

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	800.5	804.0	815.0
Pupils On Roll Special Ed Full-Time	95.0	79.0	74.0
Pupils On Roll SUBTOTAL	895.5	883.0	889.0
Pupils in Private School Placements	0.0	0.0	1.0
Pupils Sent to Other Districts Regular	33.0	33.0	31.0
Pupils Sent to Other Districts Special Ed	17.5	13.5	19.0
Pupils Received	3.0	7.0	2.0
Pupils in State Facilities	2.0	2.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,866,757	10,921,920	11,033,884
Total Tuition	10-1300	55,599	34,799	31,268
Unrestricted Miscellaneous Revenues	10-1XXX	35,250	4,100	4,100
Interest Earned On Current Expense Emergency Res	10-1XXX	5	5	5
Interest Earned On Maintenance Reserve	10-1XXX	0	0	2
Interest Earned On Capital Reserve Funds	10-1XXX	97	10	10
Subtotal - Revenues From Local Sources		10,957,708	10,960,834	11,069,269
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	59,759	59,759	59,759
Extraordinary Aid	10-3131	46,352	0	0
Categorical Special Education Aid	10-3132	507,050	507,050	507,050
Educational Adequacy Aid	10-3175	77,534	0	0
Equalization Aid	10-3176	810,011	810,011	810,011
Categorical Security Aid	10-3177	44,731	44,731	44,731
Other State Aids	10-3XXX	10,480	96,674	96,674
Subtotal - Revenues From State Sources		1,555,917	1,518,225	1,518,225
Budgeted Fund Balance - Operating Budget	10-303	0	365,000	365,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	30,000	10,000
Withdrawal From Maint. Reserve	10-310	0	0	15,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	103,609	124,337
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	0	7,255
Transfers From Other Funds	10-5200	6,529	0	0
Adjustment For Prior Year Encumbrances		0	14,268	0
Actual Revenues (Over)/Under Expenditures		-62,154	0	0
Total Operating Budget		12,458,000	12,991,936	13,109,086

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	137,389	185,031	185,031
Total Revenues From State Sources		137,389	185,031	185,031
Revenues from Federal Sources:				
Title I	20-4411-4416	183,266	226,194	192,265
Title II	20-4451-4455	30,636	31,353	26,650
Title III	20-4491-4494	15,013	12,018	10,215
I.D.E.A. Part B (Handicapped)	20-4420-4429	298,287	293,908	249,822
Preschool Development Expansion Grant	20-4527		0	244,159
Other	20-4XXX	0	8,332	7,082
Total Revenues From Federal Sources		527,202	571,805	730,193
Total Grants And Entitlements		664,591	756,836	915,224
Repayment of Debt:				
Transfers From Other Funds	40-5200	1,162	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	94,718	172,082
Interest On Investments	40-1510	0	0	10
Miscellaneous	40-1XXX	0	0	10
Total Revenues From Local Sources		0	94,718	172,092
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	0	138,046
Budgeted Fund Balance	40-303	0	0	1,162
Total Local Repayment Of Debt		1,162	94,718	311,300
Actual Revenues (Over)/Under Expenditures		-1,162	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Repayment Of Debt		0	94,718	311,300
Total Revenues/Sources		13,122,591	13,843,490	14,335,610
Total Revenues/Sources Net of Transfers		13,122,591	13,843,490	14,335,610

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,719,361	3,892,537	3,901,564
Special Education - Instruction	11-2XX-100-XXX	1,019,577	1,022,906	1,075,539
Basic Skills/Remedial - Instruction	11-230-100-XXX	1,604	630	1,050
Bilingual Education - Instruction	11-240-100-XXX	149,971	153,914	155,963
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,750	26,250	28,800
School-Sponsored Athletics - Instruction	11-402-100-XXX	7,200	7,000	7,200
Before/After School Programs	11-421-XXX-XXX	8,273	9,700	9,700
Community Services Programs/Operations	11-800-330-XXX	350	350	350
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,858,910	1,929,131	2,012,724
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	46,094	51,569	64,875
Undist. Expenditures - Health Services	11-000-213-XXX	93,367	97,053	95,028
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	146,988	149,094	166,438
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	60,351	48,785	49,263
Undist. Expenditures - Guidance	11-000-218-XXX	59,944	66,312	66,558
Undist. Expenditures - Child Study Teams	11-000-219-XXX	253,262	259,457	253,274
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	3,340	28,206	58,947
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	196,400	200,555	149,281
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	626	5,792	4,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	292,349	344,025	328,791
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	329,981	335,281	338,983
Undist. Expend. - Central Services	11-000-251-XXX	217,546	220,486	237,119
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	11,047	22,165	10,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	873,734	860,801	851,193
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	542,048	581,561	586,430
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,046,645	2,189,542	2,187,888
Total Undistributed Expenditures		7,032,632	7,389,815	7,461,592

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Interest Earned On Maintenance Reserve	10-606	0	0	2
Interest Earned On Current Expense Emergency Res	10-607	0	5	5
Total General Current Expense		11,969,718	12,503,107	12,641,765
Capital Expenditures:				
Equipment	12-XXX-XXX-730	7,462	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	60,292	55,742	35,742
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		67,754	55,752	35,752
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	18,462	21,110	20,115
Summer School - Support Services	13-422-200-XXX	4,063	4,310	0
Total Summer School	13-422-X00-XXX	22,525	25,420	20,115
Total Special Schools	13-XXX-XXX-XXX	22,525	25,420	20,115
Transfer Of Funds To Charter Schools	10-000-100-56X	398,003	407,657	411,454
General Fund Grand Total		12,458,000	12,991,936	13,109,086
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	22,750	24,666	24,666
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	43,049	66,289	66,289
Nonpublic Handicapped Services	20-XXX-XXX-XXX	26,726	41,560	41,560
Nonpublic Nursing Services	20-XXX-XXX-XXX	37,135	39,268	39,268
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,729	13,248	13,248
Total Other State Projects		137,389	185,031	185,031
Total State Projects	20-XXX-XXX-XXX	137,389	185,031	185,031
Preschool Expansion Grant Instruction	20-220-100-XXX		0	144,000
Preschool Expansion Grant Support Services	20-220-200-XXX		0	100,159

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Preschool Expansion Grant	20-220-XXX-XXX		0	244,159
Federal Projects:				
Title I	20-XXX-XXX-XXX	183,266	226,194	192,265
Title II	20-XXX-XXX-XXX	30,636	31,353	26,650
Title III	20-XXX-XXX-XXX	15,013	12,018	10,215
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	298,287	293,908	249,822
Other	20-XXX-XXX-XXX	0	8,332	7,082
Total Federal Projects	20-XXX-XXX-XXX	527,202	571,805	730,193
Total Special Revenue Funds		664,591	756,836	915,224
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	94,718	311,300
Total Debt Service Funds		0	94,718	311,300
Total Expenditures/Appropriations		13,122,591	13,843,490	14,335,610
Total Expenditures Net of Transfers		13,122,591	13,843,490	14,335,610

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	591,596	472,087	388,278	259,553
--Repayment of Debt	0	1,162	1,162	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	62,094	98,877	98,887	88,897
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	20,000	40,000	25,002
--Legal Reserve	265,680	436,020	236,275	0
--Tuition Reserve	169,744	235,201	131,592	0
--Current Expense Emergency Reserve	50,070	50,075	50,080	50,085
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	\$11,019	\$11,148	\$11,463	\$11,673	\$11,691
Total Classroom Instruction	\$7,324	\$7,414	\$7,670	\$7,762	\$7,807
Classroom-Salaries and Benefits	\$7,118	\$7,164	\$7,310	\$7,396	\$7,519
Classroom-General Supplies and Textbooks	\$170	\$173	\$274	\$278	\$229
Classroom-Purchased Services	\$36	\$76	\$86	\$88	\$59
Total Support Services	\$1,322	\$1,258	\$1,320	\$1,341	\$1,348
Support Services-Salaries and Benefits	\$1,104	\$1,073	\$1,130	\$1,140	\$1,200
Total Administrative Costs	\$1,239	\$1,239	\$1,295	\$1,344	\$1,327
Administration Salaries and Benefits	\$1,051	\$1,038	\$1,070	\$1,079	\$1,081
Total Operations and Maintenance of Plant	\$1,076	\$1,172	\$1,117	\$1,164	\$1,146
Operations and Maintenance-Salaries and Benefits	\$611	\$645	\$634	\$641	\$640
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$51	\$57	\$51	\$52	\$55
Total Equipment Costs	\$74	\$9	\$0	\$0	\$0
Legal Costs	\$15	\$16	\$18	\$25	\$19
Employee Benefits as a percentage of salaries*	32.21%	31.26%	32.80%	32.83%	31.91%

*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)
Transportation Services, including Fuel	Member of the Greater Egg Harbor Regional Transportation Services Commission	0
Purchasing	Participant with the Educational Data Consortium for the General and Instructional Supplies	0
Purchasing	Member of Middlesex Regional Education Services Commission	0
Purchasing	Participant with E-Rate Program for Instructional Communication Services and Technology	0
Purchasing	Participant with the ACES Program for Natural Gas Service	0
Purchasing	Participant with the ACT Program for Telecommunication Services	0
Municipal/Public Works	Shared Service with Absecon City for Trash Removal	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	11,033,884
(B) Estimated Net Taxable Valuation (as of 10/01/14)	715,982,670
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.5411
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,205,966
(E) Estimated Net Taxable Valuation (as of 10/01/14)	715,982,670
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.5651

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	11,033,884
(H) Estimated Equalized Valuation (as of 10/01/14)	771,220,704
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4307
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,205,966
(K) Estimated Equalized Valuation (as of 10/01/14)	771,220,704
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.4530

NAME=Allen Suhr

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	N/A
Base Annual Salary Amount	\$86,060
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	\$2,000
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement / 15 Years of Service
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Allen Suhr

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=Scott Sarraiocco

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of Instruction
Base Annual Salary Amount	\$96,448
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	17
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	\$1,200
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	\$4,750
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement / 15 Years of Service
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Scott Sarraiocco

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=Theresa DeFranco

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$142,000
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	10/01/14
End Date of Contract	06/30/17
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	\$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	\$20,461
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Separation fr Employment/50% of Per Diem
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Theresa DeFranco

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=Tina Davisson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$102,974
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	\$2,000
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement in Excess of 75/less than 170
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Tina Davisson

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	