949
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B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,967,702
(H) Estimated Equalized Valuation (as of 10/01/12)	2,267,067,023
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0868
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,967,702
(K) Estimated Equalized Valuation (as of 10/01/12)	2,267,067,023
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.0868
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NAME=Dr. Anthony Moro

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Princip
Base Annual Salary Amount	\$157,100
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	07/01/10
End Date of Contract	06/30/13
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	5000
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	72963
Contractual Post-Employment Benefit Description of Payout of Sick days	60 per day 209 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	604.23*100 days in contract
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=Dr. Anthony Moro

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=Ms. Pia Lordi

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Facilities Direct
Base Annual Salary Amount	\$99,989
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	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	995
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	19227
Contractual Post-Employment Benefit Description of Payout of Sick days	Not Vested cannot get paid out
Contractual Post-Employment Benefit Description of Payout of Vacation days	50 Days Capped - Not Used Vacation
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=Ms. Pia Lordi

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	