

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	291	295	294
Pupils On Roll - Special Full-Time	54	52	61
Subtotal - Pupils On Roll	345	347	355
Private School Placements	1	1	0
Pupils Sent to Other Districts-Reg Prog	2		2
Pupils Sent to Other Dists-Spec Ed Prog	3	5	3
Pupils Received	14	14	13

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,015,885	2,100,420	2,179,240
Total Tuition	10-1300	129,549	154,525	167,000
Unrestricted Miscellaneous Revenues	10-1XXX	77,992	20,000	20,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1
Subtotal - Revenues From Local Sources		2,223,426	2,274,945	2,366,241
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	5,452	3,217
Extraordinary Aid	10-3131	54,693	35,000	0
Categorical Special Education Aid	10-3132	158,679	165,354	170,596
Equalization Aid	10-3176	2,185,033	2,171,563	2,274,046
Categorical Security Aid	10-3177	0	14,787	17,739
Other State Aids	10-3XXX	5,546	0	0
Subtotal - Revenues From State Sources		2,403,951	2,392,156	2,465,598
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	82,264	0	0
Subtotal - Revenues From Federal Sources		82,264	0	0
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	391,730	328,978
Adjustment For Prior Year Encumbrances		0	563	0
Actual Revenues (Over)/Under Expenditures		-39,985	0	0
Total Operating Budget		4,669,656	5,059,394	5,160,817
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	0	2,500	0
Total Revenues From Local Sources	20-1XXX	0	2,500	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	1,512
Preschool Education Aid	20-3218	114,510	143,396	88,676
Total Revenues From State Sources		114,510	143,396	90,188
Revenues from Federal Sources:				
Title I	20-4411-4416	86,870	105,489	75,000
Title II	20-4451-4455	15,908	15,237	12,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	104,152	96,616	72,000
Other	20-4XXX	0	19,446	2,000
Total Revenues From Federal Sources		206,930	236,788	161,000
Transfers From Operating Budget-Prek	20-5200	153,173	60,833	123,193
Total Grants And Entitlements		474,613	443,517	374,381
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	243	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	188,755	193,230	192,735
Total Revenues From Local Sources		188,755	193,230	192,735
Total Local Repayment Of Debt		188,755	193,473	192,735
Total Repayment Of Debt		188,755	193,473	192,735
Total Revenues/Sources		5,333,024	5,696,384	5,727,933
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	153,173	60,833	123,193
Total Revenues/Sources Net of Transfers		5,179,851	5,635,551	5,604,740

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,533,404	1,524,406	1,554,798
Special Education - Instruction	11-2XX-100-XXX	619,840	622,586	725,453
Basic Skills/Remedial - Instruction	11-230-100-XXX	230,681	231,073	230,796
Bilingual Education - Instruction	11-240-100-XXX	851	5,700	5,700
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	13,364	26,300	24,800
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	200,200	295,545	105,580
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,802	3,000	3,500
Undist. Expenditures - Health Services	11-000-213-XXX	71,949	76,465	79,390
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	127,179	157,183	162,195
Undist. Expenditures - Child Study Teams	11-000-219-XXX	254,060	265,135	273,975
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	33,730	43,700	45,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	45,129	46,975	48,680
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,780	3,650	4,650
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	105,093	145,358	146,118
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	149,321	153,411	159,875
Undist. Expend. - Central Services	11-000-251-XXX	119,254	119,414	116,493
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	301,733	367,426	401,265
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	127,491	124,000	141,300
Personal Services - Employee Benefits	11-XXX-XXX-2XX	714,846	836,198	888,251
Total Undistributed Expenditures		2,254,567	2,637,460	2,576,272
Total General Current Expense		4,652,707	5,047,525	5,117,819
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	16,949	11,869	33,302
Interest Deposit To Capital Reserve	10-604	0	0	1
Total Capital Outlay		16,949	11,869	33,303

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	9,695
General Fund Grand Total		4,669,656	5,059,394	5,160,817
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	2,500	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	224,789	168,944	173,534
Support Services	20-218-200-XXX	42,894	35,285	39,847
Total Preschool Education Aid	20-218-XXX-XXX	267,683	204,229	213,381
Total State Projects	20-XXX-XXX-XXX	267,683	204,229	213,381
Federal Projects:				
Title I	20-XXX-XXX-XXX	86,870	105,489	75,000
Title II	20-XXX-XXX-XXX	15,908	15,237	12,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	104,152	96,616	72,000
Other	20-XXX-XXX-XXX	0	19,446	2,000
Total Federal Projects	20-XXX-XXX-XXX	206,930	236,788	161,000
Total Special Revenue Funds		474,613	443,517	374,381
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	188,755	193,473	192,735
Total Debt Service Funds		188,755	193,473	192,735
Total Expenditures/Appropriations		5,333,024	5,696,384	5,727,933
Deduct Transfer-Local Contribution - Transfer To Special Revenue	11-105-100-930	153,173		
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	60,833	123,193
Total Expenditures Net of Transfers		5,179,851	5,635,551	5,604,740

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	479,798	481,628	435,334	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,513	1,513	1,513	1,514
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	230,957	313,898	143,644	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	\$12,948	\$12,674	\$13,964	\$13,750	\$13,975
Total Classroom Instruction	\$8,870	\$8,733	\$9,378	\$9,169	\$9,318
Classroom-Salaries and Benefits	\$8,626	\$8,492	\$8,869	\$8,836	\$8,919
Classroom-General Supplies and Textbooks	\$206	\$206	\$277	\$277	\$325
Classroom-Purchased Services	\$39	\$36	\$57	\$57	\$74
Total Support Services	\$1,681	\$1,716	\$1,961	\$1,954	\$1,987
Support Services-Salaries and Benefits	\$919	\$910	\$1,052	\$1,047	\$1,060
Total Administrative Costs	\$1,325	\$1,217	\$1,384	\$1,380	\$1,355
Administration Salaries and Benefits	\$757	\$743	\$776	\$776	\$705
Legal Costs	\$16	\$2	\$23	\$23	\$20
Total Operations and Maintenance of Plant	\$1,047	\$961	\$1,157	\$1,164	\$1,236
Operations and Maintenance-Salaries and Benefits	\$442	\$493	\$457	\$466	\$451
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$26	\$46	\$84	\$84	\$79
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	23.72%	25.42%	29.27%	29.04%	30.55%
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.

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Business Administrator and Assistant BA	Shares BA with Gateway Regional HS and Woo0dbury Heights	0.00
Insurance Coverages and Benefits	District participates in GCSJIF for insurance	0.00
Special Education Services	Shared Child Study Team with Gateway, National Park, Woodbury Heights and Wenonah	0.00
Food Services	Food Service provided through Gateway	0.00
Superintendent and Assistant Sup.	Shared superintendent with Gateway Regional HS and National Park	0.00
Transportation Services, including Fuel	Transportation provided through Gateway	0.00
Purchasing - Power/Utilities	ACES	0.00
Curriculum Services	Curriculum Consortium with Gateway, National Park, Woodbury Heights and Wenonah	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,139,830
(B) Estimated Net Taxable Valuation (as of 01/25/13)	263,446,994
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.8122
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,332,692
(E) Estimated Net Taxable Valuation (as of 01/25/13)	263,446,994
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.8855

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,139,830
(H) Estimated Equalized Valuation (as of 10/01/12)	247,930,221
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8631
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,332,692
(K) Estimated Equalized Valuation (as of 10/01/12)	247,930,221
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.9409

NAME=Deborah Wilson

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum Coordinator
Base Annual Salary Amount	\$97,428
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	15
Shared District	5870
Job Title Other District	Curriculum Coordinator
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	360
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	10479
Contractual Post-Employment Benefit Description of Payout of Sick days	48 days at \$70/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	19 days at per diem rate of \$374.72
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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=Deborah Wilson

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	
Additional Comment 2	
Additional Comment 3	

NAME=Renee Egan

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$107,033
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	710
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	14848
Contractual Post-Employment Benefit Description of Payout of Sick days	94.5 days at 70/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days at \$411.65 per day
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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=Renee Egan

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	
Additional Comment 2	
Additional Comment 3	

NAME=shared service

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
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	Superintendent
Job Title Other District	Business Administrator
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	07/01/12
End Date of Contract	06/30/13
End Date of Contract	06/30/13
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 service

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	none
Contractual Post-Employment Benefit Description of Payout of Sick days	none
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=shared service

CATEGORY	MEASURE
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	Cost of Shared Supt Services = \$27,500
Additional Comment 1	Cost of shared business services = \$55,650
Additional Comment 2	position also shared with National Park
Additional Comment 2	Positoion also shared with Woodbury Heights
Additional Comment 3	
Additional Comment 3	