

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,967.0	1,954.0	1,962.0
Pupils On Roll Regular Shared-Time	19.0	16.0	16.0
Pupils On Roll - Special Full-Time	343.0	366.0	366.0
Pupils On Roll - Special Shared-Time	30.0	25.0	25.0
Subtotal - Pupils On Roll	2,359.0	2,361.0	2,369.0
Private School Placements	11.0	11.0	10.0
Pupils Sent to Other Districts-Reg Prog	0.0	0.0	5.0
Pupils Sent to Other Dists-Spec Ed Prog	1.0	5.5	6.5
Pupils Received	651.0	647.0	647.0
Pupils in State Facilities	1.0	0.0	0.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	18,722,271	19,274,578	20,045,562
Total Tuition	10-1300	8,311,316	7,497,886	8,156,985
Transportation Fees From Individuals	10-1410	0	65,000	58,500
Transportation Fees From Other LEAS	10-1420-1440	58,430	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	249,474	107,200	170,300
Subtotal - Revenues From Local Sources		27,341,491	26,944,664	28,431,347
Revenues from State Sources:				
School Choice Aid	10-3116	544,068	1,020,210	1,129,910
Categorical Transportation Aid	10-3121	383,082	383,459	383,459
Extraordinary Aid	10-3131	224,548	140,000	150,000
Categorical Special Education Aid	10-3132	972,874	976,240	976,240
Equalization Aid	10-3176	2,959,585	2,954,308	2,954,308
Categorical Security Aid	10-3177	120,896	122,431	122,431
Other State Aids	10-3XXX	9,798	0	34,010
Subtotal - Revenues From State Sources		5,214,851	5,596,648	5,750,358
Budgeted Fund Balance - Operating Budget	10-303	0	1,206,513	270,343
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	170,000	0
Withdrawal From Maint. Reserve	10-310	0	350,000	500,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	100,000	0
Adjustment For Prior Year Encumbrances		0	203,145	0
Actual Revenues (Over)/Under Expenditures		861,584	0	0
Total Operating Budget		33,417,926	34,570,970	34,952,048
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	32,570	0	0
Total Revenues From Local Sources	20-1XXX	32,570	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	29,874	0	0
Total Revenues From State Sources		29,874	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	21,270	25,000	44,367
Title II	20-4451-4455	30,951	32,000	32,004
I.D.E.A. Part B (Handicapped)	20-4420-4429	341,618	237,000	252,461
Other	20-4XXX	14,284	14,000	14,000
Total Revenues From Federal Sources		408,123	308,000	342,832
Total Grants And Entitlements		470,567	308,000	342,832
Repayment of Debt:				
Transfers From Other Funds	40-5200	7,999	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	3,807,652	3,813,229	3,806,673
Total Revenues From Local Sources		3,807,652	3,813,229	3,806,673
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	121,812	116,578	111,224
Budgeted Fund Balance	40-303	0	0	3
Total Local Repayment Of Debt		3,937,463	3,929,807	3,917,900
Actual Revenues (Over)/Under Expenditures		18,902	0	0
Total Repayment Of Debt		3,956,365	3,929,807	3,917,900
Total Revenues/Sources		37,844,858	38,808,777	39,212,780
Total Revenues/Sources Net of Transfers		37,844,858	38,808,777	39,212,780

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,830,594	11,100,045	10,760,038
Special Education - Instruction	11-2XX-100-XXX	3,356,057	3,365,186	3,509,590
Basic Skills/Remedial - Instruction	11-230-100-XXX	94,698	154,881	132,989
Bilingual Education - Instruction	11-240-100-XXX	89,858	89,577	46,384
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	194,510	221,707	218,388
School-Sponsored Athletics - Instruction	11-402-100-XXX	492,137	506,777	513,991
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	861,425	655,911	914,220
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	118,196	132,200	120,005
Undist. Expenditures - Health Services	11-000-213-XXX	293,622	304,168	305,880
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	352,186	354,245	365,160
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	620,039	771,290	830,544
Undist. Expenditures - Guidance	11-000-218-XXX	842,446	858,872	873,576
Undist. Expenditures - Child Study Teams	11-000-219-XXX	991,698	997,439	958,499
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	218,080	259,573	284,923
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	507,841	530,891	556,291
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	84,000	121,870	114,126
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	580,187	556,455	544,886
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,271,768	1,403,495	1,350,439
Undist. Expend. - Central Services	11-000-251-XXX	414,076	449,170	464,605
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	122,052	113,666	116,836
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,212,479	3,315,598	3,228,477
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,546,100	1,623,592	1,809,503
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,756,759	6,333,984	6,758,796
Total Undistributed Expenditures		17,792,954	18,782,419	19,596,766
Total General Current Expense		32,850,808	34,220,592	34,778,146

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	176,840	5,458	8,960
Facilities Acquisition And Const. Serv.	12-000-400-XXX	382,279	344,920	164,942
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	7,999	0	0
Total Capital Outlay		567,118	350,378	173,902
General Fund Grand Total		33,417,926	34,570,970	34,952,048
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	32,570	0	0
Other State Projects:				
Other	20-XXX-XXX-XXX	29,874	0	0
Total Other State Projects		29,874	0	0
Total State Projects	20-XXX-XXX-XXX	29,874	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	21,270	25,000	44,367
Title II	20-XXX-XXX-XXX	30,951	32,000	32,004
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	341,618	237,000	252,461
Other	20-XXX-XXX-XXX	14,284	14,000	14,000
Total Federal Projects	20-XXX-XXX-XXX	408,123	308,000	342,832
Total Special Revenue Funds		470,567	308,000	342,832
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,956,365	3,929,807	3,917,900
Total Debt Service Funds		3,956,365	3,929,807	3,917,900
Total Expenditures/Appropriations		37,844,858	38,808,777	39,212,780
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	7,999	0	0
Total Expenditures Net of Transfers		37,836,859	38,808,777	39,212,780

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	947,957	792,545	868,199	618,199
--Repayment of Debt	18,905	3	3	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	301,046	192,187	22,187	22,187
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	350,000	850,000	500,000	0
--Legal Reserve	1,922,560	1,102,510	20,343	0
--Tuition Reserve	400,000	100,000	0	0
--Current Expense Emergency Reserve	300,000	300,000	300,000	300,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,539	\$12,965	\$13,485	\$13,642	\$13,649
Total Classroom Instruction	\$7,383	\$7,688	\$7,927	\$7,981	\$7,938
Classroom-Salaries and Benefits	\$6,973	\$7,213	\$7,527	\$7,541	\$7,504
Classroom-General Supplies and Textbooks	\$216	\$256	\$230	\$268	\$237
Classroom-Purchased Services	\$193	\$219	\$170	\$172	\$196
Total Support Services	\$2,088	\$2,157	\$2,330	\$2,344	\$2,413
Support Services-Salaries and Benefits	\$1,954	\$2,029	\$2,169	\$2,197	\$2,252
Total Administrative Costs	\$1,162	\$1,223	\$1,298	\$1,330	\$1,325
Administration Salaries and Benefits	\$986	\$1,058	\$1,125	\$1,146	\$1,138
Total Operations and Maintenance of Plant	\$1,537	\$1,544	\$1,554	\$1,606	\$1,585
Operations and Maintenance-Salaries and Benefits	\$794	\$804	\$819	\$842	\$886
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$342	\$352	\$377	\$379	\$385
Total Equipment Costs	\$11	\$75	\$2	\$2	\$4
Legal Costs	\$24	\$7	\$10	\$17	\$14
Employee Benefits as a percentage of salaries*	25.57%	27.52%	29.39%	29.01%	31.21%

*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)
Recycling	District bids jointly with Upper Freehold Township for trash and recycling collection services.	0
Transportation Services, including Fuel	District shares a transportation coordinator and shares contracted bus routes with the Millstone School District.	0
Transportation Services, including Fuel	District contracts with the Millstone School District for bus maintenance services.	0
Purchasing	District uses the Educational Data Services cooperative to purchase classroom and office supplies.	0
Purchasing	District uses the Alliance for Competitive Telecommunications (ACT) cooperative for the purchase of telecommunications services.	0
Purchasing	District uses the Alliance for Competitive Energy Services (ACES) cooperative for the purchase of electric utilities services	0
Curriculum Services	District shares an Assistant Superintendent for Curriculum and Instruction with the Millstone School District	0
Insurance Coverages and Benefits	District participates in NJ State Health Benefits Plan	0
Insurance Coverages and Benefits	District is a member of the School Alliance Insurance Fund (SAIF) for joint purchase of property, liability and worker's compensation insurance.	0

ALLENTOWN BOROUGH	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,684,960
(B) Estimated Net Taxable Valuation (as of 10/01/13)	191,231,000
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.4040
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,194,837
(E) Estimated Net Taxable Valuation (as of 10/01/13)	191,231,000
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.6707

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,684,960
(H) Estimated Equalized Valuation (as of 10/01/13)	186,530,433
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4394
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,194,837
(K) Estimated Equalized Valuation (as of 10/01/13)	186,530,433
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.7128

UPPER FREEHOLD TOWNSHIP	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	17,360,602
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,192,718,962
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.4555
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	20,657,398
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,192,718,962

(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.7320

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	17,360,602
(H) Estimated Equalized Valuation (as of 10/01/13)	1,206,081,527
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4394
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	20,657,398
(K) Estimated Equalized Valuation (as of 10/01/13)	1,206,081,527
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.7128

NAME=Diana Schiraldi

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$130,910
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	22
Contracted Number of Annual Sick Days	15
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	\$3,099
Total Bonuses Amount	\$6,545
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,908
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per day to a maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem, maximum of 47 days
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick days if unused
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=Diana Schiraldi

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=Dr. Richard Fitzpatrick

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	07/01/11
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Dr. Richard Fitzpatrick

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,621
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$26,654
Contractual Post-Employment Benefit Description of Payout of Sick days	Not yet eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem for each day; maximum of 44 days
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick days if unused
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=John Wiggins

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$79,805
Full-Time Equivalent (FTE)	1.0

NAME=John Wiggins

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	12
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,034
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	\$3,684
Contractual Post-Employment Benefit Description of Payout of Sick days	Not yet eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem for unused days
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick days if unused
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

NAME=John Wiggins

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Stephen Cochran

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$149,872
Full-Time Equivalent (FTE)	0.8
Shared with Another District?	Y
Shared County	25
Shared District	3200
Job Title Other District	Asst Supt for Curriculum
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	22
Contracted Number of Annual Sick Days	15
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	\$8,713
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Stephen Cochrane

CATEGORY	MEASURE
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$9,104
Contractual Post-Employment Benefit Description of Payout of Sick days	Does not qualify at this time
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 25 days
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick if unused
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	