

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	2,627.0	2,650.0	2,658.0
Pupils On Roll - Special Full-Time	454.0	464.0	456.0
Subtotal - Pupils On Roll	3,081.0	3,114.0	3,114.0
Private School Placements	10.0	6.0	6.0
Pupils Sent to Other Districts-Reg Prog	4.0	6.0	6.0
Pupils Sent to Other Dists-Spec Ed Prog	20.0	19.0	34.0
Pupils Received	0.0	2.0	2.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,235,299	16,621,103	16,621,103
Total Tuition	10-1300	4,130	20,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	232,993	95,502	15,215
Interest Earned On Maintenance Reserve	10-1XXX	0	750	750
Interest Earned On Capital Reserve Funds	10-1XXX	3,190	1,650	2,000
Subtotal - Revenues From Local Sources		16,475,612	16,739,005	16,659,068
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	753,536	728,399	728,399
Extraordinary Aid	10-3131	122,652	50,000	50,500
Categorical Special Education Aid	10-3132	1,736,685	1,746,258	1,746,258
Equalization Aid	10-3176	19,314,822	19,321,187	19,321,187
Categorical Security Aid	10-3177	741,647	764,626	764,626
Other State Aids	10-3XXX	11,658	135,379	194,669
Subtotal - Revenues From State Sources		22,681,000	22,745,849	22,805,639
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	89,476	56,458	60,989
Education Jobs Fund	18-4522	1,930	0	0
Subtotal - Revenues From Federal Sources		91,406	56,458	60,989
Budgeted Fund Balance - Operating Budget	10-303	0	1,603,230	1,644,750
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	895,972	800,000
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317		55,183	0
Transfers From Other Funds	10-5200	18,153	0	0
Adjustment For Prior Year Encumbrances		0	851,069	0
Actual Revenues (Over)/Under Expenditures		-373,286	0	0
Total Operating Budget		38,892,885	42,946,766	41,970,446

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	246,432	238,016	267,768
Other Restricted Entitlements	20-32XX	127,365	139,031	114,248
Total Revenues From State Sources		373,797	377,047	382,016
Revenues from Federal Sources:				
Title I	20-4411-4416	351,215	449,671	301,348
Title II	20-4451-4455	69,894	72,334	59,434
Title III	20-4491-4494	23,261	26,623	15,544
I.D.E.A. Part B (Handicapped)	20-4420-4429	807,410	790,241	661,863
Other	20-4XXX	24,328	12,988	0
Total Revenues From Federal Sources		1,276,108	1,351,857	1,038,189
Transfers From Operating Budget-Prek	20-5200	102,194	115,253	101,311
Total Grants And Entitlements		1,752,099	1,844,157	1,521,516
Repayment of Debt:				
Transfers From Other Funds	40-5200	248,681	188,807	219,616
Transfers From Capital Reserve	40-5210	0	55,183	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	3,054,898	3,054,898	3,004,249
Total Revenues From Local Sources		3,054,898	3,054,898	3,004,249
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,328,380	1,325,441	1,325,434
Withdrawal From Debt Service Reserve	40-313	0	2	0
Total Local Repayment Of Debt		4,631,959	4,624,331	4,549,299

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Repayment Of Debt		4,631,959	4,624,331	4,549,299
Total Revenues/Sources		45,276,943	49,415,254	48,041,261
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	102,194	115,253	101,311
Deduct Transfer-Transfers From Capital Reserve	40-5210	0	55,183	0
Total Revenues/Sources Net of Transfers		45,174,749	49,244,818	47,939,950

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	11,255,826	12,740,257	11,929,400
Special Education - Instruction	11-2XX-100-XXX	3,680,477	4,004,488	4,195,881
Basic Skills/Remedial - Instruction	11-230-100-XXX	1,114,486	1,229,255	1,149,541
Bilingual Education - Instruction	11-240-100-XXX	353,946	419,160	446,723
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	81,738	114,983	107,936
School-Sponsored Athletics - Instruction	11-402-100-XXX	58,857	57,819	65,034
Summer School	11-422-XXX-XXX	22,447	0	0
Community Services Programs/Operations	11-800-330-XXX	1,705	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,006,563	1,090,948	664,090
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	124,485	139,790	136,397
Undist. Expenditures - Health Services	11-000-213-XXX	328,820	328,679	361,235
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	582,676	639,664	657,512
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	688,560	833,662	897,587
Undist. Expenditures - Guidance	11-000-218-XXX	456,383	500,546	452,270
Undist. Expenditures - Child Study Teams	11-000-219-XXX	981,314	1,035,280	1,002,111
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	569,604	393,124	358,538
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	407,937	436,019	441,458
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	154,100	130,093	86,100
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	860,219	851,947	734,447
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,462,195	1,426,614	1,394,972
Undist. Expend. - Central Services	11-000-251-XXX	324,655	328,108	347,711
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	276,732	279,849	323,468
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,389,879	3,770,757	3,694,687
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,808,804	3,081,099	3,002,552
Personal Services - Employee Benefits	11-XXX-XXX-2XX	7,455,412	7,929,959	8,568,467
Total Undistributed Expenditures		21,878,338	23,196,138	23,123,602

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Interest Earned On Maintenance Reserve	10-606	0	750	750
Total General Current Expense		38,447,820	41,762,850	41,018,867
Capital Expenditures:				
Equipment	12-XXX-XXX-730	185,285	120,509	30,519
Facilities Acquisition And Const. Serv.	12-000-400-XXX	105,093	1,006,574	110,602
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	800,000
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	46,972	55,183	0
Interest Deposit To Capital Reserve	10-604	0	1,650	2,000
Total Capital Outlay		337,350	1,183,916	943,121
Transfer Of Funds To Charter Schools	10-000-100-56X	107,715	0	8,458
General Fund Grand Total		38,892,885	42,946,766	41,970,446
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	277,006	301,723	352,984
Support Services	20-218-200-XXX	71,620	51,546	16,095
Total Preschool Education Aid	20-218-XXX-XXX	348,626	353,269	369,079
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	9,247	8,995	7,646
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	72,280	65,397	57,520
Nonpublic Handicapped Services	20-XXX-XXX-XXX	29,590	48,698	35,532
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,835	12,661	10,762
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,413	3,280	2,788
Total Other State Projects		127,365	139,031	114,248
Total State Projects	20-XXX-XXX-XXX	475,991	492,300	483,327
Federal Projects:				
Title I	20-XXX-XXX-XXX	351,215	449,671	301,348
Title II	20-XXX-XXX-XXX	69,894	72,334	59,434
Title III	20-XXX-XXX-XXX	23,261	26,623	15,544

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	807,410	790,241	661,863
Other	20-XXX-XXX-XXX	24,328	12,988	0
Total Federal Projects	20-XXX-XXX-XXX	1,276,108	1,351,857	1,038,189
Total Special Revenue Funds		1,752,099	1,844,157	1,521,516
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	4,631,959	4,624,331	4,549,299
Total Debt Service Funds		4,631,959	4,624,331	4,549,299
Total Expenditures/Appropriations		45,276,943	49,415,254	48,041,261
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	102,194	115,253	101,311
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	46,972	55,183	0
Total Expenditures Net of Transfers		45,127,777	49,244,818	47,939,950

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	1,147,723	912,168	912,168	841,914
--Repayment of Debt	2	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,834,674	1,809,044	859,539	61,539
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	800,000	800,000	800,750	801,500
--Legal Reserve	3,248,550	3,177,726	1,574,496	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	2	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	\$10,813	\$11,327	\$11,893	\$12,148	\$12,081
Total Classroom Instruction	\$6,639	\$6,995	\$7,146	\$7,701	\$7,640
Classroom-Salaries and Benefits	\$6,225	\$6,585	\$6,754	\$7,310	\$7,288
Classroom-General Supplies and Textbooks	\$325	\$311	\$303	\$295	\$259
Classroom-Purchased Services	\$89	\$99	\$89	\$96	\$92
Total Support Services	\$1,779	\$1,815	\$1,882	\$1,832	\$1,859
Support Services-Salaries and Benefits	\$1,654	\$1,691	\$1,711	\$1,696	\$1,728
Total Administrative Costs	\$1,106	\$1,177	\$1,288	\$1,146	\$1,146
Administration Salaries and Benefits	\$885	\$936	\$968	\$924	\$962
Total Operations and Maintenance of Plant	\$1,235	\$1,274	\$1,485	\$1,392	\$1,362
Operations and Maintenance-Salaries and Benefits	\$664	\$711	\$715	\$762	\$683
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$44	\$57	\$83	\$70	\$72
Total Equipment Costs	\$42	\$60	\$41	\$39	\$10
Legal Costs	\$29	\$27	\$26	\$26	\$24
Employee Benefits as a percentage of salaries*	29.52%	32.20%	36.74%	31.10%	34.46%

\*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)
Transportation Services, including Fuel	GEHRHSD TRANSPORTATION CONSORTIUM - DISTRICT BUSING AND MANAGEMENT	0
Purchasing	ACT - TELEPHONE SERVICES	0
Purchasing	SUPPLIES - MIDDLESEX REGIONAL EDUC SERVICES COMMISSION	0
Purchasing	GASOLINE & MAINT CONTRACTS - ATANTIC COUNTY GOVERNMENT	0
Purchasing	SUPPLIES - HUNTERDON COUNTY EDUC SERVICES COMMISSION	0
Purchasing	GEHRHSD - TIME AND MATERIAL SERVICES	0
Municipal/Public Works	TRASH REMOVAL - TOWNSHIP OF HAMILTON	0
Technology Services	SJTP - TECHNOLOGY SUPPLIES AND SERVICES	0
Insurance Coverages and Benefits	NJSEHBP - HEALTH AND PRESCRIPTION COVERAGE	0
Insurance Coverages and Benefits	ACASBO JIF - INSURANCE (OTHER THAN HEALTH)	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	16,621,103
(B) Estimated Net Taxable Valuation (as of 10/01/13)	2,275,007,386
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.7306
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	19,625,352
(E) Estimated Net Taxable Valuation (as of 10/01/13)	2,275,007,386
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.8627
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B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	16,621,103
(H) Estimated Equalized Valuation (as of 10/01/13)	2,375,145,598
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6998
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	19,625,352
(K) Estimated Equalized Valuation (as of 10/01/13)	2,375,145,598
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.8263
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NAME=CAPPELLUTI, DR. MICHELLE

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$148,629
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	\$3,280
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	\$27,290
Contractual Post-Employment Benefit Description of Payout of Sick days	DAYS @ DAILY RATE, MAX OF \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	TOTAL DAYS @ 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, DR. 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	\$102,000
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	07/01/13
End Date of Contract	06/30/14
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

NAME=SMITH, DANIEL

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,600
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	\$5,727
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 PER DAY, MAX OF \$12,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	TOTAL DAYS @ 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	
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	