

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	233.0	231.0	234.0
Pupils On Roll Special Ed Full-Time	36.0	40.0	37.0
Pupils On Roll SUBTOTAL	269.0	271.0	271.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Regular	2.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	12.0	7.0	9.0
Pupils Received	8.0	5.0	2.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,808,371	1,859,429	1,896,618
Total Tuition	10-1300	44,214	9,040	4,000
Unrestricted Miscellaneous Revenues	10-1XXX	38,310	4,570	5,325
Interest Earned On Capital Reserve Funds	10-1XXX	1	2	2
Other Restricted Miscellaneous Revenues	10-1XXX	2,425	2,800	2,750
Subtotal - Revenues From Local Sources		1,893,321	1,875,841	1,908,695
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	6,376	6,376	6,376
Extraordinary Aid	10-3131	6,616	0	0
Categorical Special Education Aid	10-3132	148,644	148,644	148,644
Equalization Aid	10-3176	1,904,909	1,904,909	1,904,909
Categorical Security Aid	10-3177	13,325	13,325	13,325
Other State Aids	10-3XXX	2,260	4,600	4,600
Subtotal - Revenues From State Sources		2,082,130	2,077,854	2,077,854
Budgeted Fund Balance - Operating Budget	10-303	307,878	301,970	289,508
Withdrawal From Cap Res-For Local Share	10-307	0	204,000	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	40,000	0	85,000
Adjustment For Prior Year Encumbrances		0	14,353	0
Actual Revenues (Over)/Under Expenditures		-276,723	0	0
Total Operating Budget		4,046,606	4,474,018	4,361,057
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	90,510	144,816	126,714
Other Restricted Entitlements	20-32XX	157	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From State Sources		90,667	144,816	126,714
Revenues from Federal Sources:				
Title I	20-4411-4416	85,143	80,594	64,475
Title II	20-4451-4455	14,322	15,678	10,912
I.D.E.A. Part B (Handicapped)	20-4420-4429	96,201	88,053	70,442
Other	20-4XXX	3,474	2,973	2,378
Total Revenues From Federal Sources		199,140	187,298	148,207
Transfers From Operating Budget-Prek	20-5200	68,367	16,635	37,891
Total Grants And Entitlements		358,174	348,749	312,812
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	201,738	200,446	191,975
Total Revenues From Local Sources		201,738	200,446	191,975
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	125,181	121,275	115,746
Withdrawal From Debt Service Reserve	40-313	2	0	0
Total Local Repayment Of Debt		326,921	321,721	307,721
Total Repayment Of Debt		326,921	321,721	307,721
Total Revenues/Sources		4,731,701	5,144,488	4,981,590
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	68,367	16,635	37,891
Total Revenues/Sources Net of Transfers		4,663,334	5,127,853	4,943,699

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,351,950	1,295,598	1,349,445
Special Education - Instruction	11-2XX-100-XXX	327,877	395,335	371,215
Basic Skills/Remedial - Instruction	11-230-100-XXX	81,069	99,163	106,930
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	5,128	7,250	9,580
Community Services Programs/Operations	11-800-330-XXX	3,678	4,900	4,900
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	243,078	290,514	216,230
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	3,956	5,825	6,000
Undist. Expenditures - Health Services	11-000-213-XXX	66,946	71,615	76,778
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	154,456	168,715	109,903
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	83,918	46,552	39,805
Undist. Expenditures - Guidance	11-000-218-XXX	46,978	57,062	58,169
Undist. Expenditures - Child Study Teams	11-000-219-XXX	107,101	118,042	124,106
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	32,720	44,925	45,946
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	88,141	93,555	95,864
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,947	6,000	5,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	98,103	107,890	96,175
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	161,505	172,393	175,348
Undist. Expend. - Central Services	11-000-251-XXX	77,978	84,299	86,300
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	328,120	383,269	376,557
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	127,460	139,092	139,597
Personal Services - Employee Benefits	11-XXX-XXX-2XX	566,561	667,722	764,207
Total Undistributed Expenditures		2,191,968	2,457,470	2,416,485
Total General Current Expense		3,961,670	4,259,716	4,258,555
Capital Expenditures:				
Equipment	12-XXX-XXX-730	35,786	2,300	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	16,050	8,000	17,500
Capital Reserve - Transfer To Capital Projects	12-000-400-931	33,100	204,000	85,000
Interest Deposit To Capital Reserve	10-604	0	2	2
Total Capital Outlay		84,936	214,302	102,502
General Fund Grand Total		4,046,606	4,474,018	4,361,057
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	104,973	105,862	108,405
Support Services	20-218-200-XXX	53,904	55,589	56,200
Total Preschool Education Aid	20-218-XXX-XXX	158,877	161,451	164,605
Other State Projects:				
Other	20-XXX-XXX-XXX	157	0	0
Total Other State Projects		157	0	0
Total State Projects	20-XXX-XXX-XXX	159,034	161,451	164,605
Federal Projects:				
Title I	20-XXX-XXX-XXX	85,143	80,594	64,475
Title II	20-XXX-XXX-XXX	14,322	15,678	10,912
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	96,201	88,053	70,442
Other	20-XXX-XXX-XXX	3,474	2,973	2,378
Total Federal Projects	20-XXX-XXX-XXX	199,140	187,298	148,207
Total Special Revenue Funds		358,174	348,749	312,812
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	326,921	321,721	307,721
Total Debt Service Funds		326,921	321,721	307,721
Total Expenditures/Appropriations		4,731,701	5,144,488	4,981,590
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	68,367	16,635	37,891
Total Expenditures Net of Transfers		4,663,334	5,127,853	4,943,699

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	283,661	268,179	259,310	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	337,822	349,723	238,225	153,227
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	566,160	571,619	280,198	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	2	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	\$13,766	\$13,525	\$14,402	\$14,668	\$14,869
Total Classroom Instruction	\$8,704	\$8,272	\$8,738	\$8,872	\$9,184
Classroom-Salaries and Benefits	\$8,252	\$7,710	\$8,266	\$8,392	\$8,716
Classroom-General Supplies and Textbooks	\$409	\$497	\$380	\$387	\$364
Classroom-Purchased Services	\$43	\$65	\$92	\$94	\$104
Total Support Services	\$2,317	\$2,472	\$2,602	\$2,639	\$2,520
Support Services-Salaries and Benefits	\$1,231	\$1,336	\$1,329	\$1,564	\$1,785
Total Administrative Costs	\$1,418	\$1,398	\$1,461	\$1,526	\$1,525
Administration Salaries and Benefits	\$792	\$730	\$779	\$782	\$817
Total Operations and Maintenance of Plant	\$1,287	\$1,342	\$1,544	\$1,573	\$1,570
Operations and Maintenance-Salaries and Benefits	\$662	\$629	\$683	\$688	\$721
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$25	\$24	\$34	\$34	\$46
Total Equipment Costs	\$0	\$131	\$8	\$8	\$0
Legal Costs	\$7	\$1	\$8	\$12	\$10
Employee Benefits as a percentage of salaries*	28.35%	27.63%	30.98%	30.02%	33.34%

*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)
Business Services	The district shares a School Business Administrator/Bd. Secy., payroll, clerical and accounts payable staff with Gateway Regional.	0
Special Education Services	The district shares Child Study Team staff (director, psychologist, social worker, clerical staff and other special education related services/specialists) with the other districts in the Gateway Group.	0
Food Services	The district is in a contract with Sodexo Food Service through Gateway Regional.	0
Social Worker/Psychologist	See Special Education Services above.	0
Superintendent and Assistant Sup.	The district shares a Superintendent with Gateway Regional and Westville School Districts	0
Transportation Services, including Fuel	The district contracts with Gateway Regional, sharing bussing services for special education pupils with other local districts.	0
Purchasing	The district belongs to various consortiums/co-ops for purchasing, telephone services (ACT consortium), utilities (ACES), supplies and equipment (MRESC).	0
Curriculum Services	The district is in a consortium with Gateway Regional, Wenonah, Woodbury Heights and Westville (LEA), sharing a coordinator and secretary.	0
Professional Staff Development	The district shares professional development opportunities with the other districts in the Gateway Group.	0
Technology Services	The district is in a contract with Woodbury Heights School District, providing technology services.	0
Insurance Coverages and Benefits	The district belongs to the a Trust with numerous other districts for medical & Rx coverage and the GCSSSD JIF for property, legal liability & workers compensation insurance.	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,896,618
(B) Estimated Net Taxable Valuation (as of 03/10/15)	158,814,500
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.1942
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,088,593
(E) Estimated Net Taxable Valuation (as of 03/10/15)	158,814,500
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.3151

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,896,618
(H) Estimated Equalized Valuation (as of 03/10/15)	158,814,500
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1942
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,088,593
(K) Estimated Equalized Valuation (as of 03/10/15)	158,814,500
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.3151

NAME=Carla Bittner

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$104,308
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	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	\$1,725
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	not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
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=Carla Bittner

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	waives benefits
Additional Comment 2	not eligible for unused sick pay reimb.
Additional Comment 3	

NAME=shared service agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title	Superintendent
Job Title II	
Job Title II	
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	15
Shared County	15
Shared District	1715
Shared District	1715
Job Title Other District	School Business Admin.
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	0
Contracted Number of Annual Work Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Personal Days	0

NAME=shared service agreement

CATEGORY	MEASURE
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	
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 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=shared service agreement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
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 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 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 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 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	not eligible for buyback of time, benefits, etc., -shared svc. -cost would be paid by GRHS
Additional Comment 1	shared Supt. contract b/t Gateway, National Park & Westville
Additional Comment 2	shared svc agreement for SBA/BS, payroll, account payable, clerical staff - cost \$69,250
Additional Comment 2	receives an add'l \$10,000 in compensation from GRHS for Supt. svcs to National Park
Additional Comment 3	
Additional Comment 3	