

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	193	176	174
Pupils On Roll - Special Full-Time	29	34	34
Subtotal - Pupils On Roll	222	210	208
Private School Placements	1	1	0
Pupils Sent to Other Districts-Reg Prog	1	0	0
Pupils Sent to Other Dists-Spec Ed Prog	8	6	8
Pupils Received	1	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,310,014	2,356,214	2,428,043
Total Tuition	10-1300	16,478	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	12,111	5,000	5,000
Subtotal - Revenues From Local Sources		2,338,603	2,361,214	2,433,043
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	5,275	5,424	5,424
Extraordinary Aid	10-3131	6,685	0	0
Categorical Special Education Aid	10-3132	129,527	132,086	132,086
Equalization Aid	10-3176	853,015	850,018	850,018
Categorical Security Aid	10-3177	4,551	4,841	4,841
Other State Aids	10-3XXX	0	0	4,240
Subtotal - Revenues From State Sources		999,053	992,369	996,609
Budgeted Fund Balance - Operating Budget	10-303	0	243,834	216,242
Other Financing Sources	10-5xxx	3,004	0	0
Adjustment For Prior Year Encumbrances		0	1,900	0
Actual Revenues (Over)/Under Expenditures		-143,276	0	0
Total Operating Budget		3,197,384	3,599,317	3,645,894
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	283,116	332,632	332,631
Total Revenues From State Sources		283,116	332,632	332,631
Revenues from Federal Sources:				
Title I	20-4411-4416	26,385	21,492	18,268

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Title II	20-4451-4455	11,303	12,193	10,365
I.D.E.A. Part B (Handicapped)	20-4420-4429	95,531	145,714	123,857
Other	20-4XXX	1,339	4,901	4,475
Total Revenues From Federal Sources		134,558	184,300	156,965
Total Grants And Entitlements		417,674	516,932	489,596
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	33,765	32,995	32,225
Total Revenues From Local Sources		33,765	32,995	32,225
Total Local Repayment Of Debt		33,765	32,995	32,225
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		33,764	32,995	32,225
Total Revenues/Sources		3,648,822	4,149,244	4,167,715
Total Revenues/Sources Net of Transfers		3,648,822	4,149,244	4,167,715

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,083,376	1,175,270	1,172,917
Special Education - Instruction	11-2XX-100-XXX	352,552	378,617	385,252
Basic Skills/Remedial - Instruction	11-230-100-XXX	132,926	138,235	141,302
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	6,500	9,630	9,450
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	226,191	239,481	265,889
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,254	12,615	12,835
Undist. Expenditures - Health Services	11-000-213-XXX	53,431	58,398	58,488
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	92,499	107,365	112,699
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	28,740	39,000	40,300
Undist. Expenditures - Guidance	11-000-218-XXX	29,420	38,959	35,406
Undist. Expenditures - Child Study Teams	11-000-219-XXX	72,289	72,298	75,000
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	31,282	35,439	36,845
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	53,912	55,641	56,948
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	585	13,700	13,625
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	199,689	204,158	202,404
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	49,713	42,475	41,874
Undist. Expend. - Central Services	11-000-251-XXX	78,925	84,150	82,150
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	166,558	228,733	243,060
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	117,933	116,548	123,512
Personal Services - Employee Benefits	11-XXX-XXX-2XX	410,116	499,471	522,444
Total Undistributed Expenditures		1,621,537	1,848,431	1,923,479
Total General Current Expense		3,196,891	3,550,183	3,632,400
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	16,640	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	493	32,494	13,494

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Capital Outlay		493	49,134	13,494
General Fund Grand Total		3,197,384	3,599,317	3,645,894
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	21,295	21,501	21,500
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	122,102	127,974	127,974
Nonpublic Handicapped Services	20-XXX-XXX-XXX	102,304	144,562	144,562
Nonpublic Nursing Services	20-XXX-XXX-XXX	29,556	30,262	30,262
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,859	8,333	8,333
Total Other State Projects		283,116	332,632	332,631
Total State Projects	20-XXX-XXX-XXX	283,116	332,632	332,631
Federal Projects:				
Title I	20-XXX-XXX-XXX	26,385	21,492	18,268
Title II	20-XXX-XXX-XXX	11,303	12,193	10,365
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	95,531	145,714	123,857
Other	20-XXX-XXX-XXX	1,339	4,901	4,475
Total Federal Projects	20-XXX-XXX-XXX	134,558	184,300	156,965
Total Special Revenue Funds		417,674	516,932	489,596
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	33,764	32,995	32,225
Total Debt Service Funds		33,764	32,995	32,225
Total Expenditures/Appropriations		3,648,822	4,149,244	4,167,715
Total Expenditures Net of Transfers		3,648,822	4,149,244	4,167,715

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	332,417	264,102	266,685	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	5	5	5	5
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	236,417	435,974	199,557	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	1	1	1

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,299	\$12,843	\$14,333	\$15,210	\$15,591
Total Classroom Instruction	\$7,983	\$8,440	\$9,350	\$9,887	\$10,106
Classroom-Salaries and Benefits	\$7,733	\$8,138	\$8,757	\$9,315	\$9,689
Classroom-General Supplies and Textbooks	\$155	\$188	\$328	\$350	\$210
Classroom-Purchased Services	\$95	\$113	\$265	\$222	\$207
Total Support Services	\$1,729	\$1,879	\$2,073	\$2,301	\$2,374
Support Services-Salaries and Benefits	\$1,012	\$1,196	\$1,057	\$1,205	\$1,245
Total Administrative Costs	\$1,640	\$1,670	\$1,677	\$1,793	\$1,793
Administration Salaries and Benefits	\$1,051	\$1,133	\$1,018	\$1,107	\$1,117
Total Operations and Maintenance of Plant	\$899	\$819	\$1,182	\$1,174	\$1,263
Operations and Maintenance-Salaries and Benefits	\$430	\$412	\$467	\$430	\$471
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$47	\$35	\$53	\$56	\$56
Total Equipment Costs	\$10	\$0	\$74	\$79	\$0
Legal Costs	\$8	\$20	\$21	\$23	\$19
Employee Benefits as a percentage of salaries*	19.73%	20.37%	24.81%	24.44%	24.96%

*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 the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2013-14 revised appropriations and the 2014-15 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)
Business Services	Shared Business Services with Gateway, Westville and National Park	0.00
Special Education Services	Shared CST services with Gateway, National Park and Westville	0.00
Food Services	Food Service provided through Gateway HS	0.00
Transportation Services, including Fuel	Transportation Services provided through GatewayHS	0.00
Purchasing	ACT for telecommunication services	0.00
Purchasing	ACES for Electric and Gas	0.00
Curriculum Services	Curriculum Services shared with Gateway, National Park, Westville and Wenonah	0.00
Insurance Coverages and Benefits	District is member of GCSJIF for insurance coverage	0.00
Insurance Coverages and Benefits	District is member of Southern NJ HIF for Health Benefits	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,392,129
(B) Estimated Net Taxable Valuation (as of 10/01/13)	261,089,128
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.9162
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,424,738
(E) Estimated Net Taxable Valuation (as of 10/01/13)	261,089,128
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.9287

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,392,129
(H) Estimated Equalized Valuation (as of 10/01/13)	264,224,710
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9053
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,424,738
(K) Estimated Equalized Valuation (as of 10/01/13)	264,224,710
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.9177

NAME=Janis Gansert

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$112,200
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	01/01/13
End Date of Contract	06/30/16
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	1300
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	4273
Contractual Post-Employment Benefit Description of Payout of Sick days	no provision for payout in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days at \$427.31/day
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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=Janis Gansert

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 Services Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	15
Shared District	5740
Job Title Other District	Business Administrator
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	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

NAME=Shared Services Agreement

CATEGORY	MEASURE
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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of 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	
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	