

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	2,176	2,227	2,289
Pupils On Roll - Special Full-Time	327	334	311
Subtotal - Pupils On Roll	2,503	2,561	2,600
Private School Placements	15	19	20
Pupils Sent to Other Districts-Reg Prog	0	2	0
Pupils Sent to Other Dists-Spec Ed Prog	16	15	22
Pupils Received	55	66	61
Pupils in State Facilities	1	1	1

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	24,613,704	25,579,178	26,630,061
Other Local Governmental Units - Unrestricted	10-12XX	147,054	148,000	155,000
Total Tuition	10-1300	899,221	714,512	847,019
Transportation Fees From Other LEAS	10-1420-1440	72,555	90,000	61,000
Rents And Royalties	10-1910	0	15,000	10,000
Unrestricted Miscellaneous Revenues	10-1XXX	327,299	311,500	428,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,026	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	0	20,000	20,000
Subtotal - Revenues From Local Sources		26,060,859	26,878,190	28,151,080
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	166,769	178,363	178,363
Extraordinary Aid	10-3131	381,970	288,013	400,215
Categorical Special Education Aid	10-3132	1,423,169	1,445,511	1,445,511
Equalization Aid	10-3176	6,212,255	6,172,180	6,172,180
Categorical Security Aid	10-3177	56,589	62,729	62,729
Other State Aids	10-3XXX	45,258	33,986	85,046
Subtotal - Revenues From State Sources		8,286,010	8,180,782	8,344,044
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	50,213	25,782	29,000
Education Jobs Fund	18-4522	14,876	0	0
Subtotal - Revenues From Federal Sources		65,089	25,782	29,000
Budgeted Fund Balance - Operating Budget	10-303	0	949,922	1,102,686
Transfers From Other Funds	10-5200	1,096	0	0
Adjustment For Prior Year Encumbrances		0	311,457	0
Actual Revenues (Over)/Under Expenditures		-159,806	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Operating Budget		34,253,248	36,346,133	37,626,810
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	45,217	0	0
Total Revenues From Local Sources	20-1XXX	45,217	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	46,633	47,800	0
Total Revenues From State Sources		46,633	47,800	0
Revenues from Federal Sources:				
Title I	20-4411-4416	216,167	377,688	265,000
Title II	20-4451-4455	36,407	77,445	54,000
Title III	20-4491-4494	9,839	25,795	18,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	559,037	558,227	535,881
Other	20-4XXX	59,351	0	0
Total Revenues From Federal Sources		880,801	1,039,155	872,881
Total Grants And Entitlements		972,651	1,086,955	872,881
Repayment of Debt:				
Transfers From Other Funds	40-5200	381,787	248,853	255,945
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,712,124	2,712,123	3,043,674
Total Revenues From Local Sources		2,712,124	2,712,123	3,043,674
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	250,754	247,289	177,171
Total Local Repayment Of Debt		3,344,665	3,208,265	3,476,790
Total Repayment Of Debt		3,344,665	3,208,265	3,476,790

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Revenues/Sources		38,570,564	40,641,353	41,976,481
Total Revenues/Sources Net of Transfers		38,570,564	40,641,353	41,976,481

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,019,740	10,401,633	10,619,571
Special Education - Instruction	11-2XX-100-XXX	2,667,772	2,616,444	2,440,590
Basic Skills/Remedial - Instruction	11-230-100-XXX	601,204	612,013	621,375
Bilingual Education - Instruction	11-240-100-XXX	180,114	206,322	210,447
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	155,203	169,364	191,904
School-Sponsored Athletics - Instruction	11-402-100-XXX	578,721	617,967	607,666
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,206,520	1,298,586	1,999,827
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	1,000	1,000
Undist. Expenditures - Health Services	11-000-213-XXX	364,824	380,685	399,882
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	402,256	451,322	522,757
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	409,826	440,331	424,253
Undist. Expenditures - Guidance	11-000-218-XXX	653,173	679,691	709,532
Undist. Expenditures - Child Study Teams	11-000-219-XXX	2,167,715	2,232,376	2,452,084
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	176,629	281,395	287,282
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	275,914	276,579	279,127
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	534,324	597,745	577,207
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,491,828	1,512,167	1,527,710
Undist. Expend. - Central Services	11-000-251-XXX	332,454	348,551	366,480
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	250,285	256,625	262,530
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,573,345	3,918,682	4,001,603
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,704,136	1,743,426	1,863,550
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,062,668	6,552,214	6,944,118
Total Undistributed Expenditures		19,605,897	20,971,375	22,618,942
Total General Current Expense		33,808,651	35,595,118	37,310,495
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	293,541	304,391	98,630
Facilities Acquisition And Const. Serv.	12-000-400-XXX	151,056	446,624	217,685
Total Capital Outlay		444,597	751,015	316,315
General Fund Grand Total		34,253,248	36,346,133	37,626,810
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	45,217	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,895	5,000	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	15,382	23,200	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	14,772	11,600	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,361	7,000	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,223	1,000	0
Total Other State Projects		46,633	47,800	0
Total State Projects	20-XXX-XXX-XXX	46,633	47,800	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	216,167	377,688	265,000
Title II	20-XXX-XXX-XXX	36,407	77,445	54,000
Title III	20-XXX-XXX-XXX	9,839	25,795	18,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	559,037	558,227	535,881
Other	20-XXX-XXX-XXX	59,351	0	0
Total Federal Projects	20-XXX-XXX-XXX	880,801	1,039,155	872,881
Total Special Revenue Funds		972,651	1,086,955	872,881
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,344,665	3,208,265	3,476,790
Total Debt Service Funds		3,344,665	3,208,265	3,476,790
Total Expenditures/Appropriations		38,570,564	40,641,353	41,976,481
Total Expenditures Net of Transfers		38,570,564	40,641,353	41,976,481

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	1,117,597	1,209,825	1,220,694	720,694
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	205,277	406,303	406,303	406,303
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	100,000	100,000	100,000	100,000
--Legal Reserve	1,424,629	1,102,608	602,686	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	\$11,913	\$12,127	\$12,375	\$12,484	\$12,641
Total Classroom Instruction	\$6,625	\$6,659	\$6,780	\$6,738	\$6,726
Classroom-Salaries and Benefits	\$6,248	\$6,293	\$6,397	\$6,351	\$6,354
Classroom-General Supplies and Textbooks	\$210	\$240	\$258	\$261	\$288
Classroom-Purchased Services	\$167	\$126	\$125	\$125	\$84
Total Support Services	\$1,905	\$2,129	\$2,125	\$2,236	\$2,370
Support Services-Salaries and Benefits	\$1,555	\$1,723	\$1,790	\$1,828	\$1,918
Total Administrative Costs	\$1,252	\$1,253	\$1,254	\$1,280	\$1,280
Administration Salaries and Benefits	\$1,045	\$1,036	\$1,032	\$1,047	\$1,049
Total Operations and Maintenance of Plant	\$1,681	\$1,632	\$1,738	\$1,746	\$1,773
Operations and Maintenance-Salaries and Benefits	\$983	\$999	\$1,027	\$1,029	\$1,075
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$347	\$349	\$363	\$365	\$368
Total Equipment Costs	\$4	\$118	\$109	\$119	\$38
Legal Costs	\$18	\$24	\$20	\$29	\$24
Employee Benefits as a percentage of salaries*	27.87%	28.03%	29.46%	29.22%	30.38%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	350	Lease of cell tower	20000.00	Lease cell tower

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Special Education Services	Provided via the County's educational services unit (ESU) and/or their special services school district	0.00
Recycling	Using county services	0.00
Others	School Alliance Insurance Fund (SAIF)--for property/casualty insurance	0.00
Others	Shared fuel coop with Bordentown Twp and constituent munis--Savings/cost sharing on bulk fuel purchases	0.00
Others	Trash collection via joint agreement with Bordentown Township (effective 7/01/2014)	0.00
Others	Send-Receive with local K-8 school district (New Hanover)--revenue and cost sharing	0.00
Others	Middlesex Collaborative Service Agreement--Consortium for various purchases as needed (i.e.: copy paper)	0.00
Transportation Services, including Fuel	Shared fuel purchases/coop--with surrounding constituent munis and their sub-divisions--bulk purchasing	0.00
Transportation Services, including Fuel	Jointures with various districts--to share transportation costs--as both a recipient and provider	0.00
Purchasing	Burlington County Coop--for various purchases, as needed	0.00
Purchasing	Via State contracts where appropriate	0.00
Purchasing	Middlesex Collaborative Service Agreement--for various purchases as appropriate	0.00
Purchasing	ACES Consortium--Natural gas and electric purchases	0.00
Professional Staff Development	Via affiliations with colleges (TCNJ; Columbia Univ.; others as available)	0.00
Technology Services	Western States Contracting Alliance--Coop for discounts on phone equipm purchases with Verizon	0.00
Insurance Coverages and Benefits	School Board Insurance Fund--for E&O coverage	0.00
Insurance Coverages and Benefits	School Alliance Insurance Fund (SAIF)--Property/casualty insurance	0.00

BORDENTOWN CITY	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,446,336
(B) Estimated Net Taxable Valuation (as of 03/11/14)	338,871,933
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.6072
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,046,756
(E) Estimated Net Taxable Valuation (as of 03/11/14)	338,871,933
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.7844

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,446,336
(H) Estimated Equalized Valuation (as of 10/01/13)	350,412,636
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5543
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,046,756
(K) Estimated Equalized Valuation (as of 10/01/13)	350,412,636
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.7256

BORDENTOWN TWP	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	19,871,284
(B) Estimated Net Taxable Valuation (as of 03/11/14)	1,177,714,026
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.6873
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	22,062,084
(E) Estimated Net Taxable Valuation (as of 03/11/14)	1,177,714,026

(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.8733

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	19,871,284
(H) Estimated Equalized Valuation (as of 10/01/13)	1,280,524,125
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5518
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	22,062,084
(K) Estimated Equalized Valuation (as of 10/01/13)	1,280,524,125
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.7229

FIELDSBORO BOROUGH	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	786,999
(B) Estimated Net Taxable Valuation (as of 03/11/14)	56,132,471
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.4020
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	873,677
(E) Estimated Net Taxable Valuation (as of 03/11/14)	56,132,471
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.5565

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	786,999
(H) Estimated Equalized Valuation (as of 10/01/13)	49,366,214
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5942
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	873,677
(K) Estimated Equalized Valuation (as of 10/01/13)	49,366,214

(L) Estimated 14-15 Equalized Total School Tax Rate= $(J)/(K) \times 100$	1.7698

NAME=Dr. Bauer, Constance

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$152,658
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	07/01/11
End Date of Contract	01/31/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	13
Contracted Number of Annual Personal Days	4
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	3000
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	33035
Contractual Post-Employment Benefit Description of Payout of Sick days	Per scaled contractual formula; capped at \$15.0K
Contractual Post-Employment Benefit Description of Payout of Vacation days	At current per diem; capped: 22 current yr + 22 carried-over
Contractual Post-Employment Benefit Description of Payout of Personal days	Max 4 at per diem
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. Bauer, Constance

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=Richardson, Eloi

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$121,800
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	22
Contracted Number of Annual Sick Days	13
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Richardson, Eloi

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	1500
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	22486
Contractual Post-Employment Benefit Description of Payout of Sick days	n/a--Recent hire
Contractual Post-Employment Benefit Description of Payout of Vacation days	22 curr yr + 22 carryover at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	Max 4 at per diem
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	