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**NEW JERSEY DEPARTMENT OF EDUCATION**

**Comparative Spending Guide**

**March 2005**

### Introduction

This comparative spending guide provides officials and the public the opportunity to review and compare various components of a school district's annual budget to other similar districts in the state through a series of "indicators" presenting costs on a per pupil basis. The school districts have been divided into groups based on operating type and projected enrollment as of October 15, 2004. Charter schools are included as a separate group from other public schools. The groupings are as follows:

<u>Operating Type</u>	<u>Enrollment Range</u>	<u>Number in Group</u>
K-6	All	61
K-8	Less than 400	67
K-8	400 – 750	63
K-8	Over 750	95
K-12	Less than 1,800	46
K-12	1,800 - 3,500	70
K-12	Over 3,500	104
Grades 7-12 & 9-12	All	47
<b><u>Other:</u></b>		
County Special Services	All	8
County Vocational	All	21
Charter Schools	All	50

The number of districts within K-8 and K-12 enrollment groups changed slightly from last year's comparative spending guide by virtue of enrollment changes within those operating types. Additionally, 2003-04 enrollments used to determine cost per pupil dollars in last year's comparative spending guide were estimated enrollments while the 2005 comparative spending guide reflects actual enrollments for the 2003-04 fiscal year. Therefore, your district's relative ranking and cost per pupil from the prior year's guide may have changed for school year 2003-04 and the new rankings are reflected in this guide. Information for Non-Operating, Educational Services Commissions, Regional Day Schools, and Jointures is not included in this document.

A copy of the Transportation Efficiency Report is included in the guide. This section, in the back of the publication, provides the identification of school districts' vehicle capacity utilization exclusive of some vocational schools, special services, educational service commissions and jointure commissions. In addition, districts that provide all of their transportation through coordinated transportation services are also excluded. Districts that continue to fall below 120% in vehicle utilization may be required to develop a corrective action plan outlining how they intend to improve efficiency.

For each of the per pupil cost indicators presented, districts are ranked within their group from low to high for the applicable year. Three years of data are presented - 2002-03 and 2003-04 actual amounts and 2004-05 budget amounts. The staffing indicators for ratios of students to classroom teacher, educational support and administrator and faculty (teacher and support) to administrative personnel are ranked high to low. The staffing indicators for classroom teacher, educational support and administrator median salaries are ranked low to high. Various data collection sources are used in this document. The 2002-03 and 2003-04 actual expenditure data come from the district's Comprehensive Annual Financial Reports that were certified by the district's public school accountant in each of those years. The 2004-05 budgeted appropriation data use the district's original 2004-05 budget that was certified for taxes. It does not include any subsequent transfers or changes. The 2004-05 budget

amounts also include the spending plans for the additional Education Opportunity Aid (previously known as Parity Remedy Aid) provided to thirty Abbott districts. This aid was ordered by the Supreme Court to allow these special needs districts' per pupil regular education spending to be at the same level as the per pupil regular education spending of the wealthiest districts in the state. Abbott districts' spending also includes expenditures on Whole School Reform and preschool programs operated by the school district. The total number of students used to calculate the per pupil costs are from the 2002-03 and 2003-04 School Register Summaries submitted by districts to report actual attendance data for each of those years, and the October 15, 2004 projected enrollments included in the district's 2004-05 annual budget certified for taxes. The information reported in the 2002-03 and 2003-04 School Register Summaries was used to calculate an average daily enrollment for the district for the 2002-03 and 2003-04 respective school years. The district's projected student population as of October 15, 2004 as reported in the 2004-05 Annual School District Budget Statement is used in the calculation of the 2004-05 per pupil costs. Although the enrollment data are not consistent for all years (2002-03 and 2003-04 are averages over the school year and 2004-05 is enrollment at a point in time), the information is the best available and is considered comparable for calculating per pupil costs. Certain other information regarding staffing levels and median salaries is derived from the Fall Certificated Staff Report (an annual collection of demographic data on staff at the school level).

The per pupil calculations are based on the number of students served in the district rather than the number of resident students of the district. It includes those students "on roll" in the district, meaning the resident students plus those received from other districts less those sent out of district. Consistent with the decision to report the cost of "on roll" students, the tuition paid to preschool service providers as well as the students served in these environments are not included when calculating the per pupil costs.

When determining the costs to be included in the per pupil calculations, the department gave careful consideration to what per pupil calculations would be meaningful to the reader as well as what costs could bias the comparison between districts. Only those costs that are considered similar among districts are included in the per pupil calculations. Those costs that are somewhat unique to certain districts or differ based on circumstance have been excluded. Examples of excluded costs are those expenditures funded by restricted grants, TPAF, tuition payments to other districts and private schools, debt service expenditures and the principal and interest payments for the lease purchase of land and buildings. It was impossible for the department to identify and limit the impact of unique circumstances in school districts that may increase per pupil cost calculations (i.e. the magnet school run by Ridgefield Boro in Bergen County which provides high cost special education programs, including one for students with autism; shared services where one district provides the service and shows the cost as an expenditure but does not have the students in its on roll count). These additional costs are often supported by tuition and other such miscellaneous revenues and represent consolidated service efforts, which provide services to all parties involved. The department encourages such efforts.

For each per pupil cost indicator presented on the following pages, the 2002-03 per pupil cost represents the total audited expenditures in the applicable categories as explained in the indicator description divided by the average daily enrollment for the 2002-03 school year. The 2003-04 per pupil cost represents the total audited expenditures in the applicable categories divided by the average daily enrollment for the 2003-04 school year. The 2004-05 per pupil cost represents the total budgeted appropriations in the applicable categories divided by the projected total pupils on roll as of October 15, 2004. Districts are ranked low to high for each of the three years. The districts are listed alphabetically in county-district order within their grouping. Each component per pupil cost as a percentage of total per pupil cost is shown for each of the three years presented. For those indicators comprising salaries and benefits, the percentage of the salaries and benefits per pupil cost to the related total component per pupil cost for each of the three years presented is also shown. The information for the staffing indicators is derived from the Fall Survey reports. The indicators differ from those published in the 2004 Report Card in that faculty is separated between classroom teachers and educational support staff. In addition, ratios for staffing indicators use student enrollment counts as listed on the Application for State School Aid as of October

15, 2004 in lieu of the student enrollment counts used in the Report Card from the Fall Survey as of October 15, 2004. Both student counts should be the same.

Separate schedules "Summary of 2002-03 Actual Totals", "Summary of 2003-04 Actual Totals", and "Summary of 2004-05 Original Budgeted Totals" are included in this document to give the reader a summary of the various pieces of a district's fund budget for each of the three years. For simplicity, only the total costs for each indicator are presented along with the average daily enrollments.

It should be noted that the categorization of costs within functions for the calculations are consistent with the classifications used by the National Center for Education Statistics. These categorizations may differ from the definitions used by both the department and outside organizations in past years when classifying New Jersey school district expenditure data. Cost per pupil calculations in this Comparative Spending Guide are the same as the "Comparative Cost Per Pupil" as published in the 2004 Report Card for the 2002-03 actual amounts. The 2003-04 per pupil calculations in the 2004 Report Card are budgeted amounts whereas the 2003-04 per pupil calculations in this guide are actual amounts.

This document will prove useful to school administrators and local citizens by providing them with a context for school spending which will enable them to compare key spending practices with those of neighboring districts and with districts of similar socioeconomic conditions, as well as with state and county trends. This document is not intended to answer questions; rather it is intended to be a stimulus for creative public discussions which can foster constructive, collaborative budget planning between school administrators and the community they serve, as well as between school administrators in different districts.

## **March 2005**

### **Vital Statistics Section**

The **Vital Statistics Section** is a summary of the most recent financial, staffing and student information. The statistics are derived from data collected by the department for the 2004-05 school year. The comparative cost per pupil represents the 2004-05 per pupil costs from Indicator 1 in the guide. The percent breakdown for total revenue sources is derived from the district's original 2004-05 budget that was certified for taxes. State sources include all state aid revenues in the general fund, special revenue fund and debt service fund. Local sources, raised through local taxes and fund balance (surplus) include revenues from both the general fund and debt service fund. Federal sources include revenues in the general fund and special revenue. Tuition revenues are received from other school districts or individuals. Staffing ratios are derived from enrollment data from the October 15, 2004 actual enrollment counts in the Application for State School Aid with classroom teacher, educational support and administrative personnel coming from data collected from the districts in the Fall Certificated Staff Report. In the Fall Certificated Staff Report, districts provide the department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent by job description codes, and total salary paid. This job code information provided was used to calculate all three ratios - students to classroom teachers, students to educational support, and students to administrative staff. Teachers include certificated instructional staff and support staff includes educational support services positions. For instructional staff, job codes for actual classroom instruction were used. Educational support services positions include the job codes for counselors, librarians, nurses, child study team members, and other educational support services personnel. Administrative staff calculations include the job codes for chief school administrator, assistant superintendents, school business administrator, principals, assistant principals, supervisors, coordinators, and directors. Non-certificated personnel such as aides or clerical support in each of the three categories are not included in the calculations.

The last column in the **Vital Statistics Section** includes the percentage of students in the district classified as special education either in self-contained classes or mainstreamed. The intent of this statistic is to provide some perspective on the likely impact of special education pupils on the overall cost per pupil for consideration when comparing districts.

## Indicator Descriptions

### Indicator 1 - Total Comparative Cost Per Pupil

The **Total Comparative Cost Per Pupil** indicator is presented to allow the comparison of those costs included in a district's general fund and special revenue fund budget (early childhood program, demonstrably effective program, distance learning costs and instructional supplement costs) related to servicing the pupils on roll in the district (resident students plus those received from other districts less those sent out of district) that are considered comparable among school districts. The components of this total per pupil cost indicator are shown later in this document as separate indicators. The total per pupil cost includes classroom instruction, support services (attendance and social work, health, guidance, child study team, educational media/school library services, and improvement of instruction services), administration, (general, school and business administration), operations and maintenance of facilities, food services, extra-curricular activities, community and services. Current expenses are the instructional costs of regular and special programs offered to day students as well as the normal operating costs of the district. The costs included in this calculation are the costs of governance, support, and instruction that are considered common to all school districts and generally are uniform among them. Certain items that generally are not common and uniform between districts are excluded to allow the meaningful comparison of costs. The total cost includes the salaries and fringe benefits of staff, textbooks, supplies and materials, rentals, insurance, legal fees and other purchased professional, technical, and property services. The total cost is calculated as the total current expense budget plus early childhood programs, demonstrably effective programs, distance learning network costs and instructional supplement costs less pensions paid by the state on behalf of districts, local contribution to special revenue, tuition expenditures, interest payments on the lease purchase of buildings, transportation costs, residential costs and judgments against the school district. Also excluded from this per pupil calculation are equipment purchases, facilities acquisition and construction services, expenditures funded by restricted local, state (other than the special revenue funds noted above), and federal grants, and debt service expenditures.

### Indicator 2 - Total Classroom Instruction

This indicator includes all expenditures associated with direct classroom instruction for both regular and special education pupils. Also included here are direct classroom expenditures for a district's basic skills, bilingual, local vocational, and other instructional programs. It includes the salaries and allocated benefits of teachers, substitutes and teachers' aides (other than secretarial and clerical) as well as the additional compensation paid to teachers for services such as hall monitors, detention, and lunchroom aides. Benefits are applied as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document. Supplies such as calculators, microscopes, textbooks, workbooks, tests, chalk, paper, pencils, paints, and other classroom supplies are included. Filmstrips, periodicals, videos, CDs, and other reference items for specific regular classroom use are included here. Such items used for general reference are considered part of educational media services/school library, and are included in the total support services indicator. Total classroom instruction costs would also include purchased professional-educational, technical and other services purchased for classroom use, such as amounts paid for occupational, speech, and physical therapy, assembly speakers, and standardized subject exams. The cost of the rental or lease purchase of equipment for classroom use is included in total classroom instruction. Also included are dues and fees for teachers' membership in professional and other organizations. The costs of co-curricular activities are excluded from this indicator, but instead are included in the total extracurricular cost indicator shown elsewhere in this document.

### Indicator 3 - Classroom Salaries and Benefits

Classroom salaries include the amounts paid to district personnel for the provision of the district's regular, special education, basic skills, bilingual, local vocational, and other instructional programs. It does not include the administrative and support staff related to those programs. This indicator is a sub-component of **Total Classroom Instruction**. It includes the salaries and allocated benefits of teachers, substitutes and teachers' aides (other than secretarial and clerical) as well as the additional compensation paid to teachers for services such as hall monitors, detention, and lunchroom aides. It also includes the amounts paid to district personnel as well as allocated benefits for the provision of occupational, speech, and physical therapy. Amounts paid to non-district employees for such services are considered part of the total classroom instruction cost, but are not

included here since such expenditures are for purchased services rather than for salaries. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document.

#### **Indicator 4 - Classroom Supplies/Textbooks**

This indicator includes the cost of classroom supplies and textbooks for the district's regular, special education, basic skills, bilingual, local vocational and other instructional programs. This indicator is a sub-component of **Total Classroom Instruction**. Supplies such as calculators, microscopes, textbooks, workbooks, tests, chalk, paper, pencils, paints, and other classroom supplies are included. Filmstrips, periodicals, videos, CDs, and other reference items for specific regular classroom use are included here. Such items used for general reference are considered part of educational media services/school library and are included in the total support services per pupil cost indicator.

#### **Indicator 5 - Classroom Purchased Services/Other Costs**

This indicator includes the expenditures other than salaries, benefits, and cost of classroom supplies and textbooks associated with the direct classroom instruction for the district's regular and special education pupils as well as those related to a district's basic skills, bilingual, local vocational, and other instructional programs. This indicator is a sub-component of **Total Classroom Instruction**. Total classroom purchased services/other costs would include professional-educational, technical and other services purchased for classroom use, such as amounts paid to non-district employees for occupational, speech, and physical therapy, assembly speakers, and standardized subject exams. The costs of the rental or lease purchase of equipment for classroom use are included here. Also included are dues and fees for teachers' membership in professional and other organizations.

#### **Indicator 6 - Total Support Services**

This indicator includes all expenditures for what are considered to be student support services under the National Center for Education Statistics (NCES) definition - that is services supplemental to the teaching process that are designed to assess and improve the well-being of students. It also includes expenditures for certain activities that are considered to be support services for instructional staff under the NCES definition - that is activities associated with assisting the instructional staff with the content and process of providing learning experiences. Attendance, social work, health and guidance services and child study team services are student support services under the NCES definition. Educational media/school library services are considered a support service for instructional staff under the NCES definition. These cost centers are grouped together as an indicator in this document as they all involve direct interaction with students albeit outside the classroom. Included here are the district's expenditures associated with activities designed to improve student attendance at school and which attempt to prevent or solve student problems. This area also includes the costs associated with physical and mental health services that are not direct instruction, but are nevertheless provided to students, such as supervision of health services, health appraisal (including screening for vision, communicable diseases, and hearing deficiencies), screening for psychiatric services, periodic health examinations, emergency injury and illness care, dental services, nursing services and communications with parents and medical officials. Also included would be the expenditures of the guidance office, including counseling, record maintenance, and placement services as well as the costs of the child study team members related to the development and evaluation of student individualized education programs (I.E.P.s). Services provided as a result of I.E.P.s are considered instructional costs and are included in the appropriate classroom instruction indicators. Also included here are the school library services, audiovisual services, educational television services, and computer assisted instruction services. The actual provision of computer assisted instruction is considered classroom instruction. Total support services would include the full-time, part-time and prorated salaries and allocated benefits of all employees performing the aforementioned activities, both professional and administrative, as well as amounts paid to non-district personnel performing those services. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document. It would also include expenditures for curricular books and periodicals, films, filmstrips, transparencies, tapes, TV programs, tape recordings, videos, CDs, software, reference books, general use books and periodicals for use by staff but not for classroom instruction, as well as the cost of forms, office supplies, and other supplies used to perform these functions. The cost of binding or other repairs to school library books is included here. Total support services would also include the rental or lease purchase of equipment related to these services

and the travel of these staff as well as the costs of their dues and fees for membership in professional or other organizations. Excluded are amounts paid for residential costs associated with out of district student placements. The costs of improvement of instruction services and staff training are also included.

#### **Indicator 7 - Salaries and Benefits for Support Services**

Support services salaries includes the amounts paid to district personnel for the provision of services related to attendance and social work services, health services, guidance services and any other activities supplemental to the teaching process that are designed to assess and improve the well-being of students as well as the salaries of child study team members and educational media/school library staff. This indicator is a sub-component of **Total Support Services**. It includes the full-time, part-time and prorated salaries of attendance officers, social workers, doctors, and nurses, child study team members and their related secretarial and clerical staff. It also includes school library staff, audiovisual staff, educational television staff, staff engaged in the development of computer-assisted instruction and the related secretarial and clerical staff for these activities. Amounts paid to non-district employees for such services are considered part of the total student support services cost, but are not included here since such expenditures are for purchased services rather than for salaries. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document. Also included are the salaries and allocated benefits associated with improvement of instruction services and instructional staff training.

#### **Indicator 8 - Total Administration**

This indicator includes the expenditures related to the four areas of the annual school district budget statement - general administration, school administration, and business and other support services, both business and central. Total administration includes the costs associated with the activities concerned with establishing and administering policy for operating the district, the costs associated with the overall administrative responsibility for the individual schools within the district, and business support services and central support services such as research and development, planning, evaluation, information services, data processing services, and staff services. Included here would be the board of education services and executive administration services such as the superintendent, assistant superintendents, board secretary/business administrator, and treasurer of school moneys. Also included in the definition of administration are the activities performed by the principal, assistant principals, and other assistants while they supervise operation of the school, evaluate staff members, supervise and maintain the records of the school, and coordinate instructional activities. Also included here would be the activities of department heads and the work of clerical staff in support of teaching and administrative duties. Total administration would include the full-time, part-time and prorated salaries and allocated benefits of all employees performing the aforementioned activities, both professional and administrative as well as amounts paid to non-district personnel performing those services. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document. Purchased professional services such as legal services, outside auditors, bond-paying agents, election services, staff relations and negotiation services, curriculum developers, workshop presenters, and other consultants are also included in total administration. The district-wide costs for telephone and communication services, including expenses for postage equipment rental and postage are included here. Total administration includes the cost of forms, office supplies, and other supplies used to perform these functions. It would also include the rental or lease purchase of equipment related to these services, outside workshop fees and the travel of these staff as well as the costs of their dues and fees for membership in professional or other organizations, including a school board association.

#### **Indicator 9 - Administration Salaries and Benefits**

Administration salaries includes the amounts paid to district personnel for the provision of services related to the four areas of the annual school district budget statement - general administration, school administration, and business and other support services, both business and central. Please note that improvement of instruction services and instructional staff training with all the appropriate associated allocated benefits were removed from this indicator for all three fiscal years and are now included in Total Support Services and Salaries and Benefits for Support Services. This indicator is a sub-component of **Total Administration**. It includes the full-time, part-time and prorated salaries of superintendents,

assistant superintendents and other general administrators, board secretaries/school business administrators and other business and central office staff, principals, assistant principals, department chairpersons, and the related secretarial and clerical staff for these activities. Amounts paid to non-district employees for such services are considered part of the total administration cost, but are not included here since such expenditures are for purchased services rather than for salaries. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document.

#### **Indicator 10 - Total Operations and Maintenance of Plant**

This indicator includes all expenditures associated with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools, including the cost of providing security. Remodeling costs are considered part of the district's facilities acquisition and construction services budget and are not included here. Total operations and maintenance of plant services includes the salaries and allocated benefits of staff, both professional and administrative, responsible for operation and maintenance supervision, operations (heating, lighting, ventilating, repairing and replacing of facilities and equipment), the care and upkeep of grounds and equipment, vehicle operation and maintenance other than student transportation, and security staff. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document. Total operations and maintenance of plant services would include purchased professional and technical services for the aforementioned activities such as garbage disposal services, snow plowing services, custodial services, and lawn care as well as contracts and agreements covering the upkeep of buildings and equipment. Also included here would be equipment and vehicle rentals or lease purchases for operation and maintenance, energy (heat, gas and electric) costs, property insurance and utility services such as water and sewage.

Total operations and maintenance of plant would also include the general supplies for this function's staff as well as their travel costs and dues and fees for membership in professional and other organizations.

#### **Indicator 11 - Salaries and Benefits for Operations and Maintenance of Plant**

Operations and maintenance of plant services salaries includes the amounts paid to district personnel for the provision of services related to keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools, including the cost of providing security. This indicator is a sub-component of **Total Operations and Maintenance of Plant**. It includes the full-time, part-time and prorated salaries and allocated benefits of operation and maintenance personnel, both professional and administrative. Operation and maintenance staff include those responsible for operation and maintenance supervision, operations (heating, lighting, ventilating, repairing and replacing of facilities and equipment), staff for care and upkeep of grounds and equipment, vehicle operation and maintenance other than student transportation, and security services staff. This would include employees hired as hall monitors, playground aides, and lunchroom aides. The additional amounts paid to teachers for such services are reported as teachers' salaries and are included in classroom instruction. Amounts paid to non-district employees for such services are considered part of the total operations and maintenance of plant cost, but are not included here since such expenditures are for purchased services rather than for salaries. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document.

#### **Indicator 12 - Board Contributions to the Food Service Program**

This indicator includes the board's share of expenditures for the district's food service program. It represents that portion of the operations of the food service program that is not financed through user fees charged or reimbursements received from the state or federal government. The full cost of the operations of the food service program is not included here, only the board's contribution to cover a program deficit.

**Indicator 13 - Extracurricular Costs** This indicator includes the amounts associated with board-sponsored athletics and co-curricular activities such as entertainment, publications, clubs, band, and orchestra. It includes the amounts paid to staff to serve as advisors for these activities as well as amounts paid to outside doctors for sports physicals or officials along with any equipment rentals or lease purchases and supplies related



to these activities. This would also include any board contributions to cover the deficits of student activity and athletic funds that are under the control of the students

#### **Indicator 14 - Personal Services - Employee Benefits**

Personal services - employee benefits includes the amounts paid by the district on behalf of its employees in addition to salary amounts. Employee benefits includes fringe benefits such as group life insurance, medical insurance, the employer share of social security contributions for certain employees, regular employer contributions to the Public Employees Retirement System, tuition reimbursement, unemployment compensation, workmen's compensation and lump sum payments for unused sick time upon employee retirement. It does not include the amount of employer social security and pension contributions related to Teachers Pension and Annuity Fund members since these by law are paid by the state on behalf of the district. It also excludes the additional pension contributions related to any early retirement incentive plan option taken by the district.

This indicator shows the calculation of the rate of employee benefits to total salaries. Starting with the 1997-98 budget, the district had the opportunity to allocate benefits directly to cost centers (i.e. classroom instruction, administration). Therefore, benefits could have been applied directly to cost centers or, if unallocated to a specific cost center, applied uniformly allocating the cost based on salary rather than to the specific cost center. This indicator is included in this document for information purposes only and is not ranked.

#### **Indicator 15 - Total Equipment Cost**

This indicator includes all purchases of items meeting the definition of equipment, whether for instructional or non-instructional purposes. Equipment would include computers, machinery, tools, trucks, cars, buses, furniture and furnishings. One of the qualifiers for the classification of an item as equipment is that its individual unit cost must exceed \$2,000. If it does not meet the \$2,000 test, it is classified as a supply item. This is not a sub-component of the total per pupil cost indicator included in this document. It is presented to show equipment purchase patterns over the past three years that generally are not comparable from year to year. This indicator is included in this document for information purposes and is not ranked.

#### **Indicator 16 - Ratio of Students to Classroom Teachers and Median Classroom Teacher Salary**

The **Ratio of Students to Classroom Teachers and Median Salary** indicator uses information provided by school districts in the department's data collection of the "Certificated Staff Report". In the Certificated Staff Report, districts provide the department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent to job description codes and total salary paid. The job code provided was used to calculate the full-time equivalent (FTE) of certificated staff to establish a ratio of students to classroom teachers. The ratio of students to classroom teachers represents the total FTE for the above listed certificated positions divided by the student enrollments reported in the Application for State School Aid for the applicable year.

#### **Indicator 17 - Ratio of Students to Educational Support Personnel and Median Salary**

The **Ratio of Students to Educational Support Personnel and Median Salary** indicator uses information provided by school districts in the department's data collection of the "Certificated Staff Report". In the Certificated Staff Report, districts provide the department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent to job description codes and total salary paid. Educational support services positions include the job codes for counselors, librarians, nurses, child study team members, and other educational support services personnel. The job codes provided were used to calculate the full-time equivalent (FTE) of certificated staff to establish a ratio of students to educational support personnel. The ratio of students to educational support personnel represents the total FTE for the above listed certificated positions divided by the student enrollments reported in the Application for State School Aid for the applicable year.

#### **Indicator 18 - Ratio of Students to Administrative Personnel and Median Salary**

The **Ratio of Students to Administrative Personnel and Median Salary** indicator uses information provided by school districts in the department's data collection of the "Certificated Staff Report". In the Certificated Staff Report, districts provide the department with information

regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent to job description codes and total salary paid. Administrative staff includes the job codes for chief school administrator, assistant superintendents, school business administrator, principals, assistant principals, supervisors, coordinators, and directors.

Non-certificated administrative personnel are not included. The job codes provided were used to calculate the full-time equivalent (FTE) of certificated staff to establish a ratio of students to administrative personnel. The ratio of students to administrative personnel represents the total FTE for the above listed certificated positions divided by the student enrollments reported in the Application for State School Aid for the applicable year.

#### **Indicator 19 - Ratio of Faculty to Administrative Personnel**

The **Ratio of Faculty to Administrative Personnel** indicator uses information provided by school districts in the department's data collection of the "Certificated Staff Report". In the Certificated Staff Report, districts provide the department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent to job description codes and total salary paid. This job code information provided was used to calculate the ratio of faculty staff to administrative personnel. Faculty includes both certificated instructional staff and educational support services positions. Instructional staff is those job codes for actual classroom instruction. Administrative staff calculations include the job codes for chief school administrator, assistant superintendents, school business administrator, principals, assistant principals, supervisors, coordinators, and directors. Non-certificated personnel such as aides or clerical support in each of the three categories are not included in the calculations. The ratio of faculty to administrative personnel indicator represents the total FTE for the above listed certificated positions defined as faculty divided by the total FTE for the above listed certificated positions defined as administrative.

It should be noted that the Median Salary data contained in Indicators 16, 17 and 18 could not be directly crosswalk to the district's annual budget statement. The budget lines for salaries include amounts budgeted for certificated staff as well as amounts budgeted for substitute teachers and non-certificated staff members. Another difference that should be considered is that the budget amounts are estimates of dollars that will be needed for that year whereas the Certificated Staff Report data is for the actual employees of the district as of a point in time (October 15 of each year).

#### **Indicator 20 - Comparison of Budgeted General Fund Balance vs. Actual (Used) or Generated**

This indicator presents data for the 2002-2003 and 2003-2004 school years showing general fund balance appropriated in the original budgets and comparing that data at year end to the district's Comprehensive Annual Financial Reports for the respective school years for the actual amount of general fund balance used or the actual amount of general fund balance generated. A negative amount in the actual columns means that the district actually used fund balance (surplus) in that year. A positive amount in the actual columns means that the district generated or added to fund balance (surplus) in that year.

#### **Indicator 21 - Unreserved General Fund Balance in Excess of 6%**

Prior to the passage of P.L. 2004, c.73, each school district was required to designate all general fund balance in excess of 6 percent of the previous year's general fund budget (or \$75,000, whichever was greater) towards property tax relief. The law revised the threshold to the greater of 3 percent or \$100,000 for fiscal year 2004 – 05 for all school districts except county vocational districts. This indicator shows the total amount of unreserved general fund balance in each district based on the law effective for that specific fiscal year. The columns for 2002 – 03 and 2003 – 04 are based on the 6 percent threshold while the 2004 – 05 data are based on the 3 percent threshold. All data for county vocational districts use the 6 percent threshold.

#### **Summary of Indicators – 2002-03 and 2003-04 Actual and 2004-05 Original Budget**

As explained in the introduction to this document, when determining the costs to be included in the per pupil calculations presented as indicators, the department gave careful consideration to what per pupil calculations would be meaningful to the reader as well as what costs could bias the comparison between districts. Only those costs that are considered similar among districts are included in the per pupil calculations. These schedules provide the detail of those per pupil calculations made based on the district's 2002-03 actual general fund and selected special revenue

expenditures, the district's 2003-04 actual general fund and selected special revenue expenditures, and the 2004-05 budgeted general fund and selected special revenue expenditure. It also presents the average daily enrollment (ADE) that was used as the divisor for the 2002-03 and 2003-04 calculations as well as the 2004-05 estimated enrollments used in the 2004-05 calculations. Examples of excluded items are dollars budgeted for tuition payments to other districts and private schools, the transportation of students, the interest and principal payments for the lease purchase of land and buildings, residential costs, capital projects funded from sources other than bond referendums, and the instructional and support services costs of the district's special schools.

### Transportation Efficiency

The transportation efficiency report lists the vehicle utilization of all school districts in county, district order exclusive of some vocational schools, special services districts, educational services commissions, jointure commissions, and districts that fully utilize another school district or Coordinated Transportation Agency. In addition, districts which provide all of their transportation through coordinated transportation services are also excluded. Districts whose vehicle utilization continues to fall below 120% may be required to develop a corrective action plan outlining how they intend to improve efficiency.

Vehicle capacity was calculated utilizing 90 percent of the total number of seats available for district use. Ten percent set aside of seats is allowed for in this calculation to accommodate non-mandated ridership or other local conditions, which may prevent 100 percent utilization. Additionally, vehicles used exclusively for the transportation of special education students with special transportation needs were not included in this calculation.

Student ridership includes all eligible resident district regular public school students, nonpublic school students, charter school students, and in-district special education students who do not have special transportation needs. In addition, the following four categories of students have also been added to the student ridership calculation:

1. Eligible students from other districts for whom the host district provides transportation services.
2. Pre-kindergarten through 3<sup>rd</sup> grade students who reside less than remote from school.
3. Students receiving non-mandated transportation because they would be required to walk along routes designated as hazardous by the board of education pursuant to N.J.S.A. 18A:39-1.5 if they were not transported.
4. Students in all grade levels whose parents or the municipality pay for non-mandated transportation.

Nonpublic school students and charter school students whose parents receive aid in lieu of transportation are not in this calculation. Special education students with special transportation needs and special education students without special needs who are transported outside the district riding on vehicles excluded from the vehicle capacity calculation are also excluded in the student ridership calculation.

A district's vehicle utilization is calculated by dividing student ridership by vehicle capacity. The October 2004 District Report of Transported Resident Students provides the data used for this calculation.

ATLANTIC	ABSECON CITY	K-8 / 751 +
ATLANTIC	ATLANTIC CITY	K-12 / 3501 +
ATLANTIC	ATLANTIC CO VOC	VOC
ATLANTIC	ATLANTIC CO SPECIAL SERV	CSSD
ATLANTIC	BRIGANTINE CITY	K-8 / 751 +
ATLANTIC	BUENA REGIONAL	K-12 / 1801-3500
ATLANTIC	EGG HARBOR CITY	K-8 / 401-750
ATLANTIC	EGG HARBOR TWP	K-12 / 3501 +
ATLANTIC	ESTELL MANOR CITY	K-8 / 0-400
ATLANTIC	FOLSOM BORO	K-8 / 0-400
ATLANTIC	GALLOWAY TWP	K-8 / 751 +
ATLANTIC	GREATER EGG HARBOR REG	7-12 / 9-12
ATLANTIC	HAMILTON TWP	K-8 / 751 +
ATLANTIC	HAMMONTON TOWN	K-12 / 1801-3500
ATLANTIC	LINWOOD CITY	K-8 / 751 +
ATLANTIC	MAINLAND REGIONAL	7-12 / 9-12
ATLANTIC	MARGATE CITY	K-8 / 401-750
ATLANTIC	MULLICA TWP	K-8 / 751 +
ATLANTIC	NORTHFIELD CITY	K-8 / 751 +
ATLANTIC	PLEASANTVILLE CITY	K-12 / 3501 +
ATLANTIC	PORT REPUBLIC CITY	K-8 / 0-400
ATLANTIC	SOMERS POINT CITY	K-8 / 751 +
ATLANTIC	VENTNOR CITY	K-8 / 751 +
ATLANTIC	WEYMOUTH TWP	K-8 / 0-400
BERGEN	ALLENDALE BORO	K-8 / 751 +
BERGEN	ALPINE BORO	K-8 / 0-400
BERGEN	BERGEN CO SPECIAL SERV	CSSD
BERGEN	BERGEN COUNTY VOC	VOC
BERGEN	BERGENFIELD BORO	K-12 / 3501 +
BERGEN	BOGOTA BORO	K-12 / 0-1800
BERGEN	CARLSTADT BORO	K-8 / 401-750
BERGEN	CARLSTADT-EAST RUTHERFORD	7-12 / 9-12

BERGEN	CLIFFSIDE PARK BORO	K-12 / 1801-3500
BERGEN	CLOSTER BORO	K-8 / 751 +
BERGEN	CRESSKILL BORO	K-12 / 0-1800
BERGEN	DEMAREST BORO	K-8 / 401-750
BERGEN	DUMONT BORO	K-12 / 1801-3500
BERGEN	EAST RUTHERFORD BORO	K-8 / 751 +
BERGEN	EDGEWATER BORO	K-6
BERGEN	ELMWOOD PARK	K-12 / 1801-3500
BERGEN	EMERSON BORO	K-12 / 0-1800
BERGEN	ENGLEWOOD CITY	K-12 / 1801-3500
BERGEN	ENGLEWOOD CLIFFS BORO	K-8 / 401-750
BERGEN	FAIR LAWN BORO	K-12 / 3501 +
BERGEN	FAIRVIEW BORO	K-8 / 751 +
BERGEN	FORT LEE BORO	K-12 / 1801-3500
BERGEN	FRANKLIN LAKES BORO	K-8 / 751 +
BERGEN	GARFIELD CITY	K-12 / 3501 +
BERGEN	GLEN ROCK BORO	K-12 / 1801-3500
BERGEN	HACKENSACK CITY	K-12 / 3501 +
BERGEN	HARRINGTON PARK BORO	K-8 / 401-750
BERGEN	HASBROUCK HEIGHTS BORO	K-12 / 0-1800
BERGEN	HAWORTH BORO	K-8 / 401-750
BERGEN	HILLSDALE BORO	K-8 / 751 +
BERGEN	HO HO KUS BORO	K-8 / 401-750
BERGEN	LEONIA BORO	K-12 / 0-1800
BERGEN	LITTLE FERRY BORO	K-8 / 751 +
BERGEN	LODI BOROUGH	K-12 / 1801-3500
BERGEN	LYNDHURST TWP	K-12 / 1801-3500
BERGEN	MAHWAH TWP	K-12 / 1801-3500
BERGEN	MAYWOOD BORO	K-8 / 751 +
BERGEN	MIDLAND PARK BORO	K-12 / 0-1800
BERGEN	MONTVALE BORO	K-8 / 751 +
BERGEN	MOONACHIE BORO	K-8 / 0-400
BERGEN	NEW MILFORD BORO	K-12 / 1801-3500
BERGEN	NORTH ARLINGTON BORO	K-12 / 0-1800

BERGEN	NORTHERN HIGHLANDS REG	7-12 / 9-12
BERGEN	NORTHERN VALLEY REG	7-12 / 9-12
BERGEN	NORTHVALE BORO	K-8 / 401-750
BERGEN	NORWOOD BORO	K-8 / 401-750
BERGEN	OAKLAND BORO	K-8 / 751 +
BERGEN	OLD TAPPAN BORO	K-8 / 751 +
BERGEN	ORADELL BORO	K-6
BERGEN	PALISADES PARK	K-12 / 0-1800
BERGEN	PARAMUS BORO	K-12 / 3501 +
BERGEN	PARK RIDGE BORO	K-12 / 0-1800
BERGEN	PASCACK VALLEY REG	7-12 / 9-12
BERGEN	RAMAPO-INDIAN HILL REG	7-12 / 9-12
BERGEN	RAMSEY BORO	K-12 / 1801-3500
BERGEN	RIDGEFIELD BORO	K-12 / 1801-3500
BERGEN	RIDGEFIELD PARK TWP	K-12 / 1801-3500
BERGEN	RIDGEWOOD VILLAGE	K-12 / 3501 +
BERGEN	RIVER DELL REGIONAL	7-12 / 9-12
BERGEN	RIVER EDGE BORO	K-6
BERGEN	RIVER VALE TWP	K-8 / 751 +
BERGEN	ROCHELLE PARK TWP	K-8 / 401-750
BERGEN	RUTHERFORD BORO	K-12 / 1801-3500
BERGEN	SADDLE BROOK TWP	K-12 / 0-1800
BERGEN	SADDLE RIVER BORO	K-8 / 0-400
BERGEN	SOUTH HACKENSACK TWP	K-8 / 0-400
BERGEN	TEANECK TWP	K-12 / 3501 +
BERGEN	TENAFLY BORO	K-12 / 1801-3500
BERGEN	UPPER SADDLE RIVER BORO	K-8 / 751 +
BERGEN	WALDWICK BORO	K-12 / 0-1800
BERGEN	WALLINGTON BORO	K-12 / 0-1800
BERGEN	WESTWOOD REGIONAL	K-12 / 1801-3500
BERGEN	WOOD RIDGE BORO	K-12 / 0-1800
BERGEN	WOODCLIFF LAKE BORO	K-8 / 751 +
BERGEN	WYCKOFF TWP	K-8 / 751 +
BURLINGTON	BASS RIVER TWP	K-6

BURLINGTON	BEVERLY CITY	K-8 / 0-400
BURLINGTON	BORDENTOWN REG	K-12 / 1801-3500
BURLINGTON	BURLINGTON CITY	K-12 / 1801-3500
BURLINGTON	BURLINGTON CO SPEC SERV	CSSD
BURLINGTON	BURLINGTON CO VOC	VOC
BURLINGTON	BURLINGTON TWP	K-12 / 3501 +
BURLINGTON	CHESTERFIELD TWP	K-6
BURLINGTON	CINNAMINSON TWP	K-12 / 1801-3500
BURLINGTON	DELANCO TWP	K-8 / 0-400
BURLINGTON	DELRAN TWP	K-12 / 1801-3500
BURLINGTON	EASTAMPTON TWP	K-8 / 751 +
BURLINGTON	EDGEWATER PARK TWP	K-8 / 751 +
BURLINGTON	EVESHAM TWP	K-8 / 751 +
BURLINGTON	FLORENCE TWP	K-12 / 0-1800
BURLINGTON	HAINESPORT TWP	K-8 / 401-750
BURLINGTON	LENAPE REGIONAL	7-12 / 9-12
BURLINGTON	LUMBERTON TWP	K-8 / 751 +
BURLINGTON	MANSFIELD TWP	K-6
BURLINGTON	MAPLE SHADE TWP	K-12 / 1801-3500
BURLINGTON	MEDFORD LAKES BORO	K-8 / 401-750
BURLINGTON	MEDFORD TWP	K-8 / 751 +
BURLINGTON	MOORESTOWN TWP	K-12 / 3501 +
BURLINGTON	MOUNT HOLLY TWP	K-8 / 751 +
BURLINGTON	MOUNT LAUREL TWP	K-8 / 751 +
BURLINGTON	NEW HANOVER TWP	K-8 / 0-400
BURLINGTON	NORTH HANOVER TWP	K-6
BURLINGTON	NORTHERN BURLINGTON REG	7-12 / 9-12
BURLINGTON	PALMYRA BORO	K-12 / 0-1800
BURLINGTON	PEMBERTON BOROUGH	K-8 / 0-400
BURLINGTON	PEMBERTON TWP	K-12 / 3501 +
BURLINGTON	RANOCAS VALLEY REG	7-12 / 9-12
BURLINGTON	RIVERSIDE TWP	K-12 / 0-1800
BURLINGTON	RIVERTON	K-8 / 0-400

BURLINGTON	SHAMONG TWP	K-8 / 751 +
BURLINGTON	SOUTHAMPTON TWP	K-8 / 751 +
BURLINGTON	SPRINGFIELD TWP	K-6
BURLINGTON	TABERNACLE TWP	K-8 / 751 +
BURLINGTON	WASHINGTON TWP	K-8 / 0-400
BURLINGTON	WESTAMPTON	K-8 / 751 +
BURLINGTON	WILLINGBORO TWP	K-12 / 3501 +
BURLINGTON	WOODLAND TWP	K-8 / 0-400
CAMDEN	AUDUBON BORO	K-12 / 0-1800
CAMDEN	BARRINGTON BORO	K-8 / 401-750
CAMDEN	BELLMAWR BORO	K-8 / 751 +
CAMDEN	BERLIN BORO	K-8 / 751 +
CAMDEN	BERLIN TWP	K-8 / 401-750
CAMDEN	BLACK HORSE PIKE REG	7-12 / 9-12
CAMDEN	BROOKLAWN BORO	K-8 / 0-400
CAMDEN	CAMDEN CITY	K-12 / 3501 +
CAMDEN	CAMDEN COUNTY VOC	VOC
CAMDEN	CHERRY HILL TWP	K-12 / 3501 +
CAMDEN	CHESILHURST	K-6
CAMDEN	CLEMENTON BORO	K-8 / 401-750
CAMDEN	COLLINGSWOOD BORO	K-12 / 1801-3500
CAMDEN	EASTERN CAMDEN COUNTY REG	7-12 / 9-12
CAMDEN	GIBBSBORO BORO	K-8 / 0-400
CAMDEN	GLOUCESTER CITY	K-12 / 1801-3500
CAMDEN	GLOUCESTER TWP	K-8 / 751 +
CAMDEN	HADDON HEIGHTS BORO	K-12 / 0-1800
CAMDEN	HADDON TWP	K-12 / 1801-3500
CAMDEN	HADDONFIELD BORO	K-12 / 1801-3500
CAMDEN	LAUREL SPRINGS BORO	K-6
CAMDEN	LAWNSIDE BORO	K-8 / 0-400
CAMDEN	LINDENWOLD BORO	K-12 / 1801-3500
CAMDEN	MAGNOLIA BORO	K-8 / 401-750
CAMDEN	MERCHANTVILLE BORO	K-8 / 0-400

CAMDEN	MOUNT EPHRAIM BORO	K-8 / 401-750
CAMDEN	OAKLYN BORO	K-12 / 0-1800
CAMDEN	PENNSAUKEN TWP	K-12 / 3501 +
CAMDEN	PINE HILL BORO	K-12 / 1801-3500
CAMDEN	RUNNEMEDE BORO	K-8 / 751 +
CAMDEN	SOMERDALE BORO	K-8 / 401-750
CAMDEN	STERLING HIGH SCHOOL DIST	7-12 / 9-12
CAMDEN	STRATFORD BORO	K-8 / 751 +
CAMDEN	VOORHEES TWP	K-8 / 751 +
CAMDEN	WATERFORD TWP	K-6
CAMDEN	WINSLOW TWP	K-12 / 3501 +
CAMDEN	WOODLYNNE BORO	K-8 / 401-750
CAPE MAY	AVALON BORO	K-8 / 0-400
CAPE MAY	CAPE MAY CITY	K-6
CAPE MAY	CAPE MAY CO SPECIAL SERV	CSSD
CAPE MAY	CAPE MAY CO VOC	VOC
CAPE MAY	DENNIS TWP	K-8 / 751 +
CAPE MAY	LOWER CAPE MAY REG	7-12 / 9-12
CAPE MAY	LOWER TWP	K-6
CAPE MAY	MIDDLE TWP	K-12 / 1801-3500
CAPE MAY	NORTH WILDWOOD CITY	K-8 / 0-400
CAPE MAY	OCEAN CITY	K-12 / 1801-3500
CAPE MAY	SEA ISLE CITY	K-8 / 0-400
CAPE MAY	STONE HARBOR BORO	K-8 / 0-400
CAPE MAY	UPPER TWP	K-8 / 751 +
CAPE MAY	WEST CAPE MAY BORO	K-6
CAPE MAY	WILDWOOD CITY	K-12 / 0-1800
CAPE MAY	WILDWOOD CREST BORO	K-8 / 0-400
CAPE MAY	WOODBINE BORO	K-8 / 0-400
CUMBERLAND	BRIDGETON CITY	K-12 / 3501 +
CUMBERLAND	COMMERCIAL TWP	K-8 / 401-750
CUMBERLAND	CUMBERLAND CO VOC	VOC
CUMBERLAND	CUMBERLAND REGIONAL	7-12 / 9-12

CUMBERLAND	DEERFIELD TWP	K-8 / 0-400
CUMBERLAND	DOWNE TWP	K-8 / 0-400
CUMBERLAND	FAIRFIELD TWP	K-8 / 401-750
CUMBERLAND	GREENWICH TWP	K-8 / 0-400
CUMBERLAND	HOPEWELL TWP	K-8 / 401-750
CUMBERLAND	LAWRENCE TWP	K-8 / 401-750
CUMBERLAND	MAURICE RIVER TWP	K-8 / 401-750
CUMBERLAND	MILLVILLE CITY	K-12 / 3501 +
CUMBERLAND	SHILOH BORO	K-8 / 0-400
CUMBERLAND	STOW CREEK TWP	K-8 / 0-400
CUMBERLAND	UPPER DEERFIELD TWP	K-8 / 751 +
CUMBERLAND	VINELAND CITY	K-12 / 3501 +
ESSEX	BELLEVILLE TOWN	K-12 / 3501 +
ESSEX	BLOOMFIELD TWP	K-12 / 3501 +
ESSEX	CALDWELL-WEST CALDWELL	K-12 / 1801-3500
ESSEX	CEDAR GROVE TWP	K-12 / 0-1800
ESSEX	EAST ORANGE	K-12 / 3501 +
ESSEX	ESSEX CO VOC-TECH	VOC
ESSEX	ESSEX FELS BORO	K-6
ESSEX	FAIRFIELD TWP	K-6
ESSEX	GLEN RIDGE BORO	K-12 / 0-1800
ESSEX	IRVINGTON TOWNSHIP	K-12 / 3501 +
ESSEX	LIVINGSTON TWP	K-12 / 3501 +
ESSEX	MILLBURN TWP	K-12 / 3501 +
ESSEX	MONTCLAIR TOWN	K-12 / 3501 +
ESSEX	NEWARK CITY	K-12 / 3501 +
ESSEX	NORTH CALDWELL BORO	K-6
ESSEX	NUTLEY TOWN	K-12 / 3501 +
ESSEX	CITY OF ORANGE TWP	K-12 / 3501 +
ESSEX	ROSELAND BORO	K-6
ESSEX	SOUTH ORANGE- MAPLEWOOD	K-12 / 3501 +
ESSEX	VERONA BORO	K-12 / 1801-3500

ESSEX	WEST ESSEX REGIONAL	7-12 / 9-12
ESSEX	WEST ORANGE TOWN	K-12 / 3501 +
GLOUCESTER	CLAYTON BORO	K-12 / 0-1800
GLOUCESTER	CLEARVIEW REGIONAL	7-12 / 9-12
GLOUCESTER	DEPTFORD TWP	K-12 / 3501 +
GLOUCESTER	EAST GREENWICH TWP	K-6
GLOUCESTER	ELK TWP	K-6
GLOUCESTER	FRANKLIN TWP	K-6
GLOUCESTER	GATEWAY REGIONAL	7-12 / 9-12
GLOUCESTER	GLASSBORO	K-12 / 1801-3500
GLOUCESTER	GLOUCESTER CO SPEC SERV	CSSD
GLOUCESTER	GLOUCESTER CO VOC	VOC
GLOUCESTER	GREENWICH TWP	K-8 / 401-750
GLOUCESTER	HARRISON TWP	K-6
GLOUCESTER	KINGSWAY REGIONAL	7-12 / 9-12
GLOUCESTER	LOGAN TWP	K-8 / 751 +
GLOUCESTER	MANTUA TWP	K-6
GLOUCESTER	MONROE TWP	K-12 / 3501 +
GLOUCESTER	NATIONAL PARK BORO	K-6
GLOUCESTER	PAULSBORO BORO	K-12 / 0-1800
GLOUCESTER	PITMAN BORO	K-12 / 0-1800
GLOUCESTER	SOUTH HARRISON TWP	K-6
GLOUCESTER	DELSEA REGIONAL H.S DIST.	7-12 / 9-12
GLOUCESTER	SWEDESBORO-WOOLWICH	K-6
GLOUCESTER	WASHINGTON TWP	K-12 / 3501 +
GLOUCESTER	WENONAH BORO	K-6
GLOUCESTER	WEST DEPTFORD TWP	K-12 / 1801-3500
GLOUCESTER	WESTVILLE BORO	K-6
GLOUCESTER	WOODBURY CITY	K-12 / 0-1800
GLOUCESTER	WOODBURY HEIGHTS BORO	K-6
HUDSON	BAYONNE CITY	K-12 / 3501 +
HUDSON	EAST NEWARK BORO	K-8 / 0-400
HUDSON	GUTTENBERG TOWN	K-8 / 751 +
HUDSON	HARRISON TOWN	K-12 / 1801-3500

HUDSON	HOBOKEN CITY	K-12 / 1801-3500
HUDSON	HUDSON COUNTY VOC	VOC
HUDSON	JERSEY CITY	K-12 / 3501 +
HUDSON	KEARNY TOWN	K-12 / 3501 +
HUDSON	NORTH BERGEN TWP	K-12 / 3501 +
HUDSON	SECAUCUS TOWN	K-12 / 1801-3500
HUDSON	UNION CITY	K-12 / 3501 +
HUDSON	WEEHAWKEN TWP	K-12 / 0-1800
HUDSON	WEST NEW YORK TOWN	K-12 / 3501 +
HUNTERDON	ALEXANDRIA TWP	K-8 / 401-750
HUNTERDON	BETHLEHEM TWP	K-8 / 401-750
HUNTERDON	BLOOMSBURY BORO	K-8 / 0-400
HUNTERDON	CALIFON BORO	K-8 / 0-400
HUNTERDON	CLINTON TOWN	K-8 / 401-750
HUNTERDON	CLINTON TWP	K-8 / 751 +
HUNTERDON	DELAWARE TWP	K-8 / 401-750
HUNTERDON	DELAWARE VALLEY REG	7-12 / 9-12
HUNTERDON	EAST AMWELL TWP	K-8 / 401-750
HUNTERDON	FLEMINGTON-RARITAN REG	K-8 / 751 +
HUNTERDON	FRANKLIN TWP	K-8 / 0-400
HUNTERDON	FRENCHTOWN BORO	K-8 / 0-400
HUNTERDON	HAMPTON BORO	K-8 / 0-400
HUNTERDON	HIGH BRIDGE BORO	K-8 / 401-750
HUNTERDON	HOLLAND TWP	K-8 / 401-750
HUNTERDON	HUNTERDON CENTRAL REG	7-12 / 9-12
HUNTERDON	HUNTERDON CO VOC	VOC
HUNTERDON	KINGWOOD TWP	K-8 / 401-750
HUNTERDON	LAMBERTVILLE CITY	K-6
HUNTERDON	LEBANON BORO	K-6
HUNTERDON	LEBANON TWP	K-8 / 751 +
HUNTERDON	MILFORD BORO	K-8 / 0-400
HUNTERDON	N HUNT/VOORHEES REG	7-12 / 9-12
HUNTERDON	READINGTON TWP	K-8 / 751 +
HUNTERDON	SOUTH HUNTERDON REG	7-12 / 9-12

HUNTERDON	STOCKTON BORO	K-6
HUNTERDON	TEWKSBURY TWP	K-8 / 401-750
HUNTERDON	UNION TWP	K-8 / 401-750
HUNTERDON	WEST AMWELL TWP	K-6
MERCER	EAST WINDSOR REG	K-12 / 3501 +
MERCER	EWING TWP	K-12 / 3501 +
MERCER	HAMILTON TWP	K-12 / 3501 +
MERCER	HOPEWELL VALLEY REG	K-12 / 3501 +
MERCER	LAWRENCE TWP	K-12 / 3501 +
MERCER	MERCER CO SPECIAL SER	CSSD
MERCER	MERCER COUNTY VOC	VOC
MERCER	PRINCETON REGIONAL	K-12 / 3501 +
MERCER	TRENTON CITY	K-12 / 3501 +
MERCER	WASHINGTON TWP	K-12 / 0-1800
MERCER	WASHINGTON TWP	K-8 / 751 +
MERCER	W WINDSOR-PLAINSBORO REG	K-12 / 3501 +
MIDDLESEX	CARTERET BORO	K-12 / 3501 +
MIDDLESEX	CRANBURY TWP	K-8 / 401-750
MIDDLESEX	DUNELLEN BORO	K-12 / 0-1800
MIDDLESEX	EAST BRUNSWICK TWP	K-12 / 3501 +
MIDDLESEX	EDISON TWP	K-12 / 3501 +
MIDDLESEX	HIGHLAND PARK BORO	K-12 / 0-1800
MIDDLESEX	JAMESBURG BORO	K-8 / 401-750
MIDDLESEX	METUCHEN BORO	K-12 / 1801-3500
MIDDLESEX	MIDDLESEX BORO	K-12 / 1801-3500
MIDDLESEX	MIDDLESEX CO VOC	VOC
MIDDLESEX	MILLTOWN BORO	K-8 / 401-750
MIDDLESEX	MONROE TWP	K-12 / 3501 +
MIDDLESEX	NEW BRUNSWICK CITY	K-12 / 3501 +
MIDDLESEX	NORTH BRUNSWICK TWP	K-12 / 3501 +
MIDDLESEX	OLD BRIDGE TWP	K-12 / 3501 +
MIDDLESEX	PERTH AMBOY CITY	K-12 / 3501 +
MIDDLESEX	PISCATAWAY TWP	K-12 / 3501 +



MIDDLESEX	SAYREVILLE BORO	K-12 / 3501 +
MIDDLESEX	SOUTH AMBOY CITY	K-12 / 0-1800
MIDDLESEX	SOUTH BRUNSWICK TWP	K-12 / 3501 +
MIDDLESEX	SOUTH PLAINFIELD BORO	K-12 / 3501 +
MIDDLESEX	SOUTH RIVER BORO	K-12 / 1801-3500
MIDDLESEX	SPOTSWOOD BORO	K-12 / 0-1800
MIDDLESEX	WOODBRIIDGE TWP	K-12 / 3501 +
MONMOUTH	ASBURY PARK CITY	K-12 / 1801-3500
MONMOUTH	ATLANTIC HIGHLANDS BORO	K-6
MONMOUTH	AVON BORO	K-8 / 0-400
MONMOUTH	BELMAR BORO	K-8 / 401-750
MONMOUTH	BRADLEY BEACH BORO	K-8 / 0-400
MONMOUTH	BRIELLE BORO	K-8 / 401-750
MONMOUTH	COLTS NECK TWP	K-8 / 751 +
MONMOUTH	DEAL BORO	K-8 / 0-400
MONMOUTH	EATONTOWN BORO	K-8 / 751 +
MONMOUTH	FAIR HAVEN BORO	K-8 / 751 +
MONMOUTH	FARMINGDALE BORO	K-8 / 0-400
MONMOUTH	FREEHOLD BORO	K-8 / 751 +
MONMOUTH	FREEHOLD REGIONAL	7-12 / 9-12
MONMOUTH	FREEHOLD TWP	K-8 / 751 +
MONMOUTH	HAZLET TWP	K-12 / 1801-3500
MONMOUTH	HENRY HUDSON REGIONAL	7-12 / 9-12
MONMOUTH	HIGHLANDS BORO	K-6
MONMOUTH	HOLMDEL TWP	K-12 / 3501 +
MONMOUTH	HOWELL TWP	K-8 / 751 +
MONMOUTH	KEANSBURG BORO	K-12 / 1801-3500
MONMOUTH	KEYPORT BORO	K-12 / 0-1800
MONMOUTH	LITTLE SILVER BORO	K-8 / 751 +
MONMOUTH	LONG BRANCH CITY	K-12 / 3501 +
MONMOUTH	MANALAPAN-ENGLISHTOWN REG	K-8 / 751 +
MONMOUTH	MANASQUAN BORO	K-12 / 0-1800

MONMOUTH	MARLBORO TWP	K-8 / 751 +
MONMOUTH	MATAWAN-ABERDEEN REG	K-12 / 3501 +
MONMOUTH	MIDDLETOWN TWP	K-12 / 3501 +
MONMOUTH	MILLSTONE TWP	K-8 / 751 +
MONMOUTH	MONMOUTH BEACH BORO	K-8 / 0-400
MONMOUTH	MONMOUTH CO VOC	VOC
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MONMOUTH	NEPTUNE TWP	K-12 / 3501 +
MONMOUTH	OCEAN TWP	K-12 / 3501 +
MONMOUTH	OCEANPORT BORO	K-8 / 751 +
MONMOUTH	RED BANK BORO	K-8 / 751 +
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