

**MIDDLESEX - SPOTSWOOD BORO**  
**Advertised Enrollments**

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,584	1,583	1,583
Pupils On Roll Regular Shared-Time	0	3	3
Pupils On Roll - Special Full-Time	195	210	210
Pupils On Roll - Special Shared-Time	0	2	2
Subtotal - Pupils On Roll	1,779	1,798	1,798
Private School Placements	11	11	11
Pupils Sent to Other Districts-Reg Prog	1		0
Pupils Sent to Other Dists-Spec Ed Prog	9	15	14
Pupils Received	311	329	321
Pupils in State Facilities	1	1	1

**MIDDLESEX - SPOTSWOOD BORO**  
**Advertised Revenues**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210		13,804,809	14,051,915
Total Tuition	10-1300		3,981,653	3,981,653
Unrestricted Miscellaneous Revenues	10-1XXX		180,600	252,298
Subtotal - Revenues From Local Sources			17,967,062	18,285,866
Revenues from State Sources:				
Categorical Transportation Aid	10-3121		48,643	54,800
Extraordinary Aid	10-3131		70,000	57,226
Categorical Special Education Aid	10-3132		903,672	910,803
Equalization Aid	10-3176		5,034,495	5,037,971
Categorical Security Aid	10-3177		28,108	31,878
Other State Aids	10-3XXX		72,000	6,761
Subtotal - Revenues From State Sources			6,156,918	6,099,439
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200		16,380	16,380
Subtotal - Revenues From Federal Sources			16,380	16,380
Budgeted Fund Balance - Operating Budget	10-303		460,140	1,229,624
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309		603,450	0
Withdrawal From Maint. Reserve	10-310		306,200	0
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311		300,000	0
Adjustment For Prior Year Encumbrances			409,235	0
Total Operating Budget			26,219,385	25,631,309
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx		41,117	0

**MIDDLESEX - SPOTSWOOD BORO**  
**Advertised Revenues**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues From Local Sources	20-1XXX		41,117	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX		119,748	0
Total Revenues From State Sources			119,748	0
Revenues from Federal Sources:				
Title I	20-4411-4416		126,318	110,000
Title II	20-4451-4455		25,966	0
Title III	20-4491-4494		29,247	0
I.D.E.A. Part B (Handicapped)	20-4420-4429		420,506	327,936
Other	20-4XXX		9,133	0
Total Revenues From Federal Sources			611,170	437,936
Total Grants And Entitlements			772,035	437,936
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy - Premerger Debt	40-1210		1,003,113	951,985
Total Revenues From Local Sources			1,003,113	951,985
Revenues from State Sources:				
Debt Service Aid Type II	40-3160		62,725	59,362
Budgeted Fund Balance	40-303		0	33,291
Total Local Repayment Of Debt			1,065,838	1,044,638
Total Repayment Of Debt			1,065,838	1,044,638
Total Revenues/Sources			28,057,258	27,113,883
Total Revenues/Sources Net of Transfers			28,057,258	27,113,883

**MIDDLESEX - SPOTSWOOD BORO**  
**Advertised Appropriations**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX		9,019,863	9,001,822
Special Education - Instruction	11-2XX-100-XXX		1,723,707	1,759,506
Basic Skills/Remedial - Instruction	11-230-100-XXX		186,050	233,350
Bilingual Education - Instruction	11-240-100-XXX		27,295	81,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX		120,907	155,667
School-Sponsored Athletics - Instruction	11-402-100-XXX		389,474	388,424
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX		1,315,258	1,117,608
Undist. Expenditures - Health Services	11-000-213-XXX		379,526	355,304
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX		273,039	382,480
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX		136,526	130,830
Undist. Expenditures - Guidance	11-000-218-XXX		473,526	480,833
Undist. Expenditures - Child Study Teams	11-000-219-XXX		1,017,554	1,097,142
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX		318,002	447,514
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX		70,846	71,439
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX		51,985	56,107
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX		397,188	390,440
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX		890,955	879,890
Undist. Expend. - Central Services	11-000-251-XXX		459,553	406,409
Undist. Expend. - Admin. Info Technology	11-000-252-XXX		190,485	238,498
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX		2,610,139	2,583,173
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX		970,914	958,744
Personal Services - Employee Benefits	11-XXX-XXX-2XX		3,683,056	3,817,187
Total Undistributed Expenditures			13,238,552	13,413,598
Total General Current Expense			24,705,848	25,033,367

**MIDDLESEX - SPOTSWOOD BORO**  
**Advertised Appropriations**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730		153,548	118,990
Facilities Acquisition And Const. Serv.	12-000-400-XXX		1,359,989	478,952
Total Capital Outlay			1,513,537	597,942
General Fund Grand Total			26,219,385	25,631,309
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX		41,117	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX		15,164	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX		25,082	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX		33,857	0
Nonpublic Nursing Services	20-XXX-XXX-XXX		21,048	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX		5,597	0
Other	20-XXX-XXX-XXX		19,000	0
Total Other State Projects			119,748	0
Total State Projects	20-XXX-XXX-XXX		119,748	0
Federal Projects:				
Title I	20-XXX-XXX-XXX		126,318	110,000
Title II	20-XXX-XXX-XXX		25,966	0
Title III	20-XXX-XXX-XXX		29,247	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX		420,506	327,936
Other	20-XXX-XXX-XXX		9,133	0
Total Federal Projects	20-XXX-XXX-XXX		611,170	437,936
Total Special Revenue Funds			772,035	437,936
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX		1,065,838	1,044,638
Total Debt Service Funds			1,065,838	1,044,638

**MIDDLESEX - SPOTSWOOD BORO**  
**Advertised Appropriations**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Expenditures/Appropriations			28,057,258	27,113,883
Total Expenditures Net of Transfers			28,057,258	27,113,883

**MIDDLESEX - SPOTSWOOD BORO**  
**Advertised Recapitulation of Balances**

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	955,587	711,909	1,061,909	222,562
--Repayment of Debt	1	33,291	33,291	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	709,941	714,684	111,234	111,234
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	440,270	440,270	634,070	634,070
--Legal Reserve	599,792	850,417	890,277	800,000
--Tuition Reserve	300,000	300,000	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

**MIDDLESEX - SPOTSWOOD BORO**  
**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,495	\$11,985	\$12,087	\$12,478	\$12,781
Total Classroom Instruction	\$6,970	\$7,323	\$7,242	\$7,464	\$7,549
Classroom-Salaries and Benefits	\$6,688	\$6,999	\$6,947	\$7,130	\$7,233
Classroom-General Supplies and Textbooks	\$267	\$309	\$275	\$313	\$297
Classroom-Purchased Services	\$15	\$15	\$20	\$20	\$18
Total Support Services	\$1,511	\$1,701	\$1,712	\$1,783	\$1,992
Support Services-Salaries and Benefits	\$1,294	\$1,417	\$1,354	\$1,403	\$1,619
Total Administrative Costs	\$1,164	\$1,253	\$1,234	\$1,268	\$1,258
Administration Salaries and Benefits	\$963	\$1,030	\$1,005	\$1,030	\$1,026
Legal Costs	\$12	\$11	\$16	\$17	\$17
Total Operations and Maintenance of Plant	\$1,518	\$1,342	\$1,571	\$1,617	\$1,608
Operations and Maintenance-Salaries and Benefits	\$839	\$876	\$831	\$854	\$886
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$318	\$351	\$314	\$333	\$358
Total Equipment Costs	\$190	\$155	\$82	\$86	\$66
Employee Benefits as a percentage of salaries*	23.85%	23.62%	23.79%	23.59%	23.58%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

\*Does not include pension and social security paid by the State on-behalf of the district.

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 Comparative Spending Guide) and can be found on the Department of Education's Internet website: <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 2012-13 revised appropriations and the 2013-14 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.

\*\* Federal and State funds in the blended resource school-based budgets.



**MIDDLESEX - SPOTSWOOD BORO**  
**Unusual Revenues and Appropriations**

Item	Line Number	Source	Amount	Explanation
1	300	Facility Users	30000.00	Usage fees for facilities
2	300	Federal Funding	18000.00	E Rate Funding for Telecommunications
3	300	Rent from CARES Program	63898.00	Rent charged to the after school program
4	300	Preschool Tuition	140400.00	26 students tuition fee

**MIDDLESEX - SPOTSWOOD BORO**  
**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Professional Staff Development	Examine professional development opportunities between local school districts	0.00
Technology Services	Interlocal agreement for information technology services	0.00
Technology Services	FIOS Public Access Channel	0.00
Insurance Coverages and Benefits	Liability and medical insurance coverage through pooled purchasing	0.00
Special Education Services	Non Public and Special Education services	0.00
Custodial and Maintenance Services	Equipment exchange with the borough of Spotswood	0.00
Custodial and Maintenance Services	Plowing services with the borough	0.00
Custodial and Maintenance Services	Grounds maintenance with the borough	0.00
Food Services	Reexamine shared food service with Monroe Township Public	0.00
Others	Electronic sign in front of high school	0.00
Others	Examining the feasibility of a grant writer to be shared between local school districts	0.00
Others	Shared staff training for new teacher and principal observation model	0.00
Others	Security services with the placement of SRO funded by the borough	0.00
Others	Printing services at cost for borough and local organizations	0.00
Others	Facility use by Spotswood Recreation Department	0.00
Transportation Services, including Fuel	Vehicle fuel purchasing	0.00
Transportation Services, including Fuel	Coordinated transportation	0.00
Purchasing - Telephone	Telephone services purchased through a consortium	0.00
Purchasing - Power/Utilities	MRESC Cooperative for Energy Services	0.00
Purchasing - Supplies	Cooperative purchasing of supplies and trade services	0.00
Purchasing - Supplies	County coordinated trade services and supply purchasing	0.00
Purchasing - Supplies	Cooperative purchasing of supplies and trade services	0.00
Purchasing - Supplies	Paper purchasing	0.00
Purchasing - Equipment	Purchasing for technology equipment and services	0.00

**MIDDLESEX - SPOTSWOOD BORO**  
**Estimated Tax Rates**

HELMETTA BOROUGH	
A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,556,517
(B) Estimated Net Taxable Valuation (as of 10/01/12)	188,045,609
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.8277
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,556,517
(E) Estimated Net Taxable Valuation (as of 10/01/12)	188,045,609
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.8277
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B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,556,517
(H) Estimated Equalized Valuation (as of 10/01/12)	215,981,697
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7207
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,556,517
(K) Estimated Equalized Valuation (as of 10/01/12)	215,981,697
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.7207
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SPOTSWOOD BOROUGH	
A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,786,363
(B) Estimated Net Taxable Valuation (as of 10/01/12)	741,357,090

**MIDDLESEX - SPOTSWOOD BORO**  
**Estimated Tax Rates**

(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.4549
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,831,001
(E) Estimated Net Taxable Valuation (as of 10/01/12)	741,357,090
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.5959
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B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,786,363
(H) Estimated Equalized Valuation (as of 10/01/12)	777,395,907
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3875
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,831,001
(K) Estimated Equalized Valuation (as of 10/01/12)	777,395,907
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.5219
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**MIDDLESEX - SPOTSWOOD BORO**  
**Employee Contract List for District**

**NAME=Bobby Green**

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	n/a
Base Annual Salary Amount	\$103,020
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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	70
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	

**NAME=Melyssa McCamish**

CATEGORY	MEASURE
Job Title	Psychologist
Job Title II	n/a
Base Annual Salary Amount	\$94,000
Full-Time Equivalent (FTE)	1.0

**MIDDLESEX - SPOTSWOOD BORO  
Employee Contract List for District**

**NAME=Melyssa McCamish**

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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	70
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	

**NAME=Mr. Dan Silvia**

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	n/a
Base Annual Salary Amount	\$111,650
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

**MIDDLESEX - SPOTSWOOD BORO  
Employee Contract List for District**

**NAME=Mr. Dan Silvia**

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	70
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	

**NAME=Mr. David Siwiak**

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	n/a
Base Annual Salary Amount	\$96,820
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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260

**MIDDLESEX - SPOTSWOOD BORO  
Employee Contract List for District**

**NAME=Mr. David Siwiak**

CATEGORY	MEASURE
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	70
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	

**NAME=Mr. Graham Peabody**

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	n/a
Base Annual Salary Amount	\$112,200
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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	70



**MIDDLESEX - SPOTSWOOD BORO**  
**Employee Contract List for District**

**NAME=Mr. Graham Peabody**

CATEGORY	MEASURE
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	

**NAME=Mr. Scott Rocco**

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	n/a
Base Annual Salary Amount	\$153,000
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	01/01/13
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	70
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	