

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	2,650.0	2,620.0	2,709.0
Pupils On Roll Special Ed Full-Time	464.0	466.0	466.0
Pupils On Roll SUBTOTAL	3,114.0	3,086.0	3,175.0
Pupils in Private School Placements	6.0	6.0	6.0
Pupils Sent to Other Districts Regular	6.0	3.0	3.0
Pupils Sent to Other Districts Special Ed	19.0	20.0	20.0
Pupils Received	2.0		0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,621,103	16,621,103	17,183,705
Total Tuition	10-1300	9,564	20,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	116,740	15,215	19,675
Interest Earned On Maintenance Reserve	10-1XXX	0	750	750
Interest Earned On Capital Reserve Funds	10-1XXX	2,167	2,000	2,000
Subtotal - Revenues From Local Sources		16,749,574	16,659,068	17,226,130
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	728,399	728,399	728,399
Extraordinary Aid	10-3131	111,552	50,500	50,500
Categorical Special Education Aid	10-3132	1,746,258	1,746,258	1,746,258
Equalization Aid	10-3176	19,321,187	19,321,187	19,321,187
Categorical Security Aid	10-3177	764,626	764,626	764,626
Other State Aids	10-3XXX	146,700	194,669	194,669
Subtotal - Revenues From State Sources		22,818,722	22,805,639	22,805,639
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	89,365	60,989	64,264
Subtotal - Revenues From Federal Sources		89,365	60,989	64,264
Budgeted Fund Balance - Operating Budget	10-303	0	1,644,750	771,403
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	800,000	0
Withdrawal From Maint. Reserve	10-310	0	0	450,000
Adjustment For Prior Year Encumbrances		0	385,545	0
Actual Revenues (Over)/Under Expenditures		2,131,541	0	0
Total Operating Budget		41,789,202	42,355,991	41,317,436
Grants and Entitlements:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from State Sources:				
Preschool Education Aid	20-3218	238,016	267,768	171,074
Other Restricted Entitlements	20-32XX	122,951	147,555	125,034
Total Revenues From State Sources		360,967	415,323	296,108
Revenues from Federal Sources:				
Title I	20-4411-4416	434,235	414,567	339,261
Title II	20-4451-4455	72,335	71,555	60,822
Title III	20-4491-4494	26,623	15,853	13,475
I.D.E.A. Part B (Handicapped)	20-4420-4429	787,434	830,067	703,171
Preschool Development Expansion Grant	20-4527		0	1,287,383
Other	20-4XXX	12,989	0	0
Total Revenues From Federal Sources		1,333,616	1,332,042	2,404,112
Transfers From Operating Budget-Prek	20-5200	115,253	101,311	101,311
Total Grants And Entitlements		1,809,836	1,848,676	2,801,531
Repayment of Debt:				
Transfers From Other Funds	40-5200	188,807	219,616	188,807
Transfers From Capital Reserve	40-5210	55,183	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	3,054,898	3,004,249	2,932,768
Total Revenues From Local Sources		3,054,898	3,004,249	2,932,768
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,325,441	1,325,434	831,737
Budgeted Fund Balance	40-303	0	0	159
Total Local Repayment Of Debt		4,624,329	4,549,299	3,953,471
Actual Revenues (Over)/Under Expenditures		-157	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Repayment Of Debt		4,624,172	4,549,299	3,953,471
Total Revenues/Sources		48,223,210	48,753,966	48,072,438
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	115,253	101,311	101,311
Deduct Transfer-Transfers From Capital Reserve	40-5210	55,183	0	0
Total Revenues/Sources Net of Transfers		48,052,774	48,652,655	47,971,127

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	12,397,549	11,923,967	12,045,901
Special Education - Instruction	11-2XX-100-XXX	4,166,356	4,250,590	4,214,293
Basic Skills/Remedial - Instruction	11-230-100-XXX	1,302,898	1,149,541	1,131,440
Bilingual Education - Instruction	11-240-100-XXX	456,705	450,723	450,479
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	78,351	107,936	69,067
School-Sponsored Athletics - Instruction	11-402-100-XXX	59,903	67,352	65,084
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	0	8,136
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	649,955	789,471	902,309
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	145,582	136,495	136,909
Undist. Expenditures - Health Services	11-000-213-XXX	361,153	370,835	368,038
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	635,038	661,012	629,187
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	842,086	925,165	900,916
Undist. Expenditures - Guidance	11-000-218-XXX	496,848	462,270	461,764
Undist. Expenditures - Child Study Teams	11-000-219-XXX	948,741	973,820	939,411
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	346,533	344,759	309,264
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	450,279	446,558	441,418
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	101,109	80,500	73,854
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	923,575	760,307	841,281
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,427,087	1,428,652	1,409,342
Undist. Expend. - Central Services	11-000-251-XXX	333,801	338,711	313,215
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	308,112	333,868	297,597
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,725,794	3,607,571	3,529,080
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,960,810	3,002,104	2,707,718
Personal Services - Employee Benefits	11-XXX-XXX-2XX	7,937,990	8,428,652	8,767,596
Total Undistributed Expenditures		22,594,493	23,090,750	23,028,899
Interest Earned On Maintenance Reserve	10-606	0	750	750

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total General Current Expense		41,056,255	41,041,609	41,014,049
Capital Expenditures:				
Equipment	12-XXX-XXX-730	109,743	35,628	160,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	568,021	1,150,402	110,602
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	110,200	0
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	55,183	0	0
Interest Deposit To Capital Reserve	10-604	0	2,000	2,000
Total Capital Outlay		732,947	1,298,230	272,602
Transfer Of Funds To Charter Schools	10-000-100-56X	0	16,152	30,785
General Fund Grand Total		41,789,202	42,355,991	41,317,436
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	301,723	352,984	272,385
Support Services	20-218-200-XXX	51,546	16,095	0
Total Preschool Education Aid	20-218-XXX-XXX	353,269	369,079	272,385
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,995	9,751	7,900
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	66,264	72,560	61,677
Nonpublic Handicapped Services	20-XXX-XXX-XXX	31,814	45,455	38,637
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,598	14,797	12,577
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,280	4,992	4,243
Total Other State Projects		122,951	147,555	125,034
Total State Projects	20-XXX-XXX-XXX	476,220	516,634	397,419
Preschool Expansion Grant Instruction	20-220-100-XXX		0	1,287,383
Preschool Expansion Grant	20-220-XXX-XXX		0	1,287,383
Federal Projects:				
Title I	20-XXX-XXX-XXX	434,235	414,567	339,261
Title II	20-XXX-XXX-XXX	72,335	71,555	60,822

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title III	20-XXX-XXX-XXX	26,623	15,853	13,475
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	787,434	830,067	703,171
Other	20-XXX-XXX-XXX	12,989	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,333,616	1,332,042	2,404,112
Total Special Revenue Funds		1,809,836	1,848,676	2,801,531
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	4,624,172	4,549,299	3,953,471
Total Debt Service Funds		4,624,172	4,549,299	3,953,471
Total Expenditures/Appropriations		48,223,210	48,753,966	48,072,438
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	115,253	101,311	101,311
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	55,183	0	0
Total Expenditures Net of Transfers		48,052,774	48,652,655	47,971,127

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	912,168	1,026,966	839,409	839,409
--Repayment of Debt	0	159	159	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,809,044	860,056	179,359	181,359
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	800,000	800,000	800,750	351,500
--Legal Reserve	3,177,726	2,345,899	771,403	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	2	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,327	\$12,102	\$12,081	\$12,165	\$11,842
Total Classroom Instruction	\$6,995	\$7,682	\$7,640	\$7,701	\$7,570
Classroom-Salaries and Benefits	\$6,585	\$7,325	\$7,288	\$7,340	\$7,199
Classroom-General Supplies and Textbooks	\$311	\$276	\$259	\$271	\$287
Classroom-Purchased Services	\$99	\$82	\$92	\$90	\$84
Total Support Services	\$1,815	\$1,792	\$1,859	\$1,866	\$1,777
Support Services-Salaries and Benefits	\$1,691	\$1,678	\$1,728	\$1,713	\$1,653
Total Administrative Costs	\$1,177	\$1,184	\$1,146	\$1,175	\$1,143
Administration Salaries and Benefits	\$936	\$941	\$962	\$979	\$919
Total Operations and Maintenance of Plant	\$1,274	\$1,380	\$1,362	\$1,346	\$1,293
Operations and Maintenance-Salaries and Benefits	\$711	\$774	\$683	\$695	\$689
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$57	\$56	\$72	\$73	\$54
Total Equipment Costs	\$60	\$35	\$10	\$12	\$50
Legal Costs	\$27	\$46	\$24	\$29	\$32
Employee Benefits as a percentage of salaries*	32.20%	31.10%	34.46%	33.85%	35.61%

\*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 2014-15 revised appropriations and the 2015-16 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	0
Purchasing	ACT - TELEPHONE SERVICES	0
Purchasing	SUPPLIES - MIDDLESEX REGIONAL EDUC SERVICES COMMISSION	0
Purchasing	GASOLINE & MAINT CONTRACTS - ATLANTIC 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 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	17,183,705
(B) Estimated Net Taxable Valuation (as of 01/09/15)	2,091,888,767
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.8214
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	20,116,473
(E) Estimated Net Taxable Valuation (as of 01/09/15)	2,091,888,767
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.9616
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	17,183,705
(H) Estimated Equalized Valuation (as of 01/09/15)	2,091,888,767
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8214
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	20,116,473
(K) Estimated Equalized Valuation (as of 01/09/15)	2,091,888,767
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.9616
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NAME=CAPPELLUTI, DR. MICHELLE

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$151,602
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	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	\$25,495
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	\$103,020
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	07/01/14
End Date of Contract	06/30/15
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
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	\$6,814
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
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=SMITH, DANIEL

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	