

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,840	1,843	1,836
Pupils On Roll - Special Full-Time	238	237	232
Subtotal - Pupils On Roll	2,078	2,080	2,068
Private School Placements	23	23	27
Pupils Sent to Other Districts-Reg Prog	1		1
Pupils Sent to Other Dists-Spec Ed Prog	10	4	5
Pupils Received	9	14	5
Pupils in State Facilities	2	4	3

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	22,652,699	22,652,699	23,105,753
Other Local Governmental Units - Unrestricted	10-12XX	179,702	0	0
Other Local Governmental Units - Restricted	10-12XX	0	175,000	175,000
Total Tuition	10-1300	107,822	50,850	51,860
Transportation Fees From Individuals	10-1410	615	0	0
Rents And Royalties	10-1910	103,672	85,000	85,000
Unrestricted Miscellaneous Revenues	10-1XXX	130,863	61,000	61,000
Interest Earned On Capital Reserve Funds	10-1XXX	3,825	500	500
Other Restricted Miscellaneous Revenues	10-1XXX	94,000	85,000	85,000
Subtotal - Revenues From Local Sources		23,273,198	23,110,049	23,564,113
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	337,997	440,639	438,726
Extraordinary Aid	10-3131	216,436	130,500	130,500
Categorical Special Education Aid	10-3132	1,122,562	1,181,538	1,200,638
Equalization Aid	10-3176	7,288,438	7,406,977	7,420,607
Categorical Security Aid	10-3177	162,873	161,988	165,422
Other State Aids	10-3XXX	11,136	0	0
Subtotal - Revenues From State Sources		9,139,442	9,321,642	9,355,893
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	338,726	0	0
Subtotal - Revenues From Federal Sources		338,726	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	3,114,290	2,112,973
Withdrawal From Cap Res-For Local Share	10-307	0	0	2,421,612
Adjustment For Prior Year Encumbrances		0	126,506	0
Actual Revenues (Over)/Under Expenditures		-2,779,852	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Operating Budget		29,971,514	35,672,487	37,454,591
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	13,564	8,935	8,935
Total Revenues From State Sources		13,564	8,935	8,935
Revenues from Federal Sources:				
Title I	20-4411-4416	166,545	228,834	122,370
Title II	20-4451-4455	39,581	46,604	29,043
I.D.E.A. Part B (Handicapped)	20-4420-4429	377,647	369,106	276,830
Total Revenues From Federal Sources		583,773	644,544	428,243
Total Grants And Entitlements		597,337	653,479	437,178
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,001,353	1,006,415	989,432
Total Revenues From Local Sources		1,001,353	1,006,415	989,432
Total Local Repayment Of Debt		1,001,353	1,006,415	989,432
Total Repayment Of Debt		1,001,353	1,006,415	989,432
Total Revenues/Sources		31,570,204	37,332,381	38,881,201
Total Revenues/Sources Net of Transfers		31,570,204	37,332,381	38,881,201

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,488,782	10,222,251	10,408,874
Special Education - Instruction	11-2XX-100-XXX	1,988,291	2,115,327	1,991,882
Basic Skills/Remedial - Instruction	11-230-100-XXX	72,323	78,657	65,483
Bilingual Education - Instruction	11-240-100-XXX	40,898	43,453	45,791
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	306,472	321,568	323,908
School-Sponsored Athletics - Instruction	11-402-100-XXX	812,034	873,940	893,458
Community Services Programs/Operations	11-800-330-XXX	29,231	55,427	42,502
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,131,949	1,534,068	1,410,634
Undist. Expenditures - Health Services	11-000-213-XXX	153,537	180,931	188,353
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	363,974	323,853	290,054
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	530,108	757,691	862,978
Undist. Expenditures - Guidance	11-000-218-XXX	895,789	958,042	1,020,206
Undist. Expenditures - Child Study Teams	11-000-219-XXX	690,288	722,173	722,674
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	338,338	401,889	408,531
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	155,806	162,714	167,760
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	107,563	171,251	164,136
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	611,402	773,439	703,493
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,044,144	1,065,276	1,020,809
Undist. Expend. - Central Services	11-000-251-XXX	509,014	614,262	581,673
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	366,601	405,814	430,461
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,129,299	3,894,344	3,984,965
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,393,797	1,548,431	1,591,764
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,023,824	5,400,811	6,178,214
Undistributed Expenditures-Food Services	11-000-310-930	86,180	52,232	50,000
Total Undistributed Expenditures		16,531,613	18,967,221	19,776,705
Total General Current Expense		29,269,644	32,677,844	33,548,603

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	407,235	818,724	178,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	294,635	2,175,419	3,727,488
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		701,870	2,994,643	3,905,988
General Fund Grand Total		29,971,514	35,672,487	37,454,591
Special Grants and Entitlements:				
Other State Projects:				
Other	20-XXX-XXX-XXX	13,564	8,935	8,935
Total Other State Projects		13,564	8,935	8,935
Total State Projects	20-XXX-XXX-XXX	13,564	8,935	8,935
Federal Projects:				
Title I	20-XXX-XXX-XXX	166,545	228,834	122,370
Title II	20-XXX-XXX-XXX	39,581	46,604	29,043
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	377,647	369,106	276,830
Total Federal Projects	20-XXX-XXX-XXX	583,773	644,544	428,243
Total Special Revenue Funds		597,337	653,479	437,178
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,001,353	1,006,415	989,432
Total Debt Service Funds		1,001,353	1,006,415	989,432
Total Expenditures/Appropriations		31,570,204	37,332,381	38,881,201
Total Expenditures Net of Transfers		31,570,204	37,332,381	38,881,201

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	838,807	1,304,199	794,779	695,394
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,452,169	2,655,995	2,656,495	235,383
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	370,000	370,000	370,000	370,000
--Legal Reserve	3,254,267	4,518,458	2,013,588	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	\$12,247	\$12,882	\$14,201	\$14,206	\$14,747
Total Classroom Instruction	\$6,799	\$7,067	\$7,673	\$7,587	\$7,868
Classroom-Salaries and Benefits	\$6,407	\$6,627	\$7,106	\$6,968	\$7,333
Classroom-General Supplies and Textbooks	\$317	\$375	\$470	\$515	\$424
Classroom-Purchased Services	\$75	\$65	\$97	\$105	\$111
Total Support Services	\$1,738	\$1,921	\$2,133	\$2,176	\$2,329
Support Services-Salaries and Benefits	\$1,511	\$1,619	\$1,746	\$1,777	\$1,934
Total Administrative Costs	\$1,457	\$1,484	\$1,560	\$1,604	\$1,603
Administration Salaries and Benefits	\$1,231	\$1,260	\$1,231	\$1,200	\$1,316
Legal Costs	\$88	\$83	\$94	\$93	\$79
Total Operations and Maintenance of Plant	\$1,541	\$1,672	\$2,071	\$2,057	\$2,140
Operations and Maintenance-Salaries and Benefits	\$795	\$738	\$794	\$804	\$861
Board Contribution to Food Services	\$37	\$42	\$24	\$25	\$24
Total Extracurricular Costs	\$619	\$647	\$674	\$690	\$721
Total Equipment Costs	\$124	\$196	\$386	\$394	\$86
Employee Benefits as a percentage of salaries*	32.41%	28.91%	29.50%	29.74%	32.95%
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)
Insurance Coverages and Benefits	Joint agreement for the purchase of property, casualty and workmen's compensation insurance through the BCIPJIF.	0.00
Food Services	Provide lunches to a private pre-school program for profit.	0.00
Food Services	Provide lunches to the Gibbsboro and Laurel Springs School Districts.	0.00
Others	Interlocal agreement with Voorhees Township for a shared Police Officer to serve as the school's Resource Officer.	0.00
Transportation Services, including Fuel	Coordination of starting times with Voorhees Twp School District to tier contracted busing services for lower contract rates.	0.00
Purchasing - Power/Utilities	Joint agreement with Pittsgrove BOE for the purchase of electricity.	0.00
Purchasing - Power/Utilities	Joint agreement with Pittsgrove BOE for the purchase of natural gas.	0.00
Purchasing - Supplies	Participation in cooperative bidding service, Educational Data Services, for supplies and time and material repairs.	0.00
Purchasing - Supplies	Participation in the Hunderdon County Cooperative Purchase program.	0.00
Purchasing - Supplies	Participation in the Middlesex Regional Educational Services Commission cooperative purchase program.	0.00
Public Works (fire/snow/trash/water)	Intrlocal agreement with Voorhees Township for trash removal.	0.00

BERLIN BORO	
A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,366,910
(B) Estimated Net Taxable Valuation (as of 01/01/13)	755,678,221
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.4455
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,511,087
(E) Estimated Net Taxable Valuation (as of 01/01/13)	755,678,221
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.4646

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,366,910
(H) Estimated Equalized Valuation (as of 10/01/12)	768,187,756
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4383
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,511,087
(K) Estimated Equalized Valuation (as of 10/01/12)	768,187,756
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.4571

GIBBSBORO	
A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,078,320
(B) Estimated Net Taxable Valuation (as of 01/01/13)	168,938,038
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.6383
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,124,496
(E) Estimated Net Taxable Valuation (as of 01/01/13)	168,938,038

(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.6656

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,078,320
(H) Estimated Equalized Valuation (as of 10/01/12)	226,329,983
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4764
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,124,496
(K) Estimated Equalized Valuation (as of 10/01/12)	226,329,983
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.4968

VOORHEES TWP	
A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	18,660,523
(B) Estimated Net Taxable Valuation (as of 01/01/13)	3,178,360,103
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.5871
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	19,459,602
(E) Estimated Net Taxable Valuation (as of 01/01/13)	3,178,360,103
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.6123

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	18,660,523
(H) Estimated Equalized Valuation (as of 10/01/12)	3,696,719,936
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5048
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	19,459,602
(K) Estimated Equalized Valuation (as of 10/01/12)	3,696,719,936

(L) Estimated 13-14 Equalized Total School Tax Rate= $(J)/(K) \times 100$	0.5264

NAME=Fred D. Wright

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$180,866
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	20
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	6975
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2973
District Contributions Above Teacher Contract for Retirement Plans	2790
Total Contractual Post-Employment Benefit Amount	32391
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 25 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No 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=Fred D. Wright

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=Harold Melleby, Jr.

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	10808
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2157
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	30144
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 25 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No 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=Harold Melleby, Jr.

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=Richard Wojdon

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings/Grounds
Base Annual Salary Amount	\$111,260
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	20
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	462
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	40369
Contractual Post-Employment Benefit Description of Payout of Sick days	All days at 25% rate
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 25 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No 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=Richard Wojdon

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	2229
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	Maximum of 5 days
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	