

03/29/2012

BURLINGTON - BORDENTOWN REGIONAL

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	2120	2147	2196
Pupils on Roll Regular Shared-Time	1	2	2
Pupils on Roll - Special Full-Time	340	317	317
Pupils on Roll - Special Shared-Time	1		
Subtotal - Pupils On Roll	2462	2466	2515
Private School Placements	16	15	17
Pupils Sent to Other Districts-Reg Prog	1		
Pupils Sent to Other Dists-Spec Ed Prog	18	20	21
Pupils Received	65	49	49
Pupils in State Facilities		1	1

BURLINGTON - BORDENTOWN REGIONAL

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		338,065	1,371,375
Transfers from Other Funds	10-5200	6,199		
Revenues from Local Sources:				
Local Tax Levy	10-1210	23,744,262	24,131,082	24,613,704
Other Local Governmental Units - Unrestricted	10-12XX	139,377		75,000
Tuition	10-1300	1,041,527	835,461	776,939
Transportation Fees from Other LEAs	10-1420-1440	122,402	75,000	75,000
Other Restricted Miscellaneous Revenues	10-1XXX		24,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	674,779	426,000	265,918
SUBTOTAL		25,722,347	25,491,543	25,826,561

Revenues from State Sources:				
Extraordinary Aid	10-3131	229,248	272,883	322,000
Other State Aids	10-3XXX	16,820		
Categorical Special Education Aid	10-3132	645,054	1,342,444	1,423,169
Equalization Aid	10-3176	6,000,237	5,641,478	6,212,255
Categorical Security Aid	10-3177			56,589
Categorical Transportation Aid	10-3121			166,769
SUBTOTAL		6,891,359	7,256,805	8,180,782
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200			25,401
Education Jobs Fund	18-4522		276,276	
SUBTOTAL			276,276	25,401
Adjustment for Prior Year Encumbrances			67,319	
Actual Revenues (Over)/Under Expenditures		-561,764		
TOTAL OPERATING BUDGET		32,058,141	33,430,008	35,404,119
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	18,482		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	61,220	77,859	93,180
TOTAL REVENUES FROM STATE SOURCES		61,220	77,859	93,180
Revenues from Federal Sources:				
Title I	20-4411-4416	290,036	267,972	139,701
Title II	20-4451-4455	62,368	60,374	47,010
Title III	20-4491-4494	19,204	24,973	17,024
I.D.E.A. Part B (Handicapped)	20-4420-4429	908,921	567,123	546,207
Other	20-4XXX			17,735
TOTAL REVENUES FROM FEDERAL SOURCES		1,280,529	920,442	767,677
TOTAL GRANTS AND ENTITLEMENTS		1,360,231	998,301	860,857
REPAYMENT OF DEBT				
Transfers from Other Funds	40-5200		324,238	381,787
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,680,506	2,680,506	2,712,124
TOTAL REVENUES FROM LOCAL SOURCES		2,680,506	2,680,506	2,712,124
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	88,632	315,436	250,754
TOTAL LOCAL REPAYMENT OF DEBT		2,769,138	3,320,180	3,344,665
Actual Revenues (Over)/Under Expenditures		148,285		
TOTAL REPAYMENT OF DEBT		2,917,423	3,320,180	3,344,665
TOTAL REVENUES/SOURCES		36,335,795	37,748,489	39,609,641

BURLINGTON - BORDENTOWN REGIONAL

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Appropri.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				

Regular Programs	11-1XX-100-XXX	9,482,923	9,679,952	10,293,635
Special Education	11-2XX-100-XXX	2,702,563	2,766,445	2,895,744
Basic Skills/Remedial	11-230-100-XXX	479,226	534,064	707,501
Bilingual Education	11-240-100-XXX	145,614	184,204	175,284
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	153,955	156,950	126,278
School Sponsored Athletics	11-402-100-XXX	550,458	611,036	627,500
Support Services:				
Tuition	11-000-100-XXX	1,320,514	1,425,375	1,563,658
Attendance and Social Work Services	11-000-211-XXX		1,000	1,000
Health Services	11-000-213-XXX	337,064	342,205	369,406
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	531,902	624,355	663,733
Guidance	11-000-218-XXX	591,504	633,105	705,319
Child Study Teams	11-000-219-XXX	1,491,897	1,713,981	1,666,532
Improvement of Instructional Services	11-000-221-XXX	407,780	172,079	194,216
Educational Media Services - School Library	11-000-222-XXX	261,328	255,240	270,871
General Administration	11-000-230-XXX	474,862	489,025	508,911
School Administration	11-000-240-XXX	1,434,687	1,422,302	1,478,279
Central Svcs & Admin Info Technology	11-000-25X-XXX	535,231	617,777	595,003
Operation and Maintenance of Plant Services	11-000-26X-XXX	3,849,549	3,943,517	3,975,270
Student Transportation Services	11-000-270-XXX	1,557,314	1,565,736	1,610,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,417,766	5,825,272	6,096,601
Total Support Services Expenditures		18,211,398	19,030,969	19,698,799
TOTAL GENERAL CURRENT EXPENSE		31,726,137	32,963,620	34,524,741
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	210,760	405,402	295,680
Facilities Acquisition and Construction Services	12-000-4XX-XXX	121,244	60,986	583,698
TOTAL CAPITAL EXPENDITURES		332,004	466,388	879,378
OPERATING BUDGET GRAND TOTAL		32,058,141	33,430,008	35,404,119
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	18,482		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,317	6,110	10,742
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	19,509	34,659	40,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	18,763	28,362	29,700
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,258	8,728	12,738
Other Special Projects	20-XXX-XXX-XXX	373		
Total State Projects		61,220	77,859	93,180
Federal Projects:				
Title I	20-XXX-XXX-XXX	290,036	267,972	139,701
Title II	20-XXX-XXX-XXX	62,368	60,374	47,010
Title III	20-XXX-XXX-XXX	19,204	24,973	17,024
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	908,921	567,123	546,207
Other Special Projects	20-XXX-XXX-XXX			17,735
Total Federal Projects		1,280,529	920,442	767,677
TOTAL GRANTS AND ENTITLEMENTS		1,360,231	998,301	860,857
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	2,917,423	3,320,180	3,344,665
TOTAL REPAYMENT OF DEBT		2,917,423	3,320,180	3,344,665
Total Expenditures		36,335,795	37,748,489	39,609,641

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:
 0250XLocal Contribution - Transfer to Special Revenue 11-1XX-100-93X
 Capital Reserve - Transfer to Repayment of Debt 12-000-400-933
 Transfer Property Sale Proceeds to Debt Svc Res 11-000-520-934

TOTAL EXPENDITURES NET OF TRANSFERS 36,335,795 37,748,489 39,609,641

BURLINGTON - BORDENTOWN REGIONAL

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	963,862	1,237,728	1,099,663	652,995
Repayment of Debt	148,285	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	5,277	5,277	5,277	5,277
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	486,216	924,707	924,707	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

BURLINGTON - BORDENTOWN REGIONAL

Advertised Per Pupil Cost Calculations

2012 - 2013

	2009-10 Actual (1)	2010-11 Actual (2)	2011-12 Original Budget (3)	2011-12 Revised Budget (4)	2012-2013 Proposed Budget (5)
Per Pupil Cost Calculations:					
Total Budgetary Comparative Per Pupil Cost	12165	11727	11904	11900	12212
Total Classroom Instruction	6779	6483	6580	6571	6884
Classroom-Salaries and Benefits	6343	6090	6181	6168	6463
Classroom-General Supplies and Textbooks	256	223	228	228	259
Classroom-Purchased Services and Other	180	171	172	175	162
Total Support Services	1933	1810	1834	1826	1857
Support Services-Salaries and Benefits	1708	1602	1554	1546	1594
Total Administrative Costs	1183	1207	1193	1230	1230

Administration-Salaries and Benefits	985	1005	996	1025	1020
Legal Costs	0	14	18	19	20
Total Operations and Maintenance of Plant	1858	1791	1824	1800	1786
Operations & Maintenance of Plant-Salary & Ben.	1023	1010	1050	1005	1031
Board Contribution to Food Services	0	0	0	0	0
Total Extracurricular Costs	331	346	366	369	353
Total Equipment Costs	35	88	103	164	118
Employee Benefits as a % of Salaries	25.3	26.6	28.3	28.0	27.8

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

BURLINGTON - BORDENTOWN REGIONAL

Shared Services -- Description of Shared Services

ACES Natural gas consortium; School Alliance Joint Insurance Fund;
New Jersey School Boards Group Insurance Fund; joint transportation
agreements with surrounding districts (i.e. Florence; Pemberton;
NBC; Willingboro)

Have a send-receive relationship with New Hanover for HS students;
pursued expanding to middle school but not approved by NH

Shared service agreement to sell fuel to the City of Bordentown and
the Bordentown Sewerage Authority and local fire house(s)

Plan to participate in a shared service committee being formed by the
township to explore other opportunities.

BURLINGTON - BORDENTOWN REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

BORDENTOWN CITY

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	4,976,729 (A)
Estimated Net Taxable Valuation (as of 10/01/2011)	395,076,987 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	1.2597 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	5,528,280 (D)
Estimated Net Taxable Valuation (as of 10/01/2011)	395,076,987 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	1.3993 (F)

B. Estimated 12-13 Equalized School Tax Rate

BORDENTOWN CITY

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	4,976,729 (G)
Estimated Equalized Valuation (as of 10/01/2011)	373,943,270 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	1.3309 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	5,528,280 (J)
Estimated Equalized Valuation (as of 10/01/2011)	373,943,270 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	1.4784 (L)

BURLINGTON - BORDENTOWN REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax RateBORDENTOWN TWP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	18,622,041 (A)
Estimated Net Taxable Valuation (as of 10/01/2011)	1,170,881,460 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	1.5904 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	20,685,966 (D)
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Estimated Net Taxable Valuation (as of 10/01/2011)	1,170,881,460 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	1.7667 (F)

B. Estimated 12-13 Equalized School Tax Rate

BORDENTOWN TWP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	18,622,041 (G)
Estimated Equalized Valuation (as of 10/01/2011)	1,384,309,647 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	1.3452 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	20,685,966 (J)
Estimated Equalized Valuation (as of 10/01/2011)	1,384,309,647 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	1.4943 (L)

BURLINGTON - BORDENTOWN REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

FIELDSBORO BOROUGH

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	729,591 (A)
Estimated Net Taxable Valuation (as of 10/01/2011)	56,076,379 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	1.3011 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	810,430 (D)
Estimated Net Taxable Valuation (as of 10/01/2011)	56,076,379 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	1.4452 (F)

B. Estimated 12-13 Equalized School Tax Rate

FIELDSBORO BOROUGH

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	729,591 (G)
Estimated Equalized Valuation (as of 10/01/2011)	57,168,294 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	1.2762 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	810,430 (J)
Estimated Equalized Valuation (as of 10/01/2011)	57,168,294 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	1.4176 (L)

BURLINGTON - BORDENTOWN REGIONAL

17. Salaries and Benefits of Certain District Employees

Name	Dr. Constance J. Bauer
Job Title	Superintendent

Base Annual Salary	148,179
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	08/18/2011
Ending Date of Contract	06/30/2014
Annual Work Days	260
Annual Vacation Days	22
Annual Sick Days	13
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	3,000
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	4,956
Dental Insurance	351
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	4,505
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Description of:

Buyback of Sick Days
Buyback of Vac. Days
Buyback of Personal Days

Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

BURLINGTON - BORDENTOWN REGIONAL

17. Salaries and Benefits of Certain District Employees

Name Eloi Richardson
 Job Title Business Administrator

Base Annual Salary 120,000
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 11/15/2011
 Ending Date of Contract 06/30/2012
 Annual Work Days 260
 Annual Vacation Days 22
 Annual Sick Days 13
 Annual Personal Days 4
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:

Allowances 1,500
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 0
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 0

Description of:

Buyback of Sick Days
Buyback of Vac. Days
Buyback of Personal Days
Other Post-Emp. Benefits
Other Post-Emp. Benefits
Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days
Annual Buyback of Vac. Days
Annual Buyback of Personal Days
All Other In-Kind/Remuneration

Additional Comments