

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	295.0	298.0	326.0
Pupils On Roll Special Ed Full-Time	68.0	62.0	54.0
Pupils On Roll SUBTOTAL	363.0	360.0	380.0
Pupils in Private School Placements	0.0	0.0	1.0
Pupils Sent to Other Districts Regular	1.0	5.0	0.0
Pupils Sent to Other Districts Special Ed	3.0	7.0	6.0
Pupils Received	15.0	9.0	7.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,179,240	2,276,162	2,587,830
Other Local Governmental Units - Restricted	10-12XX	121,880	0	0
Total Tuition	10-1300	0	151,500	151,600
Unrestricted Miscellaneous Revenues	10-1XXX	92,080	20,000	25,000
Subtotal - Revenues From Local Sources		2,393,200	2,447,662	2,764,430
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	3,217	3,217	3,217
Categorical Special Education Aid	10-3132	170,596	170,596	170,596
Equalization Aid	10-3176	2,274,046	2,274,046	2,274,046
Categorical Security Aid	10-3177	17,739	17,739	17,739
Other State Aids	10-3XXX	845	6,500	6,500
Subtotal - Revenues From State Sources		2,466,443	2,472,098	2,472,098
Budgeted Fund Balance - Operating Budget	10-303	328,978	364,607	350,007
Adjustment For Prior Year Encumbrances		0	3,236	0
Actual Revenues (Over)/Under Expenditures		-402,601	0	0
Total Operating Budget		4,786,020	5,287,603	5,586,535
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	1,000	0
Total Revenues From Local Sources	20-1XXX	0	1,000	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	88,676	86,640	86,640
Total Revenues From State Sources		88,676	86,640	86,640
Revenues from Federal Sources:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title I	20-4411-4416	115,910	114,332	102,890
Title II	20-4451-4455	15,357	15,976	14,378
I.D.E.A. Part B (Handicapped)	20-4420-4429	101,073	115,196	103,676
Other	20-4XXX	760	3,009	2,700
Total Revenues From Federal Sources		233,100	248,513	223,644
Transfers From Operating Budget-Prek	20-5200	87,248	89,394	18,805
Total Grants And Entitlements		409,024	425,547	329,089
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	192,735	191,160	192,780
Total Revenues From Local Sources		192,735	191,160	192,780
Total Local Repayment Of Debt		192,735	191,160	192,780
Total Repayment Of Debt		192,735	191,160	192,780
Total Revenues/Sources		5,387,779	5,904,310	6,108,404
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	87,248	89,394	18,805
Total Revenues/Sources Net of Transfers		5,300,531	5,814,916	6,089,599

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,516,257	1,604,218	1,665,199
Special Education - Instruction	11-2XX-100-XXX	727,297	783,784	934,804
Basic Skills/Remedial - Instruction	11-230-100-XXX	218,728	157,874	120,500
Bilingual Education - Instruction	11-240-100-XXX	169	6,950	9,050
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	15,003	27,250	26,150
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	44,907	192,505	189,383
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,928	3,750	3,750
Undist. Expenditures - Health Services	11-000-213-XXX	76,786	84,004	61,908
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	136,572	139,448	140,775
Undist. Expenditures - Child Study Teams	11-000-219-XXX	324,780	314,954	409,172
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	35,029	45,300	45,254
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	46,520	49,776	50,915
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,112	5,500	5,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	102,867	145,186	144,418
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	157,614	164,223	166,850
Undist. Expend. - Central Services	11-000-251-XXX	117,242	121,400	120,420
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	293,345	362,994	350,220
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	161,889	152,300	166,050
Personal Services - Employee Benefits	11-XXX-XXX-2XX	772,425	889,885	957,665
Total Undistributed Expenditures		2,276,016	2,671,225	2,812,530
Total General Current Expense		4,753,470	5,251,301	5,568,233
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	32,550	36,302	18,302
Total Capital Outlay		32,550	36,302	18,302
General Fund Grand Total		4,786,020	5,287,603	5,586,535

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	1,000	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	136,077	142,066	88,800
Support Services	20-218-200-XXX	39,847	33,968	16,645
Total Preschool Education Aid	20-218-XXX-XXX	175,924	176,034	105,445
Total State Projects	20-XXX-XXX-XXX	175,924	176,034	105,445
Federal Projects:				
Title I	20-XXX-XXX-XXX	115,910	114,332	102,890
Title II	20-XXX-XXX-XXX	15,357	15,976	14,378
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	101,073	115,196	103,676
Other	20-XXX-XXX-XXX	760	3,009	2,700
Total Federal Projects	20-XXX-XXX-XXX	233,100	248,513	223,644
Total Special Revenue Funds		409,024	425,547	329,089
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	192,735	191,160	192,780
Total Debt Service Funds		192,735	191,160	192,780
Total Expenditures/Appropriations		5,387,779	5,904,310	6,108,404
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	87,248	89,394	18,805
Total Expenditures Net of Transfers		5,300,531	5,814,916	6,089,599

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	436,726	337,237	285,845	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,513	1,513	1,513	1,513
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	421,859	592,377	314,162	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	\$12,910	\$12,692	\$13,538	\$13,870	\$13,946
Total Classroom Instruction	\$8,875	\$8,616	\$8,972	\$9,234	\$9,408
Classroom-Salaries and Benefits	\$8,551	\$8,293	\$8,668	\$8,912	\$9,118
Classroom-General Supplies and Textbooks	\$282	\$288	\$257	\$277	\$248
Classroom-Purchased Services	\$41	\$34	\$47	\$45	\$42
Total Support Services	\$1,871	\$1,957	\$2,007	\$2,068	\$2,145
Support Services-Salaries and Benefits	\$1,010	\$1,160	\$1,223	\$1,263	\$1,146
Total Administrative Costs	\$1,225	\$1,185	\$1,327	\$1,368	\$1,298
Administration Salaries and Benefits	\$776	\$721	\$739	\$765	\$723
Total Operations and Maintenance of Plant	\$896	\$885	\$1,147	\$1,112	\$1,016
Operations and Maintenance-Salaries and Benefits	\$460	\$391	\$448	\$462	\$421
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$43	\$49	\$85	\$87	\$80
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$1	\$14	\$13	\$14	\$16
Employee Benefits as a percentage of salaries*	27.51%	26.55%	28.99%	28.87%	28.83%

*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	Business Services agreement with Gateway Regional High School	0
Special Education Services	Shared CST services with Gateway, National Park, Wenonah and Woodbury Heights	0
Food Services	Food service provided through Gateway HS	0
Superintendent and Assistant Sup.	Shared Superintendent with Gateway Regional HS and National Park	0
Transportation Services, including Fuel	Transportation provided through gateway Regional HS	0
Purchasing	District participates in ACES and ACT	0
Curriculum Services	District shares curriculum services with Gateway, National Park, Wenonah and Woodbury Heights	0
Insurance Coverages and Benefits	District is member of GCSJIF for insurance coverages.	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,426,996
(B) Estimated Net Taxable Valuation (as of 10/01/14)	261,356,759
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.9286
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,618,966
(E) Estimated Net Taxable Valuation (as of 10/01/14)	261,356,759
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.0021

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,426,996
(H) Estimated Equalized Valuation (as of 10/01/14)	251,554,972
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9648
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,618,966
(K) Estimated Equalized Valuation (as of 10/01/14)	251,554,972
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.0411

NAME=Deborah Wilson

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum Coordinator
Base Annual Salary Amount	\$104,535
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	\$1,360
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	\$8,952
Contractual Post-Employment Benefit Description of Payout of Sick days	54 days @ \$70/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	11 days @ 402.0day
Contractual Post-Employment Benefit Description of Payout of Personal days	3 days @ \$406.02/day
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 Wilson

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=Renee Egan

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$115,262
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	\$1,860
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$726
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,469
Contractual Post-Employment Benefit Description of Payout of Sick days	107 days @ \$70/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	15 days @ \$443.32/day
Contractual Post-Employment Benefit Description of Payout of Personal days	3 days @ \$443.32/day
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=Renee Egan

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=Shared Service

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
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	5870
Job Title Other District	Superintendent
Job Title Other District	Business Administrator
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	06/30/15
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

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	na
Contractual Post-Employment Benefit Description of Payout of Sick days	na
Contractual Post-Employment Benefit Description of Payout of Vacation days	na
Contractual Post-Employment Benefit Description of Payout of Vacation days	na
Contractual Post-Employment Benefit Description of Payout of Personal days	na
Contractual Post-Employment Benefit Description of Payout of Personal days	na
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

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	Superintendent shared with Gateway and National Park
Additional Comment 1	Business Administrator is shared with Gateway and Woodbury Heights
Additional Comment 2	
Additional Comment 2	
Additional Comment 3	
Additional Comment 3	