

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,554.0	1,593.0	1,630.0
Pupils On Roll - Special Full-Time	329.0	322.0	306.0
Subtotal - Pupils On Roll	1,883.0	1,915.0	1,936.0
Private School Placements	27.5	29.0	0.0
Pupils Sent to Other Districts-Reg Prog	4.0	7.0	0.0
Pupils Sent to Other Dists-Spec Ed Prog	6.5	9.0	6.0
Pupils Received	330.0	317.0	360.0
Pupils in State Facilities	2.0	2.0	2.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,051,631	10,327,876	10,534,434
Total Tuition	10-1300	5,294,186	5,573,564	5,369,964
Transportation Fees From Other LEAS	10-1420-1440	51,697	45,000	45,000
Unrestricted Miscellaneous Revenues	10-1XXX	145,186	70,000	105,383
Interest Earned On Capital Reserve Funds	10-1XXX	5,202	0	0
Subtotal - Revenues From Local Sources		15,547,902	16,016,440	16,054,781
Revenues from State Sources:				
School Choice Aid	10-3116	0	86,785	265,460
Categorical Transportation Aid	10-3121	227,579	223,925	223,925
Extraordinary Aid	10-3131	114,281	250,000	100,000
Categorical Special Education Aid	10-3132	853,293	866,509	866,509
Equalization Aid	10-3176	14,102,068	14,483,942	14,483,942
Categorical Security Aid	10-3177	396,872	411,232	411,232
Other State Aids	10-3XXX	7,513	0	31,470
Subtotal - Revenues From State Sources		15,701,606	16,322,393	16,382,538
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	42,752	59,245	47,397
Education Jobs Fund	18-4522	1,411	0	0
Subtotal - Revenues From Federal Sources		44,163	59,245	47,397
Budgeted Fund Balance - Operating Budget	10-303	1,881,216	565,036	900,905
Withdrawal From Cap Res-For Local Share	10-307	115,500	1,000,000	501,289
Transfers From Other Funds	10-5200	7,082	0	0
Other Financing Sources	10-5xxx	157,828	0	0
Actual Revenues (Over)/Under Expenditures		-1,641,259	0	0
Total Operating Budget		31,814,038	33,963,114	33,886,910

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	238,886	229,361	221,452
Total Revenues From State Sources		238,886	229,361	221,452
Revenues from Federal Sources:				
Title I	20-4411-4416	637,178	589,796	471,837
Title II	20-4451-4455	48,029	47,955	36,022
Title III	20-4491-4494	6,664	5,662	3,998
I.D.E.A. Part B (Handicapped)	20-4420-4429	382,849	370,095	287,137
Other	20-4XXX	47,219	0	0
Total Revenues From Federal Sources		1,121,939	1,013,508	798,994
Total Grants And Entitlements		1,360,825	1,242,869	1,020,446
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	813,663	809,905	806,772
Total Revenues From Local Sources		813,663	809,905	806,772
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	744,980	741,539	738,671
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		1,558,643	1,551,444	1,545,444
Total Repayment Of Debt		1,558,643	1,551,444	1,545,444
Total Revenues/Sources		34,733,506	36,757,427	36,452,800
Total Revenues/Sources Net of Transfers		34,733,506	36,757,427	36,452,800

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,240,975	9,583,135	9,658,686
Special Education - Instruction	11-2XX-100-XXX	3,385,227	3,439,394	3,480,398
Basic Skills/Remedial - Instruction	11-230-100-XXX	330,509	261,249	291,269
Bilingual Education - Instruction	11-240-100-XXX	34,230	54,416	50,781
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	208,670	162,250	170,900
School-Sponsored Athletics - Instruction	11-402-100-XXX	428,277	473,143	490,664
Community Services Programs/Operations	11-800-330-XXX	708	34,361	32,564
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,642,799	1,780,329	1,982,419
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	52,565	54,579	56,615
Undist. Expenditures - Health Services	11-000-213-XXX	311,406	325,658	334,162
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	373,656	366,806	378,051
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	64,310	100,000	100,000
Undist. Expenditures - Guidance	11-000-218-XXX	608,889	608,324	618,268
Undist. Expenditures - Child Study Teams	11-000-219-XXX	680,231	711,029	731,793
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	810,057	768,282	821,395
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	247,541	260,365	242,140
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	19,192	29,500	16,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	485,361	495,996	522,418
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,238,016	1,255,068	1,249,151
Undist. Expend. - Central Services	11-000-251-XXX	359,580	311,452	305,989
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	155,531	173,673	257,805
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,214,081	3,818,598	3,984,327
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,143,665	1,295,262	1,330,210
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,795,833	6,408,282	6,059,708
Total Undistributed Expenditures		17,202,713	18,763,203	18,990,451
Total General Current Expense		30,831,309	32,771,151	33,165,713

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	50,192	56,000	63,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	160,213	1,008,383	509,672
Capital Reserve - Transfer To Capital Projects	12-000-400-931	115,500	0	0
Increase In Capital Reserve	10-604	500,000	0	0
Interest Deposit To Capital Reserve	10-604	5,201	0	0
Total Capital Outlay		831,106	1,064,383	572,672
Transfer Of Funds To Charter Schools	10-000-100-56X	151,623	127,580	148,525
General Fund Grand Total		31,814,038	33,963,114	33,886,910
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	196,638	169,943	171,452
Support Services	20-218-200-XXX	42,248	59,418	50,000
Total Preschool Education Aid	20-218-XXX-XXX	238,886	229,361	221,452
Total State Projects	20-XXX-XXX-XXX	238,886	229,361	221,452
Federal Projects:				
Title I	20-XXX-XXX-XXX	637,178	589,796	471,837
Title II	20-XXX-XXX-XXX	48,029	47,955	36,022
Title III	20-XXX-XXX-XXX	6,664	5,662	3,998
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	382,849	370,095	287,137
Other	20-XXX-XXX-XXX	47,219	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,121,939	1,013,508	798,994
Total Special Revenue Funds		1,360,825	1,242,869	1,020,446
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,558,643	1,551,444	1,545,444
Total Debt Service Funds		1,558,643	1,551,444	1,545,444

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Expenditures/Appropriations		34,733,506	36,757,427	36,452,800
Total Expenditures Net of Transfers		34,733,506	36,757,427	36,452,800

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	1,510,634	930,533	966,548	429,262
--Repayment of Debt	1	1	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,110,063	1,501,289	501,289	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	265,036	628,655	363,619	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	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	\$14,735	\$15,195	\$15,393	\$15,725	\$15,631
Total Classroom Instruction	\$9,002	\$9,125	\$9,102	\$9,298	\$9,141
Classroom-Salaries and Benefits	\$8,696	\$8,771	\$8,692	\$8,879	\$8,678
Classroom-General Supplies and Textbooks	\$173	\$196	\$218	\$222	\$252
Classroom-Purchased Services	\$133	\$159	\$192	\$197	\$210
Total Support Services	\$1,970	\$2,114	\$2,099	\$2,144	\$2,150
Support Services-Salaries and Benefits	\$1,662	\$1,773	\$1,777	\$1,815	\$1,848
Total Administrative Costs	\$1,423	\$1,493	\$1,452	\$1,483	\$1,483
Administration Salaries and Benefits	\$1,241	\$1,249	\$1,218	\$1,245	\$1,143
Total Operations and Maintenance of Plant	\$1,879	\$1,983	\$2,242	\$2,290	\$2,338
Operations and Maintenance-Salaries and Benefits	\$1,052	\$1,103	\$1,119	\$1,143	\$1,133
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$379	\$412	\$406	\$415	\$421
Total Equipment Costs	\$15	\$27	\$29	\$29	\$33
Legal Costs	\$30	\$31	\$31	\$32	\$34
Employee Benefits as a percentage of salaries*	30.76%	30.32%	32.93%	32.93%	30.83%

*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 Saved (Optional)
Special Education Services	Student outside placements	0
Custodial and Maintenance Services	Shared with the Borough of Pine Hill	0
Nursing Services	Provided through Bayada and Interim Healthcare	0
Others	E-rate services through ECTS	0
Others	Election services for printing, advertising and mechanics	0
Others	Accounts payable shared with Clementon	0
Others	Athletic fields and ground keeping shared with Borough of Pine Hill	0
Transportation Services, including Fuel	CCESC transportation for private, vocational and special education students	0
Transportation Services, including Fuel	Transportation provided for Clementon School District-to and from high school	0
Transportation Services, including Fuel	Transportation for Berlin Township for after school activities	0
Purchasing	Camden County Consortium for natural gas and electric	0
Municipal/Public Works	Trash services with Waste Management and neighboring school districts	0
Technology Services	SJTP providing technology services, equipment and labor	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,431,155
(B) Estimated Net Taxable Valuation (as of 10/01/13)	527,757,560
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.9765
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,239,493
(E) Estimated Net Taxable Valuation (as of 10/01/13)	527,757,560
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	2.1297

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,431,155
(H) Estimated Equalized Valuation (as of 10/01/13)	475,745,317
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	2.1926
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,239,493
(K) Estimated Equalized Valuation (as of 10/01/13)	475,745,317
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	2.3625

NAME=Kenneth Koczur

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	07/01/14
End Date of Contract	06/30/15
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	4
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	\$4,520
Total Bonuses Amount	\$3,938
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,604
District Contributions Above Teacher Contract for Retirement Plans	\$1,442
Total Contractual Post-Employment Benefit Amount	\$82,800
Contractual Post-Employment Benefit Description of Payout of Sick days	180 days capped as of 6/2007
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=Kenneth Koczur

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=Lea Fitzpatrick

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	Curriculum
Base Annual Salary Amount	\$126,700
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	07/01/14
End Date of Contract	06/30/15
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

NAME=Lea Fitzpatrick

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,500
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allotment
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	
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=Nancy Lane

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$100,296
Full-Time Equivalent (FTE)	1.0

NAME=Nancy Lane

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	\$1,150
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,360
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
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	
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	

NAME=Nancy Lane

	CATEGORY	MEASURE
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	