

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	405	422	435
Pupils On Roll - Special Full-Time	65	54	54
Subtotal - Pupils On Roll	470	476	489
Private School Placements	10	17	17
Pupils Sent to Other Districts-Reg Prog	131	127	126
Pupils Sent to Other Dists-Spec Ed Prog	46	47	47
Pupils Received	2	1	0
Pupils in State Facilities	4	2	2

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,842,137	3,918,979	3,997,359
Total Tuition	10-1300	12,516	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	171,354	80,000	80,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	200	200
Subtotal - Revenues From Local Sources		4,026,007	3,999,179	4,077,559
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	49,783	57,738
Extraordinary Aid	10-3131	75,999	100,000	75,000
Categorical Special Education Aid	10-3132	348,136	363,273	371,383
Equalization Aid	10-3176	5,726,697	5,670,698	5,785,597
Categorical Security Aid	10-3177	121,641	132,867	135,485
Other State Aids	10-3XXX	29,828	0	0
Subtotal - Revenues From State Sources		6,302,301	6,316,621	6,425,203
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	18,281	15,102	13,592
Education Jobs Fund	18-4522	222,874	0	0
Subtotal - Revenues From Federal Sources		241,155	15,102	13,592
Budgeted Fund Balance - Operating Budget	10-303	0	372,080	660,179
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	47,401	0
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	152,599	239,000
Actual Revenues (Over)/Under Expenditures		-442,234	0	0
Total Operating Budget		10,127,229	10,902,982	11,415,533
Grants and Entitlements:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Revenues from State Sources:				
Preschool Education Aid	20-3218	84,158	127,785	87,430
Total Revenues From State Sources		84,158	127,785	87,430
Revenues from Federal Sources:				
Title I	20-4411-4416	251,635	231,816	173,862
Title II	20-4451-4455	60,062	39,262	29,446
Title III	20-4491-4494	0	2,351	1,763
I.D.E.A. Part B (Handicapped)	20-4420-4429	203,288	148,033	111,025
Total Revenues From Federal Sources		514,985	421,462	316,096
Total Grants And Entitlements		599,143	549,247	403,526
Repayment of Debt:				
Transfers From Other Funds	40-5200	9,126	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	289,880	335,512	328,678
Total Revenues From Local Sources		289,880	335,512	328,678
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	112,601	110,346	107,995
Budgeted Fund Balance	40-303	0	0	9,107
Total Local Repayment Of Debt		411,607	445,858	445,780
Actual Revenues (Over)/Under Expenditures		33,685	0	0
Total Repayment Of Debt		445,292	445,858	445,780
Total Revenues/Sources		11,171,664	11,898,087	12,264,839
Total Revenues/Sources Net of Transfers		11,171,664	11,898,087	12,264,839

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,160,009	2,406,628	2,359,985
Special Education - Instruction	11-2XX-100-XXX	681,172	662,777	679,611
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	0	128,130
Bilingual Education - Instruction	11-240-100-XXX	0	1,000	1,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	12,123	14,436	14,683
School-Sponsored Athletics - Instruction	11-402-100-XXX	20,411	28,417	30,980
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,709,226	3,680,875	3,871,937
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,056	17,119	19,284
Undist. Expenditures - Health Services	11-000-213-XXX	53,907	58,080	60,124
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	84,107	112,744	111,850
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	135,731	170,101	170,767
Undist. Expenditures - Guidance	11-000-218-XXX	82,172	51,750	51,350
Undist. Expenditures - Child Study Teams	11-000-219-XXX	217,861	214,589	211,437
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	28,539	30,320	35,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	102,002	110,613	110,491
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	682	8,900	10,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	238,635	268,221	257,913
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	134,652	141,307	136,174
Undist. Expend. - Central Services	11-000-251-XXX	179,625	215,286	219,747
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	17,975	20,363	14,530
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	407,667	475,160	436,556
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	321,146	543,303	573,637
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,451,372	1,607,130	1,617,593
Total Undistributed Expenditures		7,183,355	7,725,861	7,908,390
Total General Current Expense		10,057,070	10,839,119	11,122,779

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	12,403	19,300
Facilities Acquisition And Const. Serv.	12-000-400-XXX	37,473	22,485	244,004
Interest Deposit To Capital Reserve	10-604	0	200	200
Total Capital Outlay		37,473	35,088	263,504
Transfer Of Funds To Charter Schools	10-000-100-56X	32,686	28,775	29,250
General Fund Grand Total		10,127,229	10,902,982	11,415,533
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	69,088	71,798	72,965
Support Services	20-218-200-XXX	15,070	55,987	14,465
Total Preschool Education Aid	20-218-XXX-XXX	84,158	127,785	87,430
Total State Projects	20-XXX-XXX-XXX	84,158	127,785	87,430
Federal Projects:				
Title I	20-XXX-XXX-XXX	251,635	231,816	173,862
Title II	20-XXX-XXX-XXX	60,062	39,262	29,446
Title III	20-XXX-XXX-XXX	0	2,351	1,763
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	203,288	148,033	111,025
Total Federal Projects	20-XXX-XXX-XXX	514,985	421,462	316,096
Total Special Revenue Funds		599,143	549,247	403,526
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	445,292	445,858	445,780
Total Debt Service Funds		445,292	445,858	445,780
Total Expenditures/Appropriations		11,171,664	11,898,087	12,264,839
Total Expenditures Net of Transfers		11,171,664	11,898,087	12,264,839

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	765,967	627,633	355,553	250,000
--Repayment of Debt	42,792	9,107	9,107	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	115,558	216,955	217,155	217,355
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	107,355	554,626	554,626	0
--Tuition Reserve	402,000	439,000	239,000	0
--Current Expense Emergency Reserve	200,000	200,000	200,000	200,000
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	\$12,631	\$13,399	\$14,481	\$14,255	\$13,834
Total Classroom Instruction	\$7,986	\$8,558	\$9,207	\$9,053	\$8,947
Classroom-Salaries and Benefits	\$7,652	\$8,134	\$8,582	\$8,461	\$8,471
Classroom-General Supplies and Textbooks	\$111	\$163	\$279	\$250	\$235
Classroom-Purchased Services	\$222	\$261	\$346	\$342	\$241
Total Support Services	\$1,919	\$1,961	\$2,098	\$2,031	\$1,954
Support Services-Salaries and Benefits	\$1,475	\$1,403	\$1,434	\$1,383	\$1,309
Total Administrative Costs	\$1,599	\$1,605	\$1,747	\$1,764	\$1,651
Administration Salaries and Benefits	\$1,347	\$1,321	\$1,424	\$1,403	\$1,338
Legal Costs	\$44	\$25	\$43	\$42	\$31
Total Operations and Maintenance of Plant	\$981	\$1,030	\$1,186	\$1,168	\$1,033
Operations and Maintenance-Salaries and Benefits	\$490	\$509	\$584	\$575	\$512
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$87	\$93	\$114	\$113	\$116
Total Equipment Costs	\$11	\$0	\$15	\$26	\$40
Employee Benefits as a percentage of salaries*	36.67%	36.54%	39.72%	39.82%	37.66%
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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Interest from Bank	60000.00	Monthly interest from Bank.
1	340	Interest from Capital Reserve Account	200.00	Yearly interest

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Nursing Services	We utilize Camden County Educational Services Commission for substitue nursing services.	0.00
Recycling	We are in a cooperative purchasing agreement with Gloucester Township School for trash removal and recycling.	0.00
Banking	We are in a consortium for banking with Camden County School Bsuiness Administrators for services.	0.00
Others	We purchase Child Study Team and Accounts payable services with Pine Hill/Overbrook School.	0.00
Others	We participat in E-Rate, ACT; ACES; BCIP Insurance Pool.	0.00
Transportation Services, including Fuel	We utilize Camden County Educational Services for transporting our special education and vocational students.	0.00
Purchasing - Supplies	We utilize Ed Data Services for supplies; we use the County for purchasing paper.	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,958,170
(B) Estimated Net Taxable Valuation (as of 10/01/12)	289,048,477
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.3694
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,290,262
(E) Estimated Net Taxable Valuation (as of 10/01/12)	289,048,477
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.4843

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,958,170
(H) Estimated Equalized Valuation (as of 10/01/12)	281,162,700
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4078
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,290,262
(K) Estimated Equalized Valuation (as of 10/01/12)	281,162,700
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.5259

NAME=Jared Peltzman

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$75,000
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	11/10/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	n
Total Allowances Amount	3000
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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	

NAME=Jared Peltzman

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	45
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	45.00 per day for first 100 days, \$50 per day for next 50 upon retirement after 10 years in the district.
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	No buy back
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	No buy back
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=Joane Clement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$106,826
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	24
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	n
Total Allowances Amount	4000
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	4000
Total Contractual Post-Employment Benefit Amount	0
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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=Joane Clement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	15000
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Upon retirement only
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	No buy back for vacation
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	No buy back for personal days
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=Lynn Marcus

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Prinip
Base Annual Salary Amount	\$130,050
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	07/01/11
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	n
Total Allowances Amount	23500
Total Bonuses Amount	19496
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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=Lynn Marcus

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	