

<b>ENROLLMENT CATEGORIES</b>	<b>10-15-2013 ACTUAL</b>	<b>10-15-2014 ACTUAL</b>	<b>10-15-2015 ESTIMATE</b>
Pupils On Roll Regular Full-Time	318.0	318.0	325.0
Pupils On Roll Special Ed Full-Time	52.0	59.0	58.0
Pupils On Roll SUBTOTAL	370.0	377.0	383.0
Pupils Sent to Other Districts Special Ed	6.0	6.0	4.0
Pupils Received		6.0	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	2,849,053	2,927,311	3,039,630
Total Tuition	10-1300	13,500	9,000	12,000
Interest Earned On Capital Reserve Funds	10-1XXX	174	100	100
Other Restricted Miscellaneous Revenues	10-1XXX	15,177	12,000	12,000
Subtotal - Revenues From Local Sources		2,877,904	2,948,411	3,063,730
Revenues from State Sources:				
School Choice Aid	10-3116	276,979	286,530	229,224
Categorical Transportation Aid	10-3121	31,891	31,891	31,891
Categorical Special Education Aid	10-3132	207,121	207,121	207,121
Equalization Aid	10-3176	888,987	888,987	888,987
Categorical Security Aid	10-3177	26,008	26,008	26,008
Other State Aids	10-3XXX	161,718	163,972	202,176
Subtotal - Revenues From State Sources		1,592,704	1,604,509	1,585,407
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-307	0	133,200	0
Adjustment For Prior Year Encumbrances		0	16,065	0
Actual Revenues (Over)/Under Expenditures		-78,533	0	0
Total Operating Budget		4,392,075	5,159,820	5,124,393
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,675	0	0
Total Revenues From Local Sources	20-1XXX	1,675	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	6,896	12,169	10,345
Title II	20-4451-4455	6,193	6,380	5,425

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	61,613	67,254	57,160
Other	20-4XXX	40,288	68,364	40,300
Total Revenues From Federal Sources		114,990	154,167	113,230
Total Grants And Entitlements		116,665	154,167	113,230
Repayment of Debt:				
Transfers From Other Funds	40-5200	27,514	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	757,646	752,838	727,824
Total Revenues From Local Sources		757,646	752,838	727,824
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	177,671	183,669	180,130
Withdrawal From Debt Service Reserve	40-313	0	0	27,516
Total Local Repayment Of Debt		962,831	936,507	935,470
Actual Revenues (Over)/Under Expenditures		-27,515	0	0
Total Repayment Of Debt		935,316	936,507	935,470
Total Revenues/Sources		5,444,056	6,250,494	6,173,093
Total Revenues/Sources Net of Transfers		5,444,056	6,250,494	6,173,093

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,412,242	1,543,214	1,601,847
Special Education - Instruction	11-2XX-100-XXX	315,733	374,305	351,959
Basic Skills/Remedial - Instruction	11-230-100-XXX	91,837	103,227	123,453
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	800	3,920	4,964
Before/After School Programs	11-421-XXX-XXX	3,406	3,280	3,280
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	141,772	244,355	134,900
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	11,382	11,765	13,434
Undist. Expenditures - Health Services	11-000-213-XXX	62,951	67,634	69,816
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	152,823	151,609	138,330
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	62,434	38,259	38,106
Undist. Expenditures - Guidance	11-000-218-XXX	33,621	42,578	36,300
Undist. Expenditures - Child Study Teams	11-000-219-XXX	148,836	170,710	156,619
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	32,773	63,750	74,099
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	60,559	63,036	66,117
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,392	2,500	6,150
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	142,800	158,671	150,138
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	123,583	142,558	140,203
Undist. Expend. - Central Services	11-000-251-XXX	129,059	133,309	138,471
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	461,967	512,224	591,584
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	368,569	419,255	402,690
Personal Services - Employee Benefits	11-XXX-XXX-2XX	410,216	648,228	783,017
Undistributed Expenditures-Food Services	11-000-310-930	9,482	0	0
Total Undistributed Expenditures		2,356,219	2,870,441	2,939,974
Total General Current Expense		4,180,237	4,898,387	5,025,477
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	15,705	0	55,683
Facilities Acquisition And Const. Serv.	12-000-400-XXX	196,133	261,333	43,133
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		211,838	261,433	98,916
General Fund Grand Total		4,392,075	5,159,820	5,124,393
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,675	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	6,896	12,169	10,345
Title II	20-XXX-XXX-XXX	6,193	6,380	5,425
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	61,613	67,254	57,160
Other	20-XXX-XXX-XXX	40,288	68,364	40,300
Total Federal Projects	20-XXX-XXX-XXX	114,990	154,167	113,230
Total Special Revenue Funds		116,665	154,167	113,230
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	935,316	936,507	935,470
Total Debt Service Funds		935,316	936,507	935,470
Total Expenditures/Appropriations		5,444,056	6,250,494	6,173,093
Total Expenditures Net of Transfers		5,444,056	6,250,494	6,173,093

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	254,993	254,041	250,000	250,000
--Repayment of Debt	1	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	173,943	174,117	41,017	41,117
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	830,218	932,891	475,256	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	27,516	27,516	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	\$10,298	\$9,830	\$11,246	\$11,233	\$11,718
Total Classroom Instruction	\$6,193	\$5,697	\$6,577	\$6,646	\$6,973
Classroom-Salaries and Benefits	\$5,844	\$5,276	\$6,136	\$6,096	\$6,545
Classroom-General Supplies and Textbooks	\$213	\$260	\$232	\$367	\$227
Classroom-Purchased Services	\$136	\$160	\$208	\$183	\$201
Total Support Services	\$1,685	\$1,686	\$1,910	\$1,876	\$1,837
Support Services-Salaries and Benefits	\$1,151	\$1,057	\$1,208	\$1,157	\$1,117
Total Administrative Costs	\$1,081	\$1,170	\$1,320	\$1,322	\$1,316
Administration Salaries and Benefits	\$720	\$718	\$790	\$805	\$830
Total Operations and Maintenance of Plant	\$1,248	\$1,241	\$1,414	\$1,365	\$1,563
Operations and Maintenance-Salaries and Benefits	\$38	\$25	\$53	\$30	\$76
Board Contribution to Food Services	\$83	\$25	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$3	\$13	\$12	\$16
Total Equipment Costs	\$80	\$42	\$97	\$0	\$145
Legal Costs	\$7	\$55	\$54	\$53	\$26
Employee Benefits as a percentage of salaries*	18.74%	18.22%	26.83%	26.73%	31.01%

\*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.

Item	Line Number	Source	Amount	Explanation
1	825	US DOE Federal Grant	40,300	REAP
1	190	Parents	12,000	Preschool tuition
1	350	Various	12,000	Misc Revenue/Interest



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Services Agreement with the Logan Township School District for Business Administration Services	0
Special Education Services	Shared Services Agreement with the Kingsway Regional School District for Child Study Team services/oversight	0
Custodial and Maintenance Services	Shared Services Agreement with the Kingsway Regional School District for maintenance services	0
Custodial and Maintenance Services	Consortium with Pittsgrove Township Schools and other school districts for custodial services	0
Superintendent and Assistant Sup.	Shared Services Agreement with the Kingsway Regional School District for Superintendent Services	0
Transportation Services, including Fuel	Transportation jointures with Harrison Township School District and Gloucester County Special Services School District	0
Purchasing	Participating in the Alliance for Competitive Energy Services (ACES) an aggregated procurement program for the purchase of electricity and gas	0
Municipal/Public Works	Township of South Harrison - trash, snow removal, lawnmowing	0
Curriculum Services	Shared Services Agreement with the Kingsway Regional School District for curriculum services	0
Technology Services	Shared Services Agreement with the Kingsway Regional School District for technology services/support	0
Insurance Coverages and Benefits	Participation in SJRHIF (Joint Health Insurance Fund)	0
Insurance Coverages and Benefits	Participation in the GCSSDJIF (Joint Insurance Fund)	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,039,630
(B) Estimated Net Taxable Valuation (as of 10/01/14)	368,089,558
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.8258
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,767,454
(E) Estimated Net Taxable Valuation (as of 10/01/14)	368,089,558
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.0235
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,039,630
(H) Estimated Equalized Valuation (as of 10/01/14)	384,484,810
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7906
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,767,454
(K) Estimated Equalized Valuation (as of 10/01/14)	384,484,810
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.9799
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NAME=Janine M. Wechter

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$101,309
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	15
Shared District	2750
Job Title Other District	Business Administrator
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	4
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	\$5,876
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	Must work 15 years to be eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	No benefit available
Contractual Post-Employment Benefit Description of Payout of Personal days	No benefit available
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=Janine M. Wechter

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$5,000
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	Healthcare waiver
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=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.3
Shared with Another District?	Y
Shared County	15
Shared District	2440
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	08/01/12
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	0
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	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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=Shared Services Agreement

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	Amount being paid for shared service is \$43,575
Additional Comment 2	
Additional Comment 3	

NAME=William J. Mumbower

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$98,838
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	4
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Must work 10 years to be eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	No benefit available
Contractual Post-Employment Benefit Description of Payout of Personal days	No benefit available
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=William J. Mumbower

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$2,268
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	Healthcare waiver
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	