

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	552	538	548
Pupils On Roll - Special Full-Time	61	64	62
Subtotal - Pupils On Roll	613	602	610
Private School Placements	2	1	0
Pupils Sent to Other Districts-Reg Prog	5	4	0
Pupils Sent to Other Dists-Spec Ed Prog	8	8	8

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	696,863	710,800	725,016
Total Tuition	10-1300	0	10,000	10,000
Unrestricted Miscellaneous Revenues	10-1XXX	13,074	38,422	38,422
Subtotal - Revenues From Local Sources		709,937	759,222	773,438
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	154,606	158,865	157,300
Extraordinary Aid	10-3131	17,983	0	0
Categorical Special Education Aid	10-3132	268,132	281,205	286,612
Equalization Aid	10-3176	5,093,334	5,008,576	5,088,222
Categorical Security Aid	10-3177	163,126	163,291	166,335
Adjustment Aid	10-3178	228,074	339,662	253,131
Other State Aids	10-3XXX	4,698	0	41,872
Subtotal - Revenues From State Sources		5,929,953	5,951,599	5,993,472
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	209,481	0	0
Subtotal - Revenues From Federal Sources		209,481	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	259,208	239,500
Withdrawal From Maint. Reserve	10-310	0	29,500	0
Transfers From Other Funds	10-5200	883	0	0
Adjustment For Prior Year Encumbrances		0	289	0
Actual Revenues (Over)/Under Expenditures		-158,770	0	0
Total Operating Budget		6,691,484	6,999,818	7,006,410
Grants and Entitlements:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	145,500	100,000
Preschool Education Aid	20-3218	1,008,374	1,131,661	1,462,440
Other Restricted Entitlements	20-32XX	2,596	0	0
Total Revenues From State Sources		1,010,970	1,277,161	1,562,440
Revenues from Federal Sources:				
Title I	20-4411-4416	428,722	312,221	234,166
Title II	20-4451-4455	53,850	47,697	35,773
Title IV	20-4471-4474	172	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	207,256	176,358	132,269
Other	20-4XXX	45,769	0	0
Total Revenues From Federal Sources		735,769	536,276	402,208
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	21,568	0
Total Grants And Entitlements		1,746,739	1,835,005	1,964,648
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	514,661	519,042
Total Revenues From Local Sources		0	514,661	519,042
Total Local Repayment Of Debt		0	514,661	519,042
Total Repayment Of Debt		0	514,661	519,042
Total Revenues/Sources		8,438,223	9,349,484	9,490,100
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	21,568	0
Total Revenues/Sources Net of Transfers		8,438,223	9,327,916	9,490,100

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,242,051	2,289,623	2,163,984
Special Education - Instruction	11-2XX-100-XXX	497,594	515,744	501,166
Basic Skills/Remedial - Instruction	11-230-100-XXX	159,433	160,027	194,641
Bilingual Education - Instruction	11-240-100-XXX	39,521	49,174	54,861
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	19,743	18,000	21,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	11,160	16,900	13,900
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	385,667	400,146	480,660
Undist. Expenditures - Health Services	11-000-213-XXX	54,670	55,560	56,717
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	83,121	77,206	78,682
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	133,929	134,295	61,987
Undist. Expenditures - Guidance	11-000-218-XXX	58,453	68,055	69,350
Undist. Expenditures - Child Study Teams	11-000-219-XXX	26,798	31,214	28,257
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	30,958	46,350	28,300
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	114,996	96,590	96,256
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,554	8,500	6,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	276,763	309,915	290,777
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	210,345	219,285	206,576
Undist. Expend. - Central Services	11-000-251-XXX	146,823	171,268	149,215
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	60,999	47,936	60,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	553,394	591,549	584,931
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	526,476	514,805	546,407
Personal Services - Employee Benefits	11-XXX-XXX-2XX	979,616	1,011,894	1,088,360
Undistributed Expenditures-Food Services	11-000-310-930	3,921		
Total Undistributed Expenditures		3,649,483	3,784,568	3,832,975
Total General Current Expense		6,618,985	6,834,036	6,782,527

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	30,429	19,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	72,499	115,813	182,757
Total Capital Outlay		72,499	146,242	201,757
Transfer Of Funds To Charter Schools	10-000-100-56X	0	19,540	22,126
General Fund Grand Total		6,691,484	6,999,818	7,006,410
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	634,566	708,060	798,068
Support Services	20-218-200-XXX	373,808	556,669	629,372
Fac Acquisition And Constr. Services	20-218-400-XXX	0	34,000	135,000
Total Preschool Education Aid	20-218-XXX-XXX	1,008,374	1,298,729	1,562,440
Other State Projects:				
Nonpublic Handicapped Services	20-XXX-XXX-XXX	2,596		
Total Other State Projects		2,596		
Total State Projects	20-XXX-XXX-XXX	1,010,970	1,298,729	1,562,440
Federal Projects:				
Title I	20-XXX-XXX-XXX	428,722	312,221	234,166
Title II	20-XXX-XXX-XXX	53,850	47,697	35,773
Title IV	20-XXX-XXX-XXX	172		
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	207,256	176,358	132,269
Other	20-XXX-XXX-XXX	45,769		
Total Federal Projects	20-XXX-XXX-XXX	735,769	536,276	402,208
Total Special Revenue Funds		1,746,739	1,835,005	1,964,648
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	514,661	519,042
Total Debt Service Funds		0	514,661	519,042
Total Expenditures/Appropriations		8,438,223	9,349,484	9,490,100

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	21,568	0
Total Expenditures Net of Transfers		8,438,223	9,327,916	9,490,100

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	386,041	270,314	489,500	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	42,000	57,000	27,500	27,500
--Legal Reserve	0	259,208	0	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	\$10,206	\$11,227	\$11,971	\$11,933	\$11,810
Total Classroom Instruction	\$6,835	\$7,436	\$7,863	\$7,747	\$7,831
Classroom-Salaries and Benefits	\$6,567	\$7,060	\$7,397	\$7,319	\$7,452
Classroom-General Supplies and Textbooks	\$195	\$263	\$323	\$316	\$322
Classroom-Purchased Services	\$73	\$114	\$108	\$112	\$57
Total Support Services	\$1,119	\$1,386	\$1,649	\$1,634	\$1,522
Support Services-Salaries and Benefits	\$813	\$1,079	\$1,134	\$1,122	\$970
Total Administrative Costs	\$1,225	\$1,380	\$1,362	\$1,464	\$1,392
Administration Salaries and Benefits	\$899	\$1,055	\$1,034	\$1,023	\$1,008
Legal Costs	\$61	\$35	\$20	\$14	\$20
Total Operations and Maintenance of Plant	\$962	\$950	\$1,022	\$1,012	\$989
Operations and Maintenance-Salaries and Benefits	\$112	\$119	\$124	\$123	\$115
Board Contribution to Food Services	\$0	\$7	\$0	\$0	\$0
Total Extracurricular Costs	\$64	\$65	\$73	\$72	\$72
Total Equipment Costs	\$4	\$0	\$87	\$107	\$253
Employee Benefits as a percentage of salaries*	24.91%	26.12%	28.20%	27.50%	30.11%
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	Non Medical insurance - Gloucester Cumberland Salem School District Joint Insurance Fund	0.00
Custodial and Maintenance Services	Custodial services - Pittsgrove Township School District	0.00
Social Worker/Psychologist	Child Study Team services - Salem County Special Services School District	0.00
Transportation Services, including Fuel	Regular transportation - Upper Deerfield Jointure for Pupil Transportation	0.00
Transportation Services, including Fuel	Special Education transportation - Cumberland County Cooperative CCTEC	0.00
Purchasing - Supplies	Middlesex Regional Educational Services Commission	0.00
Purchasing - Supplies	Copy paper - Pittsgrove Township School District	0.00
Purchasing - Equipment	Middlesex Regional Educational Services Commission	0.00
Curriculum Services	Shared Coordinator with CRSD constituent districts	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	725,016
(B) Estimated Net Taxable Valuation (as of 10/01/12)	319,694,847
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.2268
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,244,058
(E) Estimated Net Taxable Valuation (as of 10/01/12)	319,694,847
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.3891

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	725,016
(H) Estimated Equalized Valuation (as of 10/01/12)	316,072,971
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2294
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,244,058
(K) Estimated Equalized Valuation (as of 10/01/12)	316,072,971
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.3936

NAME=Mary Lou DeFrancisco

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Interim
Base Annual Salary Amount	\$135,000
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	08/01/12
End Date of Contract	04/17/13
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	Employee is not entitled to sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Employee is not entitled to vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Employee is not entitles to 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=Mary Lou DeFrancisco

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	Per Diem pay rate of \$519.23
Additional Comment 2	
Additional Comment 3	

NAME=Nicole Bethea

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	
Base Annual Salary Amount	\$82,400
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	6950
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1015
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	Cap of \$10,000. calculated at 1/260 of salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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=Nicole Bethea

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=Richard Davidson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$92,596
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	8850
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1207
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	Cap of \$10,000. calculated at 1/260 of annual salary.
Contractual Post-Employment Benefit Description of Payout of Vacation days	not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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=Richard Davidson

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=Sean McCarron

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	
Base Annual Salary Amount	\$82,400
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	6950
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1207
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	Cap of \$10,000. calculated at 1/260 of annual salary
Contractual Post-Employment Benefit Description of Payout of Vacation days	not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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=Sean McCarron

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	3500
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	Health / Prescription waiver payment
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	