

BASS RIVER TOWNSHIP BOARD OF EDUCATION
PROPOSED School Budget
For Budget Year Ending June 30, 2010

Category	Budget Account Code	2008-2009 Revised Budget Through 02/1/08	2009-10 Base Budget PROPOSED	Dollar Change vs. Revised Budget	Percent Change vs. Revised Budget
EXPENSES					
<i>General Fund:</i>					
Current Expense:					
Instruction	11-1XX-100-XXX-XX-XXX	622,746	608,166	(14,579)	-2.3%
Special Education	11-2XX-XXX-XXX-XX-XXX	129,107	160,377	31,270	24.2%
Basic Skills	11-230-100-XXX-XX-XXX	24,105	22,347	(1,758)	-7.3%
Co-Curricular	11-401-XXX-XXX-XX-XXX	10,209	10,620	411	4.0%
Summer School	11-422-XXX-XXX-XX-XXX	8,905	5,500	(3,405)	-38.2%
Undistributed:					
Tuition	11-000-100-XXX-XX-XXX	17,057	160,930	143,873	843.5%
Attendance	11-000-211-XXX-XX-XXX	13,455	13,864	409	3.0%
Health Services	11-000-213-XXX-XX-XXX	80,301	82,305	2,004	2.5%
Child Study Team	11-000-219-XXX-XX-XXX	99,547	74,972	(24,575)	-24.7%
Supervision of Instr.	11-000-221-XXX-XX-XXX	77,946	42,125	(35,821)	-46.0%
Library/Media	11-000-222-XXX-XX-XXX	57,180	23,200	(33,980)	-59.4%
Staff Training/Curric.	11-000-223-XXX-XX-XXX	1,665	2,100	435	26.1%
General Admin.	11-000-230-XXX-XX-XXX	50,083	86,743	36,660	73.2%
School Admin.	11-000-240-XXX-XX-XXX	25,463	56,702	31,239	122.7%
Business Services	11-000-251-XXX-XX-XXX	95,016	38,569	(56,447)	-59.4%
Operations/Maint.	11-000-26X-XXX-XX-XXX	253,961	254,772	811	0.3%
Transportation	11-000-270-XXX-XX-XXX	98,981	144,671	45,690	46.2%
Unallocated Benefits	11-000-291-XXX-XX-XXX	361,263	397,500	36,237	10.0%
Food Service	11-000-310-930-FS	35,878	-	(35,878)	-100.0%
Subtotal Undistributed		1,267,796	1,378,453	110,657	8.7%
Total Current Expense		2,062,868	2,185,463	126,000	6.1%
Capital Outlay:					
Equipment	12-XXX-73X-XXX-XX-XXX	-	-	-	0.0%
Facilities	12-000-400-XXX-XX-XXX	-	-	-	0.0%
Transfers to Capital Reserve	10-604	-	-	-	0.0%
Subtotal Capital Outlay		-	-	-	0.0%
Total General Fund		2,062,868	2,185,463	126,000	6.1%
<i>Special Revenue:</i>					
Federal Programs	20-XXX-XXX-XXX-XX-XXX	91,428	77,714	(13,714)	-15.0%
State Programs	20-XXX-XXX-XXX-XX-XXX	-	-	-	0.0%
Local Programs	20-XXX-XXX-XXX-XX-XXX	-	-	-	0.0%
Total Special Revenue		91,428	77,714	(13,714)	-15.0%
<i>Debt Service:</i>					
Interest	40-701-510-834-00-000	-	-	-	0.0%
Principal	40-701-510-910-00-000	-	-	-	0.0%
Total Debt Service		-	-	-	0.0%
Total Budget		2,154,296	2,263,177	108,881	5.1%

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Revenues (Gen/Spec Rev)					
<i>General Fund:</i>					
Fund Balance Appropriated		-	36,416	36,416	0.0%
Preschool Tuition		-	40,010	40,010	100.0%
Miscellaneous		5,000	7,000	2,000	40.0%
<i>State Aid:</i>					
Special Ed Aid		58,992	61,348	2,356	4.0%
Equalization Aid		576,312	589,315	13,003	100.0%
Categorical Security Aid		15,375	12,489	(2,886)	100.0%
Adjustment Aid		278,331	259,697	(18,634)	100.0%
Categorical Transportation Aid		24,633	30,794	6,161	100.0%
Subtotal State Aid		953,643	953,643	-	0.0%
Subtotal General Fund		958,643	1,037,069	78,426	8.2%
<i>Special Revenue:</i>					
<i>State Grants:</i>					
		-	-	-	0.0%
Subtotal State Grants		-	-	-	0.0%
<i>Federal Grants:</i>					
Title I		16,866	14,336	(2,530)	-15.0%
Title IIA & IID		5,657	4,808	(849)	-15.0%
Title IV		383	326	(57)	-15.0%
REAP		19,761	16,797	(2,964)	-15.0%
IDEA		48,761	41,447	(7,314)	-15.0%
Subtotal Federal Grants		91,428	77,714	(13,714)	-15.0%
<i>Local:</i>					
<i>Other</i>					
Subtotal Local Grants		-	-	-	0.0%
Subtotal Special Revenue		91,428	77,714	(13,714)	-15.0%
Subtotal All Gen/Spec Rev Aid		1,050,071	1,114,783	64,712	6.2%
General Expense and Special Rev		2,154,296	2,263,177	108,881	5.1%
General to be raised by taxation		1,104,225	1,148,394	44,169	4.0%
Revenues (Debt Service)					
<i>Debt Service:</i>					
Fund Balance Appropriated		-	-	-	0.0%
Debt Service Aid		-	-	-	0.0%
Subtotal Debt Service Revenue		-	-	-	0.0%
Debt Service Expense		-	-	-	0.0%
Debt Service to be raised by taxation		-	-	-	0.0%
Total to be raised by taxation		1,104,225	1,148,394	44,169	4.0%

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Analysis by Major Category

	Revised Budget (Through 02/1/09) 2008-9	Base Budget 2009-10	Dollar Difference	Percentage Difference
Salaries	1,204,894	1,143,664	(61,230)	-5.08%
Employee Benefits	341,264	376,000	34,736	10.18%
Transportation (excl. salaries)	98,981	152,371	53,390	53.94%
Tuition (private schools for handicapped)	17,057	160,930	143,873	843.48%
Curriculum, Textbooks, Supplies (excl. salaries)	67,042	65,541	(1,501)	-2.24%
Utilities/Communications	89,375	79,365	(10,010)	-11.20%
Media/Technology	11,375	23,200	11,825	103.96%
Attendance/Health Services	13,078	12,853	(225)	-1.72%
Special Education (supplies, textbooks, equip, etc.)	30,101	30,112	11	0.04%
Other:				
Legal - board attorney/labor	3,600	6,600	3,000	83.33%
Audit	9,750	10,000	250	2.56%
Property/Casualty/Workers Comp	44,250	45,700	1,450	3.28%
Custodial/Maintenance	43,752	51,177	7,425	16.97%
Food Service	35,153	-	(35,153)	-100.00%
Staff Training	1,665	2,100	435	26.13%
Business Services	44,871	15,600	(29,271)	-65.23%
BOE/Administration	6,660	10,250	3,590	53.90%
Subtotal other	189,701	141,427	(48,274)	-25.45%
TOTAL	2,062,868	2,185,463	122,595	5.9%

Tax Rate Impact			
	<i>2008-09 Levy</i>	<i>2009-10 Levy</i>	<i>Raised in '09</i>
Tax Calc	552,112.50	574,197.14	1,126,310
Ratable Base			198,952,981
Tax Increase	<u>\$ 0.545</u>	<u>\$ 0.566</u>	<u>\$ 0.0211</u>

DOLLAR IMPACT			
<i>Assessed Valuation:</i>		<i>Cost per Month</i>	
\$ 180,000	Taxes =	\$	3.17
\$ 200,000	Taxes =	\$	3.50
\$ 220,000	Taxes =	\$	3.83
\$ 240,000	Taxes =	\$	4.25
\$ 260,000	Taxes =	\$	4.58
\$ 280,000	Taxes =	\$	4.92
\$ 300,000	Taxes =	\$	5.25
\$ 325,000	Taxes =	\$	5.75
\$ 350,000	Taxes =	\$	6.08