

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,593.0	1,618.0	1,682.0
Pupils On Roll Regular Shared-Time		1.0	0.0
Pupils On Roll Special Ed Full-Time	322.0	326.0	357.0
Pupils On Roll SUBTOTAL	1,915.0	1,945.0	2,039.0
Pupils in Private School Placements	29.0	25.0	0.0
Pupils Sent to Other Districts Regular	7.0	6.0	0.0
Pupils Sent to Other Districts Special Ed	9.0	9.0	10.0
Pupils Received	317.0	321.0	387.0
Pupils in State Facilities	2.0	2.0	2.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,327,876	10,534,434	11,136,664
Total Tuition	10-1300	5,606,728	5,369,964	4,601,550
Transportation Fees From Other LEAS	10-1420-1440	43,192	45,000	45,000
Unrestricted Miscellaneous Revenues	10-1XXX	83,289	105,383	91,691
Interest Earned On Capital Reserve Funds	10-1XXX	1,266	0	0
Subtotal - Revenues From Local Sources		16,062,351	16,054,781	15,874,905
Revenues from State Sources:				
School Choice Aid	10-3116	86,785	265,460	275,670
Categorical Transportation Aid	10-3121	223,925	223,925	223,925
Extraordinary Aid	10-3131	78,717	78,718	70,000
Categorical Special Education Aid	10-3132	866,509	866,509	866,509
Equalization Aid	10-3176	14,483,942	14,483,942	14,483,942
Categorical Security Aid	10-3177	411,232	411,232	411,232
Other State Aids	10-3XXX	8,884	31,470	31,470
Subtotal - Revenues From State Sources		16,159,994	16,361,256	16,362,748
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	55,024	47,397	62,948
Subtotal - Revenues From Federal Sources		55,024	47,397	62,948
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-307	0	501,289	1,401,266
Withdrawal From Maint. Reserve	10-310	0	0	50,000
Adjustment For Prior Year Encumbrances		0	14,289	0
Actual Revenues (Over)/Under Expenditures		-1,812,432	0	0
Total Operating Budget		32,089,218	33,879,917	34,506,699

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	26,234	0	0
Total Revenues From Local Sources	20-1XXX	26,234	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	21,852
Preschool Education Aid	20-3218	207,509	221,452	245,179
Other Restricted Entitlements	20-32XX	1,492	0	0
Total Revenues From State Sources		209,001	221,452	267,031
Revenues from Federal Sources:				
Title I	20-4411-4416	548,604	562,894	478,460
Title II	20-4451-4455	47,955	48,915	41,578
Title III	20-4491-4494	0	6,139	5,218
I.D.E.A. Part B (Handicapped)	20-4420-4429	374,095	428,436	364,171
Total Revenues From Federal Sources		970,654	1,046,384	889,427
Total Grants And Entitlements		1,205,889	1,267,836	1,156,458
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	809,905	806,772	776,971
Total Revenues From Local Sources		809,905	806,772	776,971
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	741,539	738,671	634,205
Budgeted Fund Balance	40-303	0	1	39,474
Total Local Repayment Of Debt		1,551,444	1,545,444	1,450,650
Actual Revenues (Over)/Under Expenditures		-39,474	0	0
Total Repayment Of Debt		1,511,970	1,545,444	1,450,650

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues/Sources		34,807,077	36,693,197	37,113,807
Total Revenues/Sources Net of Transfers		34,807,077	36,693,197	37,113,807

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,375,325	9,651,693	9,364,438
Special Education - Instruction	11-2XX-100-XXX	3,164,607	3,480,398	3,536,046
Basic Skills/Remedial - Instruction	11-230-100-XXX	310,523	291,269	309,651
Bilingual Education - Instruction	11-240-100-XXX	53,264	50,781	51,084
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	147,532	170,900	164,187
School-Sponsored Athletics - Instruction	11-402-100-XXX	446,137	490,664	490,892
Community Services Programs/Operations	11-800-330-XXX	8,901	32,564	1,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,873,790	1,982,419	2,251,718
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	55,077	56,615	57,936
Undist. Expenditures - Health Services	11-000-213-XXX	382,265	334,162	333,628
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	388,262	378,051	376,403
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	155,100	100,000	181,000
Undist. Expenditures - Guidance	11-000-218-XXX	584,309	618,268	621,740
Undist. Expenditures - Child Study Teams	11-000-219-XXX	671,921	731,793	665,885
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	778,153	821,395	500,412
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	254,651	242,140	197,319
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	15,012	16,000	2,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	491,278	522,418	631,316
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,204,866	1,249,151	1,114,871
Undist. Expend. - Central Services	11-000-251-XXX	259,289	305,989	311,105
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	161,524	257,805	256,472
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,638,494	3,984,327	3,749,217
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,225,119	1,330,210	1,333,010
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,312,636	6,059,708	6,421,427
Total Undistributed Expenditures		17,451,746	18,990,451	19,005,959
Increase In Maintenance Reserve	10-606	50,000	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total General Current Expense		31,008,035	33,158,720	32,923,257
Capital Expenditures:				
Equipment	12-XXX-XXX-730	48,092	63,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	491,821	509,672	48,233
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	1,401,266
Increase In Capital Reserve	10-604	400,000	0	0
Interest Deposit To Capital Reserve	10-604	1,266	0	0
Total Capital Outlay		941,179	572,672	1,449,499
Transfer Of Funds To Charter Schools	10-000-100-56X	140,004	148,525	133,943
General Fund Grand Total		32,089,218	33,879,917	34,506,699
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	26,234	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	148,091	171,452	158,949
Support Services	20-218-200-XXX	59,418	50,000	108,082
Total Preschool Education Aid	20-218-XXX-XXX	207,509	221,452	267,031
Other State Projects:				
Other	20-XXX-XXX-XXX	1,492	0	0
Total Other State Projects		1,492	0	0
Total State Projects	20-XXX-XXX-XXX	209,001	221,452	267,031
Federal Projects:				
Title I	20-XXX-XXX-XXX	548,604	562,894	478,460
Title II	20-XXX-XXX-XXX	47,955	48,915	41,578
Title III	20-XXX-XXX-XXX	0	6,139	5,218
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	374,095	428,436	364,171
Total Federal Projects	20-XXX-XXX-XXX	970,654	1,046,384	889,427
Total Special Revenue Funds		1,205,889	1,267,836	1,156,458

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,511,970	1,545,444	1,450,650
Total Debt Service Funds		1,511,970	1,545,444	1,450,650
Total Expenditures/Appropriations		34,807,077	36,693,197	37,113,807
Total Expenditures Net of Transfers		34,807,077	36,693,197	37,113,807

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	930,533	1,178,929	941,643	377,313
--Repayment of Debt	1	39,475	39,474	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,501,289	1,902,555	1,401,266	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	50,000	50,000	0
--Legal Reserve	628,655	554,121	190,502	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	\$15,195	\$14,768	\$15,631	\$15,551	\$14,598
Total Classroom Instruction	\$9,125	\$8,725	\$9,141	\$9,092	\$8,670
Classroom-Salaries and Benefits	\$8,771	\$8,364	\$8,678	\$8,636	\$8,288
Classroom-General Supplies and Textbooks	\$196	\$190	\$252	\$247	\$210
Classroom-Purchased Services	\$159	\$171	\$210	\$209	\$171
Total Support Services	\$2,114	\$2,098	\$2,150	\$2,139	\$1,917
Support Services-Salaries and Benefits	\$1,773	\$1,663	\$1,848	\$1,839	\$1,753
Total Administrative Costs	\$1,493	\$1,349	\$1,483	\$1,476	\$1,428
Administration Salaries and Benefits	\$1,249	\$1,060	\$1,143	\$1,137	\$1,159
Total Operations and Maintenance of Plant	\$1,983	\$2,150	\$2,338	\$2,326	\$2,100
Operations and Maintenance-Salaries and Benefits	\$1,103	\$1,061	\$1,133	\$1,127	\$1,013
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$412	\$377	\$421	\$419	\$403
Total Equipment Costs	\$27	\$25	\$33	\$33	\$0
Legal Costs	\$31	\$64	\$34	\$34	\$99
Employee Benefits as a percentage of salaries*	30.32%	28.55%	30.83%	30.83%	32.91%

\*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)
Staffing - Other	Accounts Payable - shared with Clementon School District	19,104
Staffing - Other	LDTC - Shared with Clementon School District	38,000
Others	ACES - Natural Gas and Electricity	0
Others	CCESC for transportation for private, vocational and special education transportation	0
Others	Gloucester County Special Services - Special education outside placements	0
Others	E-rate funding	0
Others	Clementon School District - transportation	0
Others	Berlin Township School District - after school transportation	0
Others	Cleaning Services and Grounds upkeep - provided to Pine Hill Borough	0
Others	SJTP, MRESC, and KNP - used for purchasing	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,835,549
(B) Estimated Net Taxable Valuation (as of 01/29/15)	529,485,581
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	2.0464
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,627,421
(E) Estimated Net Taxable Valuation (as of 01/29/15)	529,485,581
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	2.1960
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,835,549
(H) Estimated Equalized Valuation (as of 10/01/14)	469,080,859
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	2.3100
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,627,421
(K) Estimated Equalized Valuation (as of 10/01/14)	469,080,859
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	2.4788
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NAME=Kenneth Koczur

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	25
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	\$4,520
Total Bonuses Amount	\$7,874
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,604
District Contributions Above Teacher Contract for Retirement Plans	\$1,442
Total Contractual Post-Employment Benefit Amount	\$82,800
Contractual Post-Employment Benefit Description of Payout of Sick days	180 days capped as of 6/2007
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=Kenneth Koczur

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=Lea Fitzpatrick

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	Curriculum
Base Annual Salary Amount	\$126,700
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	07/01/13
End Date of Contract	06/30/14
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

NAME=Lea Fitzpatrick

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,500
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	Maximum allotment
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	
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=Nancy Lane

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$97,375
Full-Time Equivalent (FTE)	1.0

NAME=Nancy Lane

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	\$1,150
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$16,545
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	Maximum Allotment
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	
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	

NAME=Nancy Lane

CATEGORY	MEASURE
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	