

03/29/2011

MIDDLESEX - SOUTH PLAINFIELD BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009	October 15, 2010	October 15, 2011
	Actual	Actual	Estimated
Pupils on Roll Regular Full-Time	3280	3268	3403
Pupils on Roll Reg Accr. Adult High Sch	93	50	
Pupils on Roll - Special Full-Time	462	435	398
Pupils on Roll - Special Shared-Time	3	1	
Subtotal - Pupils On Roll	3838	3754	3801
Private School Placements	25	21	23
Pupils Sent to Other Dists-Spec Ed Prog	14	17	15
Pupils Received		1	
Pupils in State Facilities	6	8	

MIDDLESEX - SOUTH PLAINFIELD BORO

Advertised Revenues

Budget Category	Account	2009-10	2010-11	2011-12
		Actual	Revised	Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		1,374,785	400,000

Withdrawal from Current Expense Emergency Rsv	10-312		300,215	
Revenues from Local Sources:				
Local Tax Levy	10-1210	39,255,222	39,438,003	40,665,182
Tuition	10-1300	10,585		
Transportation Fees from Individuals	10-1410	120,604		
Transportation Fees from Other LEAs	10-1420-1440		142,175	140,000
Other Restricted Miscellaneous Revenues	10-1XXX	134,800		
Unrestricted Miscellaneous Revenues	10-1XXX	144,622	287,949	250,000
SUBTOTAL		39,665,833	39,868,127	41,055,182
Revenues from State Sources:				
Aid for Adult and Post-Graduate Programs	10-3191	64,630		
Extraordinary Aid	10-3131	282,898	100,000	478,509
Other State Aids	10-3XXX	19,309		
Categorical Special Education Aid	10-3132	2,013,968	261,882	2,086,578
Equalization Aid	10-3176	4,661,684	6,944,808	5,680,515
Categorical Security Aid	10-3177	249,620		
Categorical Transportation Aid	10-3121	315,600		
SUBTOTAL		7,607,709	7,306,690	8,245,602
Revenues from Federal Sources:				
IMPACT Aid	10-4100	1,292,224		
Medicaid Reimbursement	10-4200	16,418	29,627	25,000
Education Jobs Fund	18-4522			331,586
SUBTOTAL		1,308,642	29,627	356,586
Actual Revenues (Over)/Under Expenditures		4,937,243		
TOTAL OPERATING BUDGET		53,519,427	48,879,444	50,057,370
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	360,997		
Revenues from State Sources:				
Preschool Education Aid	20-3218		52,800	52,800
Other Restricted Entitlements	20-32XX	200,599	222,000	222,000
TOTAL REVENUES FROM STATE SOURCES		200,599	274,800	274,800
Revenues from Federal Sources:				
Title I	20-4411-4416	132,178	103,000	1,150,000
Title II	20-4451-4455		61,400	
Title III	20-4491-4494		9,500	
Title IV	20-4471-4474		5,000	
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,443,234	708,000	
Other	20-4XXX	75,730		
TOTAL REVENUES FROM FEDERAL SOURCES		1,651,142	886,900	1,150,000

TOTAL GRANTS AND ENTITLEMENTS		2,212,738	1,161,700	1,424,800
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,025,980	1,183,120	1,193,115
TOTAL REVENUES FROM LOCAL SOURCES		1,025,980	1,183,120	1,193,115
TOTAL LOCAL REPAYMENT OF DEBT		1,025,980	1,183,120	1,193,115
Actual Revenues (Over)/Under Expenditures		97,711		
TOTAL REPAYMENT OF DEBT		1,123,691	1,183,120	1,193,115
TOTAL REVENUES/SOURCES		56,855,856	51,224,264	52,675,285

MIDDLESEX - SOUTH PLAINFIELD BORO

Advertised Appropriations

Budget Category	Account	2009-10 Expenditures	2010-11 Rev. Approp.	2011-12 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	18,007,307	18,167,697	17,174,237
Special Education	11-2XX-100-XXX	4,457,372	4,178,628	4,434,196
Basic Skills/Remedial	11-230-100-XXX	327,991	366,922	331,063
Bilingual Education	11-240-100-XXX	258,313	265,520	266,896
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	161,079	134,421	122,844
School Sponsored Athletics	11-402-100-XXX	785,716	714,680	829,687
Support Services:				
Tuition	11-000-100-XXX	1,252,047	1,684,607	1,473,066
Attendance and Social Work Services	11-000-211-XXX	82,973	86,281	81,416
Health Services	11-000-213-XXX	648,504	677,358	691,856
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	1,095,010	1,227,014	1,117,737
Guidance	11-000-218-XXX	1,239,062	985,957	1,061,967
Child Study Teams	11-000-219-XXX	851,099	842,110	969,785
Improvement of Instructional Services	11-000-221-XXX	176,809	121,948	126,933
Educational Media Services - School Library	11-000-222-XXX	561,239	587,961	567,077
Instructional Staff Training Services	11-000-223-XXX	172,879	157,351	152,656
General Administration	11-000-230-XXX	1,064,931	1,076,601	1,072,247
School Administration	11-000-240-XXX	2,174,202	2,154,437	2,016,842
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,048,257	1,039,557	1,018,520
Operation and Maintenance of Plant Services	11-000-26X-XXX	4,760,982	4,022,230	4,522,114
Student Transportation Services	11-000-270-XXX	1,690,551	1,729,293	1,826,561
Personal Services - Employee Benefits	11-XXX-XXX-2XX	7,730,135	8,533,958	10,074,670
Total Support Services Expenditures		24,548,680	24,926,663	26,773,447
TOTAL GENERAL CURRENT EXPENSE		48,546,458	48,754,531	49,932,370

CAPITAL EXPENDITURES

Equipment	12-XXX-XXX-73X	303,541		
Facilities Acquisition and Construction Services	12-000-4XX-XXX	4,187,667	68,734	100,000
TOTAL CAPITAL EXPENDITURES		4,491,208	68,734	100,000
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	181,533		
Support Services	13-422-200-XXX	3,716		
Total Summer School		185,249		
Accredited Evening/Adult High School/Post-Graduate:				
Instruction	13-601-100-XXX	59,906		
Support Services	13-601-200-XXX	204,344		
Total Accredited Evening/Adult HS/Post-Grad.		264,250		
TOTAL SPECIAL SCHOOLS		449,499		
Transfer of Funds to Charter Schools	10-000-100-56X	32,262	56,179	25,000
OPERATING BUDGET GRAND TOTAL		53,519,427	48,879,444	50,057,370
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	360,997		
Preschool Education Aid:				
Instruction	20-218-100-XXX		52,800	52,800
TOTAL PRESCHOOL EDUCATION AID			52,800	52,800
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	17,056	25,000	25,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	90,203	93,000	93,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	20,313	21,000	21,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	20,227	35,000	35,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX		20,000	48,000
Other Special Projects	20-XXX-XXX-XXX	52,800	28,000	
Total State Projects		200,599	274,800	274,800
Federal Projects:				
Title I	20-XXX-XXX-XXX	132,178	103,000	1,150,000
Title II	20-XXX-XXX-XXX		61,400	
Title III	20-XXX-XXX-XXX		9,500	
Title IV	20-XXX-XXX-XXX		5,000	
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,443,234	708,000	
Other Special Projects	20-XXX-XXX-XXX	75,730		
Total Federal Projects		1,651,142	886,900	1,150,000
TOTAL GRANTS AND ENTITLEMENTS		2,212,738	1,161,700	1,424,800
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	1,123,691	1,183,120	1,193,115
TOTAL REPAYMENT OF DEBT		1,123,691	1,183,120	1,193,115
Total Expenditures		56,855,856	51,224,264	52,675,285

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:

	11-1XX-100-930
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	56,855,856	51,224,264	52,675,285
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MIDDLESEX - SOUTH PLAINFIELD BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	Estimated Balance 6/30/2012
Unassigned:				
General Operating Budget	1,523,404	1,060,274	585,059	185,057
Repayment of Debt	1	-97,710	-97,710	-97,710

Restricted for Specific Purposes:

General Operating Budget:

Capital Reserve	3,475,000	0	0	0
Adult Education Programs	0	0	0	0
Maintenance Reserve	499,992	500,411	500,411	500,411
Legal Reserve	1,854,230	1,199,783	-2	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	495,000	495,399	195,184	195,184
Restricted for Repayment of Debt	0	0	0	0

MIDDLESEX - SOUTH PLAINFIELD BORO

Advertised Per Pupil Cost Calculations

2011 - 2012

	2008-09 Actual	2009-10 Actual	2010-11 Original Budget	2010-11 Revised Budget	2011-2012 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)

Total Comparative Per Pupil Cost	11609	11860	12141	12257	12292
Total Classroom Instruction	7072	7594	7824	7850	7720
Classroom-Salaries and Benefits	6846	7354	7628	7651	7529
Classroom-General Supplies and Textbooks	190	192	135	136	141
Classroom-Purchased Services and Other	37	48	62	63	50
Total Support Services	1469	1553	1527	1546	1600
Support Services-Salaries and Benefits	1264	1346	1306	1315	1393
Total Administrative Costs	1366	1356	1355	1392	1346
Administration-Salaries and Benefits	1044	1098	1086	1120	1070
Legal Costs	0	76	60	61	63
Total Operations and Maintenance of Plant	1361	1302	1074	1107	1217
Operations & Maintenance of Plant-Salary & Ben.	104	147	96	97	105
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	280	300	276	279	312
Total Equipment Costs	163	81	0	0	0
Employee Benefits as a % of Salaries	22.2	24.1	27.4	27.1	32.8

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 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 2010-11 revised appropriations and 2011-12 budgeted appropriations presented in this advertised budget. Total 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.

MIDDLESEX - SOUTH PLAINFIELD BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	11-12 Amount	Description of circumstances
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Total Unusual Revenues:

0 Total Unusual Appropriations: 0

MIDDLESEX - SOUTH PLAINFIELD BORO

Shared Services -- Description of Shared Services

MIDDLESEX - SOUTH PLAINFIELD BORO

22a. Estimated Tax Rate Information

A. Estimated 11-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	40,051,593 (A)
Estimated Net Taxable Valuation (as of 10/01/2010)	1,427,902,681 (B)
Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100	2.8049 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	41,239,710 (D)
Estimated Net Taxable Valuation (as of 10/01/2010)	1,427,902,681 (E)
Estimated 11-12 Total School Tax Rate=(D)/(E)X100	2.8881 (F)

B. Estimated 11-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	40,051,593 (G)
Estimated Equalized Valuation (as of 10/01/2010)	4,066,052,539 (H)
Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100	0.9850 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	41,239,710 (J)
Estimated Equalized Valuation (as of 10/01/2010)	4,066,052,539 (K)
Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100	1.0142 (L)

MIDDLESEX - SOUTH PLAINFIELD BORO

17. Salaries and Benefits of Certain District Employees

Name Gary Bowen
 Job Title Superintendent

Base Annual Salary 175,000
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2011
 Ending Date of Contract 06/30/2012
 Annual Work Days 240
 Annual Vacation Days 0
 Annual Sick Days 0
 Annual Personal Days 0
 Annual Consulting Days 240
 Other Non-working days 0

Description-Other Non-working Days

Benefits:

Allowances 0
 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

MIDDLESEX - SOUTH PLAINFIELD BORO

17. Salaries and Benefits of Certain District Employees

Name Frank Cocchiola
 Job Title Assistant Superintendent

Base Annual Salary 145,600
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2011
 Ending Date of Contract 06/30/2012
 Annual Work Days 240
 Annual Vacation Days 0
 Annual Sick Days 0
 Annual Personal Days 0
 Annual Consulting Days 240
 Other Non-working days 0

Description-Other Non-working Days

Benefits:

Allowances 0
 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

MIDDLESEX - SOUTH PLAINFIELD BORO

17. Salaries and Benefits of Certain District Employees

Name Nicholas Puleio
 Job Title Business Administrator

Base Annual Salary 140,000
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2011
 Ending Date of Contract 06/30/2012
 Annual Work Days 240
 Annual Vacation Days 0
 Annual Sick Days 0
 Annual Personal Days 0
 Annual Consulting Days 240
 Other Non-working days 0

Description-Other Non-working Days

Benefits:

Allowances 0

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