

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	226	218	216
Pupils On Roll - Special Full-Time	35	38	35
Subtotal - Pupils On Roll	261	256	251
Private School Placements	1	1	1
Pupils Sent to Other Districts-Reg Prog	2		0
Pupils Sent to Other Dists-Spec Ed Prog	7	6	9
Pupils Received	9	6	6

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,738,150	1,772,913	1,808,371
Unrestricted Miscellaneous Revenues	10-1XXX	113,185	1,000	1,200
Interest Earned On Capital Reserve Funds	10-1XXX	1	10	2
Other Restricted Miscellaneous Revenues	10-1XXX	0	3,300	2,500
Subtotal - Revenues From Local Sources		1,851,336	1,777,223	1,812,073
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	6,510	6,376
Categorical Special Education Aid	10-3132	144,881	147,000	148,644
Equalization Aid	10-3176	1,873,123	1,883,930	1,904,909
Categorical Security Aid	10-3177	0	11,641	13,325
Other State Aids	10-3XXX	3,353	0	0
Subtotal - Revenues From State Sources		2,021,357	2,049,081	2,073,254
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	72,824	0	0
Subtotal - Revenues From Federal Sources		72,824	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	163,519	307,878
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	75,000	40,000
Adjustment For Prior Year Encumbrances		0	13,458	0
Actual Revenues (Over)/Under Expenditures		-399,498	0	0
Total Operating Budget		3,546,019	4,078,281	4,233,205
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	103,860	88,190	90,510

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Other Restricted Entitlements	20-32XX	714	0	0
Total Revenues From State Sources		104,574	88,190	90,510
Revenues from Federal Sources:				
Title I	20-4411-4416	55,953	79,230	39,616
I.D.E.A. Part B (Handicapped)	20-4420-4429	94,974	82,104	61,578
Other	20-4XXX	17,245	16,354	11,600
Total Revenues From Federal Sources		168,172	177,688	112,794
Transfers From Operating Budget-Prek	20-5200	46,839	64,893	68,969
Total Grants And Entitlements		319,585	330,771	272,273
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	182,803	202,266	201,738
Total Revenues From Local Sources		182,803	202,266	201,738
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	124,085	124,655	125,181
Budgeted Fund Balance	40-303	0	0	2
Total Local Repayment Of Debt		306,888	326,921	326,921
Actual Revenues (Over)/Under Expenditures		14,550	0	0
Total Repayment Of Debt		321,438	326,921	326,921
Total Revenues/Sources		4,187,042	4,735,973	4,832,399
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	46,839	64,893	68,969
Total Revenues/Sources Net of Transfers		4,140,203	4,671,080	4,763,430

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,259,177	1,358,742	1,371,322
Special Education - Instruction	11-2XX-100-XXX	312,158	335,137	339,504
Basic Skills/Remedial - Instruction	11-230-100-XXX	41,571	85,184	106,619
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	4,537	6,850	7,150
Community Services Programs/Operations	11-800-330-XXX	3,712	4,900	4,900
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	56,693	118,364	160,543
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	4,230	6,500	6,500
Undist. Expenditures - Health Services	11-000-213-XXX	59,869	63,959	66,649
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	137,704	150,042	148,880
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	45,597	56,521	95,613
Undist. Expenditures - Guidance	11-000-218-XXX	44,978	54,716	55,434
Undist. Expenditures - Child Study Teams	11-000-219-XXX	83,714	104,030	105,390
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	21,298	44,772	49,111
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	78,341	86,505	88,254
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,251	5,000	5,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	92,895	103,528	93,295
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	158,450	167,053	169,457
Undist. Expend. - Central Services	11-000-251-XXX	74,737	82,190	81,853
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	313,755	391,245	399,515
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	98,698	112,692	123,824
Personal Services - Employee Benefits	11-XXX-XXX-2XX	595,666	659,841	653,500
Total Undistributed Expenditures		1,869,876	2,206,958	2,303,318
Total General Current Expense		3,491,031	3,997,771	4,132,813
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	40,600

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,780	5,500	19,790
Capital Reserve - Transfer To Capital Projects	12-000-400-931	53,208	75,000	40,000
Interest Deposit To Capital Reserve	10-604	0	10	2
Total Capital Outlay		54,988	80,510	100,392
General Fund Grand Total		3,546,019	4,078,281	4,233,205
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	101,099	99,088	101,729
Support Services	20-218-200-XXX	49,600	53,995	57,750
Total Preschool Education Aid	20-218-XXX-XXX	150,699	153,083	159,479
Other State Projects:				
Other	20-XXX-XXX-XXX	714		
Total Other State Projects		714		
Total State Projects	20-XXX-XXX-XXX	151,413	153,083	159,479
Federal Projects:				
Title I	20-XXX-XXX-XXX	55,953	79,230	39,616
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	94,974	82,104	61,578
Other	20-XXX-XXX-XXX	17,245	16,354	11,600
Total Federal Projects	20-XXX-XXX-XXX	168,172	177,688	112,794
Total Special Revenue Funds		319,585	330,771	272,273
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	321,438	326,921	326,921
Total Debt Service Funds		321,438	326,921	326,921
Total Expenditures/Appropriations		4,187,042	4,735,973	4,832,399
Deduct Transfer-Local Contribution - Transfer To Special Revenue	11-105-100-930	46,839		
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	64,893	68,969
Total Expenditures Net of Transfers		4,140,203	4,671,080	4,763,430

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	306,289	414,389	283,139	250,000
--Repayment of Debt	14,552	2	2	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	180,519	252,312	297,322	257,324
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	125,804	400,543	274,739	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

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	\$12,273	\$13,074	\$14,967	\$15,058	\$15,693
Total Classroom Instruction	\$7,714	\$8,155	\$9,286	\$9,152	\$9,441
Classroom-Salaries and Benefits	\$7,363	\$7,745	\$8,550	\$8,656	\$8,900
Classroom-General Supplies and Textbooks	\$316	\$369	\$424	\$439	\$470
Classroom-Purchased Services	\$35	\$41	\$64	\$57	\$71
Total Support Services	\$1,953	\$2,104	\$2,466	\$2,568	\$2,858
Support Services-Salaries and Benefits	\$1,108	\$1,124	\$1,233	\$1,312	\$1,561
Total Administrative Costs	\$1,316	\$1,418	\$1,491	\$1,574	\$1,569
Administration Salaries and Benefits	\$598	\$759	\$786	\$820	\$842
Legal Costs	\$6	\$3	\$8	\$8	\$8
Total Operations and Maintenance of Plant	\$1,249	\$1,357	\$1,665	\$1,705	\$1,763
Operations and Maintenance-Salaries and Benefits	\$650	\$701	\$726	\$740	\$738
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$22	\$22	\$34	\$34	\$36
Total Equipment Costs	\$23	\$0	\$0	\$0	\$162
Employee Benefits as a percentage of salaries*	32.69%	30.67%	31.43%	31.41%	30.30%
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.

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

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). This publication is also 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.

Item	Line Number	Source	Amount	Explanation
1	825	IDEA Preschool	2280.00	75% of current year allocation
1	300	Fulton Bank	1200.00	interest earned
1	350	Woodbury Heights BOE	2500.00	technology services
2	825	NCLB Title II	9320.00	70% of current year allocation

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Business Administrator and Assistant BA	the district shares a School Business Administrator/Board Secretary, payroll, accounts payable and secretarial staff with Gateway Regional at a current cost of \$64,955	0.00
Technology Services	the district provides technology services to the Woodbury Heights school district	0.00
Insurance Coverages and Benefits	the district belongs to the Grinspec trust for medical, Rx and dental coverage and the Gloucester, Cumberland, Salem, School Districts Joint Insurance Fund for property, legal liability and workers compensation insurance - obtaining better rates by joining with a large number of districts	0.00
Special Education Services	the district shares a Child Study Team with Gateway Regional, Wenonah, Westville and Woodbury Heights - staff includes a director, psychologist, social workers, clerical staff and other special education related services/specialists - cost \$78,780	0.00
Food Services	the district contracts with Gateway Regional for services provided by Sodexo Food Service for breakfast and lunch	0.00
Superintendent and Assistant Sup.	the district shares a Superintendent with Gateway Regional and Westville	0.00
Transportation Services, including Fuel	the district contracts with Gateway Regional for bussing services as often as possible for optimal cost savings measures working with the other Gateway constituent districts to share routes for special education	0.00
Purchasing - Telephone	the district belongs to the ACT consortium	0.00
Purchasing - Power/Utilities	the district belongs to the ACES consortium	0.00
Purchasing - Supplies	the district belongs to the MRESC consortium	0.00
Purchasing - Equipment	the district belongs to the MRESC consortium	0.00
Curriculum Services	the district is in a consortium with Gateway Regional, Wenonah, Westville and Woodbury Heights school districts, sharing a coordinator and secretary at a cost of \$29,086	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,808,371
(B) Estimated Net Taxable Valuation (as of 01/25/13)	177,431,201
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.0192
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,010,109
(E) Estimated Net Taxable Valuation (as of 01/25/13)	177,431,201
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.1329

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,808,371
(H) Estimated Equalized Valuation (as of 01/25/13)	177,431,201
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0192
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,010,109
(K) Estimated Equalized Valuation (as of 01/25/13)	177,431,201
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.1329

NAME=Carla Bittner

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$99,282
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	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	1725
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	0
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Carla Bittner

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	waives benefits
Additional Comment 2	not eligible for unused sick pay reimbursement
Additional Comment 3	

NAME=shared services agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title	Superintendent
Job Title II	
Job Title II	
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	15
Shared County	15
Shared District	1715
Shared District	1715
Job Title Other District	school business admin.
Job Title Other District	superintendent
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
Beginning Date of Contract	09/01/11
End Date of Contract	06/30/13
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	0
Contracted Number of Annual Work Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Personal Days	0

NAME=shared services agreement

CATEGORY	MEASURE
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Description of Other Contracted Non-Working Days	
Total Allowances Amount	0
Total Allowances Amount	0
Total Bonuses Amount	0
Total Bonuses Amount	0
Total Stipends Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	0
Total Contractual Post-Employment Benefit Amount	0
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 2	

NAME=shared services agreement

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Other Benefits 3	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	not eligible for any buyback of time, benefits, etc as is a shared service and would be paid by Gateway Regional
Additional Comment 1	shared Superintendent contract between Gateway, National Park & Westville
Additional Comment 2	shared service agreement is for SBA/BS, payroll, accounts payable & secretarial staff - cost \$64,955
Additional Comment 2	receives additional \$10,000 in compensation from Gateway for services with National Park

NAME=shared services agreement

CATEGORY	MEASURE
Additional Comment 3	
Additional Comment 3	