

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	887	841	840
Pupils On Roll - Special Full-Time	126	139	139
Subtotal - Pupils On Roll	1,013	980	979
Private School Placements	2	2	3
Pupils Sent to Other Districts-Reg Prog	1	0	0
Pupils Sent to Other Dists-Spec Ed Prog	2	3	6
Pupils Received	0	1	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,570,534	8,741,945	8,916,783
Total Tuition	10-1300	14,476	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	45,916	13,350	12,201
Interest Earned On Current Expense Emergency Res	10-1XXX	2,118	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	1,365	1,200	1,200
Subtotal - Revenues From Local Sources		8,634,409	8,756,495	8,930,184
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	11,110	12,735	12,735
Extraordinary Aid	10-3131	33,084	0	54,000
Categorical Special Education Aid	10-3132	588,654	592,343	592,343
Equalization Aid	10-3176	3,233,772	3,224,630	3,224,630
Categorical Security Aid	10-3177	21,029	24,856	24,856
Other State Aids	10-3XXX	3,976	11,295	30,615
Subtotal - Revenues From State Sources		3,891,625	3,865,859	3,939,179
Budgeted Fund Balance - Operating Budget	10-303	0	455,025	446,594
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	60,000	0
Adjustment For Prior Year Encumbrances		0	58,437	0
Actual Revenues (Over)/Under Expenditures		217,524	0	0
Total Operating Budget		12,743,558	13,195,816	13,315,957
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	2,458	89	0
Total Revenues From Local Sources	20-1XXX	2,458	89	0
Revenues from Federal Sources:				
Title I	20-4411-4416	92,048	115,707	98,351

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Title II	20-4451-4455	22,923	21,811	18,539
Title III	20-4491-4494	24,205	15,712	13,355
I.D.E.A. Part B (Handicapped)	20-4420-4429	312,742	232,248	197,412
Other	20-4XXX	5,671	0	0
Total Revenues From Federal Sources		457,589	385,478	327,657
Total Grants And Entitlements		460,047	385,567	327,657
Repayment of Debt:				
Transfers From Capital Reserve	40-5210	40,000	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,034,624	1,033,869	1,054,030
Total Revenues From Local Sources		1,034,624	1,033,869	1,054,030
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	451,798	453,773	454,072
Budgeted Fund Balance	40-303	0	45,000	25,855
Total Local Repayment Of Debt		1,526,422	1,532,642	1,533,957
Total Repayment Of Debt		1,526,422	1,532,642	1,533,957
Total Revenues/Sources		14,730,027	15,114,025	15,177,571
Deduct Transfer-Transfers From Capital Reserve	40-5210	40,000	0	0
Total Revenues/Sources Net of Transfers		14,690,027	15,114,025	15,177,571

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,425,939	4,446,380	4,485,229
Special Education - Instruction	11-2XX-100-XXX	1,375,340	1,459,996	1,671,711
Basic Skills/Remedial - Instruction	11-230-100-XXX	355,425	357,071	335,285
Bilingual Education - Instruction	11-240-100-XXX	64,562	66,458	68,852
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,762	18,915	19,407
School-Sponsored Athletics - Instruction	11-402-100-XXX	32,786	35,136	36,316
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	27,477	202,264	410,331
Undist. Expenditures - Health Services	11-000-213-XXX	161,499	169,227	101,683
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	167,297	186,516	225,010
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	44,577	37,018	34,789
Undist. Expenditures - Guidance	11-000-218-XXX	136,174	127,948	130,720
Undist. Expenditures - Child Study Teams	11-000-219-XXX	283,877	300,090	304,654
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	0	80,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	139,820	170,023	166,917
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	18,420	12,500	2,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	495,959	509,428	371,850
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	303,626	322,230	324,146
Undist. Expend. - Central Services	11-000-251-XXX	265,859	254,891	259,562
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	107,236	167,656	165,158
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,151,632	1,075,858	1,093,756
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	218,225	258,802	257,812
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,760,734	2,989,556	2,769,569
Total Undistributed Expenditures		6,282,412	6,784,007	6,697,957
Total General Current Expense		12,553,226	13,167,963	13,314,757
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	51,016	26,653	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	139,316	0	0
Interest Deposit To Capital Reserve	10-604	0	1,200	1,200
Total Capital Outlay		190,332	27,853	1,200
General Fund Grand Total		12,743,558	13,195,816	13,315,957
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,458	89	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	92,048	115,707	98,351
Title II	20-XXX-XXX-XXX	22,923	21,811	18,539
Title III	20-XXX-XXX-XXX	24,205	15,712	13,355
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	312,742	232,248	197,412
Other	20-XXX-XXX-XXX	5,671	0	0
Total Federal Projects	20-XXX-XXX-XXX	457,589	385,478	327,657
Total Special Revenue Funds		460,047	385,567	327,657
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,526,422	1,532,642	1,533,957
Total Debt Service Funds		1,526,422	1,532,642	1,533,957
Total Expenditures/Appropriations		14,730,027	15,114,025	15,177,571
Total Expenditures Net of Transfers		14,730,027	15,114,025	15,177,571

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	678,932	291,932	291,932	262,748
--Repayment of Debt	0	0	-19,145	-45,000
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	286,897	243,097	184,297	185,497
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	117,000	117,000	117,000	117,000
--Legal Reserve	661,489	872,435	417,410	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	2	2	2	2

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	\$11,046	\$12,167	\$12,260	\$12,855	\$12,918
Total Classroom Instruction	\$7,523	\$8,242	\$8,381	\$8,709	\$8,795
Classroom-Salaries and Benefits	\$7,291	\$8,001	\$8,084	\$8,394	\$8,513
Classroom-General Supplies and Textbooks	\$169	\$184	\$269	\$285	\$265
Classroom-Purchased Services	\$63	\$58	\$29	\$30	\$17
Total Support Services	\$1,222	\$1,242	\$1,293	\$1,347	\$1,369
Support Services-Salaries and Benefits	\$1,144	\$1,148	\$1,164	\$1,205	\$1,225
Total Administrative Costs	\$1,218	\$1,318	\$1,355	\$1,465	\$1,414
Administration Salaries and Benefits	\$927	\$1,011	\$1,066	\$1,106	\$1,093
Total Operations and Maintenance of Plant	\$1,024	\$1,301	\$1,161	\$1,262	\$1,267
Operations and Maintenance-Salaries and Benefits	\$533	\$598	\$574	\$613	\$607
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$59	\$65	\$70	\$73	\$73
Total Equipment Costs	\$152	\$51	\$18	\$27	\$0
Legal Costs	\$46	\$74	\$49	\$51	\$51
Employee Benefits as a percentage of salaries*	34.65%	34.15%	37.10%	36.61%	32.61%

*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	PEST CONTROL SERVICES WITH REGIONAL GROUP. LAWN CARE EQUIPMENT AND SERVICES SHARED WITH THE CITY OF NORTHFIELD	0.00
Custodial and Maintenance Services	JOINT PURCHASING AGREEMENT WITH MRHS, LINWOOD AND SOMERS POINT FOR PLUMBING AND ELECTRIC SERVICES	0.00
Others	JOINT PURCHASING AGREEMENT WITH MRHS, LINWOOD AND SOMERS POINT FOR MIDDLE SCHOOL WRESTLING PROGRAM	0.00
Transportation Services, including Fuel	TRANSPORTATION JOINTURES WITH ACSSSD, MRHS, GERHS, FOR NONPUBLIC AND SPECIAL ED TRANSPORTATION. PURCHASE FUEL FROM THE CITY YARD.	0.00
Purchasing	MEMBER OF ACES FOR GAS AND ELECTRIC SUPPLY. PARTICIPATE IN ERATE PROGRAM.	0.00
Technology Services	MEMBER OF SJTP AND EIRC FOR TECHNOLOGY PURCHASES AND SERVICES INCLUDING EMAIL HOSTING	0.00
Insurance Coverages and Benefits	MEMBER OF ACCASBO JIF AND SPELL JIF	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,829,364
(B) Estimated Net Taxable Valuation (as of 10/01/13)	965,961,379
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.9140
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,908,204
(E) Estimated Net Taxable Valuation (as of 10/01/13)	965,961,379
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.0257

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,829,364
(H) Estimated Equalized Valuation (as of 10/01/13)	912,657,157
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9674
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,908,204
(K) Estimated Equalized Valuation (as of 10/01/13)	912,657,157
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.0856

NAME=Dr. Janice Fipp

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
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	06/30/16
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	4936
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	11838
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Pursuant 18A:30.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	NONE
Contractual Post-Employment Benefit Description of Payout of Personal days	Added to accumulated 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	

NAME=Dr. Janice Fipp

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=Linda Albright

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$98,056
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	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Linda Albright

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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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	