

03/17/2008

MIDDLESEX - OLD BRIDGE TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	8780	8581	8595
Pupils on Roll Regular Shared-Time	1	5	5
Pupils on Roll Reg Accr. Adult High Sch	491	494	494
Pupils on Roll - Special Full-Time	998	1059	1064
Pupils on Roll - Special Shared-Time	5	15	15
Private School Placements	82	73	78
Pupils Sent to Other Districts-Reg Prog	4	5	5
Pupils Sent to Other Dists-Spec Ed Prog	47	37	42
Pupils Received	4	5	4
Pupils in State Facilities	10	10	10

MIDDLESEX - OLD BRIDGE TWP

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		377,300	2,415,719
Revenues from Local Sources:				
Local Tax Levy	10-1210	81,116,094	83,269,211	83,083,096
Tuition	10-1300	174,014	80,000	80,000
Unrestricted Miscellaneous Revenues	10-1XXX	668,665	250,000	300,000
SUBTOTAL		81,958,773	83,599,211	83,463,096
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	23,553,857	23,553,857	
Supplemental Core Curriculum Standards Aid	10-3112	2,968,486	2,968,486	
Transportation Aid	10-3120	3,377,484	3,377,484	
Special Education Aid	10-3130	4,331,799	4,331,799	
Bilingual Education	10-3140	402,582	402,582	
Stabilization Aid	10-3171	70,506	70,506	
Aid for Adult and Post-Graduate Programs	10-3191	705,199		
Extraordinary Aid	10-3131	375,813		640,743
Consolidated Aid	10-3195	443,342	1,148,541	
Additional Formula Aid	10-3196	1,087,982	2,208,604	
Other State Aids	10-3XXX	87,265		551,304
Categorical Special Education Aid	10-3132			5,142,502
Equalization Aid	10-3176			37,668,416
Categorical Security Aid	10-3177			880,345
Categorical Transportation Aid	10-3121			2,879,109
SUBTOTAL		37,404,315	38,061,859	47,762,419
Adjustment for Prior Year Encumbrances			634,351	
Actual Revenues (Over)/Under Expenditures		-3,301,624		
TOTAL OPERATING BUDGET		116,061,464	122,672,721	133,641,234
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources				
	20-1XXX	25,467	13,088	
Revenues from State Sources:				
Demonstrably Effective Program Aid	20-3212	138,303	138,303	
Instructional Supplement Aid	20-3214	274,515	274,515	
Other Restricted Entitlements	20-32XX	536,914	1,155,705	624,948
TOTAL REVENUES FROM STATE SOURCES		949,732	1,568,523	624,948
Revenues from Federal Sources:				
Title I	20-4411-4416	666,934	1,030,058	819,037
I.D.E.A. Part B (Handicapped)	20-4420-4429	2,012,793	2,149,031	2,121,924
Other	20-4XXX	667,643	550,473	
TOTAL REVENUES FROM FEDERAL SOURCES		3,347,370	3,729,562	2,940,961
TOTAL GRANTS AND ENTITLEMENTS		4,322,569	5,311,173	3,565,909
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		450,504	30,264
Revenues from Local Sources:				
Local Tax Levy	40-1210	3,045,696	2,503,564	2,911,113
TOTAL REVENUES FROM LOCAL SOURCES		3,045,696	2,503,564	2,911,113
TOTAL LOCAL REPAYMENT OF DEBT		3,045,696	2,954,068	2,941,377
Actual Revenues (Over)/Under Expenditures		-330,264		
TOTAL REPAYMENT OF DEBT		2,715,432	2,954,068	2,941,377
TOTAL REVENUES/SOURCES		123,099,465	130,937,962	140,148,520

MIDDLESEX - OLD BRIDGE TWP

Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	35,943,270	36,950,490	38,781,074
Special Education	11-2XX-100-XXX	8,464,663	8,916,297	9,581,867
Basic Skills/Remedial	11-230-100-XXX	2,455,739	2,689,800	3,039,440
Bilingual Education	11-240-100-XXX	880,353	965,868	1,007,730
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	228,920	239,268	253,008
School Sponsored Athletics	11-402-100-XXX	1,023,796	1,056,885	1,112,291
Community Services Programs/Operations	11-800-330-XXX	3,007	3,500	3,500
Support Services:				
Tuition	11-000-100-XXX	5,576,902	5,477,421	5,708,369
Attendance and Social Work Services	11-000-211-XXX	182,179	189,732	206,092
Health Services	11-000-213-XXX	1,207,864	1,303,980	1,360,513
Students - Related & Extraordinary	11-000-216,217	1,625,464	1,783,632	1,805,954
Guidance	11-000-218-XXX	2,446,497	2,503,209	2,513,310
Child Study Teams	11-000-219-XXX	1,982,258	2,078,176	2,331,761

Improvement of Instructional Services	11-000-221-XXX	1,264,045	1,327,537	1,411,187
Educational Media Services - School Library	11-000-222-XXX	1,199,054	1,219,063	1,272,409
Instructional Staff Training Services	11-000-223-XXX	90,267	74,700	74,000
General Administration	11-000-230-XXX	1,773,144	2,127,649	2,104,877
School Administration	11-000-240-XXX	4,724,941	5,196,419	5,201,263
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,424,859	1,555,141	1,521,153
Operation and Maintenance of Plant Services	11-000-26X-XXX	13,556,388	14,008,926	15,320,464
Student Transportation Services	11-000-270-XXX	8,392,674	10,427,754	10,581,598
Personal Services - Employee Benefits	11-XXX-XXX-2XX	18,784,712	20,426,078	21,876,608
Food Services	11-000-310-XXX	4,227		
Total Support Services Expenditures		64,235,475	69,699,417	73,289,558
TOTAL GENERAL CURRENT EXPENSE		113,235,223	120,521,525	127,068,468
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	132,414	409,646	547,112
Facilities Acquisition and Construction Services	12-000-4XX-XXX	2,010,155	1,021,376	5,266,327
TOTAL CAPITAL EXPENDITURES		2,142,569	1,431,022	5,813,439
SPECIAL SCHOOLS				
Accredited Evening/Adult High School/Post-Graduate:				
Instruction	13-601-100-XXX	383,624	412,625	429,000
Support Services	13-601-200-XXX	284,860	286,709	297,527
Total Accredited Evening/Adult HS/Post-Grad.		668,484	699,334	726,527
TOTAL SPECIAL SCHOOLS		668,484	699,334	726,527
Transfer of Funds to Charter Schools	10-000-100-56X	15,188	20,840	32,800
OPERATING BUDGET GRAND TOTAL		116,061,464	122,672,721	133,641,234
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	25,467	13,088	
Demonstrably Effective Program Aid:				
Instruction	20-212-100-XXX	100,630	89,452	
Support Services	20-212-200-XXX	37,673	48,851	
TOTAL DEMONSTRABLY EFFECTIVE PROGRAM AID		138,303	138,303	
Instructional Supplement Aid:				
Instruction	20-214-100-XXX	274,515	274,515	
TOTAL INSTRUCTIONAL SUPPLEMENT AID		274,515	274,515	
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	69,149	71,203	71,203
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	149,579	209,438	209,438
Nonpublic Handicapped Services	20-XXX-XXX-XXX	168,093	194,993	194,993
Nonpublic Nursing Services	20-XXX-XXX-XXX	91,997	98,354	98,354
Nonpublic Technology Initiative	20-XXX-XXX-XXX	48,443	50,960	50,960
Other Special Projects	20-XXX-XXX-XXX	9,653	530,757	
Total State Projects		949,732	1,568,523	624,948
Federal Projects:				
Title I	20-XXX-XXX-XXX	666,934	1,030,058	819,037
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	2,012,793	2,149,031	2,121,924
Other Special Projects	20-XXX-XXX-XXX	667,643	550,473	
Total Federal Projects		3,347,370	3,729,562	2,940,961
TOTAL GRANTS AND ENTITLEMENTS		4,322,569	5,311,173	3,565,909
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	2,715,432	2,954,068	2,941,377
TOTAL REPAYMENT OF DEBT		2,715,432	2,954,068	2,941,377
Total Expenditures		123,099,465	130,937,962	140,148,520
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
TOTAL EXPENDITURES NET OF TRANSFERS		123,099,465	130,937,962	140,148,520

MIDDLESEX - OLD BRIDGE TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008	Estimate Balance 6/30/2009
Unreserved:				
General Operating Budget	510,015	2,772,956	4,072,956	2,192,160
Repayment of Debt	150,504	480,768	30,264	()
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	100	100	100	100
Adult Education Programs	0	0	0	()
Maintenance Reserve	0	0	0	()
Legal Reserve	0	912,227	534,927	()
Tuition Reserve	0	0	0	()
Current Expense Emergency Reserve	0	0	0	()
Reserved for Repayment of Debt	0	0	0	()

MIDDLESEX - OLD BRIDGE TWP

Advertised Per Pupil Cost Calculations

	2008 - 2009				
	2005-06 Actual	2006-07 Actual	2007-08 Original Budget	2007-08 Revised Budget	2008-2009 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	9882	10198	10505	10858	11428
Total Classroom Instruction	6026	6235	6462	6592	6940
Classroom-Salaries and Benefits	5803	6058	6297	6420	6734
Classroom-General Supplies and Textbooks	210	162	148	151	181
Classroom-Purchased Services and Other	13	16	18	21	25
Total Support Services	1186	1277	1322	1361	1430
Support Services-Salaries and Benefits	1102	1172	1210	1239	1305
Total Administrative Costs	969	968	999	1090	1085
Administration-Salaries and Benefits	797	806	824	891	901

Total Operations and Maintenance of Plant	1461	1483	1469	1554	1694
Operations & Maintenance of Plant-Salary & Ben.	467	434	450	460	484
Total Food Services Costs	2	0	0	0	0
Total Extracurricular Costs	155	158	160	166	175
Total Equipment Costs	43	14	41	42	57
Employee Benefits as a % of Salaries	27.4	27.4	28.3	28.4	29.1

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 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 2007-08 revised appropriations and 2008-09 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 - OLD BRIDGE TWP

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	08-09 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

MIDDLESEX - OLD BRIDGE TWP

Shared Services -- Description of Shared Services

- 1) Fuel Depot-The Township shares its fuel depot with the Board of Education at a savings to the district.
- 2) Grant Writer - The Board of Education and Township split the cost of salary and benefits for a grant writer, to actively seek outside funding sources for district and township purposes.
- 3) TV Studio - The Township uses the services of district students to assist in the operation of the District's Local Access Channel.
- 4) Summer Programs/Camp Robin(Special Needs Student Camp)-The Township uses the district schools for summer programs. The district provides transportation and nursing services for Camp Robin(special needs)students
- 5) Before and After School Care Programs - The Township uses the district schools for before and after school programs.
- 6) Parks and Recreation Programs - The township uses the district schools for after school activities. The township reimburses the district for custodial costs.
- 7) Ice Arena - The District's Ice Hockey Team uses the Township Ice Arena
- 8) Interlocal Agreement for Capital Projects - The district and township have agreed to an interlocal agreement to fund required capital projects.

MIDDLESEX - OLD BRIDGE TWP

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	83,176,154 (A)
Estimated Net Taxable Valuation (as of 02/01/2008)	3,375,373,060 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	2.4642 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	85,883,492 (D)
Estimated Net Taxable Valuation (as of 02/01/2008)	3,375,373,060 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	2.5444 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	83,176,154 (G)
Estimated Equalized Valuation (as of 02/01/2008)	7,927,132,597 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	1.0493 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	85,883,492 (J)
Estimated Equalized Valuation (as of 02/01/2008)	7,927,132,597 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	1.0834 (L)