

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	220	236	248
Pupils On Roll - Special Full-Time	26	30	28
Subtotal - Pupils On Roll	246	266	276
Pupils Sent to Other Dists-Spec Ed Prog	2	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	2,480,161	2,529,761	2,580,359
Unrestricted Miscellaneous Revenues	10-1XXX	5,896	28,260	25,000
Subtotal - Revenues From Local Sources		2,486,057	2,558,021	2,605,359
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	19,412	19,276	20,976
Categorical Special Education Aid	10-3132	120,782	128,648	134,574
Equalization Aid	10-3176	729,246	760,307	852,726
Categorical Security Aid	10-3177	18,710	18,806	19,662
Adjustment Aid	10-3178	471,886	377,509	377,509
Other State Aids	10-3XXX	1,566	0	0
Subtotal - Revenues From State Sources		1,361,602	1,304,546	1,405,447
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	50,897	0	0
Subtotal - Revenues From Federal Sources		50,897	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	157,113	182,608
Actual Revenues (Over)/Under Expenditures		-38,120	0	0
Total Operating Budget		3,860,436	4,019,680	4,193,414
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	14,209	0	0
Total Revenues From Local Sources	20-1XXX	14,209	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	13,123	10,659	7,994
Title II	20-4451-4455	8,579	7,722	5,791

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	73,289	72,014	61,212
Total Revenues From Federal Sources		94,991	90,395	74,997
Total Grants And Entitlements		109,200	90,395	74,997
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	234,791	195,540	224,374
Total Revenues From Local Sources		234,791	195,540	224,374
Budgeted Fund Balance	40-303	0	27,902	1
Total Local Repayment Of Debt		234,791	223,442	224,375
Actual Revenues (Over)/Under Expenditures		-27,902	0	0
Total Repayment Of Debt		206,889	223,442	224,375
Total Revenues/Sources		4,176,525	4,333,517	4,492,786
Total Revenues/Sources Net of Transfers		4,176,525	4,333,517	4,492,786

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,506,805	1,434,125	1,564,346
Special Education - Instruction	11-2XX-100-XXX	335,939	349,715	307,406
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	64,421	68,000	66,984
School-Sponsored Athletics - Instruction	11-402-100-XXX	17,696	16,000	12,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	815	47,916	47,916
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	7,036	7,212	7,356
Undist. Expenditures - Health Services	11-000-213-XXX	68,901	73,383	75,458
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	59,100	57,246	44,255
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	23,254	33,200	30,700
Undist. Expenditures - Guidance	11-000-218-XXX	29,972	30,836	33,004
Undist. Expenditures - Child Study Teams	11-000-219-XXX	174,048	181,926	186,666
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	36,548	50,758	62,164
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	42,019	44,140	39,623
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,330	5,649	5,200
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	130,929	153,598	155,465
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	58,270	59,906	61,379
Undist. Expend. - Central Services	11-000-251-XXX	79,656	86,783	88,315
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	1,410	2,364	6,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	298,107	328,800	329,496
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	70,373	72,000	72,052
Personal Services - Employee Benefits	11-XXX-XXX-2XX	823,705	886,548	967,036
Undistributed Expenditures-Food Services	11-000-310-930	5,956	9,735	0
Total Undistributed Expenditures		1,914,429	2,132,000	2,212,085
Total General Current Expense		3,839,290	3,999,840	4,162,821
Capital Expenditures:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Equipment	12-XXX-XXX-730	6,689		
Facilities Acquisition And Const. Serv.	12-000-400-XXX	14,457	19,840	30,593
Total Capital Outlay		21,146	19,840	30,593
General Fund Grand Total		3,860,436	4,019,680	4,193,414
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	14,209		
Federal Projects:				
Title I	20-XXX-XXX-XXX	13,123	10,659	7,994
Title II	20-XXX-XXX-XXX	8,579	7,722	5,791
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	73,289	72,014	61,212
Total Federal Projects	20-XXX-XXX-XXX	94,991	90,395	74,997
Total Special Revenue Funds		109,200	90,395	74,997
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	206,889	223,442	224,375
Total Debt Service Funds		206,889	223,442	224,375
Total Expenditures/Appropriations		4,176,525	4,333,517	4,492,786
Total Expenditures Net of Transfers		4,176,525	4,333,517	4,492,786

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	251,740	253,306	251,566	250,000
--Repayment of Debt	1	27,903	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1	1	1	1
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	52,850	53,100	53,100	53,100
--Legal Reserve	300,111	336,415	181,042	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	\$14,937	\$15,196	\$15,038	\$14,586	\$14,648
Total Classroom Instruction	\$9,012	\$9,721	\$9,340	\$9,060	\$9,295
Classroom-Salaries and Benefits	\$8,305	\$8,753	\$8,758	\$8,503	\$8,742
Classroom-General Supplies and Textbooks	\$337	\$663	\$328	\$311	\$181
Classroom-Purchased Services	\$370	\$304	\$255	\$247	\$373
Total Support Services	\$2,310	\$2,299	\$2,421	\$2,348	\$2,289
Support Services-Salaries and Benefits	\$1,894	\$1,924	\$1,965	\$1,905	\$1,856
Total Administrative Costs	\$1,261	\$1,283	\$1,380	\$1,337	\$1,335
Administration Salaries and Benefits	\$747	\$739	\$743	\$721	\$721
Legal Costs	\$0	\$0	\$58	\$56	\$54
Total Operations and Maintenance of Plant	\$1,812	\$1,345	\$1,427	\$1,384	\$1,345
Operations and Maintenance-Salaries and Benefits	\$557	\$546	\$551	\$534	\$526
Board Contribution to Food Services	\$53	\$24	\$38	\$37	\$0
Total Extracurricular Costs	\$376	\$419	\$433	\$419	\$384
Total Equipment Costs	\$42	\$27	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	35.53%	35.42%	38.32%	38.29%	40.36%
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	BUSINESS ADMINISTRATOR - OFFICIAL RESPONSIBILITIES IN THAT POSITION	0.00
Professional Staff Development	Inservice training costs and curriculum development costs shared with Berlin Borough	0.00
Technology Services	SHARED TECHNOLOGY COORDINATOR -30/70 Gibbsboro/Berlin Borough	0.00
Special Education Services	SHARED SPERVISOR OF SPECIAL EDUCATION- 30/70 Gibbsboro/Berlin Borough	0.00
Superintendent and Assistant Sup.	SUPERINTENDENT - OFFICIAL RESPONSIBILITES ASSOCIATION WITH THE ROLE OF RUPERINTENDENT	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,555,061
(B) Estimated Net Taxable Valuation (as of 10/01/12)	170,564,122
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.4980
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,779,435
(E) Estimated Net Taxable Valuation (as of 10/01/12)	170,564,122
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.6296

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,555,061
(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	1.1289
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,779,435
(K) Estimated Equalized Valuation (as of 10/01/12)	226,329,983
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.2280

NAME=BRETT THORP

CATEGORY	MEASURE
Job Title	Principal
Job Title II	SUPERVISOR OF CURRICULUM
Base Annual Salary Amount	\$80,229
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	2400
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	20% OF ACCUMULATED AFTER 5 YRS;30% AFTER 10 YRS;40% AFTER 15 YRS..CAPPED AT \$15,000.
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	ALLOWED 3 UNUSED MAY CARRY OVER AND BECOME UNUSED SICK DAYS
Contractual Post-Employment Benefit Description of Other Benefits 1	

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CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
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	