

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,520	1,554	1,579
Pupils On Roll - Special Full-Time	382	329	365
Subtotal - Pupils On Roll	1,902	1,883	1,944
Private School Placements	27	28	0
Pupils Sent to Other Districts-Reg Prog	6	4	0
Pupils Sent to Other Dists-Spec Ed Prog	12	7	5
Pupils Received	344	330	356
Pupils in State Facilities	2	2	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,854,540	10,051,631	10,327,876
Total Tuition	10-1300	5,276,715	5,274,200	5,573,564
Transportation Fees From Other LEAS	10-1420-1440	54,923	45,000	45,000
Unrestricted Miscellaneous Revenues	10-1XXX	300,702	70,000	70,000
Interest Earned On Capital Reserve Funds	10-1XXX	2,000	2,000	0
Subtotal - Revenues From Local Sources		15,488,880	15,442,831	16,016,440
Revenues from State Sources:				
School Choice Aid	10-3116	0	0	86,785
Categorical Transportation Aid	10-3121	133,149	227,579	223,925
Extraordinary Aid	10-3131	191,359	250,000	250,000
Categorical Special Education Aid	10-3132	813,502	853,293	866,509
Equalization Aid	10-3176	14,229,423	14,102,068	14,483,942
Categorical Security Aid	10-3177	400,489	396,872	411,232
Other State Aids	10-3XXX	13,753	0	0
Subtotal - Revenues From State Sources		15,781,675	15,829,812	16,322,393
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	69,163	59,246	59,245
Education Jobs Fund	18-4522	519,145	0	0
Subtotal - Revenues From Federal Sources		588,308	59,246	59,245
Budgeted Fund Balance - Operating Budget	10-303	0	889,016	565,036
Withdrawal From Cap Res-For Local Share	10-307	0	0	1,000,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	115,500	0
Other Financing Sources	10-5xxx	0	6,761,317	0
Adjustment For Prior Year Encumbrances		0	25,000	0
Actual Revenues (Over)/Under Expenditures		-1,261,587	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Operating Budget		30,597,276	39,122,722	33,963,114
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	24,279	0	0
Total Revenues From Local Sources	20-1XXX	24,279	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	196,638	238,886	229,361
Total Revenues From State Sources		196,638	238,886	229,361
Revenues from Federal Sources:				
Title I	20-4411-4416	554,936	610,264	427,185
Title II	20-4451-4455	61,641	48,029	36,022
Title III	20-4491-4494	0	6,664	4,998
I.D.E.A. Part B (Handicapped)	20-4420-4429	401,236	382,849	287,137
Other	20-4XXX	0	47,219	0
Total Revenues From Federal Sources		1,017,813	1,095,025	755,342
Total Grants And Entitlements		1,238,730	1,333,911	984,703
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	816,444	813,663	809,905
Total Revenues From Local Sources		816,444	813,663	809,905
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	747,818	744,980	741,539
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		1,564,262	1,558,644	1,551,444
Actual Revenues (Over)/Under Expenditures		320	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Repayment Of Debt		1,564,582	1,558,644	1,551,444
Total Revenues/Sources		33,400,588	42,015,277	36,499,261
Total Revenues/Sources Net of Transfers		33,400,588	42,015,277	36,499,261

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,070,520	9,384,741	9,583,135
Special Education - Instruction	11-2XX-100-XXX	3,474,071	3,504,547	3,439,394
Basic Skills/Remedial - Instruction	11-230-100-XXX	280,885	310,942	261,249
Bilingual Education - Instruction	11-240-100-XXX	62,962	52,213	54,416
Vocational Programs - Local - Instruction	11-3XX-100-XXX	4,081		
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	165,136	206,854	162,250
School-Sponsored Athletics - Instruction	11-402-100-XXX	421,225	464,914	473,143
Community Services Programs/Operations	11-800-330-XXX	28,796	11,500	34,361
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,899,909	1,845,883	1,780,329
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	50,704	49,475	54,579
Undist. Expenditures - Health Services	11-000-213-XXX	299,788	316,125	325,658
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	359,094	357,497	366,806
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	147,474	163,215	100,000
Undist. Expenditures - Guidance	11-000-218-XXX	614,481	677,190	608,324
Undist. Expenditures - Child Study Teams	11-000-219-XXX	698,104	719,897	711,029
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	550,732	822,638	768,282
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	228,726	254,076	260,365
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	15,074	31,900	29,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	406,093	464,281	495,996
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,182,579	1,161,575	1,255,068
Undist. Expend. - Central Services	11-000-251-XXX	347,149	393,368	311,452
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	187,633	160,290	173,673
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,063,521	3,363,328	3,818,598
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,116,781	1,181,143	1,295,262
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,814,772	6,165,700	6,408,282
Total Undistributed Expenditures		16,982,614	18,127,581	18,763,203

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total General Current Expense		30,490,290	32,063,292	32,771,151
Capital Expenditures:				
Equipment	12-XXX-XXX-730	27,519	58,200	56,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	6,763,702	1,008,383
Capital Reserve - Transfer To Capital Projects	12-000-400-931	9,005	115,500	0
Interest Deposit To Capital Reserve	10-604	0	2,000	0
Total Capital Outlay		36,524	6,939,402	1,064,383
Transfer Of Funds To Charter Schools	10-000-100-56X	70,462	120,028	127,580
General Fund Grand Total		30,597,276	39,122,722	33,963,114
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	24,279		
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	171,000	196,638	169,943
Support Services	20-218-200-XXX	25,638	42,248	59,418
Total Preschool Education Aid	20-218-XXX-XXX	196,638	238,886	229,361
Total State Projects	20-XXX-XXX-XXX	196,638	238,886	229,361
Federal Projects:				
Title I	20-XXX-XXX-XXX	554,936	610,264	427,185
Title II	20-XXX-XXX-XXX	61,641	48,029	36,022
Title III	20-XXX-XXX-XXX	0	6,664	4,998
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	401,236	382,849	287,137
Other	20-XXX-XXX-XXX	0	47,219	0
Total Federal Projects	20-XXX-XXX-XXX	1,017,813	1,095,025	755,342
Total Special Revenue Funds		1,238,730	1,333,911	984,703
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,564,582	1,558,644	1,551,444
Total Debt Service Funds		1,564,582	1,558,644	1,551,444

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Expenditures/Appropriations		33,400,588	42,015,277	36,499,261
Total Expenditures Net of Transfers		33,400,588	42,015,277	36,499,261

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	1,332,079	1,510,634	917,618	617,618
--Repayment of Debt	321	1	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	317,067	1,110,063	1,000,563	563
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	265,036	265,036	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	\$14,642	\$14,735	\$15,290	\$15,638	\$15,393
Total Classroom Instruction	\$8,955	\$8,981	\$9,173	\$9,346	\$9,102
Classroom-Salaries and Benefits	\$8,678	\$8,675	\$8,837	\$9,004	\$8,692
Classroom-General Supplies and Textbooks	\$170	\$173	\$211	\$212	\$218
Classroom-Purchased Services	\$107	\$133	\$125	\$130	\$192
Total Support Services	\$1,828	\$1,990	\$2,225	\$2,269	\$2,099
Support Services-Salaries and Benefits	\$1,686	\$1,683	\$1,866	\$1,902	\$1,777
Total Administrative Costs	\$1,468	\$1,423	\$1,417	\$1,458	\$1,452
Administration Salaries and Benefits	\$1,289	\$1,241	\$1,203	\$1,223	\$1,218
Legal Costs	\$27	\$30	\$30	\$31	\$31
Total Operations and Maintenance of Plant	\$1,858	\$1,879	\$1,977	\$2,064	\$2,242
Operations and Maintenance-Salaries and Benefits	\$1,049	\$1,052	\$1,090	\$1,111	\$1,119
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$400	\$379	\$422	\$425	\$406
Total Equipment Costs	\$5	\$15	\$30	\$31	\$29
Employee Benefits as a percentage of salaries*	31.82%	30.76%	31.93%	31.60%	32.93%
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)
Technology Services	SJTP providing technology services, equipment and labor	0.00
Special Education Services	Gloucester County special Services outside placements	0.00
Custodial and Maintenance Services	Shared with Pine Hill Borough	0.00
Others	E-rate services through ECTS	0.00
Others	Election services for printing, advertising and mechanics	0.00
Others	Accounts Payable shared services with Clementon School District	0.00
Others	Athletics shared fields with Pine Hill Borough	0.00
Transportation Services, including Fuel	CCESC transportation for private, vocational, and special education students	0.00
Transportation Services, including Fuel	Transportation provided for Clementon School District-receiving students to/from	0.00
Transportation Services, including Fuel	Transportation for Berlin Township after school activities for students	0.00
Purchasing - Power/Utilities	Camden County Division of Purchasing - Natural gas and electric	0.00
Public Works (fire/snow/trash/water)	Trash services with Waste Management and local districts	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,189,754
(B) Estimated Net Taxable Valuation (as of 02/22/13)	527,757,560
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.9308
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,001,539
(E) Estimated Net Taxable Valuation (as of 02/22/13)	527,757,560
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	2.0846

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,189,754
(H) Estimated Equalized Valuation (as of 02/20/13)	521,942,242
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9523
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,001,539
(K) Estimated Equalized Valuation (as of 02/20/13)	521,942,242
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	2.1078

NAME=Kenneth Koczur

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$152,961
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	06/30/16
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
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	2620
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	3604
District Contributions Above Teacher Contract for Retirement Plans	1442
Total Contractual Post-Employment Benefit Amount	82800
Contractual Post-Employment Benefit Description of Payout of Sick days	180 days capped as of 6/2007
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Kenneth Koczur

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=Lea Fitzpatrick

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	Curriculum Coordinator
Base Annual Salary Amount	\$123,000
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
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	2200
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allotment
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Lea Fitzpatrick

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=Nancy Lane

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$97,375
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	240
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	1450
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	3360
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	Maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Nancy Lane

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=Thomas O'Donnell

CATEGORY	MEASURE
Job Title	Other
Job Title II	Maintenance Supervisor
Base Annual Salary Amount	\$93,366
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	240
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	1000
Total Bonuses Amount	0
Total Stipends Amount	1500
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1107
District Contributions Above Teacher Contract for Retirement Plans	750
Total Contractual Post-Employment Benefit Amount	0
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at 120 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Thomas O'Donnell

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	