

03/23/2011

GLOUCESTER - WENONAH BORO

Advertised Enrollments

ENROLLMENT CATEGORY		
October 15, 2009	October 15, 2010	October 15, 2011
Actual	Estimated	Actual
	Pupils on Roll Regular Full-Time	226
225	231	
	Pupils on Roll - Special Full-Time	20
28	24	
	Subtotal - Pupils On Roll	246
253	255	
	Pupils Sent to Contracted Preschool Prog	1
	Pupils Sent to Other Districts-Reg Prog	
3		
	Pupils Sent to Other Dists-Spec Ed Prog	8
1	1	
	Pupils Received	1
1	2	

GLOUCESTER - WENONAH BORO  
Advertised Revenues

Budget Category			Account
2009-10	2010-11	2011-12	
Actual	Revised	Anticipated	
OPERATING BUDGET			
	Budgeted Fund Balance - Operating Budget		10-303
70,000			
	Withdrawal from Cap Res-for Local Share		10-307
12,598			
Revenues from Local Sources:			
	Local Tax Levy		10-1210
2,037,915	2,254,431	2,299,520	
	Tuition		10-1300
8,612	10,000	11,700	
	Interest Earned on Capital Reserve Funds		10-1XXX
1			
	Unrestricted Miscellaneous Revenues		10-1XXX
9,664		1,000	
SUBTOTAL			
2,056,192	2,264,431	2,312,220	
Revenues from State Sources:			
	Other State Aids		10-3XXX
1,973			
	Categorical Special Education Aid		10-3132

131,083	131,083	131,083	
Equalization Aid			10-3176
303,767	272,420	299,055	
Categorical Security Aid			10-3177
17,066			
Categorical Transportation Aid			10-3121
14,120			
SUBTOTAL			
468,009	403,503	430,138	
Revenues from Federal Sources:			
Equalization Aid - ARRA ESF			
			16-4520
64,825			
Equalization Aid - ARRA GSF			
			17-4521
2,509			
Education Jobs Fund			
			18-4522
17,781			
SUBTOTAL			
67,334		17,781	
Adjustment for Prior Year Encumbrances			
3,885			
Actual Revenues (Over)/Under Expenditures			
90,883			
TOTAL OPERATING BUDGET			
2,682,418	2,754,417	2,760,139	
GRANTS AND ENTITLEMENTS			
Revenues from State Sources:			
Other Restricted Entitlements			
			20-32XX
41,748			

TOTAL REVENUES FROM STATE SOURCES  
41,748

Revenues from Federal Sources:  
I.D.E.A. Part B (Handicapped) 20-4420-4429  
98,606 53,032 45,077  
Other 20-4XXX  
3,807 2,380  
TOTAL REVENUES FROM FEDERAL SOURCES  
102,413 53,032 47,457  
TOTAL GRANTS AND ENTITLEMENTS  
102,413 94,780 47,457  
REPAYMENT OF DEBT  
Budgeted Fund Balance 40-303  
2  
Transfers from Other Funds 40-5200  
49,226

Revenues from Local Sources:  
Local Tax Levy 40-1210  
202,518 188,118 154,292  
TOTAL REVENUES FROM LOCAL SOURCES  
202,518 188,118 154,292  
TOTAL LOCAL REPAYMENT OF DEBT  
202,518 188,120 203,518  
TOTAL REPAYMENT OF DEBT  
202,518 188,120 203,518  
TOTAL REVENUES/SOURCES  
2,987,349 3,037,317 3,011,114

GLOUCESTER - WENONAH BORO  
Advertised

Appropriations

2009-10	Budget Category 2010-11	2011-12	Account
Expenditures	Rev. Approp.	Appropriations	
GENERAL CURRENT EXPENSE			
Instruction:			
	Regular Programs		11-1XX-100-XXX
1,164,950	1,238,969	1,270,740	
	Special Education		11-2XX-100-XXX
128,681	144,921	142,715	
	Basic Skills/Remedial		11-230-100-XXX
55,684	43,671	9,955	
	School-Spon. Co/Extra-Curr. Activities		11-401-100-XXX
12,684	7,500	9,400	
Support Services:			
	Tuition		11-000-100-XXX
54,856	27,807	20,000	
	Attendance and Social Work Services		11-000-211-XXX
14,531	14,891	15,440	
	Health Services		11-000-213-XXX
32,865	33,974	34,390	
	Speech, OT, PT, Related & Extraordinary Services		11-000-216,217
185,561	160,066	165,192	
	Guidance		11-000-218-XXX
12,812	13,445	20,500	
	Child Study Teams		11-000-219-XXX

69,080	56,737	63,000	
	Improvement of Instructional Services		11-000-221-XXX
38,130	33,933	47,000	
	Educational Media Services - School Library		11-000-222-XXX
19,724	20,000	20,260	
	Instructional Staff Training Services		11-000-223-XXX
3,876	5,236	4,000	
	General Administration		11-000-230-XXX
178,134	175,321	177,916	
	School Administration		11-000-240-XXX
20,212	18,979	17,520	
	Central Svcs & Admin Info Technology		11-000-25X-XXX
57,639	62,800	58,710	
	Operation and Maintenance of Plant Services		11-000-26X-XXX
211,476	205,300	224,120	
	Student Transportation Services		11-000-270-XXX
64,220	41,000	50,000	
	Personal Services - Employee Benefits		11-XXX-XXX-2XX
332,505	376,662	393,875	
	Total Support Services Expenditures		
1,295,621	1,246,151	1,311,923	
	TOTAL GENERAL CURRENT EXPENSE		
2,657,620	2,681,212	2,744,733	
	CAPITAL EXPENDITURES		
	Deposit to Capital Reserve		10-604
2			
	Facilities Acquisition and Construction Services		12-000-4XX-XXX
24,798	73,205	15,404	
	TOTAL CAPITAL EXPENDITURES		

24,798	73,205	15,406
OPERATING BUDGET GRAND TOTAL		
2,682,418	2,754,417	2,760,139

SPECIAL GRANTS AND ENTITLEMENTS

	Other Special Projects		20-XXX-XXX-XXX
41,748			
	Total State Projects		
41,748			
	Federal Projects:		
	I.D.E.A. Part B (Handicapped)		20-XXX-XXX-XXX
98,606	53,032	45,077	
	Other Special Projects		20-XXX-XXX-XXX
3,807		2,380	
	Total Federal Projects		
102,413	53,032	47,457	
TOTAL GRANTS AND ENTITLEMENTS			
102,413	94,780	47,457	

REPAYMENT OF DEBT

	Repayment of Debt - Regular		40-701-510-XXX
202,518	188,120	203,518	
TOTAL REPAYMENT OF DEBT			
202,518	188,120	203,518	
Total Expenditures			
2,987,349	3,037,317	3,011,114	

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:

		11-1XX-100-930
Capital Reserve - Transfer to Repayment of Debt		12-000-400-933

Transfer Property Sale Proceeds to Debt Svc Res

11-000-520-934

TOTAL EXPENDITURES NET OF TRANSFERS

2,987,349            3,037,317            3,011,114

GLOUCESTER - WENONAH BORO  
Advertised Recapitulation of Balance

Audited	Estimated	Estimated	Audited
Balance	Balance	Balance	Balance
Budget Category			6/30/2009
6/30/2010	6/30/2011	6/30/2012	
Unassigned:			
	General Operating Budget		222,281
127,512	62,512	62,512	
	Repayment of Debt		2
2	0	0	
Restricted for Specific Purposes:			
General Operating Budget:			
	Capital Reserve		12,595
12,596	-2	0	
	Adult Education Programs		0
0	0	0	
	Maintenance Reserve		0
0	0	0	

0	Legal Reserve	0	0
0	Tuition Reserve	0	0
0	Current Expense Emergency Reserve	0	0
0	Restricted for Repayment of Debt	0	0

GLOUCESTER - WENONAH BORO  
Advertised Per Pupil Cost

Calculations

			2011 - 2012	
2010-11	2010-11	2011-2012	2008-09	2009-10
Original	Revised	Proposed	Actual	Actual
Budget	Budget	Budget		
Per Pupil Cost Calculations:			(1)	(2)
(3)	(4)	(5)		
Total Comparative Per Pupil Cost			9786	9914
10107	10318	10482		
Total Classroom Instruction			6274	6362
6404	6760	6732		
Classroom-Salaries and Benefits			5935	6163
6199	6483	6482		
Classroom-General Supplies and Textbooks			320	165
143	174	184		
Classroom-Purchased Services and Other			18	34
61	104	67		
Total Support Services			1251	1674
1677	1497	1628		
Support Services-Salaries and Benefits			697	1063
1037	925	1001		

Total Administrative Costs			1082	1149
1119	1140	1121		
Administration-Salaries and Benefits			650	856
743	761	741		
Legal Costs			0	5
4	4	4		
Total Operations and Maintenance of Plant			1133	932
875	888	960		
Operations & Maintenance of Plant-Salary & Ben.			625	543
425	445	457		
Total Food Services Costs			0	0
0	0	0		
Total Extracurricular Costs			46	57
33	33	41		
Total Equipment Costs			0	0
0	0	0		
Employee Benefits as a % of Salaries			16.4	18.2
21.7	20.8	21.6		

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2010-11 revised appropriations and 2011-12 budgeted appropriations presented in this advertised budget. Total 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.

GLOUCESTER - WENONAH BORO

Unusual Revenues and Appropriations

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Line Number	Revenue Source or	11-12	Amount	Description of
circumstances	Approp. Due to			
Total Unusual Revenues:				
	0		Total Unusual	
Appropriations:				
	0			

GLOUCESTER - WENONAH BORO

Shared Services -- Description of Shared Services

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Consortium purchasing  
 ACES/ACT  
 Joint Insurance Fund  
 Gateway Business Services for the following:

Curriculum Services  
CST  
Professional Development  
Equipment sharing  
Bus jointures

GLOUCESTER - WENONAH BORO

22a. Estimated Tax Rate Information

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A. Estimated 11-12 School Tax Rate

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WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	2,276,975 (A)
Estimated Net Taxable Valuation (as of 01/31/2011 )	292,521,581 (B)
Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100	0.7784 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	2,448,180 (D)
Estimated Net Taxable Valuation (as of 01/31/2011 )	292,521,581 (E)
Estimated 11-12 Total School Tax Rate=(D)/(E)X100	0.8369 (F)

B. Estimated 11-12 Equalized School Tax Rate

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WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	2,276,975 (G)
Estimated Equalized Valuation (as of 10/01/2010 )	276,305,320 (H)
Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100	0.8241 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	2,448,180 (J)
Estimated Equalized Valuation (as of 10/01/2010 )	276,305,320 (K)
Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100	0.8860 (L)

GLOUCESTER - WENONAH BORO

17. Salaries and Benefits of Certain District Employees

Name	Frank Vogel
Job Title	Superintendent
Base Annual Salary	99,567
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	

Beginning Date of Contract	12/01/2007
Ending Date of Contract	06/30/2014
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	12
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	20
Description-Other Non-working Days	Holidays as provided.

Benefits:

Allowances	9,300
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	15,000
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Description of:

Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	Per diem up to \$15k upon separation.
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration 0

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration