

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	507.0	501.0	507.0
Pupils On Roll - Special Full-Time	93.0	94.0	93.0
Subtotal - Pupils On Roll	600.0	595.0	600.0
Private School Placements	4.0	4.0	4.0
Pupils Sent to Other Dists-Spec Ed Prog	2.0	3.0	2.0
Pupils Received	21.0	25.0	21.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,190,408	9,282,312	9,282,312
Total Tuition	10-1300	213,354	200,000	240,000
Unrestricted Miscellaneous Revenues	10-1XXX	65,057	15,093	15,000
Interest Earned On Current Expense Emergency Res	10-1XXX	46	0	0
Interest Earned On Maintenance Reserve	10-1XXX	32	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	1	0	0
Subtotal - Revenues From Local Sources		9,468,898	9,497,405	9,537,312
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	14,126	14,171	14,171
Extraordinary Aid	10-3131	35,366	0	0
Categorical Special Education Aid	10-3132	241,789	240,707	240,707
Categorical Security Aid	10-3177	9,580	10,616	10,616
Other State Aids	10-3XXX	10,489	1	11,101
Subtotal - Revenues From State Sources		311,350	265,495	276,595
Budgeted Fund Balance - Operating Budget	10-303	0	928,415	897,684
Adjustment For Prior Year Encumbrances		0	180,141	0
Actual Revenues (Over)/Under Expenditures		-5,100	0	0
Total Operating Budget		9,775,148	10,871,456	10,711,591
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	8,887	14,347	14,347
Total Revenues From Local Sources	20-1XXX	8,887	14,347	14,347
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	261,617	285,680	285,680
Total Revenues From State Sources		261,617	285,680	285,680

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	26,528	35,407	35,407
Title II	20-4451-4455	16,241	13,991	13,991
I.D.E.A. Part B (Handicapped)	20-4420-4429	201,674	208,682	208,682
Total Revenues From Federal Sources		244,443	258,080	258,080
Total Grants And Entitlements		514,947	558,107	558,107
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	505,212	483,725	470,000
Total Revenues From Local Sources		505,212	483,725	470,000
Total Local Repayment Of Debt		505,212	483,725	470,000
Total Repayment Of Debt		505,212	483,725	470,000
Total Revenues/Sources		10,795,307	11,913,288	11,739,698
Total Revenues/Sources Net of Transfers		10,795,307	11,913,288	11,739,698

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,948,368	3,321,643	3,337,588
Special Education - Instruction	11-2XX-100-XXX	497,069	571,778	583,785
Basic Skills/Remedial - Instruction	11-230-100-XXX	143,650	258,504	241,908
Bilingual Education - Instruction	11-240-100-XXX	69,510	71,810	72,906
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	62,477	61,583	69,543
School-Sponsored Athletics - Instruction	11-402-100-XXX	52,512	55,896	54,295
Other Instructional Programs - Instruction	11-4XX-100-XXX	57,408	59,125	60,636
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	381,869	440,583	543,544
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	28,721	30,641	31,254
Undist. Expenditures - Health Services	11-000-213-XXX	76,244	79,310	80,600
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	177,805	132,239	143,630
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	144,970	212,890	221,548
Undist. Expenditures - Guidance	11-000-218-XXX	73,079	87,553	91,189
Undist. Expenditures - Child Study Teams	11-000-219-XXX	395,347	434,186	444,687
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	14,514	44,327	52,951
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	78,485	92,006	80,469
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,713	7,000	28,218
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	405,017	251,685	260,827
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	362,225	377,490	379,599
Undist. Expend. - Central Services	11-000-251-XXX	183,760	255,364	187,000
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	106,045	63,904	67,224
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	835,461	1,003,521	802,132
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	521,485	549,242	608,563
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,688,885	1,979,988	1,961,500
Total Undistributed Expenditures		5,477,625	6,041,929	5,984,935
Total General Current Expense		9,308,619	10,442,268	10,405,596

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	35,815	82,401	38,860
Facilities Acquisition And Const. Serv.	12-000-400-XXX	425,714	339,164	250,527
Total Capital Outlay		461,529	421,565	289,387
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	5,000	7,623	16,608
Total Summer School	13-422-X00-XXX	5,000	7,623	16,608
Total Special Schools	13-XXX-XXX-XXX	5,000	7,623	16,608
General Fund Grand Total		9,775,148	10,871,456	10,711,591
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	8,887	14,347	14,347
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	19,697	19,801	19,801
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	96,953	117,253	117,253
Nonpublic Handicapped Services	20-XXX-XXX-XXX	110,023	113,537	113,537
Nonpublic Nursing Services	20-XXX-XXX-XXX	27,038	27,869	27,869
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,213	7,220	7,220
Other	20-XXX-XXX-XXX	693	0	0
Total Other State Projects		261,617	285,680	285,680
Total State Projects	20-XXX-XXX-XXX	261,617	285,680	285,680
Federal Projects:				
Title I	20-XXX-XXX-XXX	26,528	35,407	35,407
Title II	20-XXX-XXX-XXX	16,241	13,991	13,991
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	201,674	208,682	208,682
Total Federal Projects	20-XXX-XXX-XXX	244,443	258,080	258,080
Total Special Revenue Funds		514,947	558,107	558,107

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	505,212	483,725	470,000
Total Debt Service Funds		505,212	483,725	470,000
Total Expenditures/Appropriations		10,795,307	11,913,288	11,739,698
Total Expenditures Net of Transfers		10,795,307	11,913,288	11,739,698

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	287,773	288,415	188,415	188,415
--Repayment of Debt	1	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,098	301,097	401,097	401,097
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	70,681	70,717	70,717	70,717
--Legal Reserve	1,832,268	1,826,099	897,684	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	100,247	100,297	100,297	100,297
Repayment of Debt:				
--Restricted for Repayment of Debt	0	1	1	1

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	\$13,549	\$14,003	\$15,168	\$15,663	\$15,192
Total Classroom Instruction	\$7,983	\$8,046	\$8,947	\$9,250	\$9,218
Classroom-Salaries and Benefits	\$7,656	\$7,685	\$8,364	\$8,582	\$8,531
Classroom-General Supplies and Textbooks	\$222	\$296	\$503	\$598	\$578
Classroom-Purchased Services	\$105	\$65	\$80	\$71	\$109
Total Support Services	\$1,811	\$2,041	\$2,313	\$2,306	\$2,416
Support Services-Salaries and Benefits	\$1,567	\$1,601	\$1,759	\$1,769	\$1,901
Total Administrative Costs	\$1,693	\$2,028	\$1,813	\$1,909	\$1,794
Administration Salaries and Benefits	\$932	\$1,107	\$1,231	\$1,318	\$1,257
Total Operations and Maintenance of Plant	\$1,732	\$1,568	\$1,763	\$1,860	\$1,405
Operations and Maintenance-Salaries and Benefits	\$708	\$728	\$688	\$724	\$284
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$221	\$235	\$236	\$241	\$253
Total Equipment Costs	\$489	\$60	\$77	\$138	\$65
Legal Costs	\$118	\$367	\$124	\$120	\$125
Employee Benefits as a percentage of salaries*	33.78%	31.83%	34.97%	33.69%	34.17%

*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)
Staffing - Other	Business Administrator	0
Staffing - Other	Director of Curriculum	0
Staffing - Other	Payroll Services	0
Staffing - Other	Superintendent	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,282,312
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,122,639,005
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.8268
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,766,034
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,122,639,005
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.8699

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,282,312
(H) Estimated Equalized Valuation (as of 10/01/13)	1,246,166,572
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7449
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,766,034
(K) Estimated Equalized Valuation (as of 10/01/13)	1,246,166,572
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.7837
