

### Introduction

This comparative spending guide is being provided to allow school officials and the public the opportunity to review and compare various components of a school district's annual budget to other similar districts in the state through a series of "indicators" presenting costs on a per pupil basis. The school districts throughout the state have been divided into groups of similar universe sizes considering operating type and projected levels of enrollment as of October 15, 2001. Charter Schools are included as a separate group from other public schools. The groupings are as follows:

<u>Operating Type</u>	<u>Enrollment Range</u>	<u>Number in Group</u>
K-6	All	66
K-8	Less than 400	66
K-8	400 – 750	64
K-8	Over 750	95
K-12	Less than 1,800	49
K-12	1,800 - 3,500	72
K-12	Over 3,500	97
Grades 7-12 & 9-12	All	47
<b><u>Other:</u></b>		
County Special Services	All	8
County Vocational	All	21
Charter Schools	All	58

The number of districts within K-8, K-12 and Grades 7-12 & 9-12 enrollment groups changed slightly from last year's comparative spending guide by virtue of enrollment changes within those operating types. Additionally, 2000-01 enrollments used to determine cost per pupil dollars in the 2001 comparative spending guide were estimated enrollments and the 2002 comparative spending guide now reflects actual enrollments. Therefore, your district's relative ranking and cost per pupils from last year's guide may have changed for school year 2000-2001 and the new rankings are reflected in this guide.

Information for Non-Operating, Educational Services Commissions, Regional Day Schools, and Jointures is not included in this document.

A copy of a Transportation Efficiency Report is included in the guide. This section, in the back of the publication, provides the identification of school districts' vehicle capacity utilization exclusive of special services, educational service commissions and jointure commissions. Districts that fall below 85% in vehicle utilization will be required to develop a corrective action plan outlining how they intend to improve efficiency.

For each of the per pupil cost indicators presented, districts are ranked within their group from low to high for the applicable year. Three years of data are presented - 1999-00 and 2000-01 actual amounts and 2001-02 budget amounts. The staffing indicators for ratios of students to classroom teacher, educational support and administrator and faculty (teacher and support) to administrative personnel are ranked high to low. The staffing indicators for classroom teacher, educational support and administrator median salaries are ranked low to high. Various data collection sources are used in this document. The 1999-00 and 2000-01 actual expenditure data comes from the district's Comprehensive Annual Financial Reports that were certified by the district's public school accountant in each of those years. The 2001-02 budgeted appropriation data uses the district's original 2001-02 budget that was certified for taxes. It does not include any subsequent transfers. The 2001-02 budget amounts also include the spending plans for the additional Parity Remedy Aid provided to twenty-nine Abbott districts. This aid was ordered by the Supreme Court to allow these special needs districts' per pupil regular education spending to be at the same level as the per pupil regular education spending of the wealthiest districts in the state. The total number of students used to calculate the per pupil costs are from the 1999-00 and 2000-01 School Register Summaries submitted by districts to report actual attendance data for each of those years, and the 10/15/01

projected enrollments included in the district's 2001-02 annual budget certified for taxes. The information reported in the 1999-00 and 2000-01 School Register Summaries was used to calculate an average daily enrollment for the district for the 1999-00 and 2000-01 respective school years. The district's projected student population as of October 15, 2001 as reported in the 2001-02 Annual School District Budget Statement is used in the calculation of the 2001-02 per pupil costs. Although the enrollment data for each of the years presented is not consistent (1999-00 and 2000-01 being an average and 2001-02 at a point in time), the information is the best available and is considered comparable for the basis of calculating per pupil costs. Certain other information regarding staffing levels and median salaries is derived from Fall Survey Reports, which is an annual collection of demographic data on students and staff at the school level.

The per pupil calculations are based on the number of students served in the district rather than the number of resident students of the district. It includes those students "on roll" in the district, meaning the resident students plus those received from other districts less those sent out of district. When determining the costs to be included in the per pupil calculations, the department gave careful consideration to what per pupil calculations would be meaningful to the reader as well as what costs could bias the comparison between districts. Only those costs that are considered similar among districts are included in the per pupil calculations. Those costs that are somewhat unique to certain districts or differ based on circumstance have been excluded. Examples of excluded costs are those expenditures funded by restricted grants, TPAF, tuition payments to other districts and private schools, debt service expenditures and the principal and interest payments for the lease purchase of land and buildings. It was impossible for the department to identify and limit the impact of unique circumstances in school districts that may increase per pupil cost calculations (i.e. the magnet school run by Ridgefield Boro in Bergen County which provides high cost special education programs, including one for students with autism). These additional costs are often supported by tuition and other such miscellaneous revenues and represent consolidated service efforts, which provide services to all parties involved. The department encourages such efforts.

For each per pupil cost indicator presented on the following pages, the 1999-00 per pupil cost represents the total audited expenditures in the applicable categories as explained in the indicator description divided by the average daily enrollment for the 1999-00 school year. The 2000-01 per pupil cost represents the total audited expenditures in the applicable categories divided by the average daily enrollment for the 2000-01 school year. The 2001-02 per pupil cost represents the total budgeted appropriations in the applicable categories divided by the projected total pupils on roll as of October 15, 2001. Districts are ranked low to high for each of the three years. The districts are listed alphabetically in county district order within their grouping. The overall average and median for all districts in the state and the average and median for each operating type are presented for comparison purposes. A median is the middle number in a series, with an equal number of districts being greater than the median and an equal number being less than the median, whereas the average is the numerical result obtained by dividing the sum of two or more numbers by the quantity of numbers added. For example, the median of the numbers 1, 10, 15, 100, and 150 is 15 while the average of those numbers is 55. Each component per pupil cost as a percentage of total per pupil cost is shown for each of the three years presented. For those indicators comprising salaries and benefits, the percentage of the salaries and benefits per pupil cost to the related total component per pupil cost for each of the three years presented is also shown. The information for the staffing indicators is derived from the Fall Survey reports. The indicators differ from those published in the February 2002 Report Card in that faculty is separated between classroom teachers and educational support staff. In addition, ratios for staffing indicators use student enrollment counts from the actual enrollment counts as listed on the Application for State School Aid as of 10/15/01 in lieu of the student enrollment counts used in the Report Card from the Fall Survey as of 10/15/01. Both student counts should be the same.

Separate schedules "Summary of 1999-00 Actual Totals", " Summary of 2000-01 Actual Totals", and " Summary of 2001-02 Original Budgeted Totals" are included in this document to give the reader a summary of the various pieces of a district's fund budget for each of the three years. For simplicity, only the total costs for each indicator are presented along with the average daily enrollments.

It should be noted that the categorization of costs within functions for the calculations are consistent with the classifications used by the National Center for Education Statistics. These categorizations may differ from the definitions used by both the department and outside organizations in past years when classifying

New Jersey school district expenditure data. Cost per pupil calculations in this Comparative Spending Guide is the same as the "Comparative Cost Per pupil" as published in the February 2002 Report Card for the 1999-00 actual and the 2001-02 budgeted amounts, with some exceptions for districts that had students enrolled in charter schools. In these cases, the per pupil amount in the Comparative Spending Guide is slightly higher than that shown in the Report Card for the 2001-02 year. The 2000-01 per pupil calculations in the 2002 Report Card was budgeted amounts whereas the 2000-01 per pupil calculations in this guide is actual amounts.

This document will prove useful to school administrators and local citizens by providing them with a context of school spending which will enable them to compare key spending practices with those of neighboring districts and with districts of similar socioeconomic conditions, as well as with state and county trends. This document is not intended to answer questions, rather it is intended to be a stimulus for creative public discussions which can foster constructive, collaborative budget planning between school administrators and the community they serve, as well as between school administrators in different districts.

**March 2002**



New Jersey Department of Education  
 Division of Finance  
 Comparative Spending Guide 2002  
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ATLANTIC	ABSECON CITY	K-8 / 751 +	BERGEN	EAST RUTHERFORD BORO	K-8 / 401-750
	ATLANTIC CITY	K-12 / 3501 +		EDGEWATER BORO	K-6
	ATLANTIC CO VOCATIONAL	VOC		ELMWOOD PARK	K-12 / 1801-3500
	ATLANTIC CO SPECIAL SERV	CSSD		EMERSON BORO	K-12 / 0-1800
	BRIGANTINE CITY	K-8 / 751 +		ENGLEWOOD CITY	K-12 / 1801-3500
	BUENA REGIONAL	K-12 / 1801-3500		ENGLEWOOD CLIFFS BORO	K-8 / 401-750
	EGG HARBOR CITY	K-8 / 401-750		FAIR LAWN BORO	K-12 / 3501 +
	EGG HARBOR TWP	K-12 / 3501 +		FAIRVIEW BORO	K-8 / 751 +
	ESTELL MANOR CITY	K-8 / 0-400		FORT LEE BORO	K-12 / 1801-3500
	FOLSOM BORO	K-8 / 0-400		FRANKLIN LAKES BORO	K-8 / 751 +
	GALLOWAY TWP	K-8 / 751 +		GARFIELD CITY	K-12 / 3501 +
	GREATER EGG HARBOR REG	7-12 / 9-12		GLEN ROCK BORO	K-12 / 1801-3500
	HAMILTON TWP	K-8 / 751 +		HACKENSACK CITY	K-12 / 3501 +
	HAMMONTON TOWN	K-12 / 1801-3500		HARRINGTON PARK BORO	K-8 / 401-750
	LINWOOD CITY	K-8 / 751 +		HASBROUCK HEIGHTS BORO	K-12 / 0-1800
	MAINLAND REGIONAL	7-12 / 9-12		HAWORTH BORO	K-8 / 401-750
	MARGATE CITY	K-8 / 401-750		HILLSDALE BORO	K-8 / 751 +
	MULLICA TWP	K-8 / 751 +		HO HO KUS BORO	K-8 / 401-750
	NORTHFIELD CITY	K-8 / 751 +		LEONIA BORO	K-12 / 0-1800
	PLEASANTVILLE CITY	K-12 / 3501 +		LITTLE FERRY BORO	K-8 / 751 +
	PORT REPUBLIC CITY	K-8 / 0-400		LODI BOROUGH	K-12 / 1801-3500
	SOMERS POINT CITY	K-8 / 751 +		LYNDHURST TWP	K-12 / 1801-3500
	VENTNOR CITY	K-8 / 751 +		MAHWAH TWP	K-12 / 1801-3500
	WEYMOUTH TWP	K-8 / 0-400		MAYWOOD BORO	K-8 / 751 +
BERGEN	ALLENDALE BORO	K-8 / 751 +		MIDLAND PARK BORO	K-12 / 0-1800
	ALPINE BORO	K-8 / 0-400		MONTVALE BORO	K-8 / 751 +
	BERGEN CO SPECIAL SERVICE	CSSD		MOONACHIE BORO	K-8 / 0-400
	BERGEN COUNTY VOCATIONAL	VOC		NEW MILFORD BORO	K-12 / 1801-3500
	BERGENFIELD BORO	K-12 / 3501 +		NORTH ARLINGTON BORO	K-12 / 0-1800
	BOGOTA BORO	K-12 / 0-1800		NORTHERN HIGHLANDS REG	7-12 / 9-12
	CARLSTADT BORO	K-8 / 401-750		NORTHERN VALLEY REGIONAL	7-12 / 9-12
	CARLSTADT-EAST RUTHERFORD	7-12 / 9-12		NORTHVALE BORO	K-8 / 401-750
	CLIFFSIDE PARK BORO	K-12 / 1801-3500		NORWOOD BORO	K-8 / 401-750
	CLOSTER BORO	K-8 / 751 +		OAKLAND BORO	K-8 / 751 +
	CRESSKILL BORO	K-12 / 0-1800		OLD TAPPAN BORO	K-8 / 751 +
	DEMAREST BORO	K-8 / 401-750		ORADELL BORO	K-6
	DUMONT BORO	K-12 / 1801-3500		PALISADES PARK	K-12 / 0-1800

<b>BERGEN</b>	PARAMUS BORO	K-12 / 3501 +	<b>BURLINGTON</b>	EDGEWATER PARK TWP	K-8 / 751 +
	PARK RIDGE BORO	K-12 / 0-1800		EVESHAM TWP	K-8 / 751 +
	PASCACK VALLEY REGIONAL	7-12 / 9-12		FLORENCE TWP	K-12 / 0-1800
	RAMAPO-INDIAN HILL REG	7-12 / 9-12		HAINESPORT TWP	K-8 / 401-750
	RAMSEY BORO	K-12 / 1801-3500		LENAPE REGIONAL	7-12 / 9-12
	RIDGEFIELD BORO	K-12 / 1801-3500		LUMBERTON TWP	K-8 / 751 +
	RIDGEFIELD PARK TWP	K-12 / 1801-3500		MANSFIELD TWP	K-6
	RIDGEWOOD VILLAGE	K-12 / 3501 +		MAPLE SHADE TWP	K-12 / 1801-3500
	RIVER DELL REGIONAL	7-12 / 9-12		MEDFORD LAKES BORO	K-8 / 401-750
	RIVER EDGE BORO	K-6		MEDFORD TWP	K-8 / 751 +
	RIVER VALE TWP	K-8 / 751 +		MOORESTOWN TWP	K-12 / 3501 +
	ROCHELLE PARK TWP	K-8 / 401-750		MOUNT HOLLY TWP	K-8 / 751 +
	RUTHERFORD BORO	K-12 / 1801-3500		MOUNT LAUREL TWP	K-8 / 751 +
	SADDLE BROOK TWP	K-12 / 0-1800		NEW HANOVER TWP	K-8 / 0-400
	SADDLE RIVER BORO	K-8 / 0-400		NORTH HANOVER TWP	K-6
	SOUTH HACKENSACK TWP	K-8 / 0-400		NORTHERN BURLINGTON REG	7-12 / 9-12
	TEANECK TWP	K-12 / 3501 +		PALMYRA BORO	K-12 / 0-1800
	TENAFLY BORO	K-12 / 1801-3500		PEMBERTON BOROUGH	K-8 / 0-400
	UPPER SADDLE RIVER BORO	K-8 / 751 +		PEMBERTON TWP	K-12 / 3501 +
	WALDWICK BORO	K-12 / 0-1800		RANCOCAS VALLEY REGIONAL	7-12 / 9-12
WALLINGTON BORO	K-12 / 0-1800	RIVERSIDE TWP	K-12 / 0-1800		
WESTWOOD REGIONAL	K-12 / 1801-3500	RIVERTON	K-8 / 0-400		
WOOD RIDGE BORO	K-12 / 0-1800	SHAMONG TWP	K-8 / 751 +		
WOODCLIFF LAKE BORO	K-8 / 751 +	SOUTHAMPTON TWP	K-8 / 751 +		
WYCKOFF TWP	K-8 / 751 +	SPRINGFIELD TWP	K-6		
<b>BURLINGTON</b>	BASS RIVER TWP	K-6	<b>CAMDEN</b>	TABERNACLE TWP	K-8 / 751 +
	BEVERLY CITY	K-8 / 0-400		WASHINGTON TWP	K-8 / 0-400
	BORDENTOWN REGIONAL	K-12 / 1801-3500		WESTAMPTON	K-8 / 751 +
	BURLINGTON CITY	K-12 / 0-1800		WILLINGBORO TWP	K-12 / 3501 +
	BURLINGTON CO SPEC SERV	CSSD		WOODLAND TWP	K-8 / 0-400
	BURLINGTON CO VOCATIONAL	VOC		AUDUBON BORO	K-12 / 0-1800
	BURLINGTON TWP	K-12 / 3501 +		BARRINGTON BORO	K-8 / 401-750
	CHESTERFIELD TWP	K-6		BELLMAWR BORO	K-8 / 751 +
	CINNAMINSON TWP	K-12 / 1801-3500		BERLIN BORO	K-8 / 751 +
	DELANCO TWP	K-8 / 0-400		BERLIN TWP	K-8 / 401-750
DELTRAN TWP	K-12 / 1801-3500	BERLIN TWP	K-6		
EASTAMPTON TWP	K-8 / 751 +	BLACK HORSE PIKE REGIONAL	7-12 / 9-12		

CAMDEN	BROOKLAWN BORO	K-8 / 0-400	CAPE MAY	CAPE MAY CO SPECIAL SERV	CSSD
	CAMDEN CITY	K-12 / 3501 +		CAPE MAY CO VOCATIONAL	VOC
	CAMDEN COUNTY VOCATIONAL	VOC		DENNIS TWP	K-8 / 751 +
	CHERRY HILL TWP	K-12 / 3501 +		LOWER CAPE MAY REGIONAL	7-12 / 9-12
	CHESILHURST	K-6		LOWER TWP	K-6
	CLEMENTON BORO	K-8 / 401-750		MIDDLE TWP	K-12 / 1801-3500
	CLEMENTON BORO	K-6		NORTH WILDWOOD CITY	K-8 / 401-750
	COLLINGSWOOD BORO	K-12 / 1801-3500		OCEAN CITY	K-12 / 1801-3500
	EASTERN CAMDEN COUNTY REG	7-12 / 9-12		SEA ISLE CITY	K-8 / 0-400
	GIBBSBORO BORO	K-8 / 0-400		STONE HARBOR BORO	K-8 / 0-400
	GLOUCESTER CITY	K-12 / 1801-3500		UPPER TWP	K-8 / 751 +
	GLOUCESTER TWP	K-8 / 751 +		WEST CAPE MAY BORO	K-6
	HADDON HEIGHTS BORO	K-12 / 0-1800		WILDWOOD CITY	K-12 / 0-1800
	HADDON TWP	K-12 / 1801-3500		WILDWOOD CREST BORO	K-8 / 0-400
	HADDONFIELD BORO	K-12 / 1801-3500		WOODBINE BORO	K-8 / 0-400
	LAUREL SPRINGS BORO	K-6		CUMBERLAND BRIDGETON CITY	K-12 / 3501 +
	LAWNSIDE BORO	K-8 / 0-400		COMMERCIAL TWP	K-8 / 401-750
	LINDENWOLD BORO	K-12 / 1801-3500		CUMBERLAND CO VOCATIONAL	VOC
	LINDENWOLD BORO	K-6		CUMBERLAND REGIONAL	7-12 / 9-12
	MAGNOLIA BORO	K-8 / 401-750		DEERFIELD TWP	K-8 / 0-400
	MERCHANTVILLE BORO	K-8 / 0-400		DOWNE TWP	K-8 / 0-400
	MOUNT EPHRAIM BORO	K-8 / 401-750		FAIRFIELD TWP	K-8 / 401-750
	OAKLYN BORO	K-12 / 0-1800		GREENWICH TWP	K-8 / 0-400
	PENNSAUKEN TWP	K-12 / 3501 +		HOPEWELL TWP	K-8 / 401-750
	PINE HILL BORO	K-12 / 1801-3500		LAWRENCE TWP	K-8 / 401-750
	PINE HILL BORO	K-6		MAURICE RIVER TWP	K-8 / 401-750
	RUNNEMEDE BORO	K-8 / 751 +		MILLVILLE CITY	K-12 / 3501 +
	SOMERDALE BORO	K-8 / 401-750		SHILOH BORO	K-8 / 0-400
	STERLING HIGH SCHOOL DIST	7-12 / 9-12		STOW CREEK TWP	K-8 / 0-400
	STRATFORD BORO	K-8 / 751 +		UPPER DEERFIELD TWP	K-8 / 751 +
	VOORHEES TWP	K-8 / 751 +		VINELAND CITY	K-12 / 3501 +
	WATERFORD TWP	K-6		ESSEX BELLEVILLE TOWN	K-12 / 3501 +
	WINSLOW TWP	K-12 / 3501 +		BLOOMFIELD TWP	K-12 / 3501 +
WINSLOW TWP	K-6	CALDWELL-WEST CALDWELL	K-12 / 1801-3500		
WOODLYNNE BORO	K-8 / 401-750	CEDAR GROVE TWP	K-12 / 0-1800		
CAPE MAY AVALON BORO	K-8 / 0-400	EAST ORANGE	K-12 / 3501 +		
CAPE MAY CITY	K-6	ESSEX CO VOC-TECH	VOC		

ESSEX	ESSEX FELLS BORO	K-6	GLOUCESTER	SWEDSBORO-WOOLWICH	K-6	
	FAIRFIELD TWP	K-6		WASHINGTON TWP	K-12 / 3501 +	
	GLEN RIDGE BORO	K-12 / 0-1800		WENONAH BORO	K-6	
	IRVINGTON TOWNSHIP	K-12 / 3501 +		WEST DEPTFORD TWP	K-12 / 1801-3500	
	LIVINGSTON TWP	K-12 / 3501 +		WESTVILLE BORO	K-6	
	MILLBURN TWP	K-12 / 3501 +		WOODBURY CITY	K-12 / 0-1800	
	MONTCLAIR TOWN	K-12 / 3501 +		WOODBURY HEIGHTS BORO	K-6	
	NEWARK CITY	K-12 / 3501 +		HUDSON	BAYONNE CITY	K-12 / 3501 +
	NORTH CALDWELL BORO	K-6		EAST NEWARK BORO	K-8 / 0-400	
	NUTLEY TOWN	K-12 / 3501 +		GUTTENBERG TOWN	K-8 / 751 +	
	CITY OF ORANGE TWP	K-12 / 3501 +		HARRISON TOWN	K-12 / 1801-3500	
	ROSELAND BORO	K-6		HOBOKEN CITY	K-12 / 1801-3500	
	SOUTH ORANGE-MAPLEWOOD	K-12 / 3501 +		HUDSON COUNTY VOCATIONAL	VOC	
	VERONA BORO	K-12 / 1801-3500		JERSEY CITY	K-12 / 3501 +	
	WEST ESSEX REGIONAL	7-12 / 9-12		KEARNY TOWN	K-12 / 3501 +	
	WEST ORANGE TOWN	K-12 / 3501 +		NORTH BERGEN TWP	K-12 / 3501 +	
	GLOUCESTER	CLAYTON BORO		K-12 / 0-1800	SECAUCUS TOWN	K-12 / 0-1800
		CLEARVIEW REGIONAL		7-12 / 9-12	UNION CITY	K-12 / 3501 +
		DEPTFORD TWP		K-12 / 3501 +	WEEHAWKEN TWP	K-12 / 0-1800
		EAST GREENWICH TWP		K-6	WEST NEW YORK TOWN	K-12 / 3501 +
	ELK TWP	K-6	HUNTERDON	ALEXANDRIA TWP	K-8 / 401-750	
	FRANKLIN TWP	K-6	BETHLEHEM TWP	K-8 / 401-750		
	GATEWAY REGIONAL	7-12 / 9-12	BLOOMSBURY BORO	K-8 / 0-400		
	GLASSBORO	K-12 / 1801-3500	CALIFON BORO	K-8 / 0-400		
	GLOUCESTER CO SPEC SERV	CSSD	CLINTON TOWN	K-8 / 401-750		
	GLOUCESTER CO VOCATIONAL	VOC	CLINTON TWP	K-8 / 751 +		
	GREENWICH TWP	K-8 / 401-750	DELAWARE TWP	K-8 / 401-750		
	HARRISON TWP	K-6	DELAWARE VALLEY REGIONAL	7-12 / 9-12		
	KINGSWAY REGIONAL	7-12 / 9-12	EAST AMWELL TWP	K-8 / 401-750		
	LOGAN TWP	K-8 / 751 +	FLEMINGTON-RARITAN REG	K-8 / 751 +		
	MANTUA TWP	K-6	FRANKLIN TWP	K-8 / 0-400		
	MONROE TWP	K-12 / 3501 +	FRENCHTOWN BORO	K-8 / 0-400		
	NATIONAL PARK BORO	K-6	HAMPTON BORO	K-8 / 0-400		
	PAULSBORO BORO	K-12 / 0-1800	HIGH BRIDGE BORO	K-8 / 401-750		
	PITMAN BORO	K-12 / 0-1800	HOLLAND TWP	K-8 / 401-750		
	SOUTH HARRISON TWP	K-6	HUNTERDON CENTRAL REG	7-12 / 9-12		
	DELSEA REGIONAL S DIST.	7-12 / 9-12	HUNTERDON CO VOCATIONAL	VOC		

HUNTERDON	KINGWOOD TWP	K-8 / 401-750	MIDDLESEX	OLD BRIDGE TWP	K-12 / 3501 +	
	LAMBERTVILLE CITY	K-6		PERTH AMBOY CITY	K-12 / 3501 +	
	LEBANON BORO	K-6		PISCATAWAY TWP	K-12 / 3501 +	
	LEBANON TWP	K-8 / 751 +		SAYREVILLE BORO	K-12 / 3501 +	
	MILFORD BORO	K-8 / 0-400		SOUTH AMBOY CITY	K-12 / 0-1800	
	N HUNT/VOORHEES REGIONAL	7-12 / 9-12		SOUTH BRUNSWICK TWP	K-12 / 3501 +	
	READINGTON TWP	K-8 / 751 +		SOUTH PLAINFIELD BORO	K-12 / 3501 +	
	SOUTH HUNTERDON REGIONAL	7-12 / 9-12		SOUTH RIVER BORO	K-12 / 1801-3500	
	STOCKTON BORO	K-6		SPOTSWOOD BORO	K-12 / 0-1800	
	TEWKSBURY TWP	K-8 / 401-750		WOODBRIIDGE TWP	K-12 / 3501 +	
	UNION TWP	K-8 / 401-750		MONMOUTH ASBURY PARK CITY	K-12 / 1801-3500	
	WEST AMWELL TWP	K-6		ATLANTIC HIGHLANDS BORO	K-6	
	MERCER	EAST WINDSOR REGIONAL		K-12 / 3501 +	AVON BORO	K-8 / 0-400
		EWING TWP		K-12 / 3501 +	BELMAR BORO	K-8 / 401-750
		HAMILTON TWP		K-12 / 3501 +	BRADLEY BEACH BORO	K-8 / 0-400
HOPEWELL VALLEY REGIONAL		K-12 / 3501 +	BRIELLE BORO	K-8 / 401-750		
LAWRENCE TWP		K-12 / 3501 +	COLTS NECK TWP	K-8 / 751 +		
MERCER CO SPECIAL SERVICE		CSSD	DEAL BORO	K-8 / 0-400		
MERCER COUNTY VOCATIONAL		VOC	EATONTOWN BORO	K-8 / 751 +		
PRINCETON REGIONAL		K-12 / 1801-3500	FAIR HAVEN BORO	K-8 / 751 +		
TRENTON CITY		K-12 / 3501 +	FARMINGDALE BORO	K-8 / 0-400		
WASHINGTON TWP		K-8 / 751 +	FREEHOLD BORO	K-8 / 751 +		
W WINDSOR-PLAINSBORO REG		K-12 / 3501 +	FREEHOLD REGIONAL	7-12 / 9-12		
MIDDLESEX		CARTERET BORO	K-12 / 3501 +	FREEHOLD TWP	K-8 / 751 +	
		CRANBURY TWP	K-8 / 401-750	HAZLET TWP	K-12 / 1801-3500	
		DUNELLEN BORO	K-12 / 0-1800	HENRY HUDSON REGIONAL	7-12 / 9-12	
		EAST BRUNSWICK TWP	K-12 / 3501 +	HIGHLANDS BORO	K-6	
	EDISON TWP	K-12 / 3501 +	HOLMDEL TWP	K-12 / 1801-3500		
	HIGHLAND PARK BORO	K-12 / 0-1800	HOWELL TWP	K-8 / 751 +		
	JAMESBURG BORO	K-8 / 401-750	KEANSBURG BORO	K-12 / 1801-3500		
	METUCHEN BORO	K-12 / 1801-3500	KEYPORT BORO	K-12 / 0-1800		
	MIDDLESEX BORO	K-12 / 1801-3500	LITTLE SILVER BORO	K-8 / 751 +		
	MIDDLESEX CO VOCATIONAL	VOC	LONG BRANCH CITY	K-12 / 3501 +		
	MILLTOWN BORO	K-8 / 401-750	MANALAPAN-ENGLISHTOWN REG	K-8 / 751 +		
	MONROE TWP	K-12 / 1801-3500	MANASQUAN BORO	K-12 / 0-1800		
	NEW BRUNSWICK CITY	K-12 / 3501 +	MARLBORO TWP	K-8 / 751 +		
	NORTH BRUNSWICK TWP	K-12 / 3501 +	MATAWAN-ABERDEEN REGIONAL	K-12 / 3501 +		

MONMOUTH	MIDDLETOWN TWP	K-12 / 3501 +	MORRIS	KINNELON BORO	K-12 / 1801-3500
	MILLSTONE TWP	K-8 / 751 +		LINCOLN PARK BORO	K-8 / 751 +
	MONMOUTH BEACH BORO	K-8 / 0-400		MADISON BORO	K-12 / 1801-3500
	MONMOUTH CO VOCATIONAL	VOC		MENDHAM BORO	K-8 / 401-750
	MONMOUTH REGIONAL	7-12 / 9-12		MENDHAM TWP	K-8 / 751 +
	NEPTUNE CITY	K-8 / 401-750		MINE HILL TWP	K-6
	NEPTUNE TWP	K-12 / 3501 +		MONTVILLE TWP	K-12 / 3501 +
	OCEAN TWP	K-12 / 3501 +		MORRIS COUNTY VOCATIONAL	VOC
	OCEANPORT BORO	K-8 / 751 +		MORRIS HILLS REGIONAL	7-12 / 9-12
	RED BANK BORO	K-8 / 751 +		MORRIS PLAINS BORO	K-8 / 401-750
	RED BANK REGIONAL	7-12 / 9-12		MORRIS SCHOOL DISTRICT	K-12 / 3501 +
	ROOSEVELT BORO	K-6		MOUNT ARLINGTON BORO	K-8 / 401-750
	RUMSON BORO	K-8 / 751 +		MOUNT OLIVE TWP	K-12 / 3501 +
	RUMSON-FAIR HAVEN REG	7-12 / 9-12		MOUNTAIN LAKES BORO	K-12 / 0-1800
	SEA GIRT BORO	K-8 / 0-400		NETCONG BORO	K-8 / 0-400
	SHORE REGIONAL	7-12 / 9-12		PARSIPPANY-TROY HILLS TWP	K-12 / 3501 +
	SHREWSBURY BORO	K-8 / 401-750		LONG HILL TWP	K-8 / 751 +
	SPRING LAKE BORO	K-8 / 0-400		PEQUANNOCK TWP	K-12 / 1801-3500
	SPRING LAKE HEIGHTS BORO	K-8 / 0-400		RANDOLPH TWP	K-12 / 3501 +
	TINTON FALLS	K-8 / 751 +		RIVERDALE BORO	K-8 / 0-400
UNION BEACH	K-8 / 751 +	ROCKAWAY BORO	K-8 / 401-750		
UPPER FREEHOLD REGIONAL	K-12 / 0-1800	ROCKAWAY TWP	K-8 / 751 +		
WALL TWP	K-12 / 3501 +	ROXBURY TWP	K-12 / 3501 +		
WEST LONG BRANCH BORO	K-8 / 751 +	WASHINGTON TWP	K-8 / 751 +		
MORRIS	BOONTON TOWN	K-12 / 0-1800	OCEAN	WEST MORRIS REGIONAL	7-12 / 9-12
	BOONTON TWP	K-8 / 401-750		WHARTON BORO	K-8 / 751 +
	BUTLER BORO	K-12 / 0-1800		BARNEGAT TWP	K-8 / 751 +
	SCH DIST OF THE CHATHAMS	K-12 / 1801-3500		BAY HEAD BORO	K-8 / 0-400
	CHESTER TWP	K-8 / 751 +		BEACH HAVEN BORO	K-6
	DENVILLE TWP	K-8 / 751 +		BERKELEY TWP	K-6
	DOVER TOWN	K-12 / 1801-3500		BRICK TWP	K-12 / 3501 +
	EAST HANOVER TWP	K-8 / 751 +		CENTRAL REGIONAL	7-12 / 9-12
	FLORHAM PARK BORO	K-8 / 751 +		EAGLESWOOD TWP	K-6
	HANOVER PARK REGIONAL	7-12 / 9-12		ISLAND HEIGHTS BORO	K-6
	HANOVER TWP	K-8 / 751 +		JACKSON TWP	K-12 / 3501 +
	HARDING TOWNSHIP	K-8 / 0-400		LACEY TWP	K-12 / 3501 +
	JEFFERSON TWP	K-12 / 1801-3500		LAKEHURST BORO	K-8 / 401-750

OCEAN	LAKWOOD TWP	K-12 / 3501 +	PASSAIC SALEM	WEST PATERSON BORO	K-8 / 751 +	
	LAVALLETTE BORO	K-8 / 0-400		ALLOWAY TWP	K-8 / 401-750	
	LITTLE EGG HARBOR TWP	K-6		ELMER BORO	K-6	
	LONG BEACH ISLAND	K-6		ELSINBORO TWP	K-8 / 0-400	
	MANCHESTER TWP	K-12 / 1801-3500		LOWER ALLOWAYS CREEK	K-8 / 0-400	
	OCEAN COUNTY VOCATIONAL	VOC		MANNINGTON TWP	K-8 / 0-400	
	OCEAN GATE BORO	K-6		OLDMANS TWP	K-8 / 0-400	
	OCEAN TWP	K-6		PENNS GRV-CARNEY'S PT REG	K-12 / 1801-3500	
	PINELANDS REGIONAL	7-12 / 9-12		PENNSVILLE	K-12 / 1801-3500	
	PLUMSTED TWP	K-12 / 0-1800		PITTSBORO TWP	K-12 / 1801-3500	
	POINT PLEASANT BORO	K-12 / 1801-3500		QUINTON TWP	K-8 / 0-400	
	POINT PLEASANT BEACH BORO	K-12 / 0-1800		SALEM CITY	K-12 / 0-1800	
	SEASIDE HEIGHTS BORO	K-6		SALEM CO SPECIAL SERVICE	CSSD	
	SEASIDE PARK BORO	K-6		SALEM COUNTY VOCATIONAL	VOC	
	SOUTHERN REGIONAL	7-12 / 9-12		UPPER PITTSBORO TWP	K-8 / 401-750	
	STAFFORD TWP	K-6		WOODSTOWN-PILESBORO REG	K-12 / 0-1800	
	TOMS RIVER REGIONAL	K-12 / 3501 +		SOMERSET	BEDMINSTER TWP	K-8 / 401-750
	TUCKERTON BORO	K-6			BERNARDS TWP	K-12 / 3501 +
	PASSAIC	BLOOMINGDALE BORO			K-8 / 401-750	BOUND BROOK BORO
		CLIFTON CITY	K-12 / 3501 +		BRANCHBURG TWP	K-8 / 751 +
HALEDON BORO		K-8 / 751 +	BRIDGEWATER-RARITAN REG		K-12 / 3501 +	
HAWTHORNE BORO		K-12 / 1801-3500	FRANKLIN TWP		K-12 / 3501 +	
LAKELAND REGIONAL		7-12 / 9-12	GREEN BROOK TWP		K-8 / 751 +	
LITTLE FALLS TWP		K-8 / 751 +	HILLSBOROUGH TWP		K-12 / 3501 +	
NORTH HALEDON BORO		K-8 / 401-750	MANVILLE BORO		K-12 / 0-1800	
PASSAIC CITY		K-12 / 3501 +	MONTGOMERY TWP		K-12 / 3501 +	
PASSAIC CO MANCHESTER REG		7-12 / 9-12	NORTH PLAINFIELD BORO		K-12 / 1801-3500	
PASSAIC VALLEY REGIONAL		7-12 / 9-12	SOMERSET CO VOCATIONAL		VOC	
PASSAIC COUNTY VOCATIONAL		VOC	SOMERSET HILLS REGIONAL		K-12 / 0-1800	
PATERSON CITY		K-12 / 3501 +	SOMERVILLE BORO		K-12 / 1801-3500	
POMPTON LAKES BORO		K-12 / 1801-3500	SOUTH BOUND BROOK		K-8 / 401-750	
PROSPECT PARK BORO		K-8 / 751 +	WARREN TWP		K-8 / 751 +	
RINGWOOD BORO		K-8 / 751 +	WATCHUNG BORO		K-8 / 401-750	
TOTOWA BORO		K-8 / 751 +	WATCHUNG HILLS REGIONAL		7-12 / 9-12	
WANAQUE BORO		K-8 / 751 +	SUSSEX		ANDOVER REG	K-8 / 751 +
WAYNE TWP		K-12 / 3501 +		BYRAM TWP	K-8 / 751 +	
WEST MILFORD TWP		K-12 / 3501 +		FRANKFORD TWP	K-8 / 401-750	

SUSSEX	FRANKLIN BORO	K-8 / 401-750	UNION	SPRINGFIELD TWP	K-12 / 1801-3500		
	FREDON TWP	K-6		SUMMIT CITY	K-12 / 1801-3500		
	GREEN TWP	K-8 / 401-750		UNION COUNTY VOCATIONAL	VOC		
	HAMBURG BORO	K-8 / 0-400		UNION TWP	K-12 / 3501 +		
	HAMPTON TWP	K-6		WESTFIELD TOWN	K-12 / 3501 +		
	HARDYSTON TWP	K-8 / 751 +		WINFIELD TWP	K-8 / 0-400		
	HIGH POINT REGIONAL	7-12 / 9-12		WARREN	ALLAMUCHY TWP	K-8 / 0-400	
	HOPATCONG	K-12 / 1801-3500			ALPHA BORO	K-8 / 0-400	
	KITTATINNY REGIONAL	7-12 / 9-12			BELVIDERE TOWN	K-12 / 0-1800	
	LAFAYETTE TWP	K-8 / 0-400			BLAIRSTOWN TWP	K-6	
	LENAPE VALLEY REGIONAL	7-12 / 9-12			FRANKLIN TWP	K-6	
	MONTAGUE TWP	K-8 / 0-400			FRELINGHUYSEN TWP	K-6	
	NEWTON TOWN	K-12 / 0-1800			GREAT MEADOWS REGIONAL	K-8 / 751 +	
	OGDENSBURG BORO	K-8 / 401-750			GREENWICH TWP	K-8 / 751 +	
	SANDYSTON-WALPACK TWP	K-6			HACKETTSTOWN	K-12 / 1801-3500	
	SPARTA TWP	K-12 / 3501 +			HARMONY TWP	K-8 / 0-400	
	STANHOPE BORO	K-8 / 0-400			HOPE TWP	K-8 / 0-400	
	STILLWATER TWP	K-6			KNOWLTON TWP	K-6	
	SUSSEX-WANTAGE REGIONAL	K-8 / 751 +			LOPATCONG TWP	K-8 / 751 +	
	SUSSEX COUNTY VOCATIONAL	VOC			MANSFIELD TWP	K-6	
	VERNON TWP	K-12 / 3501 +			NORTH WARREN REGIONAL	7-12 / 9-12	
	WALLKILL VALLEY REGIONAL	7-12 / 9-12			OXFORD TWP	K-8 / 0-400	
	UNION	BERKELEY HEIGHTS TWP			K-12 / 1801-3500	PHILLIPSBURG TOWN	K-12 / 1801-3500
		CLARK TWP			K-12 / 1801-3500	POHATCONG TWP	K-8 / 0-400
		CRANFORD TWP			K-12 / 1801-3500	WARREN CO SPECIAL SERVICE	CSSD
		ELIZABETH CITY			K-12 / 3501 +	WARREN COUNTY VOCATIONAL	VOC
		GARWOOD BORO			K-8 / 0-400	WARREN HILLS REGIONAL	7-12 / 9-12
HILLSIDE TWP		K-12 / 1801-3500	WASHINGTON BORO		K-6		
KENILWORTH BORO		K-12 / 0-1800	WASHINGTON TWP		K-6		
LINDEN CITY		K-12 / 3501 +	WHITE TWP		K-8 / 401-750		
MOUNTAINSIDE BORO		K-8 / 401-750					
NEW PROVIDENCE BORO		K-12 / 1801-3500					
PLAINFIELD CITY		K-12 / 3501 +					
RAHWAY CITY		K-12 / 3501 +					
ROSELLE BORO		K-12 / 1801-3500					
ROSELLE PARK BORO		K-12 / 1801-3500					
SCOTCH PLAINS-FANWOOD REG		K-12 / 3501 +					

MONMOUTH	ACADEMY CS.	CHARTER	MERCER	PRINCETON CS.	CHARTER
ESSEX	DISCOVERY CS.	CHARTER	UNION	QUEEN CITY ACADEMY CHARTER SCHOOL, THE	CHARTER
ESSEX	EAST ORANGE COMMUNITY CS.	CHARTER	MONMOUTH	RED BANK CS., THE	CHARTER
HUDSON	ELYSIAN CS. OF HOBOKEN, THE	CHARTER	ESSEX	ROBERT TREAT ACADEMY CS.	CHARTER
MERCER	EMILY FISHER SCHOOL OF ADV STUDIES	CHARTER	ESSEX	MARIA L. VARISCO-ROGERS ALTERNATIVE CS	CHARTER
BERGEN	ENGLEWOOD ON THE PALISADES	CHARTER	HUDSON	SCHOMBURG CHARTER SCHOOL	CHARTER
SOMERSET	FRANKLIN CS.	CHARTER	HUDSON	SOARING HEIGHTS CS.	CHARTER
ATLANTIC	GALLOWAY COMMUNITY CHARTER SCHOOL	CHARTER	SUSSEX	SUSSEX COUNTY S. FOR TECHNOLOGY	CHARTER
HUDSON	GATEWAY CS.	CHARTER	BERGEN	TEANECK COMMUNITY CS.	CHARTER
MERCER	GRANVILLE CHARTER SCHOOL	CHARTER	MERCER	TRENTON COMMUNITY CS.	CHARTER
MERCER	GRANVILLE ELEMENTARY CHARTER SCHOOL	CHARTER	MERCER	TRENTON COMMUNITY MIDDLE & SENIOR CS.	CHARTER
MERCER	GRANVILLE CHARTER HIGH SCHOOL	CHARTER	MORRIS	UNITY CHARTER SCHOOL	CHARTER
MERCER	GRANVILLE MIDDLE CHARTER SCHOOL	CHARTER	MERCER	VILLAGE CS., THE	CHARTER
MIDDLESEX	GREATER BRUNSWICK CS.	CHARTER			
MERCER	GREATER TRENTON AREA ACADEMIC & TEC	CHARTER			
ESSEX	GRAY CHARTER SCHOOL, THE	CHARTER			
PASSAIC	ALEXANDER HAMILTON	CHARTER			
HUDSON	HOBOKEN CS	CHARTER			
MONMOUTH	HOPE ACADEMY CHARTER SCHOOL	CHARTER			
MERCER	INTERNATIONAL CS. OF TRENTON, THE	CHARTER			
HUDSON	JERSEY CITY COMMUNITY CS., THE	CHARTER			
HUDSON	JERSEY CITY GOLDEN DOOR	CHARTER			
ESSEX	LADY LIBERTY ACADEMY CHARTER SCHOOL	CHARTER			
CAMDEN	LEAP ACADEMY UNIVERSITY CS.	CHARTER			
CAMDEN	LEAP ACADEMY CHARTER SCHOOL	CHARTER			
CAMDEN	LEAP UNIVERSITY HIGH CHARTER SCHOOL	CHARTER			
HUDSON	LEARNING COMMUNITY CS., THE	CHARTER			
ESSEX	MARION P.THOMAS CS.	CHARTER			
ESSEX	NEWARK CHARTER SCHOOL, THE	CHARTER			
ESSEX	NEW HORIZONS COMMUNITY C S, THE	CHARTER			
ESSEX	NORTH STAR ACADEMY CS. OF NEWARK	CHARTER			
ATLANTIC	CHARTER-TECHNICAL CS., THE	CHARTER			
ATLANTIC	OCEANSIDE CHARTER SCHOOL	CHARTER			
MERCER	PACE CHARTER SCHOOL OF HAMILTON, THE	CHARTER			
PASSAIC	PATERSON C S FOR URBAN LEADERSHIP	CHARTER			
ATLANTIC	PLEASANTECH ACADEMY CS.	CHARTER			
ATLANTIC	PLEASANTVILLE S. FOR A EXCEL	CHARTER			



### Vital Statistics Section

The **Vital Statistics Section** is a summary of the most recent financial, staffing and student information. Data is derived from data collected in the department for the 2001-02 school year. The comparative cost per pupil represents the 2001-02 per pupil costs from Indicator 1 in the guide. The percent breakdown for total revenue sources is derived from the district's original 2001-02 budget that was certified for taxes. State sources include all state aid revenues in the general fund, special revenue fund and debt service fund. Local sources, raised through local taxes and fund balance (surplus) include revenues from both the general fund and debt service fund. Federal sources include revenues in the general fund and special revenue. Tuition revenues are received from other school districts or individuals. Staffing ratios are derived from enrollment data from the actual 10/15/01 actual enrollment counts in the Application for State School Aid with classroom teacher, educational support and administrative personnel coming from data collected from the districts in the Fall Survey. In the Fall Survey, districts provide the department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent to job description codes and total salary paid. This job code information provided was used to calculate all three ratios - students to classroom teachers, students to educational support, and students to administrative staff. Teachers include certificated instructional staff and support staff includes educational support services positions. Instructional staff uses those job codes for actual classroom instruction. Educational support services positions include the job codes for counselors, librarians, nurses, child study team members, and other educational support services personnel. Administrative staff calculations include the job codes for chief school administrator, assistant superintendents, school business administrator, principals, assistant principals, supervisors, coordinators, and directors. Non-certificated personnel such as aides or clerical support in each of the three categories are not included in the calculations.

The last column in the **Vital Statistics Section** includes the percentage of students in the district classified as special education either in self-contained classes or mainstreamed. The intent of this statistic is to provide perspective as to the impact of special education pupils on the overall cost per pupil for consideration in comparing districts.

## Indicator Descriptions

### Indicator 1 - Total Comparative Cost Per Pupil

The **Total Comparative Cost Per Pupil** indicator is presented to allow the comparison of those costs included in a district's general fund and special revenue fund budget (early childhood program, demonstrably effective program, distance learning costs and instructional supplement costs) related to servicing the pupils on roll in the district (resident students plus those received from other districts less those sent out of district) that are considered comparable among school districts. The components of this total per pupil cost indicator are shown later in this document as separate indicators. The total per pupil cost includes classroom instruction, support services (attendance and social work, health, guidance, child study team, and educational media/school library services), administration, (general, school and business administration and improvement of instruction services), operations and maintenance of facilities, food services, extra-curricular activities, community and services. Current expenses are the instructional costs of regular and special programs offered to day students as well as the normal operating costs of the district. The costs included in this calculation are the costs of governance, support, and instruction that are considered common to all school districts and generally are uniform among them. Certain items that generally are not common and uniform between districts are excluded to allow the meaningful comparison of costs. The total cost includes the salaries and fringe benefits of staff, textbooks, supplies and materials, rentals, insurance, legal fees and other purchased professional, technical, and property services. The total cost is calculated as the total current expense budget plus early childhood programs, demonstrably effective programs, distance learning network costs and instructional supplement costs less pensions paid on behalf by the state, local contribution to special revenue, tuition expenditures, interest payments on the lease purchase of buildings, transportation costs, residential costs and judgments against the school district. Also excluded from this per pupil calculation are equipment purchases, facilities acquisition and construction services, expenditures funded by restricted local, state (other than special revenue funds noted above), and federal grants, and debt service expenditures.

### Indicator 2 - Total Classroom Instruction

This indicator includes all expenditures associated with direct classroom instruction for both regular and special education pupils. Also included here are direct classroom expenditures for a district's basic skills, bilingual, local vocational, and other instructional programs. It includes the salaries and allocated benefits of teachers, substitutes and teachers' aides (other than secretarial and clerical) as well as the additional compensation paid to teachers for services such as hall monitors, detention, and lunchroom aides. Benefits are applied as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document. Supplies such as calculators, microscopes, textbooks, workbooks, tests, chalk, paper, pencils, paints, and other classroom supplies are included. Filmstrips, periodicals, videos, CDs, and other reference items for specific regular classroom use are included here. Such items used for general reference are considered part of educational media services/school library, and are included in the total support services indicator. Total classroom instruction costs would also include purchased professional-educational, technical and other services purchased for classroom use, such as amounts paid for occupational, speech, and physical therapy, assembly speakers, and standardized subject exams. The cost of the rental or lease purchase of equipment for classroom use is included in total classroom instruction. Also included are dues and fees for teachers' membership in professional and other organizations. The costs of co-curricular activities are excluded from this indicator, but instead are included in the total extracurricular cost indicator shown elsewhere in this document.

### Indicator 3 - Classroom Salaries and Benefits

Classroom salaries include the amounts paid to district personnel for the provision of the district's regular, special education, basic skills, bilingual, local vocational, and other instructional programs. It does not include the administrative and support staff related to those programs. This indicator is a sub-component of **Total Classroom Instruction**. It includes the salaries and allocated benefits of teachers, substitutes and teachers' aides (other than secretarial and clerical) as well as the additional compensation paid to teachers for services such as hall monitors, detention, and lunchroom aides. It also includes the amounts paid to district personnel as well as allocated benefits for the provision of occupational, speech, and

physical therapy. Amounts paid to non-district employees for such services are considered part of the total classroom instruction cost, but are not included here since such expenditures are for purchased services rather than for salaries. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document.

#### **Indicator 4 - Classroom Supplies/Textbooks**

This indicator includes the cost of classroom supplies and textbooks for the district's regular, special education, basic skills, bilingual, local vocational and other instructional programs. This indicator is a sub-component of **Total Classroom Instruction**. Supplies such as calculators, microscopes, textbooks, workbooks, tests, chalk, paper, pencils, paints, and other classroom supplies are included. Filmstrips, periodicals, videos, CDs, and other reference items for specific regular classroom use are included here. Such items used for general reference are considered part of educational media services/school library and are included in the total support services per pupil cost indicator.

#### **Indicator 5 - Classroom Purchased Services/Other Costs**

This indicator includes the expenditures other than salaries, benefits, and cost of classroom supplies and textbooks associated with the direct classroom instruction for the district's regular and special education pupils as well as those related to a district's basic skills, bilingual, local vocational, and other instructional programs. This indicator is a sub-component of **Total Classroom Instruction**. Total classroom purchased services/other costs would include professional-educational, technical and other services purchased for classroom use, such as amounts paid to non-district employees for occupational, speech, and physical therapy, assembly speakers, and standardized subject exams. The costs of the rental or lease purchase of equipment for classroom use are included here. Also included are dues and fees for teachers' membership in professional and other organizations.

#### **Indicator 6 - Total Support Services**

This indicator includes all expenditures for what are considered to be student support services under the National Center for Education Statistics (NCES) definition - that is services supplemental to the teaching process that are designed to assess and improve the well-being of students. It also includes expenditures for certain activities that are considered to be support services for instructional staff under the NCES definition - that is activities associated with assisting the instructional staff with the content and process of providing learning experiences. Attendance, social work, health and guidance services and child study team services are student support services under the NCES definition. Educational media/school library services are considered a support service for instructional staff under the NCES definition. These cost centers are grouped together as an indicator in this document as they all involve direct interaction with students albeit outside the classroom. Included here are the district's expenditures associated with activities designed to improve student attendance at school and which attempt to prevent or solve student problems. This area also includes the costs associated with physical and mental health services provided to students that are not direct instruction, such as supervision of health services, health appraisal (including screening for vision, communicable diseases, and hearing deficiencies), screening for psychiatric services, periodic health examinations, emergency injury and illness care, dental services, nursing services and communications with parents and medical officials. Also included would be the expenditures of the office, guidance including counseling, record maintenance, and placement services as well as the costs of the child study team members related to the development and evaluation of student individualized education programs (I.E.P.s). Services provided as a result of I.E.P.s are considered instructional costs and are included in the appropriate classroom instruction indicators. Also included are the school library services, audiovisual services, educational television services, and computer assisted instruction services. The actual provision of computer assisted instruction is considered classroom instruction. Total support services would include the full-time, part-time and prorated salaries and allocated benefits of all employees performing the aforementioned activities, both professional and administrative as well as amounts paid to non-district personnel performing those services. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document. It would also include expenditures for curricular books and periodicals, films, filmstrips, transparencies, tapes, TV programs, tape recordings, videos, CDs, software, reference books, general use books and periodicals for use by staff but not for classroom instruction, as well as the cost of forms, office supplies, and other supplies used to perform these functions. The cost of binding or other repairs to school library books is

included here. Total support services would also include the rental or lease purchase of equipment related to these services and the travel of these staff as well as the costs of their dues and fees for membership in professional or other organizations. Excluded are amounts paid for residential costs associated with out of district student placements. Now included are costs associated with improvement of instruction services and instructional staff training for all three fiscal years.

#### [Indicator 7 - Salaries and Benefits for Support Services](#)

Support services salaries includes the amounts paid to district personnel for the provision of services related to attendance and social work services, health services, guidance services and any other activities supplemental to the teaching process that are designed to assess and improve the well-being of students as well as the salaries of child study team members and educational media/school library staff. This indicator is a sub-component of **Total Support Services**. It includes the full-time, part-time and prorated salaries of attendance officers, social workers, doctors, and nurses, child study team members and their related secretarial and clerical staff. It also includes school library staff, audiovisual staff, educational television staff, staff engaged in the development of computer-assisted instruction and the related secretarial and clerical staff for these activities. Amounts paid to non-district employees for such services are considered part of the total student support services cost, but are not included here since such expenditures are for purchased services rather than for salaries. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document. Now included are the salaries and allocated benefits associated with improvement of instruction services and instructional staff training for all three fiscal years.

#### [Indicator 8 - Total Administration](#)

This indicator includes the expenditures related to the four areas of the annual school district budget statement - general administration, school administration, and business and other support services, both business and central. Please note that improvement of instruction services and instructional staff training with all the appropriate associated allocated benefits were removed from this indicator for all three fiscal years and are now included in Total Support Services. Total administration includes the costs associated with the activities concerned with establishing and administering policy for operating the district, the costs associated with the overall administrative responsibility for the individual schools within the district, and business support services and central support services such as research and development, planning, evaluation, information services, data processing services, and staff services. It also includes the costs associated with the assistance of instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Included here would be the board of education services and executive administration services such as the superintendent, assistant superintendents, board secretary/business administrator, and treasurer of school moneys. Also included in the definition of administration are the activities performed by the principal, assistant principals, and other assistants while they supervise operation of the school, evaluate staff members, supervise and maintain the records of the school, and coordinate instructional activities. Also included here would be the activities of department heads and the work of clerical staff in support of teaching and administrative duties as well as supervision of instruction services, curriculum development, techniques of instruction, child development and understanding, and staff training. Total administration would include the full-time, part-time and prorated salaries and allocated benefits of all employees performing the aforementioned activities, both professional and administrative as well as amounts paid to non-district personnel performing those services. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document. Purchased professional services such as legal services, outside auditors, bond-paying agents, election services, staff relations and negotiation services, curriculum developers, workshop presenters, and other consultants are also included in total administration. The district-wide costs for telephone and communication services, including expenses for postage equipment rental and postage are included here. Total administration includes the cost of forms, office supplies, and other supplies used to perform these functions. It would also include the rental or lease purchase of equipment related to these services, outside workshop fees and the travel of these staff as well as the costs of their dues and fees for membership in professional or other organizations, including a school board association.

#### [Indicator 9 - Administration Salaries and Benefits](#)

Administration salaries includes the amounts paid to district personnel for the provision of services related to the four areas of the annual school district budget statement - general administration, school administration, and business and other support services, both business and central. Please note that improvement of instruction services and instructional staff training with all the appropriate associated allocated benefits were removed from this indicator for all three fiscal years and are now included in Total Support Services and Salaries and Benefits for Support Services. This indicator is a sub-component of **Total Administration**. It includes the full-time, part-time and prorated salaries of superintendents, assistant superintendents and other general administrators, board secretaries/school business administrators and other business and central office staff, principals, assistant principals, department chairpersons, supervisors of instruction, curriculum coordinators, and the related secretarial and clerical staff for these activities. Amounts paid to non-district employees for such services are considered part of the total administration cost, but are not included here since such expenditures are for purchased services rather than for salaries. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document.

#### **Indicator 10 - Total Operations and Maintenance of Plant**

This indicator includes all expenditures associated with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools, including the cost of providing security. Remodeling costs are considered part of the district's facilities acquisition and construction services budget and are not included here. Total operations and maintenance of plant services includes the salaries and allocated benefits of staff, both professional and administrative, responsible for operation and maintenance supervision, operations (heating, lighting, ventilating, repairing and replacing of facilities and equipment), the care and upkeep of grounds and equipment, vehicle operation and maintenance other than student transportation, and security staff. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document. Total operations and maintenance of plant services would include purchased professional and technical services for the aforementioned activities such as garbage disposal services, snow plowing services, custodial services, and lawn care as well as contracts and agreements covering the upkeep of buildings and equipment. Also included here would be equipment and vehicle rentals or lease purchases for operation and maintenance, energy (heat, gas and electric) costs, property insurance and utility services such as water and sewage.

Total operations and maintenance of plant would also include the general supplies for this function's staff as well as their travel costs and dues and fees for membership in professional and other organizations.

#### **Indicator 11 - Salaries and Benefits for Operations and Maintenance of Plant**

Operations and maintenance of plant services salaries includes the amounts paid to district personnel for the provision of services related to keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools, including the cost of providing security. This indicator is a sub-component of **Total Operations and Maintenance of Plant**. It includes the full-time, part-time and prorated salaries and allocated benefits of operation and maintenance personnel, both professional and administrative. Operation and maintenance staff include those responsible for operation and maintenance supervision, operations (heating, lighting, ventilating, repairing and replacing of facilities and equipment), staff for care and upkeep of grounds and equipment, vehicle operation and maintenance other than student transportation, and security services staff. This would include employees hired as hall monitors, playground aides, and lunchroom aides. The additional amounts paid to teachers for such services are reported as teachers' salaries and are included in classroom instruction. Amounts paid to non-district employees for such services are considered part of the total operations and maintenance of plant cost, but are not included here since such expenditures are for purchased services rather than for salaries. Benefits are applied as a direct allocation or as a percentage of salaries and the calculation of that ratio of benefits to total salaries is shown as a separate indicator in this document.

#### **Indicator 12 - Board Contributions to the Food Service Program**

This indicator includes the board's share of expenditures for the district's food service program. It represents that portion of the operations of the food service program that is not financed through user fees charged or reimbursements received from the state or federal government. The full cost of the operations of the food service program is not included here, only the board's contribution to cover a program deficit.

**Indicator 13 - Extracurricular Costs**

This indicator includes the amounts associated with board-sponsored athletics and co-curricular activities such as entertainment, publications, clubs, band, and orchestra. It includes the amounts paid to staff to serve as advisors for these activities as well any amounts paid to outside doctors for sports physicals or officials along with any equipment rentals or lease purchases and supplies related to these activities. This would also include any board contributions to cover the deficits of student activity and athletic funds that are under the control of the students.

#### **Indicator 14 - Personal Services - Employee Benefits**

Personal services - employee benefits includes the amounts paid by the district on behalf of its employees in addition to salary amounts. Employee benefits includes fringe benefits such as group life insurance, medical insurance, the employer share of social security contributions for certain employees, regular employer contributions to the Public Employees Retirement System, tuition reimbursement, unemployment compensation, workmen's compensation and lump sum payments for unused sick time upon employee retirement. It does not include the amount of employer social security and pension contributions related to Teachers Pension and Annuity Fund members since these by law are paid by the state on behalf of the district. It also excludes the additional pension contributions related to any early retirement incentive plan option taken by the district.

This indicator shows the calculation of the rate of employee benefits to total salaries. Starting with the 1997-98 budget, the district had the opportunity to allocate benefits directly to cost centers (i.e. classroom instruction, administration). Therefore, benefits could have been applied directly to cost centers or, if unallocated to a specific cost center, applied uniformly allocating the cost based on salary rather than to the specific cost center. This indicator is included in this document for information purposes only and is not ranked.

#### **Indicator 15 - Total Equipment Cost**

This indicator includes all purchases of items meeting the definition of equipment, whether for instructional or non-instructional purposes. Equipment would include computers, machinery, tools, trucks, cars, buses, furniture and furnishings. One of the qualifiers for the classification of an item as equipment is that its individual unit cost must exceed \$500. If it does not meet the \$500 test, it is classified as a supply item. This is not a sub-component of the total per pupil cost indicator included in this document. It is presented to show equipment purchase patterns over the past three years that generally are not comparable from year to year. This indicator is included in this document for information purposes and is not ranked.

#### **Indicator 16 - Ratio of Students to Classroom Teachers and Median Classroom Teacher Salary**

The **Ratio of Students to Classroom Teachers and Median Salary** indicator uses information provided by school districts in the department's data collection of the "Fall Survey". In the Fall Survey, districts provide the department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent to job description codes and total salary paid. The job code provided was used to calculate the full-time equivalent (FTE) of certificated staff to establish a ratio of students to classroom teachers. The ratio of students to classroom teachers represents the total FTE for the above listed certificated positions divided by the student enrollments reported in the Application for State School Aid for the applicable year.

#### **Indicator 17 - Ratio of Students to Educational Support Personnel and Median Salary**

The **Ratio of Students to Educational Support Personnel and Median Salary** indicator uses information provided by school districts in the department's data collection of the "Fall Survey". In the Fall Survey, districts provide the department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent to job description codes and total salary paid. Educational support services positions include the job codes for counselors, librarians, nurses, child study team members, and other educational support services personnel. The job codes provided were used to calculate the full-time equivalent (FTE) of certificated staff to establish a ratio of students to educational support personnel. The ratio of students to educational support personnel represents the total FTE for the above listed certificated positions divided by the student enrollments reported in the Application for State School Aid for the applicable year.

#### **Indicator 18 - Ratio of Students to Administrative Personnel and Median Salary**

The **Ratio of Students to Administrative Personnel and Median Salary** indicator uses information provided by school districts in the department's data collection of the "Fall Survey". In the Fall Survey, districts provide the department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent to job description codes and total salary paid. Administrative staff includes the job codes for chief school administrator, assistant superintendents, school business administrator, principals, assistant principals, supervisors, coordinators, and directors.

Non-certificated administrative personnel are not included. The job codes provided were used to calculate the full-time equivalent (FTE) of certificated staff to establish a ratio of students to administrative personnel. The ratio of students to administrative personnel represents the total FTE for the above listed certificated positions divided by the student enrollments reported in the Application for State School Aid for the applicable year.

#### **Indicator 19 - Ratio of Faculty to Administrative Personnel**

The **Ratio of Faculty to Administrative Personnel** indicator uses information provided by school districts in the department's data collection of the "Fall Survey". In the Fall Survey, districts provide the department with information regarding each employee who holds a certificate issued by the State Board of Examiners, including an allocation of their time spent to job description codes and total salary paid. This job code information provided was used to calculate the ratio of faculty staff to administrative personnel. Faculty includes both certificated instructional staff and educational support services positions. Instructional staff is those job codes for actual classroom instruction. Administrative staff calculations include the job codes for chief school administrator, assistant superintendents, school business administrator, principals, assistant principals, supervisors, coordinators, and directors. Non-certificated personnel such as aides or clerical support in each of the three categories are not included in the calculations. The ratio of faculty to administrative personnel indicator represents the total FTE for the above listed certificated positions defined as faculty divided by the total FTE for the above listed certificated positions defined as administrative.

It should be noted that the Median Salary data contained in Indicators 16, 17 and 18 couldn't be directly crosswalk to the district's annual budget statement. The budget lines for salaries include amounts budgeted for certificated staff as well as amounts budgeted for substitute teachers and non-certificated staff members. Another difference that should be considered is that the budget amounts are estimates of dollars that will be needed for that year whereas the Fall Survey data is for the actual employees of the district as of a point in time (October 15 of each year).

#### **Indicator 20 - Comparison of Budgeted General Fund Balance vs. Actual (Used) or Generated**

This indicator presents data for the 1999-2000 and 2000-2001 school years showing general fund balance appropriated in the original budgets and comparing that data at year end to the district's Comprehensive Annual Financial Reports for the respective school years for the actual amount of general fund balance used or the actual amount of general fund balance generated. A negative amount in the actual columns means that the district actually used fund balance (surplus) in that year. A positive amount in the actual columns means that the district generated or added to fund balance (surplus) in that year.

#### **Indicator 21 - Unreserved General Fund Balance in Excess of 6%**

Under current school funding law, each district must designate towards tax relief (i.e. within its spending growth limitation) all of the amount of general fund balance (surplus) which is in excess of 6% of the general fund budget for the pre-budget year or \$75,000 whichever is greater. If the amount of the district's budgeted general fund for the pre-budget year exceeds \$100 million, the district must designate in the original budget towards tax relief all of the amount of general fund balance (surplus) which is in excess of 6% of the general fund budget for the pre-budget year for the first \$100 million and 3% of the amount which exceeds \$100 million. Prior to the new law, surplus designations were outside of the spending growth limitation. The prior treatment of surplus was a disincentive to districts as using surplus to reduce property taxes had a negative effect on the subsequent year's budget growth. Consequently, districts were more likely to use surplus to supplement spending or to build contingency funds into the budget rather than using such surpluses to reduce property taxes.

#### **Summary of Indicators - 1999-00 and 2000-01 Actual and 2001-02 Original Budget**

As explained in the introduction to this document, when determining the costs to be included in the per pupil calculations presented as indicators, the department gave careful consideration to what per pupil calculations would be meaningful to the reader as well as what costs could bias the comparison between districts. Only those costs that are considered similar among districts are included in the per pupil calculations. These schedules provide the detail of those per pupil calculations made based on the district's 1999-00 actual budget for general fund expenditures for the respective school year and the district's 2000-01 actual expenditures and 2001-02 budget for general fund and special revenue. It also presents the average daily enrollment (ADE) that was used as the divisor for the 1999-00 and 2000-01 calculations as well as the 2001-02

estimated enrollments used in the 2001-02 calculations. Examples of excluded items are dollars budgeted for tuition payments to other districts and private schools, the transportation of students, the interest and principal payments for the lease purchase of land and buildings, residential costs, capital projects funded from sources other than bond referendums, and the instructional and support services costs of the district's special schools.

### Transportation Efficiency

The transportation efficiency report lists the vehicle utilization of all school districts in county, district order exclusive of special services districts, educational services commissions, jointure commissions, and districts that fully utilize another school district or Coordinated Transportation Agency.

Vehicle capacity was calculated utilizing 90 percent of the total number of seats available for district use. Ten percent set aside of seats is allowed for in this calculation to accommodate non-mandated ridership or other local conditions, which may prevent 100 percent utilization. Additionally, vehicles used exclusively for the transportation of special education students with special transportation needs were not included in this calculation.

Student ridership includes all eligible resident district regular public school students, nonpublic school students, charter school students, and in-district special education students who do not have special transportation needs. In addition, the following four categories of students have also been added to the student ridership calculation:

1. Eligible students from other districts for whom the host district provides transportation services.
2. Pre-kindergarten through 3<sup>rd</sup> grade students who reside less than remote from school.
3. Students receiving non-mandated transportation because they would be required to walk along routes designated as hazardous by the board of education pursuant to N.J.S.A. 18A:39-1.5 if they were not transported.
4. Students in all grade levels whose parents or the municipality pay for non-mandated transportation.

Nonpublic school students and charter school students whose parents receive aid in lieu of transportation are not in this calculation. Special education students with special transportation needs and special education students without special needs who are transported outside the district riding on vehicles excluded from the vehicle capacity calculation are also excluded in the student ridership calculation.

A district's vehicle utilization is calculated by dividing student ridership by vehicle capacity. The October 2001 District Report of Transported Resident Students provide the data used for this calculation.

