

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,730.0	1,791.0	1,793.0
Pupils On Roll Special Ed Full-Time	334.0	327.0	326.0
Pupils On Roll SUBTOTAL	2,064.0	2,118.0	2,119.0
Pupils in Private School Placements	25.0	26.0	18.0
Pupils Sent to Other Districts Special Ed	19.0	12.0	30.0
Pupils Received		3.0	0.0
Pupils in State Facilities	2.0	1.0	1.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	21,225,626	21,650,138	22,083,141
Total Tuition	10-1300	119,195	132,000	108,000
Unrestricted Miscellaneous Revenues	10-1XXX	290,502	71,700	74,200
Interest Earned On Current Expense Emergency Res	10-1XXX	0	750	750
Interest Earned On Maintenance Reserve	10-1XXX	0	150	150
Interest Earned On Capital Reserve Funds	10-1XXX	0	5,700	5,700
Subtotal - Revenues From Local Sources		21,635,323	21,860,438	22,271,941
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	64,424	64,424	64,424
Extraordinary Aid	10-3131	131,195	0	0
Categorical Special Education Aid	10-3132	1,160,236	1,160,236	1,160,236
Equalization Aid	10-3176	7,091,213	7,091,213	7,091,213
Categorical Security Aid	10-3177	37,660	37,660	37,660
Other State Aids	10-3XXX	9,339	39,430	39,430
Subtotal - Revenues From State Sources		8,494,067	8,392,963	8,392,963
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	28,059	19,168	29,644
Subtotal - Revenues From Federal Sources		28,059	19,168	29,644
Budgeted Fund Balance - Operating Budget	10-303	0	2,108,138	1,743,247
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	149,800	425,000
Adjustment For Prior Year Encumbrances		0	167,990	0
Actual Revenues (Over)/Under Expenditures		-17,633	0	0
Total Operating Budget		30,139,816	32,698,497	32,862,795
Grants and Entitlements:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	385,729	478,658	382,926
Total Revenues From State Sources		385,729	478,658	382,926
Revenues from Federal Sources:				
Title I	20-4411-4416	163,392	156,151	124,922
Title II	20-4451-4455	11,730	93,264	74,611
Title III	20-4491-4494	12,100	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	576,915	602,891	482,312
Other	20-4XXX	7,800	0	0
Total Revenues From Federal Sources		771,937	852,306	681,845
Total Grants And Entitlements		1,157,666	1,330,964	1,064,771
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,001,838	998,763	2,148,890
Total Revenues From Local Sources		1,001,838	998,763	2,148,890
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		1,001,838	998,763	2,148,891
Total Repayment Of Debt		1,001,838	998,763	2,148,891
Total Revenues/Sources		32,299,320	35,028,224	36,076,457
Total Revenues/Sources Net of Transfers		32,299,320	35,028,224	36,076,457

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,645,440	10,485,211	9,836,641
Special Education - Instruction	11-2XX-100-XXX	1,989,092	2,229,793	2,382,590
Basic Skills/Remedial - Instruction	11-230-100-XXX	166,541	355,134	371,100
Bilingual Education - Instruction	11-240-100-XXX	154,075	99,438	99,438
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	145,218	172,501	174,190
School-Sponsored Athletics - Instruction	11-402-100-XXX	495,767	530,318	569,678
Summer School	11-422-XXX-XXX	25,597	30,520	31,259
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,779,404	2,261,840	1,560,646
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	134,881	131,233	136,203
Undist. Expenditures - Health Services	11-000-213-XXX	366,454	388,631	370,703
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	764,629	726,271	761,916
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	147,778	171,861	178,500
Undist. Expenditures - Guidance	11-000-218-XXX	514,206	483,508	492,020
Undist. Expenditures - Child Study Teams	11-000-219-XXX	751,462	833,269	872,325
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	342,912	261,387	267,959
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	377,641	336,599	325,584
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	74,605	112,317	114,805
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	474,222	628,518	554,441
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,532,528	1,732,640	1,645,645
Undist. Expend. - Central Services	11-000-251-XXX	396,532	446,055	393,258
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	91,962	154,611	199,646
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,772,427	3,342,092	3,162,153
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	961,270	966,192	1,019,517
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,399,407	5,438,866	6,634,634
Total Undistributed Expenditures		16,882,320	18,415,890	18,689,955
Interest Earned On Maintenance Reserve	10-606	0	150	150

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Interest Earned On Current Expense Emergency Res	10-607	0	750	750
Total General Current Expense		29,504,050	32,319,705	32,155,751
Capital Expenditures:				
Equipment	12-XXX-XXX-730	206,550	271,000	178,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	420,849	53,700	478,700
Interest Deposit To Capital Reserve	10-604	0	5,700	5,700
Total Capital Outlay		627,399	330,400	662,900
Transfer Of Funds To Charter Schools	10-000-100-56X	8,367	48,392	44,144
General Fund Grand Total		30,139,816	32,698,497	32,862,795
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	56,404	65,061	52,048
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	142,564	159,506	127,604
Nonpublic Handicapped Services	20-XXX-XXX-XXX	84,139	112,210	89,768
Nonpublic Nursing Services	20-XXX-XXX-XXX	81,330	106,937	85,550
Nonpublic Technology Initiative	20-XXX-XXX-XXX	21,292	34,944	27,956
Total Other State Projects		385,729	478,658	382,926
Total State Projects	20-XXX-XXX-XXX	385,729	478,658	382,926
Federal Projects:				
Title I	20-XXX-XXX-XXX	163,392	156,151	124,922
Title II	20-XXX-XXX-XXX	11,730	93,264	74,611
Title III	20-XXX-XXX-XXX	12,100	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	576,915	602,891	482,312
Other	20-XXX-XXX-XXX	7,800	0	0
Total Federal Projects	20-XXX-XXX-XXX	771,937	852,306	681,845
Total Special Revenue Funds		1,157,666	1,330,964	1,064,771
Repayment of Debt:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Regular Debt Service	40-701-510-XXX	1,001,838	998,763	2,148,891
Total Debt Service Funds		1,001,838	998,763	2,148,891
Total Expenditures/Appropriations		32,299,320	35,028,224	36,076,457
Total Expenditures Net of Transfers		32,299,320	35,028,224	36,076,457

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	2,733,572	2,849,566	741,428	650,610
--Repayment of Debt	1	1	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	950,000	1,105,876	961,776	542,476
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	25,000	25,138	25,288	25,438
--Legal Reserve	2,063,176	1,652,429	1,652,429	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	125,000	125,691	126,441	127,191
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,194	\$12,971	\$13,988	\$13,748	\$13,966
Total Classroom Instruction	\$7,004	\$7,393	\$8,017	\$7,809	\$7,897
Classroom-Salaries and Benefits	\$6,624	\$6,953	\$7,306	\$7,063	\$7,363
Classroom-General Supplies and Textbooks	\$301	\$357	\$581	\$619	\$411
Classroom-Purchased Services	\$79	\$83	\$130	\$126	\$123
Total Support Services	\$1,822	\$2,059	\$2,011	\$1,982	\$2,092
Support Services-Salaries and Benefits	\$1,441	\$1,648	\$1,644	\$1,578	\$1,677
Total Administrative Costs	\$1,549	\$1,502	\$1,656	\$1,698	\$1,693
Administration Salaries and Benefits	\$1,247	\$1,283	\$1,386	\$1,341	\$1,456
Total Operations and Maintenance of Plant	\$1,423	\$1,573	\$1,823	\$1,794	\$1,765
Operations and Maintenance-Salaries and Benefits	\$933	\$1,001	\$998	\$964	\$1,056
Board Contribution to Food Services	\$3	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$329	\$372	\$408	\$395	\$432
Total Equipment Costs	\$22	\$100	\$131	\$128	\$84
Legal Costs	\$56	\$9	\$39	\$61	\$28
Employee Benefits as a percentage of salaries*	29.02%	29.57%	29.68%	28.65%	34.54%

*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 2014-15 revised appropriations and the 2015-16 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)
Custodial and Maintenance Services	SHARED SERVICE WITH COLLINGSWOOD FOR MAINTENANCE SERVICES ON AN AS NEEDED BASIS	0
Transportation Services, including Fuel	SHARED SERVICE WITH CAMDEN COUNTY ED SERVICES FOR TRANSPORTATION	0
Purchasing	ACES CONSORTIUM FOR THE BULD PURCHASE OF ELECTRICITY	0
Municipal/Public Works	COOPERATIVE BIDDING WITH THE TOWNSHIP FOR MAINTENANCE PROJECTS, SNOW PLAYING AND FUEL FOR VEHICLES	0
Technology Services	SHARED SERVICE WITH COLLINGSWOOD FOR TECHNOLOGY SERVICES ON AN AS NEEDED BASIS	0
Insurance Coverages and Benefits	SHARED SERVICE UNDER BCIP-JIF FOR PROPERTY AND CASUALTY INSURANCE	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	21,654,384
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,259,576,400
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.7192
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	23,229,748
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,259,576,400
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.8443

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	21,654,384
(H) Estimated Equalized Valuation (as of 10/01/14)	1,311,337,027
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.6513
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	23,229,748
(K) Estimated Equalized Valuation (as of 10/01/14)	1,311,337,027
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.7715

NAME=ELIZABETH MENNIG

CATEGORY	MEASURE
Job Title	Other
Job Title II	DIRECTOR OF CURRIC & INST
Base Annual Salary Amount	\$130,000
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	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	\$3,500
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	\$25,000
Contractual Post-Employment Benefit Description of Payout of Sick days	15% OF DAILY RATE MAX OF 15K
Contractual Post-Employment Benefit Description of Payout of Vacation days	DAILY RATE * MAX VACATION DAYS
Contractual Post-Employment Benefit Description of Payout of Personal days	NO 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	

NAME=ELIZABETH MENNIG

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=JENNIFER GAULD

CATEGORY	MEASURE
Job Title	Other
Job Title II	BUSINESS ADMINISTRATOR
Base Annual Salary Amount	\$109,242
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=JENNIFER GAULD

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,000
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	\$23,403
Contractual Post-Employment Benefit Description of Payout of Sick days	15% OF DAILY RATE MAX OF 15K
Contractual Post-Employment Benefit Description of Payout of Vacation days	DAILY RATE * MAX VACATION DAYS
Contractual Post-Employment Benefit Description of Payout of Personal days	NO 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	

NAME=NANCY WARD

CATEGORY	MEASURE
Job Title	Other
Job Title II	SUPERINTENDENT
Base Annual Salary Amount	\$155,040
Full-Time Equivalent (FTE)	1.0

NAME=NANCY WARD

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	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	\$5,000
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	\$29,907
Contractual Post-Employment Benefit Description of Payout of Sick days	15% OF DAILY RATE 15K MAX
Contractual Post-Employment Benefit Description of Payout of Vacation days	DAILY RATE * MAX VACATION DAYS
Contractual Post-Employment Benefit Description of Payout of Personal days	NO 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	

NAME=NANCY WARD

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	