

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	319	320	321
Pupils On Roll - Special Full-Time	34	34	25
Subtotal - Pupils On Roll	353	354	346
Private School Placements	1	2	0
Pupils Sent to Other Districts-Reg Prog		1	0
Pupils Sent to Other Dists-Spec Ed Prog	11	9	8

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,248,892	2,293,870	2,381,276
Unrestricted Miscellaneous Revenues	10-1XXX	5,114	5,000	5,000
Subtotal - Revenues From Local Sources		2,254,006	2,298,870	2,386,276
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	19,333	19,164
Extraordinary Aid	10-3131	14,118	0	0
Categorical Special Education Aid	10-3132	178,755	188,641	192,699
Equalization Aid	10-3176	2,145,452	2,235,348	2,230,074
Categorical Security Aid	10-3177	32,993	42,638	44,024
Other State Aids	10-3XXX	4,872	0	0
Subtotal - Revenues From State Sources		2,376,190	2,485,960	2,485,961
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	85,476	0	0
Subtotal - Revenues From Federal Sources		85,476	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	205,004	145,270
Transfers From Other Funds	10-5200	27,000	0	0
Adjustment For Prior Year Encumbrances		0	1,051	0
Actual Revenues (Over)/Under Expenditures		-90,665	0	0
Total Operating Budget		4,652,007	4,990,885	5,017,507
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	3,136	0	0
Total Revenues From Local Sources	20-1XXX	3,136	0	0
Revenues from State Sources:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Preschool Education Aid	20-3218	78,706	55,688	78,584
Total Revenues From State Sources		78,706	55,688	78,584
Revenues from Federal Sources:				
Title I	20-4411-4416	113,766	106,037	79,528
Title II	20-4451-4455	31,478	22,586	16,940
I.D.E.A. Part B (Handicapped)	20-4420-4429	125,570	91,549	68,662
Other	20-4XXX	24,650	0	0
Total Revenues From Federal Sources		295,464	220,172	165,130
Total Grants And Entitlements		377,306	275,860	243,714
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	257,629	241,042	109,681
Total Revenues From Local Sources		257,629	241,042	109,681
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	137,005	126,154	0
Budgeted Fund Balance	40-303	0	12,461	0
Total Local Repayment Of Debt		394,634	379,657	109,681
Total Repayment Of Debt		394,634	379,657	109,681
Total Revenues/Sources		5,423,947	5,646,402	5,370,902
Total Revenues/Sources Net of Transfers		5,423,947	5,646,402	5,370,902

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,506,149	1,609,005	1,507,006
Special Education - Instruction	11-2XX-100-XXX	319,781	339,624	350,988
Basic Skills/Remedial - Instruction	11-230-100-XXX	42,696	35,168	629
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	2,089	2,000	1,200
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	4,437	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	315,131	456,687	494,591
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	4,500	4,500
Undist. Expenditures - Health Services	11-000-213-XXX	57,760	58,254	58,879
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	23,204	25,150	26,750
Undist. Expenditures - Guidance	11-000-218-XXX	0	375	1,250
Undist. Expenditures - Child Study Teams	11-000-219-XXX	159,362	196,818	200,101
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	19,569	17,690	18,350
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	45,307	56,913	46,960
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	675	4,417	4,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	236,894	226,217	224,874
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	80,397	77,790	63,838
Undist. Expend. - Central Services	11-000-251-XXX	137,671	137,434	114,680
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	381,427	404,545	425,918
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	363,822	362,272	428,685
Personal Services - Employee Benefits	11-XXX-XXX-2XX	839,615	893,192	984,446
Undistributed Expenditures-Food Services	11-000-310-930	0	255	1,500
Total Undistributed Expenditures		2,660,834	2,922,509	3,099,922
Increase In Maintenance Reserve	10-606	50,000		
Total General Current Expense		4,581,549	4,912,743	4,959,745
Capital Expenditures:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	70,458	78,142	57,762
Total Capital Outlay		70,458	78,142	57,762
General Fund Grand Total		4,652,007	4,990,885	5,017,507
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,136		
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	69,629	55,688	74,409
Support Services	20-218-200-XXX	9,077	0	4,175
Total Preschool Education Aid	20-218-XXX-XXX	78,706	55,688	78,584
Total State Projects	20-XXX-XXX-XXX	78,706	55,688	78,584
Federal Projects:				
Title I	20-XXX-XXX-XXX	113,766	106,037	79,528
Title II	20-XXX-XXX-XXX	31,478	22,586	16,940
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	125,570	91,549	68,662
Other	20-XXX-XXX-XXX	24,650		
Total Federal Projects	20-XXX-XXX-XXX	295,464	220,172	165,130
Total Special Revenue Funds		377,306	275,860	243,714
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	394,634	379,657	109,681
Total Debt Service Funds		394,634	379,657	109,681
Total Expenditures/Appropriations		5,423,947	5,646,402	5,370,902
Total Expenditures Net of Transfers		5,423,947	5,646,402	5,370,902

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	311,336	290,084	268,990	250,000
--Repayment of Debt	12,461	12,461	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	106,814	107,882	107,882	107,882
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	105,782	155,782	155,782	155,782
--Legal Reserve	190,872	310,190	126,280	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	\$10,163	\$10,828	\$12,058	\$11,690	\$11,868
Total Classroom Instruction	\$6,719	\$7,237	\$7,787	\$7,685	\$7,779
Classroom-Salaries and Benefits	\$6,496	\$7,019	\$7,491	\$7,438	\$7,473
Classroom-General Supplies and Textbooks	\$151	\$136	\$219	\$198	\$227
Classroom-Purchased Services	\$72	\$82	\$77	\$50	\$78
Total Support Services	\$941	\$1,095	\$1,494	\$1,296	\$1,344
Support Services-Salaries and Benefits	\$743	\$828	\$1,051	\$1,032	\$1,023
Total Administrative Costs	\$1,388	\$1,507	\$1,459	\$1,487	\$1,436
Administration Salaries and Benefits	\$952	\$1,056	\$1,060	\$1,053	\$1,010
Legal Costs	\$39	\$65	\$37	\$68	\$55
Total Operations and Maintenance of Plant	\$1,102	\$1,115	\$1,258	\$1,192	\$1,292
Operations and Maintenance-Salaries and Benefits	\$177	\$184	\$195	\$191	\$207
Board Contribution to Food Services	\$0	\$0	\$11	\$1	\$4
Total Extracurricular Costs	\$9	\$8	\$43	\$23	\$5
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	35.77%	34.76%	37.15%	34.88%	41.50%
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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Fulton Bank of NJ	5000.00	Investment Income

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Business Administrator and Assistant BA	Salem County Special Services: Shared Business Administrator/Board Secretary Services	0.00
Technology Services	Pittsgrove Twp School District and SJTP (county hub; technology services)	0.00
Insurance Coverages and Benefits	Brown & Brown Advisors: Medical & Dental Insurance Broker (part of trust fund)	0.00
Insurance Coverages and Benefits	ERIC South/NJSBAIG: General insurance policies	0.00
Special Education Services	Salem County Special Services: Speech Services	0.00
Custodial and Maintenance Services	Pittsgrove Twp School District: GCA Custodial Services, Inc.	0.00
Food Services	Pittsgrove Twp School District: Sodexo Food Service Management; Food Service Contract Consulting (Edvocate)	0.00
Social Worker/Psychologist	Deerfield Twp & Stow Creek & Greenwich School Districts: Shared Child Study Team Services	0.00
Recycling	Cumberland County Improvement Authority	0.00
Others	Pittsgrove Twp School District: AHERA Program; S- 1 Operator; Potable Water Management	0.00
Transportation Services, including Fuel	Joint Pupil Transportation Consortium: Regular Student, Preschool, Nonpublic, Choice Transportation	0.00
Transportation Services, including Fuel	Cumberland County Board for Vocational Education: Special Ed Student Busing	0.00
Purchasing - Power/Utilities	Pittsgrove Twp School District: Natural Gas Consortium	0.00
Purchasing - Power/Utilities	ACES: Electrical Generation Group Pricing	0.00
Purchasing - Supplies	Pittsgrove Twp School District: Paper Purchasing	0.00
Purchasing - Equipment	GCSSSD/SCSSSD: Accounting Software/Licensing	0.00
Curriculum Services	Hopewell School District: Shared Curriculum Coordinator with sending districts of Cumberland Regional	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,381,276
(B) Estimated Net Taxable Valuation (as of 10/01/12)	189,386,599
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.2574
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,490,957
(E) Estimated Net Taxable Valuation (as of 10/01/12)	189,386,599
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.3153

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,381,276
(H) Estimated Equalized Valuation (as of 10/01/12)	209,829,140
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1349
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,490,957
(K) Estimated Equalized Valuation (as of 10/01/12)	209,829,140
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.1871

NAME=Edythe Austermuhl

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$120,264
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	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	
Total Allowances Amount	4000
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2216
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	10000
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at 1/260 x salary; Max of \$10,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid on basis of 2 days/per month at termination of contract; paid at daily rate at nonrenewal of contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused convert to sick days at end of each school year
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=Edythe Austermuhl

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	

NAME=Melinda Galasso

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	CST Chairperson
Base Annual Salary Amount	\$88,097
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	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	19
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	2800
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	4984
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	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused can be converted to sick days at end of each school year or \$70/unused day
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	

NAME=Melinda Galasso

CATEGORY	MEASURE
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	

NAME=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.5
Shared with Another District?	Y
Shared County	33
Shared District	4635
Job Title Other District	Business Administrator
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	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	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	0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
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=Shared Services Agreement

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	\$71,400 Shared Services Agreement
Additional Comment 2	Shared Services Agreement: No Post Employment Benefits
Additional Comment 3	