

**CUMBERLAND - LAWRENCE TWP**  
**Advertised Enrollments**

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	419	460	466
Pupils On Roll - Special Full-Time	47	44	44
Subtotal - Pupils On Roll	466	504	510
Private School Placements	1	2	0
Pupils Sent to Other Districts-Reg Prog	91	94	99
Pupils Sent to Other Dists-Spec Ed Prog	23	26	29
Pupils Received	9	5	0
Pupils in State Facilities	1	1	1

*2013-14 User Friendly Budget Summary*

*Generated on 29APR13 at 10:06*

## CUMBERLAND - LAWRENCE TWP

### Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,927,691	1,927,691	1,927,691
Total Tuition	10-1300	2,882	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	0	12,000	38,645
Interest Earned On Capital Reserve Funds	10-1XXX	0	28	28
Other Restricted Miscellaneous Revenues	10-1XXX	63,751	0	0
Subtotal - Revenues From Local Sources		1,994,324	1,939,719	1,966,364
Revenues from State Sources:				
School Choice Aid	10-3116	174,794	365,686	407,512
Categorical Transportation Aid	10-3121	6,419	57,632	57,280
Extraordinary Aid	10-3131	27,666	0	0
Categorical Special Education Aid	10-3132	314,476	319,158	330,508
Equalization Aid	10-3176	5,118,764	4,875,245	5,065,576
Categorical Security Aid	10-3177	167,306	156,432	158,998
Adjustment Aid	10-3178	0	87,847	0
Other State Aids	10-3XXX	5,394	0	3,746
Subtotal - Revenues From State Sources		5,814,819	5,862,000	6,023,620
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	199,968	0	0
Subtotal - Revenues From Federal Sources		199,968	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	436,263	464,776
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	125,000	125,000

Adjustment For Prior Year Encumbrances		0	27,688	0
Actual Revenues (Over)/Under Expenditures		-221,502	0	0
Total Operating Budget		7,787,609	8,390,670	8,579,760
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	9,205	0	0
Total Revenues From Local Sources	20-1XXX	9,205	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	34,995
Preschool Education Aid	20-3218	311,757	273,499	396,839
Total Revenues From State Sources		311,757	273,499	431,834
Revenues from Federal Sources:				
Title I	20-4411-4416	258,174	225,898	191,099
Title II	20-4451-4455	20,674	17,573	14,109
I.D.E.A. Part B (Handicapped)	20-4420-4429	173,026	143,148	121,535
Other	20-4XXX	10,824	3,924	3,396
Total Revenues From Federal Sources		462,698	390,543	330,139
Total Grants And Entitlements		783,660	664,042	761,973
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	280,567	246,709	287,122
Total Revenues From Local Sources		280,567	246,709	287,122
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	123,627	117,891	120,242
Budgeted Fund Balance	40-303	0	32,000	0

	404,194	396,600	407,364
Actual Revenues (Over)/Under Expenditures	887	0	0
Total Repayment Of Debt	405,081	396,600	407,364
Total Revenues/Sources	8,976,350	9,451,312	9,749,097
Total Revenues/Sources Net of Transfers	8,976,350	9,451,312	9,749,097

**2013-14 User Friendly Budget Summary**

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**CUMBERLAND - LAWRENCE TWP**  
**Advertised Appropriations**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,179,652	2,208,824	2,135,189
Special Education - Instruction	11-2XX-100-XXX	319,802	332,113	279,885
Basic Skills/Remedial - Instruction	11-230-100-XXX	127,810	112,175	122,652
Bilingual Education - Instruction	11-240-100-XXX	62,826	63,995	65,636
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	15,591	16,000	16,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	24,158	26,505	30,000
Community Services Programs/Operations	11-800-330-XXX	0	15,000	15,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,897,249	1,979,705	2,257,876
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	21,359	36,833	37,024
Undist. Expenditures - Health Services	11-000-213-XXX	57,809	61,092	63,479
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	63,800	66,950	71,950
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	138,749	140,565	109,334
Undist. Expenditures - Guidance	11-000-218-XXX	64,652	65,789	68,151
Undist. Expenditures - Child Study Teams	11-000-219-XXX	4,060	4,966	34,971
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	35,797	71,400	54,654
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	1,533	2,682	2,040
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	41,396	61,821	57,015
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	179,522	201,740	176,302
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	171,599	186,643	157,727
Undist. Expend. - Central Services	11-000-251-XXX	180,175	153,235	158,734
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	32,000	32,000

Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	513,048	551,154	555,867
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	730,316	798,714	767,916
Personal Services - Employee Benefits	11-XXX-XXX-2XX	951,681	1,050,787	1,005,310
Total Undistributed Expenditures		5,052,745	5,466,076	5,610,350
Increase In Maintenance Reserve	10-606	0	88,000	0
Total General Current Expense		7,782,584	8,328,688	8,274,712
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	5,025	61,954	305,020
Interest Deposit To Capital Reserve	10-604	0	28	28
Total Capital Outlay		5,025	61,982	305,048
General Fund Grand Total		7,787,609	8,390,670	8,579,760
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	9,205	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	266,757	224,499	315,310
Support Services	20-218-200-XXX	45,000	49,000	116,524
Total Preschool Education Aid	20-218-XXX-XXX	311,757	273,499	431,834
Total State Projects	20-XXX-XXX-XXX	311,757	273,499	431,834
Federal Projects:				
Title I	20-XXX-XXX-XXX	258,174	225,898	191,099
Title II	20-XXX-XXX-XXX	20,674	17,573	14,109
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	173,026	143,148	121,535
Other	20-XXX-XXX-XXX	10,824	3,924	3,396
Total Federal Projects	20-XXX-XXX-XXX	462,698	390,543	330,139

Total Special Revenue Funds		783,660	664,042	761,973
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	405,081	396,600	407,364
Total Debt Service Funds		405,081	396,600	407,364
Total Expenditures/Appropriations		8,976,350	9,451,312	9,749,097
Total Expenditures Net of Transfers		8,976,350	9,451,312	9,749,097

**2013-14 User Friendly Budget Summary**

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**CUMBERLAND - LAWRENCE TWP**  
**Advertised Recapitulation of Balances**

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	352,428	317,152	283,060	250,000
--Repayment of Debt	32,887	32,000	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	18,110	18,291	18,319	18,347
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	250,000	250,000	338,000	338,000
--Legal Reserve	699,137	833,887	431,716	0
--Tuition Reserve	125,000	250,000	125,000	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

**2013-14 User Friendly Budget Summary**

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## CUMBERLAND - LAWRENCE TWP

### Advertised Per Pupil Cost Calculations

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	\$12,659	\$11,621	\$12,294	\$11,380	\$11,070
Total Classroom Instruction	\$8,863	\$7,876	\$8,105	\$7,435	\$7,305
Classroom-Salaries and Benefits	\$8,075	\$7,136	\$7,672	\$6,988	\$6,835
Classroom-General Supplies and Textbooks	\$704	\$565	\$337	\$358	\$381
Classroom-Purchased Services	\$84	\$175	\$96	\$89	\$89
Total Support Services	\$965	\$1,121	\$1,336	\$1,271	\$1,196
Support Services-Salaries and Benefits	\$689	\$929	\$1,130	\$1,077	\$843
Total Administrative Costs	\$1,404	\$1,332	\$1,422	\$1,344	\$1,234
Administration Salaries and Benefits	\$933	\$907	\$934	\$899	\$886
Legal Costs	\$57	\$19	\$32	\$30	\$20
Total Operations and Maintenance of Plant	\$1,308	\$1,183	\$1,274	\$1,184	\$1,183
Operations and Maintenance-Salaries and Benefits	\$452	\$416	\$431	\$396	\$400
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$105	\$103	\$110	\$103	\$109
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	25.70%	28.69%	30.58%	29.66%	30.12%
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.

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), when available. This publication is 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.

\*\* Federal and State funds in the blended resource school-based budgets.

***2013-14 User Friendly Budget Summary***

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**CUMBERLAND - LAWRENCE TWP**  
**Shared Services**

<b>Shared Service Category Type</b>	<b>Shared Service Category Description</b>	<b>Amount Spent (Optional)</b>
Others	CHILD STUDY TEAM SERVICES	156000.00
Others	BUSINESS OFFICE SERVICES (BA, PAYROLL, AND ASSISTANT TO THE BA)	106000.00
Others	SPEECH SERVICES	0.00
Others	PURCHASE OF MAINTENANCE SUPPLIES	0.00
Others	SNOW REMOVAL	0.00
Others	PURCHASE OF NURSE SUPPLIES	0.00

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## CUMBERLAND - LAWRENCE TWP

### Estimated Tax Rates

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,927,692
(B) Estimated Net Taxable Valuation (as of 10/01/12)	244,744,305
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.7876
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,194,608
(E) Estimated Net Taxable Valuation (as of 10/01/12)	244,744,305
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.8967
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B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,927,692
(H) Estimated Equalized Valuation (as of 10/01/12)	236,901,902
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8137
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,194,608
(K) Estimated Equalized Valuation (as of 10/01/12)	236,901,902
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.9264
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## CUMBERLAND - LAWRENCE TWP Employee Contract List for District

NAME=Allan Warfield

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$104,040
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	07/01/12
End Date of Contract	06/30/13
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	2000
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	20670
Contractual Post-Employment Benefit Description of Payout of Sick	max payout is 15000

	days	
Contractual Post-Employment Benefit Description of Payout of Vacation days		board will pay for up to 20 days at per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days		Convert ot sick 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	

**NAME=Carmela Somershoe**

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	N/A
Base Annual Salary Amount	\$83,557
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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	215
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
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	2000
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	max amount 15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	no vaction time
Contractual Post-Employment Benefit Description of Payout of Personal days	converts to sick 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

**NAME=LISA DINOVI**

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$91,421
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	33
Shared District	5320
Job Title Other District	BUSINESS ADMINISTRATOR
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	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	2000
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2400
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	34691
Contractual Post-Employment Benefit Description of Payout of Sick days	max amount is 15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate for all accumulated vacaion dasy
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days convert to sick 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	shared service with third school 11-0950
Additional Comment 2	

## Additional Comment 3

**NAME=shared service**

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$46,000
Full-Time Equivalent (FTE)	0.2
Shared with Another District?	Y
Shared County	11
Shared District	0950
Job Title Other District	Superintendent
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	52
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
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	shared service
Contractual Post-Employment Benefit Description of Payout of Vacation days	shared service

Contractual Post-Employment Benefit Description of Payout of Personal days	shared service
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	shared service 46000
Additional Comment 2	
Additional Comment 3	