

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	726	766	786
Pupils On Roll - Special Full-Time	131	121	123
Subtotal - Pupils On Roll	857	887	909
Private School Placements	1	2	0
Pupils Sent to Other Districts-Reg Prog	3	1	0
Pupils Sent to Other Dists-Spec Ed Prog	6	4	4
Pupils Received	8	9	7

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,133,850	6,261,024	6,386,244
Total Tuition	10-1300	79,899	11,907	45,988
Rents And Royalties	10-1910	6,865	0	1,000
Unrestricted Miscellaneous Revenues	10-1XXX	52,534	34,093	35,000
Interest Earned On Maintenance Reserve	10-1XXX	0	4,000	4,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	350	350
Other Restricted Miscellaneous Revenues	10-1XXX	0	1,500	1,500
Subtotal - Revenues From Local Sources		6,273,148	6,312,874	6,474,082
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	54,643	58,120
Categorical Special Education Aid	10-3132	427,026	444,303	456,601
Equalization Aid	10-3176	5,410,709	5,371,741	5,604,194
Categorical Security Aid	10-3177	123,427	138,699	146,667
Other State Aids	10-3XXX	9,023	0	0
Subtotal - Revenues From State Sources		5,970,185	6,009,386	6,265,582
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	32,316	22,653	22,653
Education Jobs Fund	18-4522	216,545	0	0
Subtotal - Revenues From Federal Sources		248,861	22,653	22,653
Budgeted Fund Balance - Operating Budget	10-303	0	181,009	121,298
Withdrawal From Maint. Reserve	10-310	0	140,000	140,000
Adjustment For Prior Year Encumbrances		0	39,804	0
Actual Revenues (Over)/Under Expenditures		-349,054	0	0
Total Operating Budget		12,143,140	12,705,726	13,023,615

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	45,872	21,041
Preschool Education Aid	20-3218	212,373	216,900	274,540
Total Revenues From State Sources		212,373	262,772	295,581
Revenues from Federal Sources:				
Title I	20-4411-4416	331,988	333,777	250,333
Title II	20-4451-4455	60,050	47,779	35,834
Title III	20-4491-4494	0	10,975	8,231
I.D.E.A. Part B (Handicapped)	20-4420-4429	229,179	213,425	160,069
Total Revenues From Federal Sources		621,217	605,956	454,467
Total Grants And Entitlements		833,590	868,728	750,048
Repayment of Debt:				
Transfers From Other Funds	40-5200	1,624	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	508,890	510,751	518,770
Total Revenues From Local Sources		508,890	510,751	518,770
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	20,762	20,562	20,359
Budgeted Fund Balance	40-303	0	2,750	1,624
Total Local Repayment Of Debt		531,276	534,063	540,753
Actual Revenues (Over)/Under Expenditures		500	0	0
Total Repayment Of Debt		531,776	534,063	540,753
Total Revenues/Sources		13,508,506	14,108,517	14,314,416
Total Revenues/Sources Net of Transfers		13,508,506	14,108,517	14,314,416

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,550,023	3,768,963	3,919,532
Special Education - Instruction	11-2XX-100-XXX	1,465,335	1,446,885	1,442,270
Basic Skills/Remedial - Instruction	11-230-100-XXX	79,706	131,993	181,280
Bilingual Education - Instruction	11-240-100-XXX	61,960	88,820	91,500
Other Instructional Programs - Instruction	11-4XX-100-XXX	64,629	68,821	70,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	120,954	171,999	217,377
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	1,000	1,000
Undist. Expenditures - Health Services	11-000-213-XXX	234,266	236,996	227,736
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	89,364	92,950	86,070
Undist. Expenditures - Guidance	11-000-218-XXX	253,564	270,320	265,980
Undist. Expenditures - Child Study Teams	11-000-219-XXX	294,633	324,310	331,360
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	14,800	51,950	53,990
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	103,230	131,245	138,170
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,429	30,850	43,350
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	300,475	334,750	332,640
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	630,416	643,923	643,585
Undist. Expend. - Central Services	11-000-251-XXX	247,256	257,756	249,700
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	111,361	105,890	108,131
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,349,813	1,449,590	1,423,298
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	558,300	588,975	612,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,208,335	2,356,772	2,465,310
Total Undistributed Expenditures		6,527,196	7,049,276	7,199,697
Interest Earned On Maintenance Reserve	10-606	0	4,000	4,000
Increase In Maintenance Reserve	10-606	204,000		
Total General Current Expense		11,952,849	12,558,758	12,908,279

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	120,785	59,146	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	46,522	67,849	104,618
Interest Deposit To Capital Reserve	10-604	0	350	350
Total Capital Outlay		167,307	127,345	104,968
Transfer Of Funds To Charter Schools	10-000-100-56X	22,984	19,623	10,368
General Fund Grand Total		12,143,140	12,705,726	13,023,615
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	212,045	249,962	295,581
Support Services	20-218-200-XXX	328	12,810	0
Total Preschool Education Aid	20-218-XXX-XXX	212,373	262,772	295,581
Total State Projects	20-XXX-XXX-XXX	212,373	262,772	295,581
Federal Projects:				
Title I	20-XXX-XXX-XXX	331,988	333,777	250,333
Title II	20-XXX-XXX-XXX	60,050	47,779	35,834
Title III	20-XXX-XXX-XXX	0	10,975	8,231
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	229,179	213,425	160,069
Total Federal Projects	20-XXX-XXX-XXX	621,217	605,956	454,467
Total Special Revenue Funds		833,590	868,728	750,048
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	531,776	534,063	540,753
Total Debt Service Funds		531,776	534,063	540,753
Total Expenditures/Appropriations		13,508,506	14,108,517	14,314,416
Total Expenditures Net of Transfers		13,508,506	14,108,517	14,314,416

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	255,946	439,535	293,526	253,318
--Repayment of Debt	4,874	4,374	1,624	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	31,703	282,020	282,370	282,720
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	855,858	919,858	783,858	647,858
--Legal Reserve	0	81,090	81,090	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	\$12,657	\$12,930	\$13,874	\$13,623	\$13,639
Total Classroom Instruction	\$7,658	\$8,095	\$8,506	\$8,329	\$8,492
Classroom-Salaries and Benefits	\$7,406	\$7,808	\$8,155	\$7,949	\$8,131
Classroom-General Supplies and Textbooks	\$194	\$237	\$268	\$311	\$298
Classroom-Purchased Services	\$58	\$49	\$83	\$69	\$63
Total Support Services	\$1,443	\$1,462	\$1,719	\$1,619	\$1,592
Support Services-Salaries and Benefits	\$1,336	\$1,313	\$1,452	\$1,443	\$1,417
Total Administrative Costs	\$1,802	\$1,836	\$1,805	\$1,841	\$1,786
Administration Salaries and Benefits	\$1,506	\$1,502	\$1,363	\$1,412	\$1,365
Legal Costs	\$3	\$1	\$6	\$6	\$6
Total Operations and Maintenance of Plant	\$1,755	\$1,776	\$1,844	\$1,834	\$1,769
Operations and Maintenance-Salaries and Benefits	\$843	\$892	\$918	\$854	\$867
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$100	\$141	\$0	\$67	\$0
Employee Benefits as a percentage of salaries*	30.87%	28.86%	28.47%	29.81%	30.00%
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	350	Facility Use Fee	1500.00	Recovery of additional custodial fees for use of buildings
1	630	Maintenance Reserve	140000.00	Required Maintenance for facilities



Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Business Administrator and Assistant BA	Shared service agreement with Chesilhurst Board of Education	0.00
Insurance Coverages and Benefits	Member of the Gloucester, Cumberland Salem school district joint insurance fund and SPELLJIF	0.00
Food Services	LEA providing satellite breakfast and lunch meals to three private schools and two school districts	0.00
Transportation Services, including Fuel	LEA for 5 district pupil transportation jointure	0.00
Transportation Services, including Fuel	Cumberland Coounty Educational Cooperative for special education transportation	0.00
Transportation Services, including Fuel	Cumberland Regional High School district for non-public transportation	0.00
Purchasing - Power/Utilities	Member of the Alliance for Competitive Energy Services (ACT)	0.00
Purchasing - Supplies	Purchase of supplies and material from Pittsgrove Township Board of Education	0.00
Purchasing - Supplies	Member of the Middlesex Regional Educational Services Commission	0.00
Public Works (fire/snow/trash/water)	Snow removal services with Upper Deerfield Twp municipality	0.00
Public Works (fire/snow/trash/water)	Salt and sand distribution with Upper Deerfield Twp municipality	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,323,634
(B) Estimated Net Taxable Valuation (as of 01/31/13)	628,117,666
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.0068
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,838,495
(E) Estimated Net Taxable Valuation (as of 01/31/13)	628,117,666
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.0887
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B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,323,634
(H) Estimated Equalized Valuation (as of 10/01/12)	615,768,756
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0269
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,838,495
(K) Estimated Equalized Valuation (as of 10/01/12)	615,768,756
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.1106
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NAME=Bruce Harbinson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$111,973
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	07
Shared District	0810
Job Title Other District	School Business Admin
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	N/A
Total Allowances Amount	10965
Total Bonuses Amount	0
Total Stipends Amount	7842
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	28170
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of 100 days at \$150
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 25 days at per diem
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=Bruce Harbinson

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	25000
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	Shared SBA Services with Chesilhurst BOE
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	The Upper Deerfield Twp. BOE receives \$35,000 from the Chesilhurst BOE
Additional Comment 2	
Additional Comment 3	

NAME=Dr. Peter Koza

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
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	07/01/11
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	N/A
Total Allowances Amount	2500
Total Bonuses Amount	5600
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	31730
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of 100 days at \$150
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 30 days at per diem
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=Dr. Peter Koza

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	