

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	119	105	107
Pupils On Roll - Special Full-Time	2	6	7
Subtotal - Pupils On Roll	121	111	114
Pupils Sent to Other Dists-Spec Ed Prog	3	3	4
Pupils Received	1	1	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	880,526	892,135	956,810
Total Tuition	10-1300	2,880	6,400	6,400
Transportation Fees From Other LEAS	10-1420-1440	32,130	33,750	34,425
Unrestricted Miscellaneous Revenues	10-1XXX	10,151	3,000	3,000
Subtotal - Revenues From Local Sources		925,687	935,285	1,000,635
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	51,989	50,647	52,220
Categorical Special Education Aid	10-3132	66,206	68,762	68,555
Equalization Aid	10-3176	589,305	586,545	566,187
Categorical Security Aid	10-3177	15,939	16,482	16,100
Adjustment Aid	10-3178	105,318	107,512	121,527
Other State Aids	10-3XXX	0	0	5,359
Subtotal - Revenues From State Sources		828,757	829,948	829,948
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	17,096	0	0
Subtotal - Revenues From Federal Sources		17,096	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	47,572	66,152
Adjustment For Prior Year Encumbrances		0	14,299	0
Actual Revenues (Over)/Under Expenditures		-37,603	0	0
Total Operating Budget		1,733,937	1,827,104	1,896,735
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	34,147	36,455	32,879

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues From State Sources		34,147	36,455	32,879
Revenues from Federal Sources:				
Title I	20-4411-4416	25,510	21,743	18,482
Title II	20-4451-4455	4,415	4,344	3,692
I.D.E.A. Part B (Handicapped)	20-4420-4429	95,935	47,911	40,861
Other	20-4XXX	11,831	0	0
Total Revenues From Federal Sources		137,691	73,998	63,035
Total Grants And Entitlements		171,838	110,453	95,914
Total Revenues/Sources		1,905,775	1,937,557	1,992,649
Total Revenues/Sources Net of Transfers		1,905,775	1,937,557	1,992,649

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	531,837	594,180	622,478
Special Education - Instruction	11-2XX-100-XXX	46,051	48,438	49,980
Basic Skills/Remedial - Instruction	11-230-100-XXX	54,965	17,513	17,189
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	7,400	3,000	3,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	6,614	6,700	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	86,775	115,026	166,447
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,561	10,400	9,835
Undist. Expenditures - Health Services	11-000-213-XXX	45,463	51,130	47,337
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	9,691	15,180	12,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	5,700	2,000
Undist. Expenditures - Guidance	11-000-218-XXX	0	14,000	9,659
Undist. Expenditures - Child Study Teams	11-000-219-XXX	7,220	6,190	5,917
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	19,366	31,099	30,544
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	788	2,000	1,800
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,323	4,000	4,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	121,040	132,466	127,206
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	21,520	25,660	23,130
Undist. Expend. - Central Services	11-000-251-XXX	26,671	32,005	32,200
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	158,069	184,237	188,995
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	150,626	158,649	155,339
Personal Services - Employee Benefits	11-XXX-XXX-2XX	330,599	368,792	366,540
Undistributed Expenditures-Food Services	11-000-310-930	6,659	0	15,000
Total Undistributed Expenditures		1,002,371	1,156,534	1,197,949
Total General Current Expense		1,649,238	1,826,365	1,895,596
Capital Expenditures:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Equipment	12-XXX-XXX-730	84,699		
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	739	1,139
Total Capital Outlay		84,699	739	1,139
General Fund Grand Total		1,733,937	1,827,104	1,896,735
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,287	6,711	6,711
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	11,281	10,418	9,821
Nonpublic Handicapped Services	20-XXX-XXX-XXX	7,363	7,535	7,033
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,216	9,314	9,314
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	2,477	0
Total Other State Projects		34,147	36,455	32,879
Total State Projects	20-XXX-XXX-XXX	34,147	36,455	32,879
Federal Projects:				
Title I	20-XXX-XXX-XXX	25,510	21,743	18,482
Title II	20-XXX-XXX-XXX	4,415	4,344	3,692
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	95,935	47,911	40,861
Other	20-XXX-XXX-XXX	11,831		
Total Federal Projects	20-XXX-XXX-XXX	137,691	73,998	63,035
Total Special Revenue Funds		171,838	110,453	95,914
Total Expenditures/Appropriations		1,905,775	1,937,557	1,992,649
Total Expenditures Net of Transfers		1,905,775	1,937,557	1,992,649

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	223,806	253,724	306,152	240,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	861	861	861	861
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	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	\$10,148	\$11,965	\$12,701	\$13,902	\$13,721
Total Classroom Instruction	\$5,881	\$7,388	\$7,799	\$8,387	\$8,406
Classroom-Salaries and Benefits	\$5,554	\$6,908	\$7,235	\$7,847	\$7,803
Classroom-General Supplies and Textbooks	\$191	\$237	\$303	\$312	\$318
Classroom-Purchased Services	\$136	\$243	\$262	\$228	\$284
Total Support Services	\$997	\$1,134	\$1,352	\$1,554	\$1,368
Support Services-Salaries and Benefits	\$613	\$753	\$963	\$924	\$883
Total Administrative Costs	\$1,548	\$1,678	\$1,805	\$1,959	\$1,841
Administration Salaries and Benefits	\$1,132	\$1,211	\$1,274	\$1,377	\$1,270
Legal Costs	\$4	\$6	\$8	\$24	\$9
Total Operations and Maintenance of Plant	\$1,403	\$1,589	\$1,680	\$1,914	\$1,905
Operations and Maintenance-Salaries and Benefits	\$526	\$667	\$678	\$733	\$728
Board Contribution to Food Services	\$37	\$57	\$0	\$0	\$132
Total Extracurricular Costs	\$100	\$120	\$67	\$87	\$70
Total Equipment Costs	\$552	\$723	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	31.24%	37.13%	38.84%	39.28%	38.71%
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	765	Chapter 192/193	32879.00	For Woodland Country Day School

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Business Administrator and Assistant BA	Business Administrator and Business Office Services	42000.00
Social Worker/Psychologist	Child Study Team Services from Deerfield SD	33863.00
Purchasing - Supplies	Joint Purchasing Agreement with Pittsgrove SD for copy paper	2500.00
Curriculum Services	Supv of Curriculum/Instructor Services from Greenwich SD	30544.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	956,810
(B) Estimated Net Taxable Valuation (as of 12/31/12)	80,653,500
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.1863
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	956,810
(E) Estimated Net Taxable Valuation (as of 12/31/12)	80,653,500
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.1863

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	956,810
(H) Estimated Equalized Valuation (as of 10/01/12)	120,008,467
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7973
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	956,810
(K) Estimated Equalized Valuation (as of 10/01/12)	120,008,467
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.7973

NAME=John Klug

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$120,686
Full-Time Equivalent (FTE)	0.9
Shared with Another District?	Y
Shared County	11
Shared District	1820
Job Title Other District	Superintendent
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	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	2680
Total Bonuses Amount	0
Total Stipends Amount	10000
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	No contractual obligation
Contractual Post-Employment Benefit Description of Payout of Vacation days	No contractual obligation
Contractual Post-Employment Benefit Description of Payout of Personal days	No contractual obligation
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=John Klug

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=Shared Serv-BA

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.2
Shared with Another District?	Y
Shared County	33
Shared District	3860
Job Title Other District	Business Admin
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	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	
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	No contractual obligation
Contractual Post-Employment Benefit Description of Payout of Vacation days	No contractual obligation
Contractual Post-Employment Benefit Description of Payout of Personal days	No contractual obligation
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	

NAME=Shared Serv-BA

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	BA Services purchased from Oldmans Twp at a cost of \$44,000. There are no post retirement benefits for this District.
Additional Comment 2	
Additional Comment 3	