

03/01/2011  
TWP

CUMBERLAND - GREENWICH

Advertised Enrollments

ENROLLMENT CATEGORY  
October 15, 2010                      October 15, 2011

October 15, 2009

Actual

Estimated

Actual

66	Pupils on Roll Regular Full-Time	67	62
7	Pupils on Roll - Special Full-Time	7	8
73	Subtotal - Pupils On Roll	74	70

	Pupils Sent to Other Dists-Spec Ed Prog		1
1	Pupils Received	1	3

TWP

CUMBERLAND - GREENWICH

Advertised Revenues

Budget Category				Account
2009-10	2010-11	2011-12		
Actual	Revised	Anticipated		
OPERATING BUDGET				
	Budgeted Fund Balance - Operating Budget			10-303
10,000	44,000			
	Withdrawal from Maint. Reserve			10-310
31,202				

Revenues from Local Sources:

Local Tax Levy			10-1210
811,917	818,170	803,674	
Tuition			10-1300
6,645	3,200	3,200	
Unrestricted Miscellaneous Revenues			10-1XXX
10,278	1,800	500	
SUBTOTAL			
828,840	823,170	807,374	
Revenues from State Sources:			
Other State Aids			10-3XXX
625			
Categorical Special Education Aid			10-3132
36,413	33,103	33,103	
Equalization Aid			10-3176
147,508	152,256	152,256	
Categorical Security Aid			10-3177
9,078	6,558	6,558	
Adjustment Aid			10-3178
192,068	192,901	206,192	
Categorical Transportation Aid			10-3121
20,392	14,021	14,021	
SUBTOTAL			
406,084	398,839	412,130	
Revenues from Federal Sources:			
Equalization Aid - ARRA ESF			16-4520
36,206			
Equalization Aid - ARRA GSF			17-4521
1,402			
Education Jobs Fund			18-4522
15,418			
SUBTOTAL			
37,608		15,418	
Adjustment for Prior Year Encumbrances			
2,500			
Actual Revenues (Over)/Under Expenditures			
-64,083			
TOTAL OPERATING BUDGET			
1,208,449	1,265,711	1,278,922	
GRANTS AND ENTITLEMENTS			
Revenues from State Sources:			
Preschool Education Aid - Pr Yr Carryover			20-3218
15,473			
Preschool Education Aid			20-3218
15,477			
TOTAL REVENUES FROM STATE SOURCES			
15,473	15,477		
Revenues from Federal Sources:			
Title I			20-4411-4416
12,208	12,396	10,900	
I.D.E.A. Part B (Handicapped)			20-4420-4429
18,806	35,866	18,109	
Other			20-4XXX
5,672	4,878	4,717	

TOTAL REVENUES FROM FEDERAL SOURCES		
36,686	53,140	33,726
TOTAL GRANTS AND ENTITLEMENTS		
52,159	68,617	33,726
TOTAL REVENUES/SOURCES		
1,260,608	1,334,328	1,312,648

CUMBERLAND - GREENWICH

TWP

Advertised Appropriations

2009-10	Budget Category 2010-11	2011-12	Account
Expenditures	Rev. Approp.	Appropriations	
GENERAL CURRENT EXPENSE			
Instruction:			
Regular Programs			
429,344	367,167	414,431	11-1XX-100-XXX
Special Education			
81,762	92,218	94,034	11-2XX-100-XXX
Basic Skills/Remedial			
33,871	47,922	46,707	11-230-100-XXX
School-Spon. Co/Extra-Curr. Activities			
700	2,900	2,900	11-401-100-XXX
School Sponsored Athletics			
500	2,900	2,900	11-402-100-XXX
Support Services:			
Tuition			
7,891	25,983	27,272	11-000-100-XXX
Attendance and Social Work Services			
7,506	6,989	7,199	11-000-211-XXX
Health Services			
20,216	46,600	46,092	11-000-213-XXX
Speech, OT, PT, Related & Extraordinary Services			
14,411	19,000	17,100	11-000-216,217
Child Study Teams			
7,457	8,374	3,400	11-000-219-XXX
Improvement of Instructional Services			
60,666	75,512	77,057	11-000-221-XXX
Educational Media Services - School Library			
1,048	1,966	2,875	11-000-222-XXX
Instructional Staff Training Services			
45	2,000	2,000	11-000-223-XXX
General Administration			
54,021	59,047	67,691	11-000-230-XXX
School Administration			
9,079	9,622	7,726	11-000-240-XXX
Central Svcs & Admin Info Technology			
15,443	15,900	10,800	11-000-25X-XXX
Operation and Maintenance of Plant Services			
208,555	223,493	228,930	11-000-26X-XXX
Student Transportation Services			
58,105	62,542	42,082	11-000-270-XXX
Personal Services - Employee Benefits			
172,076	170,011	152,967	11-XXX-XXX-2XX

	Food Services		11-000-310-XXX
23,817	25,454	24,695	
	Total Support Services Expenditures		
660,336	752,493	717,886	
	TOTAL GENERAL CURRENT EXPENSE		
1,206,513	1,265,600	1,278,858	

	CAPITAL EXPENDITURES		
	Facilities Acquisition and Construction Services		12-000-4XX-XXX
1,936	111	64	
	TOTAL CAPITAL EXPENDITURES		
1,936	111	64	
	OPERATING BUDGET GRAND TOTAL		
1,208,449	1,265,711	1,278,922	

	SPECIAL GRANTS AND ENTITLEMENTS		
	Instruction		20-218-100-XXX
15,477			
	TOTAL PRESCHOOL EDUCATION AID		
15,477			
	Other State Projects:		
	Other Special Projects		20-XXX-XXX-XXX
15,473			
	Total State Projects		
15,473	15,477		
	Federal Projects:		
	Title I		20-XXX-XXX-XXX
12,208	12,396	10,900	
	I.D.E.A. Part B (Handicapped)		20-XXX-XXX-XXX
18,806	35,866	18,109	
	Other Special Projects		20-XXX-XXX-XXX
5,672	4,878	4,717	
	Total Federal Projects		
36,686	53,140	33,726	
	TOTAL GRANTS AND ENTITLEMENTS		
52,159	68,617	33,726	
	Total Expenditures		
1,260,608	1,334,328	1,312,648	

	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		
1,260,608	1,334,328	1,312,648	

CUMBERLAND - GREENWICH

TWP

Advertised Recapitulation of

Balance

Audited

Estimated

Estimated

Audited

Balance	Budget Category	Balance	Balance	Balance
6/30/2010	6/30/2010	6/30/2011	6/30/2012	6/30/2009
Unassigned:				
	General Operating Budget			171,263
236,931		286,931	242,931	
	Repayment of Debt			0
0		0	0	
Restricted for Specific Purposes:				
General Operating Budget:				
	Capital Reserve			20,826
20,826		20,826	20,826	
	Adult Education Programs			0
0		0	0	
	Maintenance Reserve			31,202
31,202		0	0	
	Legal Reserve			0
0		0	0	
	Tuition Reserve			0
0		0	0	
	Current Expense Emergency Reserve			0
0		0	0	
	Restricted for Repayment of Debt			0
0		0	0	

CUMBERLAND - GREENWICH

TWP

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				14548
16058	17501	16336	16345	
Total Classroom Instruction				9426
9985	9593	8934	9098	
Classroom-Salaries and Benefits				8667
8989	8573	7981	8126	
Classroom-General Supplies and Textbooks				249
353	383	346	331	

Classroom-Purchased Services and Other				510
643	638	608	641	
Total Support Services				1279
1994	2873	2674	2514	
Support Services-Salaries and Benefits				837
1634	2307	2143	2084	
Total Administrative Costs				1442
1188	1278	1201	1195	
Administration-Salaries and Benefits				863
201	167	190	150	
Legal Costs				0
4	15	14	14	
Total Operations and Maintenance of Plant				2046
3051	3279	3082	3111	
Operations & Maintenance of Plant-Salary & Ben.				76
79	99	92	90	
Total Food Services Costs				319
346	374	349	334	
Total Extracurricular Costs				52
21	104	97	93	
Total Equipment Costs				0
0	0	0	0	
Employee Benefits as a % of Salaries				23.5
29.7	28.6	28.6	24.4	

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.

#### CUMBERLAND - GREENWICH TWP

#### Shared Services -- Description of Shared Services

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- Superintendent Services purchased from Stow Creek School District
  - Supervisor of Curriculum/Instruction purchased from Greenwich Twp
  - CST Services purchased from Deerfield School District
  - Speech, OT and PT services are purchased through SCSSSD
  - Custodial services are purchased from Oldmans Twp (Salem Co)
  - Business Admin services are contracted from Oldmans Twp
  - PE Instructor services are purchased from Stow Creek
  - Student Transportation services are purchased from Stow Creek

CUMBERLAND - GREENWICH TWP

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	803,674 (A)
Estimated Net Taxable Valuation (as of 10/01/2010 )	63,075,566 (B)
Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100	1.2741 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	803,674 (D)
Estimated Net Taxable Valuation (as of 10/01/2010 )	63,075,566 (E)
Estimated 11-12 Total School Tax Rate=(D)/(E)X100	1.2741 (F)

B. Estimated 11-12 Equalized School Tax Rate

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WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	803,674 (G)
Estimated Equalized Valuation (as of 10/01/2010 )	68,464,035 (H)
Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100	1.1739 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	803,674 (J)
Estimated Equalized Valuation (as of 10/01/2010 )	68,464,035 (K)
Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100	1.1739 (L)

CUMBERLAND - GREENWICH TWP

17. Salaries and Benefits of Certain District Employees

Name	John Klug
Job Title	Superintendent
Base Annual Salary	34,535
FTE	0.3
Shared with Another District?	Y
District Name	STOW CREEK TWP
Job Description in other district	
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	05/11/2011
Ending Date of Contract	06/30/2014
Annual Work Days	240
Annual Vacation Days	20

Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	0
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	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
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	

Additional Comments

CUMBERLAND - GREENWICH TWP

17. Salaries and Benefits of Certain District Employees

Name	Gary Moore
Job Title	Business Administrator
Base Annual Salary	24,000
FTE	0.1
Shared with Another District?	Y
District Name	OLDMANS TWP
Job Description in other district	
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	0

Annual Vacation Days	0
Annual Sick Days	0
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	0
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	0
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Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration	0
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Description of:

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

Additional Comments