

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	126	102	98
Pupils On Roll - Special Full-Time	16	12	14
Subtotal - Pupils On Roll	142	114	112
Pupils Sent to Other Districts-Reg Prog	0	0	4
Pupils Sent to Other Dists-Spec Ed Prog	3	3	0
Pupils Received	7	11	3

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,004,785	2,017,876	2,067,948
Total Tuition	10-1300	17,600	16,000	23,970
Unrestricted Miscellaneous Revenues	10-1XXX	285	1,400	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		2,022,670	2,035,376	2,092,518
Revenues from State Sources:				
School Choice Aid	10-3116	0	45,876	45,876
Categorical Transportation Aid	10-3121	2,690	3,762	3,762
Extraordinary Aid	10-3131	34,454	0	0
Categorical Special Education Aid	10-3132	93,417	93,822	93,822
Equalization Aid	10-3176	151,024	149,438	149,438
Categorical Security Aid	10-3177	1,919	2,028	2,028
Other State Aids	10-3XXX	870	0	1,980
Subtotal - Revenues From State Sources		284,374	294,926	296,906
Adjustment For Prior Year Encumbrances				
		0	29,356	0
Actual Revenues (Over)/Under Expenditures				
		-3,484	0	0
Total Operating Budget				
		2,303,560	2,359,658	2,389,424
Grants and Entitlements:				
Revenues from Federal Sources:				
Title II	20-4451-4455	1,768	1,503	1,535
I.D.E.A. Part B (Handicapped)	20-4420-4429	34,937	31,334	26,633
Other	20-4XXX	8,094	19,185	16,307
Total Revenues From Federal Sources		44,799	52,022	44,475
Total Grants And Entitlements		44,799	52,022	44,475

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	126,343	126,566	126,640
Total Revenues From Local Sources		126,343	126,566	126,640
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	43,542	43,619	43,645
Total Local Repayment Of Debt		169,885	170,185	170,285
Total Repayment Of Debt		169,885	170,185	170,285
Total Revenues/Sources		2,518,244	2,581,865	2,604,184
Total Revenues/Sources Net of Transfers		2,518,244	2,581,865	2,604,184

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	713,424	800,633	720,164
Special Education - Instruction	11-2XX-100-XXX	324,276	186,423	212,523
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	17,278	16,910
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	11,095	12,580	13,600
School-Sponsored Athletics - Instruction	11-402-100-XXX	7,676	14,011	15,610
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	45,163	51,266	57,358
Undist. Expenditures - Health Services	11-000-213-XXX	29,059	60,065	61,304
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	67,181	66,466	65,591
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	115,901	83,000	86,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	112,943	128,420	153,220
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	0	25,759
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	60,278	68,143	94,993
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,910	16,997	11,679
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	82,076	52,669	50,849
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	60,942	64,326	33,074
Undist. Expend. - Central Services	11-000-251-XXX	64,783	67,215	63,089
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	181,726	200,916	197,346
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	44,836	91,215	88,968
Personal Services - Employee Benefits	11-XXX-XXX-2XX	365,291	377,935	411,287
Total Undistributed Expenditures		1,247,089	1,328,633	1,400,517
Total General Current Expense		2,303,560	2,359,558	2,379,324
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	10,000
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		0	100	10,100

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Fund Grand Total		2,303,560	2,359,658	2,389,424
Special Grants and Entitlements:				
Federal Projects:				
Title II	20-XXX-XXX-XXX	1,768	1,503	1,535
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	34,937	31,334	26,633
Other	20-XXX-XXX-XXX	8,094	19,185	16,307
Total Federal Projects	20-XXX-XXX-XXX	44,799	52,022	44,475
Total Special Revenue Funds		44,799	52,022	44,475
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	169,885	170,185	170,285
Total Debt Service Funds		169,885	170,185	170,285
Total Expenditures/Appropriations		2,518,244	2,581,865	2,604,184
Total Expenditures Net of Transfers		2,518,244	2,581,865	2,604,184

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	206,018	204,662	204,662	204,662
--Repayment of Debt	70	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	25,103	25,103	25,203	25,303
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	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	70	70	70

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	\$14,393	\$15,174	\$17,095	\$19,448	\$19,937
Total Classroom Instruction	\$9,529	\$9,544	\$10,512	\$12,039	\$12,026
Classroom-Salaries and Benefits	\$9,216	\$9,194	\$9,881	\$11,355	\$11,538
Classroom-General Supplies and Textbooks	\$244	\$212	\$384	\$432	\$265
Classroom-Purchased Services	\$68	\$138	\$247	\$251	\$223
Total Support Services	\$2,067	\$2,758	\$3,282	\$3,720	\$4,451
Support Services-Salaries and Benefits	\$1,527	\$1,519	\$1,992	\$2,263	\$2,193
Total Administrative Costs	\$1,389	\$1,498	\$1,485	\$1,619	\$1,366
Administration Salaries and Benefits	\$795	\$887	\$852	\$908	\$1,093
Total Operations and Maintenance of Plant	\$1,298	\$1,246	\$1,546	\$1,765	\$1,762
Operations and Maintenance-Salaries and Benefits	\$621	\$549	\$663	\$747	\$761
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$110	\$129	\$207	\$234	\$261
Total Equipment Costs	\$0	\$0	\$0	\$0	\$89
Legal Costs	\$101	\$109	\$20	\$22	\$22
Employee Benefits as a percentage of salaries*	23.71%	25.55%	26.94%	26.47%	29.38%

*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)
Staffing - Other	CST personnel with Lebanon Twp Schools, psychologist, social worker, LDTC	0.00
Others	Misc busing for field trips with Tewksbury Township	0.00
Others	Out of district placements at Lebanon Twp and High Bridge Schools	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,042,912
(B) Estimated Net Taxable Valuation (as of 10/01/13)	145,957,208
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.3997
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,169,516
(E) Estimated Net Taxable Valuation (as of 10/01/13)	145,957,208
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.4864

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,042,912
(H) Estimated Equalized Valuation (as of 10/01/13)	135,547,184
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5072
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,169,516
(K) Estimated Equalized Valuation (as of 10/01/13)	135,547,184
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.6006

NAME=Daniel Patton

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$105,000
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	104
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	11
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	0
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	10260
Contractual Post-Employment Benefit Description of Payout of Sick days	Not available at this time
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not available at this time
Contractual Post-Employment Benefit Description of Payout of Personal days	Not available at this time
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=Daniel Patton

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=James Gamble

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$49,989
Full-Time Equivalent (FTE)	0.4
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	104
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=James Gamble

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	0
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	0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=Karen Perdomo

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$41,600
Full-Time Equivalent (FTE)	0.4

NAME=Karen Perdomo

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	10/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	104
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	0
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	0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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=Karen Perdomo

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	