

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,381	1,325	1,257
Pupils On Roll - Special Full-Time	221	219	205
Subtotal - Pupils On Roll	1,602	1,544	1,462
Private School Placements	7	9	0
Pupils Sent to Other Districts-Reg Prog	1	0	0
Pupils Sent to Other Dists-Spec Ed Prog	4	3	11
Pupils Received	71	70	22

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	22,281,013	22,530,498	22,580,498
Total Tuition	10-1300	444,124	415,300	444,066
Transportation Fees From Other LEAS	10-1420-1440	0	17,500	17,500
Rents And Royalties	10-1910	43,675	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	75,323	130,000	130,000
Interest Earned On Capital Reserve Funds	10-1XXX	460	1,160	2,500
Subtotal - Revenues From Local Sources		22,844,595	23,094,458	23,174,564
Revenues from State Sources:				
School Choice Aid	10-3116	1,283,160	1,457,792	1,288,584
Categorical Transportation Aid	10-3121	133,741	147,078	147,078
Extraordinary Aid	10-3131	659,786	467,709	502,487
Categorical Special Education Aid	10-3132	795,293	780,827	780,827
Categorical Security Aid	10-3177	81,339	82,468	82,468
Other State Aids	10-3XXX	19,698	0	197,308
Subtotal - Revenues From State Sources		2,973,017	2,935,874	2,998,752
Budgeted Fund Balance - Operating Budget	10-303	650,000	254,361	200,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	528,371	0
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317		0	40,000
Adjustment For Prior Year Encumbrances		0	101,456	0
Actual Revenues (Over)/Under Expenditures		329,510	0	0
Total Operating Budget		26,797,122	26,914,520	26,413,316
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	30,186	53,269	0
Total Revenues From Local Sources	20-1XXX	30,186	53,269	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	191,003	208,740	0
Total Revenues From State Sources		191,003	208,740	0
Revenues from Federal Sources:				
Title I	20-4411-4416	24,549	27,733	20,800
Title II	20-4451-4455	34,993	21,218	15,913
Title III	20-4491-4494	0	257	193
I.D.E.A. Part B (Handicapped)	20-4420-4429	354,715	579,057	310,014
Total Revenues From Federal Sources		414,257	628,265	346,920
Total Grants And Entitlements		635,446	890,274	346,920
Repayment of Debt:				
Transfers From Capital Reserve	40-5210	0	0	40,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,170,882	2,083,196	2,113,368
Total Revenues From Local Sources		2,170,882	2,083,196	2,113,368
Budgeted Fund Balance	40-303	0	71,772	0
Total Local Repayment Of Debt		2,170,882	2,154,968	2,153,368
Actual Revenues (Over)/Under Expenditures		-9,915	0	0
Total Repayment Of Debt		2,160,967	2,154,968	2,153,368
Total Revenues/Sources		29,593,535	29,959,762	28,913,604
Deduct Transfer-Transfers From Capital Reserve	40-5210	0	0	40,000
Total Revenues/Sources Net of Transfers		29,593,535	29,959,762	28,873,604

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,367,340	7,166,260	7,116,998
Special Education - Instruction	11-2XX-100-XXX	2,782,540	3,030,936	2,873,984
Basic Skills/Remedial - Instruction	11-230-100-XXX	521,774	589,938	689,746
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	8,963	24,673	20,505
School-Sponsored Athletics - Instruction	11-402-100-XXX	3,596	48,317	53,433
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	817,218	417,610	657,574
Undist. Expenditures - Health Services	11-000-213-XXX	268,856	346,049	334,463
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	684,677	733,193	673,356
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	438,420	734,278	625,671
Undist. Expenditures - Guidance	11-000-218-XXX	391,265	414,813	422,529
Undist. Expenditures - Child Study Teams	11-000-219-XXX	965,865	951,742	985,184
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	104,912	150,801	160,495
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	411,242	424,517	431,377
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	149,156	242,198	239,114
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	489,321	534,295	471,195
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	895,970	1,015,702	1,027,581
Undist. Expend. - Central Services	11-000-251-XXX	366,229	381,219	390,142
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	31,644	130,171	35,632
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,980,065	2,268,856	2,283,080
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,851,268	1,677,977	1,703,625
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,625,270	4,809,384	4,950,623
Total Undistributed Expenditures		14,471,378	15,232,805	15,391,641
Increase In Maintenance Reserve	10-606	175,000	0	0
Total General Current Expense		25,330,591	26,092,929	26,146,307
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	130,132	98,445	62,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	513,133	123,534	89,009
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	528,371	0
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	0	40,000
Increase In Capital Reserve	10-604	750,000	0	0
Interest Deposit To Capital Reserve	10-604	460	1,160	2,500
Total Capital Outlay		1,393,725	751,510	194,009
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	72,806	45,504	53,000
Summer School - Support Services	13-422-200-XXX	0	24,577	20,000
Total Summer School	13-422-X00-XXX	72,806	70,081	73,000
Total Special Schools	13-XXX-XXX-XXX	72,806	70,081	73,000
General Fund Grand Total		26,797,122	26,914,520	26,413,316
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	30,186	53,269	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	24,079	26,272	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	46,512	49,664	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	75,585	86,246	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	35,716	36,978	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	9,111	9,580	0
Total Other State Projects		191,003	208,740	0
Total State Projects	20-XXX-XXX-XXX	191,003	208,740	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	24,549	27,733	20,800
Title II	20-XXX-XXX-XXX	34,993	21,218	15,913
Title III	20-XXX-XXX-XXX	0	257	193

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	354,715	579,057	310,014
Total Federal Projects	20-XXX-XXX-XXX	414,257	628,265	346,920
Total Special Revenue Funds		635,446	890,274	346,920
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,160,967	2,154,968	2,153,368
Total Debt Service Funds		2,160,967	2,154,968	2,153,368
Total Expenditures/Appropriations		29,593,535	29,959,762	28,913,604
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	0	40,000
Total Expenditures Net of Transfers		29,593,535	29,959,762	28,873,604

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	1,505,559	997,911	736,261	536,261
--Repayment of Debt	61,857	71,772	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	472,371	1,222,831	695,620	658,120
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	50,000	225,000	225,000	225,000
--Legal Reserve	84,739	81,237	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
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	\$14,126	\$13,827	\$14,995	\$15,542	\$16,269
Total Classroom Instruction	\$8,313	\$8,389	\$8,889	\$8,904	\$9,368
Classroom-Salaries and Benefits	\$7,848	\$7,821	\$8,326	\$8,241	\$8,581
Classroom-General Supplies and Textbooks	\$329	\$408	\$343	\$389	\$425
Classroom-Purchased Services	\$135	\$160	\$220	\$274	\$362
Total Support Services	\$2,773	\$2,667	\$2,904	\$3,232	\$3,362
Support Services-Salaries and Benefits	\$2,559	\$2,428	\$2,543	\$2,763	\$2,968
Total Administrative Costs	\$1,526	\$1,347	\$1,508	\$1,652	\$1,650
Administration Salaries and Benefits	\$1,238	\$1,137	\$1,269	\$1,363	\$1,389
Total Operations and Maintenance of Plant	\$1,483	\$1,398	\$1,618	\$1,676	\$1,806
Operations and Maintenance-Salaries and Benefits	\$774	\$768	\$841	\$886	\$1,015
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$16	\$10	\$58	\$59	\$61
Total Equipment Costs	\$44	\$80	\$58	\$64	\$43
Legal Costs	\$48	\$46	\$32	\$40	\$38
Employee Benefits as a percentage of salaries*	32.44%	30.32%	29.88%	30.33%	31.64%

\*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 Spent (Optional)
Custodial and Maintenance Services	Shared Service Agreement with Del Val for Vehicle Maintenance	0.00
Social Worker/Psychologist	Agreement with Lebanon Boro to provide Psych Evals	0.00
Transportation Services, including Fuel	HCESC for Reg Ed, Spec Ed & NP Routes	0.00
Transportation Services, including Fuel	Participate with HCESC for Coordinated Transportation Services	0.00
Purchasing	Instructional & Custodial/Maintenance Supplies under HCESC & MRESC cooperative purchasing contracts	0.00
Purchasing	Participation in ACES, for Natural Gas & Electricity	0.00
Purchasing	Purchase Telecommunications as part of ERate Program	0.00
Municipal/Public Works	Municipality provides winter snow plowing & maintenance of BOE fields	0.00
Insurance Coverages and Benefits	Participate in SEHBP for Health Benefits	0.00
Insurance Coverages and Benefits	Purchase Dental Benefits under Grinspec Trust	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	22,580,498
(B) Estimated Net Taxable Valuation (as of 02/19/14)	2,135,520,800
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.0574
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	24,693,866
(E) Estimated Net Taxable Valuation (as of 02/19/14)	2,135,520,800
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.1563
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B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	22,580,498
(H) Estimated Equalized Valuation (as of 10/01/13)	2,193,114,507
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0296
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	24,693,866
(K) Estimated Equalized Valuation (as of 10/01/13)	2,193,114,507
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.1260
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NAME=Drucilla Clark

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$155,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	4050
Total Bonuses Amount	7750
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	34668
Contractual Post-Employment Benefit Description of Payout of Sick days	As per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	As per NJSA 18A:30-9
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Drucilla Clark

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=Heather Spitzer

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$117,300
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	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Heather Spitzer

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	2685
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	1000
Total Contractual Post-Employment Benefit Amount	25373
Contractual Post-Employment Benefit Description of Payout of Sick days	As per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	As per NJSA 18A-30.9
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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	