

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Shared-Time	421	440	460
Pupils On Roll - Special Full-Time	41	40	40
Pupils On Roll - Special Shared-Time	139	160	165
Subtotal - Pupils On Roll	601	640	665
Post-Secondary - Full Time	164	114	125

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	2,000,000	2,000,000	2,000,000
Tuition From LEAS	10-1310	1,080,854	1,000,115	1,000,050
Non-Resident Fees	10-1350	81,000	40,000	40,000
Unrestricted Miscellaneous Revenues	10-1XXX	104,324	805,068	584,562
Interest Earned On Capital Reserve Funds	10-1XXX	0	250	250
Other Restricted Miscellaneous Revenues	10-1XXX	645,062	0	0
Subtotal - Revenues From Local Sources		3,911,240	3,845,433	3,624,862
Revenues from State Sources:				
Categorical Special Education Aid	10-3132	142,342	155,122	163,569
Equalization Aid	10-3176	3,567,295	3,649,376	3,734,073
Categorical Security Aid	10-3177	0	18,910	20,801
Subtotal - Revenues From State Sources		3,709,637	3,823,408	3,918,443
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	135,397	0	0
Subtotal - Revenues From Federal Sources		135,397	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	987,181	1,154,384
Transfers From Other Funds	10-5200	-1,203	0	0
Adjustment For Prior Year Encumbrances		0	13,591	0
Actual Revenues (Over)/Under Expenditures		-294,929	0	0
Total Operating Budget		7,460,142	8,669,613	8,697,689
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	126,720	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues From State Sources		126,720	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	158,318	114,232	94,854
Title II	20-4451-4455	7,385	4,661	3,960
I.D.E.A. Part B (Handicapped)	20-4420-4429	91,833	74,785	73,965
Vocational Education	20-4430	0	131,130	132,590
Other	20-4XXX	54,517	0	0
Total Revenues From Federal Sources		312,053	324,808	305,369
Total Grants And Entitlements		438,773	324,808	305,369
Total Revenues/Sources		7,898,915	8,994,421	9,003,058
Total Revenues/Sources Net of Transfers		7,898,915	8,994,421	9,003,058

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Vocational Programs	11-3XX-100-XXX	2,066,060	2,459,372	2,570,351
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	22,414	40,750	40,750
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,260	4,000	4,000
Support Services:				
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	59,103	63,663	81,303
Undist. Expenditures - Health Services	11-000-213-XXX	86,919	94,577	92,520
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	36,967	39,888	39,793
Undist. Expenditures - Guidance	11-000-218-XXX	192,520	270,146	159,008
Undist. Expenditures - Child Study Teams	11-000-219-XXX	129,646	163,605	104,828
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	6,000	36,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	24,227	47,969	84,849
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	5,200	5,050
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	400,661	461,009	501,137
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	335,267	362,470	532,353
Undist. Expend. - Central Services	11-000-251-XXX	324,153	338,470	341,296
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	159,488	177,144	203,577
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	776,274	1,096,100	1,050,644
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	25,913	38,250	38,400
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,167,155	1,409,087	1,432,248
Undistributed Expenditures-Food Services	11-000-310-930	0	500	0
Total Undistributed Expenditures		3,718,293	4,574,078	4,703,506
Increase In Maintenance Reserve	10-606	250,000		
Total General Current Expense		6,058,027	7,078,200	7,318,607
Capital Expenditures:				
Equipment	12-XXX-XXX-730	164,990	104,500	48,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	672,253	581,646	19,288

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Increase In Capital Reserve	10-604	0	0	652,533
Interest Deposit To Capital Reserve	10-604	0	250	250
Total Capital Outlay		837,243	686,396	720,571
Post-Secondary Programs - Instruction	13-330-100-XXX	454,429	593,508	458,351
Post-Secondary Programs - Support Services	13-330-200-XXX	106,378	280,259	177,410
Total Post-Secondary Programs	13-330-X00-XXX	560,807	873,767	635,761
Special Schools:				
Vocational Evening:				
Vocational Evening-Local-Instruction	13-629-100-XXX	4,065	27,500	19,000
Vocational Evening-Local-Support Serv.	13-629-200-XXX	0	3,750	3,750
Total Vocational Evening - Local	13-629-X00-XXX	4,065	31,250	22,750
Total Special Schools	13-XXX-XXX-XXX	564,872	905,017	658,511
General Fund Grand Total		7,460,142	8,669,613	8,697,689
Special Grants and Entitlements:				
Other State Projects:				
Other	20-XXX-XXX-XXX	126,720		
Total Other State Projects		126,720		
Total State Projects	20-XXX-XXX-XXX	126,720		
Federal Projects:				
Title I	20-XXX-XXX-XXX	158,318	114,232	94,854
Title II	20-XXX-XXX-XXX	7,385	4,661	3,960
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	91,833	74,785	73,965
Vocational Education	20-XXX-XXX-XXX	0	131,130	132,590
Other	20-XXX-XXX-XXX	54,517		
Total Federal Projects	20-XXX-XXX-XXX	312,053	324,808	305,369
Total Special Revenue Funds		438,773	324,808	305,369
Total Expenditures/Appropriations		7,898,915	8,994,421	9,003,058
Total Expenditures Net of Transfers		7,898,915	8,994,421	9,003,058

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	498,289	466,468	432,609	432,609
--Repayment of Debt		0		
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	325,911	327,918	328,168	980,951
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	143,900	393,900	393,900	393,900
--Legal Reserve	987,181	2,107,706	1,154,384	0
--Tuition Reserve		0		
--Current Expense Emergency Reserve	0	0		
Repayment of Debt:				
--Restricted for Repayment of Debt	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	\$11,668	\$13,247	\$14,728	\$17,428	\$16,575
Total Classroom Instruction	\$5,918	\$6,596	\$7,123	\$8,452	\$8,049
Classroom-Salaries and Benefits	\$5,247	\$5,908	\$6,039	\$7,141	\$6,848
Classroom-General Supplies and Textbooks	\$541	\$443	\$788	\$931	\$849
Classroom-Purchased Services	\$130	\$244	\$297	\$380	\$352
Total Support Services	\$1,353	\$1,680	\$2,104	\$2,461	\$1,774
Support Services-Salaries and Benefits	\$1,260	\$1,503	\$1,886	\$2,189	\$1,353
Total Administrative Costs	\$2,694	\$3,484	\$3,113	\$3,693	\$4,163
Administration Salaries and Benefits	\$2,300	\$3,026	\$2,547	\$3,022	\$3,408
Legal Costs	\$47	\$68	\$73	\$85	\$87
Total Operations and Maintenance of Plant	\$1,670	\$1,968	\$2,265	\$2,679	\$2,454
Operations and Maintenance-Salaries and Benefits	\$752	\$975	\$925	\$1,094	\$1,020
Board Contribution to Food Services	\$0	\$0	\$1	\$1	\$0
Total Extracurricular Costs	\$32	\$59	\$105	\$124	\$119
Total Equipment Costs	\$39	\$359	\$195	\$230	\$102
Employee Benefits as a percentage of salaries*	25.51%	30.22%	31.96%	32.10%	33.35%
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.

Item	Line Number	Source	Amount	Explanation
1	300	Adult attendance fees	502562.00	Adult Students
1	230	Out of County Fees	40000.00	Out of County Students seeking our Districts Adult programs
2	300	Cumb Cty Ed. Cooperative	17000.00	Rental and Service Fee of COOP
3	300	Bank	65000.00	Anticipated Bank interest



Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Technology Services	Participate in the South Jersey Technology Partnership for technology services, supplies and consulting	0.00
Insurance Coverages and Benefits	Participate in New Jersey School Boards Insurance Group consortium	0.00
Insurance Coverages and Benefits	Participate in the Southern New Jersey Regional Health Insurance Fund	0.00
Special Education Services	Utilize the Salem County Sepcial Services School District for Special Education Services OT/PT, IEP consults	0.00
Superintendent and Assistant Sup.	Shared Superintendent with Downe Township	0.00
Others	Serve as LEA for the Cumberland County Educational Cooperative	0.00
Transportation Services, including Fuel	Participate in County Purchasing Cooperative for Gasoline and Diesel	0.00
Purchasing - Power/Utilities	Participate in County Purchasing Cooperative for Electricity	0.00
Purchasing - Power/Utilities	Participate in Pittsgrove Natural Gas Jointure	0.00
Purchasing - Supplies	Participate in County Purchasing Cooperative for bread and milk	0.00
Purchasing - Supplies	Participate in Pittsgrove BOE copy paper buying consortium	0.00
Purchasing - Supplies	Participate in the Hunterdon County ESC Cooperative for School related supplies and technology	0.00
Purchasing - Supplies	Participate in the Middlesex Regional ESC Cooperative for School related supplies and technology	0.00
Public Works (fire/snow/trash/water)	Participate in County Purchasing Cooperative for Trash/Recycling	0.00

NAME=Albert Brown

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$82,950
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	22
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	0
Total Allowances Amount	0
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	13806
Contractual Post-Employment Benefit Description of Payout of Sick days	35% of per diem, Max 10k
Contractual Post-Employment Benefit Description of Payout of Vacation days	100% per diem, max 44 days
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=Albert 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=Dina Elliott

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	0.9
Shared with Another District?	Y
Shared County	11
Shared District	1120
Job Title Other District	Chief School Admin.
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	01/01/13
End Date of Contract	06/30/16
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	2
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	10000
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	8021
Contractual Post-Employment Benefit Description of Payout of Sick days	70% of per diem to max of \$15k
Contractual Post-Employment Benefit Description of Payout of Vacation days	based upon per diem of remaining days
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=Dina Elliott

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=Gene Mercoli

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$123,232
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	22
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	0
Total Allowances Amount	5000
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	4864
Total Contractual Post-Employment Benefit Amount	25190
Contractual Post-Employment Benefit Description of Payout of Sick days	100% per diem to a max of 15k
Contractual Post-Employment Benefit Description of Payout of Vacation days	100% per diem of earned, max 44 days
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=Gene Mercoli

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	