

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,241.0	1,213.0	1,206.0
Pupils On Roll Regular Shared-Time	1.0		0.0
Pupils On Roll Special Ed Full-Time	225.0	233.0	224.0
Pupils On Roll Special Ed Shared-Time	4.0	1.0	0.0
Pupils On Roll SUBTOTAL	1,471.0	1,447.0	1,430.0
Pupils in Private School Placements	12.0	9.0	11.0
Pupils Sent to Other Districts Regular	4.0	5.0	3.0
Pupils Sent to Other Districts Special Ed	17.0	10.0	15.0
Pupils Received	69.0	68.0	62.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,326,130	12,572,652	12,824,105
Total Tuition	10-1300	201,522	95,000	115,000
Unrestricted Miscellaneous Revenues	10-1XXX	91,995	138,000	176,695
Interest Earned On Maintenance Reserve	10-1XXX	0	700	700
Interest Earned On Capital Reserve Funds	10-1XXX	180	650	650
Subtotal - Revenues From Local Sources		12,619,827	12,807,002	13,117,150
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	149,546	149,546	149,546
Extraordinary Aid	10-3131	79,045	0	75,000
Categorical Special Education Aid	10-3132	792,393	792,393	792,393
Equalization Aid	10-3176	7,077,074	7,077,074	7,077,074
Categorical Security Aid	10-3177	135,567	135,567	135,567
Adjustment Aid	10-3178	1,645,845	1,645,845	1,645,845
Other State Aids	10-3XXX	0	27,440	27,440
Subtotal - Revenues From State Sources		9,879,470	9,827,865	9,902,865
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	41,239	23,001	25,252
Subtotal - Revenues From Federal Sources		41,239	23,001	25,252
Budgeted Fund Balance - Operating Budget	10-303	717,560	500,000	535,000
Adjustment For Prior Year Encumbrances		0	52,493	0
Actual Revenues (Over)/Under Expenditures		-910,297	0	0
Total Operating Budget		22,347,799	23,210,361	23,580,267
Grants and Entitlements:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	165,288	157,785	134,120
Title II	20-4451-4455	55,217	55,745	47,380
Title III	20-4491-4494	1,113	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	382,591	394,451	335,280
Total Revenues From Federal Sources		604,209	607,981	516,780
Total Grants And Entitlements		604,209	607,981	516,780
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	670,384	585,213	571,441
Interest On Investments	40-1510	1,301	0	0
Miscellaneous	40-1XXX	1,301	0	0
Total Revenues From Local Sources		671,685	585,213	571,441
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	474,558	464,354	460,557
Budgeted Fund Balance	40-303	0	0	6,439
Withdrawal From Debt Service Reserve	40-313	0	75,625	75,625
Total Local Repayment Of Debt		1,146,243	1,125,192	1,114,062
Actual Revenues (Over)/Under Expenditures		4,364	0	0
Total Repayment Of Debt		1,150,607	1,125,192	1,114,062
Total Revenues/Sources		24,102,615	24,943,534	25,211,109
Total Revenues/Sources Net of Transfers		24,102,615	24,943,534	25,211,109

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,253,214	7,427,249	7,570,687
Special Education - Instruction	11-2XX-100-XXX	2,547,070	2,742,309	2,788,747
Basic Skills/Remedial - Instruction	11-230-100-XXX	293,853	354,290	297,533
Bilingual Education - Instruction	11-240-100-XXX	117	700	700
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	131,359	132,689	143,377
School-Sponsored Athletics - Instruction	11-402-100-XXX	368,759	359,502	357,445
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,236,898	1,194,810	1,116,106
Undist. Expenditures - Health Services	11-000-213-XXX	379,395	421,020	412,859
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	346,220	396,443	361,704
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	45,806	95,000	89,440
Undist. Expenditures - Guidance	11-000-218-XXX	576,096	634,618	695,184
Undist. Expenditures - Child Study Teams	11-000-219-XXX	482,408	530,033	596,313
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	215,154	230,309	249,428
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	344,410	394,568	416,495
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	24,489	56,000	35,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	404,270	446,386	420,508
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,213,756	1,257,352	1,234,723
Undist. Expend. - Central Services	11-000-251-XXX	279,451	303,822	313,241
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,825,043	1,708,507	1,761,227
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	529,031	548,813	538,293
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,751,426	3,888,189	4,092,694
Undistributed Expenditures-Food Services	11-000-310-930	70,000	65,000	60,000
Total Undistributed Expenditures		11,723,853	12,170,870	12,393,215
Interest Earned On Maintenance Reserve	10-606	0	700	700
Total General Current Expense		22,318,225	23,188,309	23,552,404

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	27,361	19,189	25,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	2,213	2,213	2,213
Interest Deposit To Capital Reserve	10-604	0	650	650
Total Capital Outlay		29,574	22,052	27,863
General Fund Grand Total		22,347,799	23,210,361	23,580,267
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	165,288	157,785	134,120
Title II	20-XXX-XXX-XXX	55,217	55,745	47,380
Title III	20-XXX-XXX-XXX	1,113	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	382,591	394,451	335,280
Total Federal Projects	20-XXX-XXX-XXX	604,209	607,981	516,780
Total Special Revenue Funds		604,209	607,981	516,780
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,150,607	1,125,192	1,114,062
Total Debt Service Funds		1,150,607	1,125,192	1,114,062
Total Expenditures/Appropriations		24,102,615	24,943,534	25,211,109
Total Expenditures Net of Transfers		24,102,615	24,943,534	25,211,109

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	824,803	810,911	534,601	461,580
--Repayment of Debt	0	6,439	6,439	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	41,355	91,534	92,184	92,834
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	614,045	826,955	827,655	828,355
--Legal Reserve	653,156	675,669	461,979	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	212,469	201,666	126,041	50,416

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	\$13,320	\$14,198	\$14,566	\$14,821	\$15,307
Total Classroom Instruction	\$8,080	\$8,651	\$8,878	\$9,003	\$9,285
Classroom-Salaries and Benefits	\$7,707	\$8,173	\$8,306	\$8,403	\$8,686
Classroom-General Supplies and Textbooks	\$201	\$216	\$268	\$285	\$286
Classroom-Purchased Services	\$172	\$262	\$305	\$315	\$313
Total Support Services	\$1,970	\$2,071	\$2,313	\$2,339	\$2,473
Support Services-Salaries and Benefits	\$1,815	\$1,964	\$2,098	\$2,106	\$2,253
Total Administrative Costs	\$1,499	\$1,599	\$1,627	\$1,684	\$1,682
Administration Salaries and Benefits	\$1,308	\$1,415	\$1,425	\$1,458	\$1,474
Total Operations and Maintenance of Plant	\$1,358	\$1,420	\$1,307	\$1,346	\$1,408
Operations and Maintenance-Salaries and Benefits	\$703	\$773	\$792	\$803	\$838
Board Contribution to Food Services	\$50	\$48	\$44	\$45	\$42
Total Extracurricular Costs	\$362	\$408	\$396	\$404	\$418
Total Equipment Costs	\$21	\$19	\$10	\$13	\$17
Legal Costs	\$6	\$12	\$8	\$12	\$9
Employee Benefits as a percentage of salaries*	24.93%	25.82%	25.48%	25.87%	26.73%

*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)
Food Services	Joint food purchasing agreement with Penns Grove-Carneys Point BOE	0
Transportation Services, including Fuel	Transportation jointures GCSSSD, Glassboro, Delsea, and Gateway districts	0
Purchasing	Participation with ED DATA supplies with over 260 districts	0
Purchasing	Consortium purchasing for electricity and gas through ACES program	0
Municipal/Public Works	Use of facilities, Channel 19, water and sewer	0
Insurance Coverages and Benefits	Participation in a Health Insurance Trust Fund and participation in ACCASBOJIF for property insurance	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,698,379
(B) Estimated Net Taxable Valuation (as of 02/01/15)	573,098,964
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	2.2157
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,276,706
(E) Estimated Net Taxable Valuation (as of 02/01/15)	573,098,964
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	2.3167

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,698,379
(H) Estimated Equalized Valuation (as of 10/01/14)	603,012,138
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	2.1058
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,276,706
(K) Estimated Equalized Valuation (as of 10/01/14)	603,012,138
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	2.2017

NAME=Deborah Roncace

CATEGORY	MEASURE
Job Title	Other
Job Title II	Business Administrator
Base Annual Salary Amount	\$110,423
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	6
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	\$8,592
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$716
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,046
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$95/day up to a maximum of \$ 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate up to maximum of 30 days
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Deborah Roncace

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=Patrick McAleer

CATEGORY	MEASURE
Job Title	Other
Job Title II	Superintendent
Base Annual Salary Amount	\$146,087
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	07/01/11
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	6
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	\$10,776
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$716
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$29,609
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at per diem rate up to maximum of \$ 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate up to maximum of 25 days
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Patrick McAleer

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	