

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Private School Placements	1	3	0
Pupils Sent to Other Districts-Reg Prog	125	134	125
Pupils Sent to Other Dists-Spec Ed Prog	28	27	28

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	791,164	791,164	791,164
Unrestricted Miscellaneous Revenues	10-1XXX	10,283	500	1,500
Interest Earned On Maintenance Reserve	10-1XXX	0	840	850
Subtotal - Revenues From Local Sources		801,447	792,504	793,514
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	119,535	122,870	122,687
Categorical Special Education Aid	10-3132	92,363	93,669	95,861
Equalization Aid	10-3176	1,575,067	1,385,931	1,533,518
Categorical Security Aid	10-3177	49,817	41,702	50,877
Adjustment Aid	10-3178	670,587	688,167	691,027
Other State Aids	10-3XXX	2,436	0	0
Subtotal - Revenues From State Sources		2,509,805	2,332,339	2,493,970
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	89,609	0	0
Subtotal - Revenues From Federal Sources		89,609	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	191,429	222,020
Adjustment For Prior Year Encumbrances		0	50	0
Actual Revenues (Over)/Under Expenditures		-283,430	0	0
Total Operating Budget		3,117,431	3,316,322	3,509,504
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	46,448	0
Preschool Education Aid	20-3218	28,044	0	9,776

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues From State Sources		28,044	46,448	9,776
Total Grants And Entitlements		28,044	46,448	9,776
Total Revenues/Sources		3,145,475	3,362,770	3,519,280
Total Revenues/Sources Net of Transfers		3,145,475	3,362,770	3,519,280

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,479,580	2,480,719	2,711,764
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	259,254	152,350	138,500
Undist. Expend. - Central Services	11-000-251-XXX	24,824	40,300	43,700
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	61,887	92,919	129,000
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	213,481	285,000	320,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	59,721	105,500	53,000
Total Undistributed Expenditures		3,098,747	3,156,788	3,395,964
Interest Earned On Maintenance Reserve	10-606	0	840	850
Increase In Maintenance Reserve	10-606	0	125,000	84,000
Total General Current Expense		3,098,747	3,282,628	3,480,814
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	162	222	342
Total Capital Outlay		162	222	342
Transfer Of Funds To Charter Schools	10-000-100-56X	18,522	33,472	28,348
General Fund Grand Total		3,117,431	3,316,322	3,509,504
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	28,044	46,448	9,776
Total Preschool Education Aid	20-218-XXX-XXX	28,044	46,448	9,776
Total State Projects	20-XXX-XXX-XXX	28,044	46,448	9,776
Total Special Revenue Funds		28,044	46,448	9,776
Total Expenditures/Appropriations		3,145,475	3,362,770	3,519,280
Total Expenditures Net of Transfers		3,145,475	3,362,770	3,519,280

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	250,000	290,637	290,637	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	61,360	187,200	272,050
--Legal Reserve	191,429	372,812	181,383	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			\$-198550		\$-121400
Total Classroom Instruction			\$0		\$0
Classroom-Salaries and Benefits			\$0		\$0
Classroom-General Supplies and Textbooks			\$0		\$0
Classroom-Purchased Services			\$0		\$0
Total Support Services			\$0		\$0
Support Services-Salaries and Benefits			\$0		\$0
Total Administrative Costs			\$-157850		\$-60,733
Administration Salaries and Benefits			\$-102550		\$0
Legal Costs			\$-27,500		\$-16,667
Total Operations and Maintenance of Plant			\$-36,700		\$-43,000
Operations and Maintenance-Salaries and Benefits			\$0		\$0
Board Contribution to Food Services			\$0		\$0
Total Extracurricular Costs			\$0		\$0
Total Equipment Costs			\$0		\$0
Employee Benefits as a percentage of salaries*			70.92%	157.46%	
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**			\$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	The district shares a School Business Administrator with Upper Deerfield Township schools	0.00
Insurance Coverages and Benefits	The district utilizes services provided by New Jersey School Boards Association Insurance Group	0.00
Special Education Services	The district sends all students to Winslow Township school district	0.00
Recycling	The district utilizes recycling services provided by Borough of Chesilhurst	0.00
Transportation Services, including Fuel	The district utilizes a Jointure for Pupil Transportation with Waterford Township schools	0.00
Transportation Services, including Fuel	The district utilizes a Jointure for Pupil Transportation with Winslow Township schools	0.00
Transportation Services, including Fuel	The district utilizes services provided by the Camden County Educational Services Commission for Special Education transportation	0.00
Purchasing - Telephone	The district participates in Alliance for Competitive Telecommunications	0.00
Public Works (fire/snow/trash/water)	The district utilizes fire, snow and trash services provided by Borough of Chesilhurst	0.00
Curriculum Services	The district sends all students to Winslow Township school district	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	791,164
(B) Estimated Net Taxable Valuation (as of 10/01/12)	90,956,156
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.8698
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	791,164
(E) Estimated Net Taxable Valuation (as of 10/01/12)	90,956,156
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.8698

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	791,164
(H) Estimated Equalized Valuation (as of 10/01/12)	89,477,319
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8842
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	791,164
(K) Estimated Equalized Valuation (as of 10/01/12)	89,477,319
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.8842
