

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	195.0	187.0	187.0
Pupils On Roll Special Ed Full-Time	32.0	22.0	19.0
Pupils On Roll SUBTOTAL	227.0	209.0	206.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Received	5.0	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	2,449,242	2,498,226	2,548,190
Total Tuition	10-1300	88,422	38,112	45,858
Unrestricted Miscellaneous Revenues	10-1XXX	3,151	4,000	4,000
Subtotal - Revenues From Local Sources		2,540,815	2,540,338	2,598,048
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,070	1,070	1,070
Categorical Special Education Aid	10-3132	140,582	140,582	140,582
Equalization Aid	10-3176	348,977	348,977	348,977
Categorical Security Aid	10-3177	3,555	3,555	3,555
Other State Aids	10-3XXX	3,847	4,500	4,500
Subtotal - Revenues From State Sources		498,031	498,684	498,684
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	23,000	66,193	0
Adjustment For Prior Year Encumbrances		0	67,880	0
Actual Revenues (Over)/Under Expenditures		-70,352	0	0
Total Operating Budget		2,991,494	3,173,095	3,096,732
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,500	2,730	0
Total Revenues From Local Sources	20-1XXX	3,500	2,730	0
Revenues from Federal Sources:				
Title II	20-4451-4455	2,626	2,526	2,147
I.D.E.A. Part B (Handicapped)	20-4420-4429	51,144	50,911	38,183
Total Revenues From Federal Sources		53,770	53,437	40,330
Total Grants And Entitlements		57,270	56,167	40,330

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	183,128	193,580	194,100
Other Miscellaneous	40-1xxx	20	0	0
Miscellaneous	40-1XXX	20	0	0
Total Revenues From Local Sources		183,148	193,580	194,100
Budgeted Fund Balance	40-303	0	20	0
Withdrawal From Debt Service Reserve	40-313	10,952	0	0
Total Local Repayment Of Debt		194,100	193,600	194,100
Total Repayment Of Debt		194,100	193,600	194,100
Total Revenues/Sources		3,242,864	3,422,862	3,331,162
Total Revenues/Sources Net of Transfers		3,242,864	3,422,862	3,331,162

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,302,703	1,317,397	1,291,063
Special Education - Instruction	11-2XX-100-XXX	243,439	177,070	168,262
Basic Skills/Remedial - Instruction	11-230-100-XXX	54,653	87,946	86,753
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	10,624	12,102	12,352
Before/After School Programs	11-421-XXX-XXX	314	422	300
Summer School	11-422-XXX-XXX	5,292	6,341	7,458
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	15,316	10,794	3,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	15,892	17,172	17,329
Undist. Expenditures - Health Services	11-000-213-XXX	50,690	57,903	63,192
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	77,573	74,984	60,570
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	44,466	144,315	131,061
Undist. Expenditures - Guidance	11-000-218-XXX	29,201	33,991	36,510
Undist. Expenditures - Child Study Teams	11-000-219-XXX	68,658	72,951	73,895
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	30,980	32,780	33,280
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	23,773	24,531	25,262
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,588	5,478	2,850
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	179,869	204,439	198,970
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	14,496	19,025	16,833
Undist. Expend. - Central Services	11-000-251-XXX	74,418	81,561	79,759
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	218,585	238,614	229,025
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	55,765	53,992	25,306
Personal Services - Employee Benefits	11-XXX-XXX-2XX	462,850	488,938	523,353
Total Undistributed Expenditures		1,364,120	1,561,468	1,520,195
Total General Current Expense		2,981,145	3,162,746	3,086,383
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	10,349	10,349	10,349
Total Capital Outlay		10,349	10,349	10,349
General Fund Grand Total		2,991,494	3,173,095	3,096,732
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,500	2,730	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	2,626	2,526	2,147
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	51,144	50,911	38,183
Total Federal Projects	20-XXX-XXX-XXX	53,770	53,437	40,330
Total Special Revenue Funds		57,270	56,167	40,330
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	194,100	193,600	194,100
Total Debt Service Funds		194,100	193,600	194,100
Total Expenditures/Appropriations		3,242,864	3,422,862	3,331,162
Total Expenditures Net of Transfers		3,242,864	3,422,862	3,331,162

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	191,360	170,832	109,639	109,639
--Repayment of Debt	10,972	20	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	18	18	18	18
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
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	\$11,554	\$13,027	\$13,117	\$14,823	\$14,845
Total Classroom Instruction	\$7,749	\$8,767	\$8,799	\$9,446	\$9,591
Classroom-Salaries and Benefits	\$7,270	\$8,172	\$8,356	\$8,969	\$9,264
Classroom-General Supplies and Textbooks	\$272	\$305	\$227	\$292	\$256
Classroom-Purchased Services	\$207	\$290	\$216	\$184	\$71
Total Support Services	\$1,398	\$1,645	\$1,698	\$2,359	\$2,282
Support Services-Salaries and Benefits	\$816	\$912	\$918	\$1,545	\$1,542
Total Administrative Costs	\$1,293	\$1,442	\$1,447	\$1,648	\$1,618
Administration Salaries and Benefits	\$929	\$1,191	\$1,194	\$1,283	\$1,341
Total Operations and Maintenance of Plant	\$1,075	\$1,123	\$1,123	\$1,309	\$1,291
Operations and Maintenance-Salaries and Benefits	\$592	\$667	\$658	\$748	\$761
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$39	\$50	\$51	\$61	\$63
Total Equipment Costs	\$9	\$0	\$0	\$0	\$0
Legal Costs	\$17	\$15	\$13	\$35	\$19
Employee Benefits as a percentage of salaries*	22.70%	23.24%	23.98%	22.81%	24.37%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Interest on Investments	3,250	Interest earnings
2	300	Rental of Facilities	750	Use of facilities

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Child Study Team consortium with Gateway Regional School District	0
Social Worker/Psychologist	Child Study Team consortium with Gateway Regional School District	0
Others	Alliance for Competitive Energy Services (ACES)	0
Others	Alliance for Competitive Telecommunications (ACT)	0
Transportation Services, including Fuel	Joint Transportation Agreement with Gateway Regional School District	0
Transportation Services, including Fuel	Participation in Cooperative Transportation with Gloucester County Special Services School District (GCSSSD)	0
Curriculum Services	Curriculum consortium with Gateway Regional School District	0
Insurance Coverages and Benefits	Participation in Gloucester, Cumberland, Salem School Districts Joint Insurance Fund (GCSSD JIF)	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,523,208
(B) Estimated Net Taxable Valuation (as of 03/10/15)	224,639,200
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.1232
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,717,048
(E) Estimated Net Taxable Valuation (as of 03/10/15)	224,639,200
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.2095

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,523,208
(H) Estimated Equalized Valuation (as of 10/01/14)	233,733,161
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0795
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,717,048
(K) Estimated Equalized Valuation (as of 10/01/14)	233,733,161
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.1625

NAME=Joseph Corn

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$120,000
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	01/04/15
End Date of Contract	06/30/18
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	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	\$8,975
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
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	Per diem rate with a maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 Carryover days allowed at per diem rate
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=Joseph Corn

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	