

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	679	671	735
Pupils On Roll - Special Full-Time	124	135	140
Subtotal - Pupils On Roll	803	806	875
Private School Placements	7	6	0
Pupils Sent to Other Districts-Reg Prog	1	1	0
Pupils Sent to Other Dists-Spec Ed Prog	2	2	0
Pupils Received	52	96	156

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,706,500	5,706,500	5,804,375
Total Tuition	10-1300	587,319	576,058	1,575,121
Transportation Fees From Other LEAS	10-1420-1440	0	0	26,770
Unrestricted Miscellaneous Revenues	10-1XXX	148,302	156,312	190,518
Interest Earned On Capital Reserve Funds	10-1XXX	778	500	600
Subtotal - Revenues From Local Sources		6,442,899	6,439,370	7,597,384
Revenues from State Sources:				
School Choice Aid	10-3116	117,657	183,114	156,366
Categorical Transportation Aid	10-3121	0	41,194	38,720
Extraordinary Aid	10-3131	4,827	6,000	15,000
Categorical Special Education Aid	10-3132	397,870	421,896	422,155
Equalization Aid	10-3176	3,573,280	3,727,587	3,726,917
Categorical Security Aid	10-3177	0	17,157	20,043
Other State Aids	10-3XXX	3,245	0	26,747
Subtotal - Revenues From State Sources		4,096,879	4,396,948	4,405,948
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	146,816	0	0
Subtotal - Revenues From Federal Sources		146,816	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	283,439	147,623
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	40,000
Adjustment For Prior Year Encumbrances		0	34,188	0
Actual Revenues (Over)/Under Expenditures		-181,161	0	0
Total Operating Budget		10,505,433	11,153,945	12,190,955
Grants and Entitlements:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	335,108	427,053	422,653
Total Revenues From State Sources		335,108	427,053	422,653
Revenues from Federal Sources:				
Title I	20-4411-4416	94,971	88,715	66,535
Title II	20-4451-4455	31,728	22,855	17,140
I.D.E.A. Part B (Handicapped)	20-4420-4429	264,760	238,480	178,860
Total Revenues From Federal Sources		391,459	350,050	262,535
Total Grants And Entitlements		726,567	777,103	685,188
Repayment of Debt:				
Transfers From Other Funds	40-5200	18,884	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	324,603	316,407	320,226
Interest On Investments	40-1510	954	0	0
Miscellaneous	40-1XXX	954	0	0
Total Revenues From Local Sources		325,557	316,407	320,226
Budgeted Fund Balance	40-303	0	26,583	4,639
Total Local Repayment Of Debt		344,441	342,990	324,865
Actual Revenues (Over)/Under Expenditures		19,061	0	0
Total Repayment Of Debt		363,502	342,990	324,865
Total Revenues/Sources		11,595,502	12,274,038	13,201,008
Total Revenues/Sources Net of Transfers		11,595,502	12,274,038	13,201,008

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,012,443	3,305,723	3,547,572
Special Education - Instruction	11-2XX-100-XXX	1,197,804	1,188,944	1,274,604
Basic Skills/Remedial - Instruction	11-230-100-XXX	275,652	291,904	415,558
Bilingual Education - Instruction	11-240-100-XXX	70,892	114,289	111,538
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	50,871	51,200	45,750
School-Sponsored Athletics - Instruction	11-402-100-XXX	33,175	42,700	44,700
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	534,273	371,988	544,371
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	3,241	3,396	3,370
Undist. Expenditures - Health Services	11-000-213-XXX	140,670	139,440	142,317
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	234,595	239,670	255,761
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	93,328	164,828	166,793
Undist. Expenditures - Guidance	11-000-218-XXX	153,398	186,000	176,103
Undist. Expenditures - Child Study Teams	11-000-219-XXX	319,817	327,777	340,372
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	37,357	45,414	79,753
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	125,818	105,592	129,342
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,468	7,691	8,250
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	256,851	295,916	312,935
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	452,463	469,240	454,445
Undist. Expend. - Central Services	11-000-251-XXX	249,567	244,510	249,171
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	95,381	143,000	154,580
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	983,646	996,589	1,102,901
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	375,469	381,366	405,265
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,798,876	1,968,791	2,141,564
Total Undistributed Expenditures		5,859,218	6,091,208	6,667,293
Total General Current Expense		10,500,055	11,085,968	12,107,015

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	5,378	39,370	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	28,107	83,340
Interest Deposit To Capital Reserve	10-604	0	500	600
Total Capital Outlay		5,378	67,977	83,940
General Fund Grand Total		10,505,433	11,153,945	12,190,955
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	17,933	18,969	18,969
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	164,202	218,001	218,001
Nonpublic Handicapped Services	20-XXX-XXX-XXX	121,679	152,353	152,353
Nonpublic Nursing Services	20-XXX-XXX-XXX	25,437	26,329	26,329
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	7,001	7,001
Other	20-XXX-XXX-XXX	5,857	4,400	0
Total Other State Projects		335,108	427,053	422,653
Total State Projects	20-XXX-XXX-XXX	335,108	427,053	422,653
Federal Projects:				
Title I	20-XXX-XXX-XXX	94,971	88,715	66,535
Title II	20-XXX-XXX-XXX	31,728	22,855	17,140
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	264,760	238,480	178,860
Total Federal Projects	20-XXX-XXX-XXX	391,459	350,050	262,535
Total Special Revenue Funds		726,567	777,103	685,188
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	363,502	342,990	324,865
Total Debt Service Funds		363,502	342,990	324,865
Total Expenditures/Appropriations		11,595,502	12,274,038	13,201,008
Total Expenditures Net of Transfers		11,595,502	12,274,038	13,201,008

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	406,844	534,483	251,044	250,000
--Repayment of Debt	50,283	31,222	4,639	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	137,588	138,366	138,866	99,466
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	57,456	146,579	146,579	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	\$10,897	\$12,379	\$11,899	\$12,931	\$12,855
Total Classroom Instruction	\$6,397	\$7,302	\$7,209	\$7,634	\$7,697
Classroom-Salaries and Benefits	\$6,081	\$7,054	\$6,947	\$7,302	\$7,356
Classroom-General Supplies and Textbooks	\$274	\$192	\$212	\$273	\$251
Classroom-Purchased Services	\$43	\$56	\$50	\$59	\$90
Total Support Services	\$1,534	\$1,735	\$1,562	\$1,866	\$1,831
Support Services-Salaries and Benefits	\$1,325	\$1,493	\$1,393	\$1,658	\$1,593
Total Administrative Costs	\$1,580	\$1,647	\$1,539	\$1,748	\$1,641
Administration Salaries and Benefits	\$1,382	\$1,431	\$1,346	\$1,494	\$1,403
Legal Costs	\$21	\$7	\$15	\$13	\$11
Total Operations and Maintenance of Plant	\$1,235	\$1,430	\$1,340	\$1,414	\$1,443
Operations and Maintenance-Salaries and Benefits	\$738	\$824	\$788	\$833	\$847
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$108	\$130	\$131	\$140	\$124
Total Equipment Costs	\$18	\$7	\$0	\$49	\$0
Employee Benefits as a percentage of salaries*	28.15%	26.48%	28.21%	27.03%	27.44%
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	Membership in NJSBAIG	0.00
Custodial and Maintenance Services	Shared Operations and Maintenance w/Laurel Springs	0.00
Superintendent and Assistant Sup.	Shared Superintendent w/Laurel Springs	0.00
Others	Shared Director of Special Services w/Sterling Regional (LEA) and Laurel Springs	0.00
Others	Shared Professional Staff w/Sterling Regional (occupational therapist, physical therapist services)	0.00
Others	Cooperative Purchasing through Gloucester Twp. BOE for trash/recycling	0.00
Transportation Services, including Fuel	Shared Student Transportation w/Hi-Nella	0.00
Purchasing - Power/Utilities	Membership through ACES for natural gas and electric	0.00
Purchasing - Supplies	Membership/Cooperative Purchasing through MRESC	0.00
Public Works (fire/snow/trash/water)	Grounds Maintenance through Stratford Borough	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,755,438
(B) Estimated Net Taxable Valuation (as of 10/01/12)	283,229,712
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	2.0321
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,073,755
(E) Estimated Net Taxable Valuation (as of 10/01/12)	283,229,712
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	2.1445

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,755,438
(H) Estimated Equalized Valuation (as of 10/01/12)	452,452,647
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2721
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,073,755
(K) Estimated Equalized Valuation (as of 10/01/12)	452,452,647
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.3424

NAME=Albert K. Brown

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$121,291
Full-Time Equivalent (FTE)	0.7
Shared with Another District?	Y
Shared County	07
Shared District	2540
Job Title Other District	Superintendent
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	240
Contracted Number of Annual Vacation Days	26
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	0
Total Allowances Amount	4500
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	5931
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	26195
Contractual Post-Employment Benefit Description of Payout of Sick days	Stratford share of \$15,000 allowable
Contractual Post-Employment Benefit Description of Payout of Vacation days	Stratford share per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for 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=Albert K. Brown

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=Denise DiGiandomenico

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$103,735
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	240
Contracted Number of Annual Vacation Days	26
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	0
Total Allowances Amount	1800
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	28964
Contractual Post-Employment Benefit Description of Payout of Sick days	Amount allowable by law & contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum allowable by policy & contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for 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=Denise DiGiandomenico

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=Gerald Furman

CATEGORY	MEASURE
Job Title	Other
Job Title II	Supervisor of Operations
Base Annual Salary Amount	\$85,241
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	240
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	0
Total Allowances Amount	750
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	26721
Contractual Post-Employment Benefit Description of Payout of Sick days	Amount allowable by law & contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum allowable by policy & contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for 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=Gerald Furman

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	