

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,203.0	1,256.0	1,254.0
Pupils On Roll Special Ed Full-Time	198.0	194.0	190.0
Pupils On Roll SUBTOTAL	1,401.0	1,450.0	1,444.0
Pupils in Private School Placements	9.0	9.0	9.0
Pupils Sent to Other Districts Regular	2.0	3.0	0.0
Pupils Sent to Other Districts Special Ed	10.0	13.5	19.0
Pupils Received	46.0	53.0	7.0
Pupils in State Facilities	3.0	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	7,559,956	7,711,155	7,960,694
Other Local Governmental Units - Unrestricted	10-12XX	65,502	64,000	64,000
Total Tuition	10-1300	383,352	224,000	284,000
Transportation Fees From Other LEAS	10-1420-1440	17,749	12,200	11,552
Unrestricted Miscellaneous Revenues	10-1XXX	100,571	92,000	136,950
Interest Earned On Capital Reserve Funds	10-1XXX	249	50	50
Subtotal - Revenues From Local Sources		8,127,379	8,103,405	8,457,246
Revenues from State Sources:				
School Choice Aid	10-3116	14,890	96,785	96,785
Categorical Transportation Aid	10-3121	60,696	60,696	60,696
Extraordinary Aid	10-3131	48,269	90,000	60,000
Categorical Special Education Aid	10-3132	728,613	728,613	728,613
Educational Adequacy Aid	10-3175	77,145	0	0
Equalization Aid	10-3176	8,683,487	8,683,487	8,683,487
Categorical Security Aid	10-3177	171,822	171,822	171,822
Other State Aids	10-3XXX	14,690	103,255	103,255
Subtotal - Revenues From State Sources		9,799,612	9,934,658	9,904,658
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	52,259	35,547	63,917
Subtotal - Revenues From Federal Sources		52,259	35,547	63,917
Budgeted Fund Balance - Operating Budget	10-303	0	1,037,607	976,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	165,000
Adjustment For Prior Year Encumbrances		0	385,345	0
Actual Revenues (Over)/Under Expenditures		-135,368	0	0
Total Operating Budget		17,843,882	19,496,562	19,566,821

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Grants and Entitlements:				
Tuition - Preschool	20-1310	0	18,000	18,000
Other Revenue From Local Sources	20-1XXX	305,335	281,461	298,720
Total Revenues From Local Sources	20-1XXX	305,335	299,461	316,720
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	5,000	6,026
Preschool Education Aid	20-3218	290,124	299,130	322,140
Other Restricted Entitlements	20-32XX	474,186	492,170	524,222
Total Revenues From State Sources		764,310	796,300	852,388
Revenues from Federal Sources:				
Title I	20-4411-4416	420,331	374,579	351,066
Title II	20-4451-4455	45,626	36,836	37,714
Title III	20-4491-4494	33,064	10,289	12,400
I.D.E.A. Part B (Handicapped)	20-4420-4429	338,232	314,495	295,335
Preschool Development Expansion Grant	20-4527		0	488,318
Other	20-4XXX	48,973	0	0
Total Revenues From Federal Sources		886,226	736,199	1,184,833
Transfers From Operating Budget-Prek	20-5200	0	45,216	38,308
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	19,837	19,837
Total Grants And Entitlements		1,955,871	1,897,013	2,412,086
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	692,859	847,062	971,865
Total Revenues From Local Sources		692,859	847,062	971,865

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	288,728	279,744	0
Budgeted Fund Balance	40-303	0	1,001	1
Total Local Repayment Of Debt		981,587	1,127,807	971,866
Actual Revenues (Over)/Under Expenditures		170,219	0	0
Total Repayment Of Debt		1,151,806	1,127,807	971,866
Total Revenues/Sources		20,951,559	22,521,382	22,950,773
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	45,216	38,308
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	19,837	19,837
Total Revenues/Sources Net of Transfers		20,951,559	22,456,329	22,892,628

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,704,484	6,088,554	6,043,677
Special Education - Instruction	11-2XX-100-XXX	1,221,235	1,317,929	1,264,182
Basic Skills/Remedial - Instruction	11-230-100-XXX	78,808	119,279	107,241
Bilingual Education - Instruction	11-240-100-XXX	47,966	51,804	49,795
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	102,188	107,100	110,872
School-Sponsored Athletics - Instruction	11-402-100-XXX	299,754	321,735	328,779
Instructional Alternative Ed Program	11-423-XXX-XXX	27,684	23,040	23,040
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	777,052	1,202,991	1,256,780
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	52	52
Undist. Expenditures - Health Services	11-000-213-XXX	153,034	170,355	158,403
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	222,495	239,606	212,232
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	102,637	97,839	106,529
Undist. Expenditures - Guidance	11-000-218-XXX	455,875	508,289	485,285
Undist. Expenditures - Child Study Teams	11-000-219-XXX	425,100	460,431	451,004
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	175,810	199,926	216,574
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	73,063	86,098	99,723
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,244	44,262	15,001
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	427,067	512,091	522,072
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	906,008	1,047,581	935,788
Undist. Expend. - Central Services	11-000-251-XXX	225,592	256,168	248,589
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	93,463	95,725	85,460
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,442,898	1,414,694	1,478,687
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	800,164	952,252	1,065,617
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,781,668	3,903,744	3,882,399
Total Undistributed Expenditures		10,067,170	11,192,104	11,220,195
Total General Current Expense		17,549,289	19,221,545	19,147,781

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	47,012	27,289	18,113
Facilities Acquisition And Const. Serv.	12-000-400-XXX	228,311	228,312	393,312
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		275,323	255,651	411,475
Transfer Of Funds To Charter Schools	10-000-100-56X	19,270	19,366	7,565
General Fund Grand Total		17,843,882	19,496,562	19,566,821
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	305,335	281,461	298,720
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	210,741	281,080	303,106
Support Services	20-218-200-XXX	79,383	106,103	101,205
Total Preschool Education Aid	20-218-XXX-XXX	290,124	387,183	404,311
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	12,865	12,865	13,942
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	103,964	79,537	89,210
Nonpublic Handicapped Services	20-XXX-XXX-XXX	64,622	102,273	117,220
Nonpublic Nursing Services	20-XXX-XXX-XXX	18,528	18,528	22,195
Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,800	4,800	7,488
Other	20-XXX-XXX-XXX	269,407	274,167	274,167
Total Other State Projects		474,186	492,170	524,222
Total State Projects	20-XXX-XXX-XXX	764,310	879,353	928,533
Preschool Expansion Grant Instruction	20-220-100-XXX		0	488,318
Preschool Expansion Grant	20-220-XXX-XXX		0	488,318
Federal Projects:				
Title I	20-XXX-XXX-XXX	420,331	374,579	351,066
Title II	20-XXX-XXX-XXX	45,626	36,836	37,714
Title III	20-XXX-XXX-XXX	33,064	10,289	12,400

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	338,232	314,495	295,335
Other	20-XXX-XXX-XXX	48,973	0	0
Total Federal Projects	20-XXX-XXX-XXX	886,226	736,199	1,184,833
Total Special Revenue Funds		1,955,871	1,897,013	2,412,086
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,151,806	1,127,807	971,866
Total Debt Service Funds		1,151,806	1,127,807	971,866
Total Expenditures/Appropriations		20,951,559	22,521,382	22,950,773
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	45,216	38,308
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	19,837	19,837
Total Expenditures Net of Transfers		20,951,559	22,456,329	22,892,628

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	982,305	616,299	875,157	382,224
--Repayment of Debt	171,221	1,002	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	165,731	165,980	166,030	1,080
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,126,624	1,275,943	483,067	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	\$11,428	\$11,683	\$12,552	\$12,009	\$11,908
Total Classroom Instruction	\$6,843	\$7,003	\$7,482	\$7,172	\$7,120
Classroom-Salaries and Benefits	\$6,493	\$6,536	\$7,211	\$6,877	\$6,731
Classroom-General Supplies and Textbooks	\$300	\$337	\$183	\$208	\$295
Classroom-Purchased Services	\$51	\$129	\$88	\$87	\$94
Total Support Services	\$1,491	\$1,499	\$1,704	\$1,582	\$1,549
Support Services-Salaries and Benefits	\$1,128	\$1,243	\$1,340	\$1,293	\$1,298
Total Administrative Costs	\$1,518	\$1,548	\$1,681	\$1,684	\$1,591
Administration Salaries and Benefits	\$1,303	\$1,337	\$1,438	\$1,410	\$1,334
Total Operations and Maintenance of Plant	\$1,172	\$1,205	\$1,217	\$1,138	\$1,192
Operations and Maintenance-Salaries and Benefits	\$613	\$625	\$670	\$622	\$637
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$355	\$368	\$397	\$369	\$380
Total Equipment Costs	\$84	\$34	\$10	\$19	\$13
Legal Costs	\$17	\$40	\$19	\$46	\$17
Employee Benefits as a percentage of salaries*	33.22%	37.00%	37.37%	34.77%	35.34%

*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.

Item	Line Number	Source	Amount	Explanation
1	500	State Aid	77,145	Under Adequacy Aid
1	300	State	134,950	Out of State Homeless Tuition
1	540	SEMI	63,917	Used More Based on two years actuals
1	150	Other LEAS for Homeless/YES Students	284,000	Homeless and YES Facilities Students continues to grow
2	500	State Aid	13,055	PARCC Readiness Aid
2	300	FULTON BANK	2,000	Interest Income
3	500	State Aid	13,055	Per Pupil Growth Aid

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Behavioral Consultant thru GCSSSD	0
Others	Transportation Coordination with Delsea Regional School District	0
Transportation Services, including Fuel	Share Transportation Coordination/Buses with Delsea Regional	0
Technology Services	EIRC & SJTP for some Technology Initiatives	0
Insurance Coverages and Benefits	EAP Services with Gloucester County Special Services Consortium	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,960,694
(B) Estimated Net Taxable Valuation (as of 10/01/14)	462,625,439
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.7208
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,932,559
(E) Estimated Net Taxable Valuation (as of 10/01/14)	462,625,439
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.9308

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,960,694
(H) Estimated Equalized Valuation (as of 10/01/14)	457,694,424
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.7393
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,932,559
(K) Estimated Equalized Valuation (as of 10/01/14)	457,694,424
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.9516

NAME=David Lindenmuth

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$144,326
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	06/30/18
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	5
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	\$39,383
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	\$17,673
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement with 10 years in district
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon early termination, days earned at 1.67 per month plus mas of 10 carried over at per diem if unused upon separation
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=David Lindenmuth

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
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=Frances Adler

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$107,049
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

NAME=Frances Adler

CATEGORY	MEASURE
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	\$4,160
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	\$16,117
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement, \$60 per day over 25
Contractual Post-Employment Benefit Description of Payout of Vacation days	earned at 1.66 per month and max. of 10 carryover
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	
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	