

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	781.0	800.5	796.0
Pupils On Roll - Special Full-Time	93.0	95.0	71.0
Subtotal - Pupils On Roll	874.0	895.5	867.0
Private School Placements	3.0	0.0	1.0
Pupils Sent to Other Districts-Reg Prog	69.0	33.0	58.0
Pupils Sent to Other Dists-Spec Ed Prog	28.0	17.5	21.5
Pupils Received	6.0	3.0	2.0
Pupils in State Facilities	4.0	2.0	1.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,480,379	10,866,757	10,921,920
Total Tuition	10-1300	28,910	50,033	34,799
Unrestricted Miscellaneous Revenues	10-1XXX	29,459	4,100	4,100
Interest Earned On Current Expense Emergency Res	10-1XXX	0	5	5
Interest Earned On Capital Reserve Funds	10-1XXX	384	10	10
Subtotal - Revenues From Local Sources		10,539,132	10,920,905	10,960,834
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	56,489	59,759	59,759
Extraordinary Aid	10-3131	41,093	0	0
Categorical Special Education Aid	10-3132	493,164	507,050	507,050
Equalization Aid	10-3176	832,563	810,011	810,011
Categorical Security Aid	10-3177	39,335	44,731	44,731
Other State Aids	10-3XXX	12,702	77,534	96,674
Subtotal - Revenues From State Sources		1,475,346	1,499,085	1,518,225
Budgeted Fund Balance - Operating Budget	10-303	0	353,736	365,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	30,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	66,135	103,609
Adjustment For Prior Year Encumbrances		0	125,190	0
Actual Revenues (Over)/Under Expenditures		-287,669	0	0
Total Operating Budget		11,726,809	12,965,051	12,977,668
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	169,730	227,012	227,012
Total Revenues From State Sources		169,730	227,012	227,012

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	145,958	228,942	194,601
Title II	20-4451-4455	32,221	31,770	27,005
Title III	20-4491-4494	11,149	14,162	12,038
I.D.E.A. Part B (Handicapped)	20-4420-4429	361,536	300,810	255,689
Other	20-4XXX	0	8,571	7,285
Total Revenues From Federal Sources		550,864	584,255	496,618
Total Grants And Entitlements		720,594	811,267	723,630
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	0	94,718
Total Revenues From Local Sources		0	0	94,718
Total Local Repayment Of Debt		0	0	94,718
Total Repayment Of Debt		0	0	94,718
Total Revenues/Sources		12,447,403	13,776,318	13,796,016
Total Revenues/Sources Net of Transfers		12,447,403	13,776,318	13,796,016

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,557,281	3,784,456	3,892,717
Special Education - Instruction	11-2XX-100-XXX	946,001	965,420	1,022,281
Basic Skills/Remedial - Instruction	11-230-100-XXX	1,493	69,810	0
Bilingual Education - Instruction	11-240-100-XXX	147,432	151,099	153,689
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	24,980	26,250	26,250
School-Sponsored Athletics - Instruction	11-402-100-XXX	7,000	7,000	7,000
Before/After School Programs	11-421-XXX-XXX	9,160	15,820	9,700
Community Services Programs/Operations	11-800-330-XXX	62	300	350
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,612,350	1,977,550	1,974,116
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	39,694	47,579	51,569
Undist. Expenditures - Health Services	11-000-213-XXX	84,001	87,508	93,758
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	154,698	161,926	160,400
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	84,380	87,485	48,545
Undist. Expenditures - Guidance	11-000-218-XXX	61,930	66,063	65,344
Undist. Expenditures - Child Study Teams	11-000-219-XXX	248,753	256,802	264,257
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	15,855	15,074	12,100
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	189,005	192,921	200,897
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	626	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	277,308	336,085	315,415
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	317,627	327,040	335,281
Undist. Expend. - Central Services	11-000-251-XXX	218,406	219,102	219,986
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	6,127	11,286	22,165
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	772,623	845,284	831,774
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	489,657	591,915	581,561
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,024,862	2,205,008	2,188,469
Total Undistributed Expenditures		6,597,276	7,429,254	7,370,637

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Interest Earned On Current Expense Emergency Res	10-607	0	5	5
Total General Current Expense		11,290,685	12,449,414	12,482,629
Capital Expenditures:				
Equipment	12-XXX-XXX-730	61,391	7,462	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	19,716	74,774	55,742
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		81,107	82,246	55,752
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	17,643	19,003	23,335
Summer School - Support Services	13-422-200-XXX	0	4,062	0
Total Summer School	13-422-X00-XXX	17,643	23,065	23,335
Total Special Schools	13-XXX-XXX-XXX	17,643	23,065	23,335
Transfer Of Funds To Charter Schools	10-000-100-56X	337,374	410,326	415,952
General Fund Grand Total		11,726,809	12,965,051	12,977,668
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	30,100	25,999	25,999
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	53,967	106,142	106,142
Nonpublic Handicapped Services	20-XXX-XXX-XXX	31,225	48,181	48,181
Nonpublic Nursing Services	20-XXX-XXX-XXX	44,664	37,210	37,210
Nonpublic Technology Initiative	20-XXX-XXX-XXX	9,774	9,480	9,480
Total Other State Projects		169,730	227,012	227,012
Total State Projects	20-XXX-XXX-XXX	169,730	227,012	227,012
Federal Projects:				
Title I	20-XXX-XXX-XXX	145,958	228,942	194,601
Title II	20-XXX-XXX-XXX	32,221	31,770	27,005

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Title III	20-XXX-XXX-XXX	11,149	14,162	12,038
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	361,536	300,810	255,689
Other	20-XXX-XXX-XXX	0	8,571	7,285
Total Federal Projects	20-XXX-XXX-XXX	550,864	584,255	496,618
Total Special Revenue Funds		720,594	811,267	723,630
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	0	94,718
Total Debt Service Funds		0	0	94,718
Total Expenditures/Appropriations		12,447,403	13,776,318	13,796,016
Total Expenditures Net of Transfers		12,447,403	13,776,318	13,796,016

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	434,232	591,596	422,052	256,797
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	113,722	62,094	92,104	62,114
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	50,000	50,000
--Legal Reserve	266,626	265,680	199,745	0
--Tuition Reserve	111,110	169,744	103,609	0
--Current Expense Emergency Reserve	50,065	50,070	50,075	50,080
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,146	\$11,019	\$11,259	\$11,435	\$11,463
Total Classroom Instruction	\$7,503	\$7,324	\$7,520	\$7,608	\$7,670
Classroom-Salaries and Benefits	\$7,309	\$7,118	\$7,249	\$7,323	\$7,310
Classroom-General Supplies and Textbooks	\$167	\$170	\$185	\$198	\$274
Classroom-Purchased Services	\$27	\$36	\$87	\$87	\$86
Total Support Services	\$1,302	\$1,322	\$1,331	\$1,339	\$1,320
Support Services-Salaries and Benefits	\$1,120	\$1,104	\$1,108	\$1,110	\$1,130
Total Administrative Costs	\$1,250	\$1,239	\$1,250	\$1,297	\$1,295
Administration Salaries and Benefits	\$1,046	\$1,051	\$1,042	\$1,050	\$1,070
Total Operations and Maintenance of Plant	\$1,029	\$1,076	\$1,097	\$1,130	\$1,117
Operations and Maintenance-Salaries and Benefits	\$601	\$611	\$602	\$605	\$634
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$54	\$51	\$52	\$51	\$51
Total Equipment Costs	\$0	\$74	\$0	\$9	\$0
Legal Costs	\$21	\$15	\$18	\$18	\$18
Employee Benefits as a percentage of salaries*	33.48%	32.21%	34.63%	33.47%	32.80%

*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 the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2013-14 revised appropriations and the 2014-15 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 Saved (Optional)
Others	Participant with E-Rate Program for All Instructional Communication Services	0
Purchasing	Participate with the ACES Program for Natural Gas Services	0
Purchasing	Participant with the Educational Data Consortium for General and Instructional Supplies	0
Purchasing	Participant with ACT Program for Telecommunication Services	0
Purchasing	Member of Middlesex Regional Educational Services Commission	0
Municipal/Public Works	Shared Services with Absecon City for Trash Removal	0
Technology Services	Participant with South Jersey Technology Partnership and E.I.R.C	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,921,920
(B) Estimated Net Taxable Valuation (as of 01/01/14)	715,982,670
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.5254
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,016,638
(E) Estimated Net Taxable Valuation (as of 01/01/14)	715,982,670
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.5387

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,921,920
(H) Estimated Equalized Valuation (as of 10/01/13)	806,126,430
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3549
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,016,638
(K) Estimated Equalized Valuation (as of 10/01/13)	806,126,430
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.3666

NAME=Allen Suhr

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities Director
Base Annual Salary Amount	\$83,552
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	07/01/13
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	
Total Allowances Amount	\$2,000
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement/After 15 Years of Service
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Allen Suhr

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=James Giaquinto

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,013
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	06/30/15
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

NAME=James Giaquinto

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,500
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	\$17,438
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement/\$260 per day/Unused Vacation Days
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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	
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=Scott Sarraiocco

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$93,639
Full-Time Equivalent (FTE)	1.0

NAME=Scott Sarraiocco

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	17
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	\$1,200
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	\$4,750
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement/After 15 Years of Service
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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	
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	

NAME=Scott Sarraiocco

CATEGORY	MEASURE
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=Tina Davisson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$100,955
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	07/01/13
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	
Total Allowances Amount	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Tina Davisson

CATEGORY	MEASURE
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement in excess of 75 / less than 170
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Applicable
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	
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	