

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,095.0	1,114.0	1,185.0
Pupils On Roll Special Ed Full-Time	127.0	129.0	137.0
Pupils On Roll SUBTOTAL	1,222.0	1,243.0	1,322.0
Pupils in Private School Placements	4.0	5.0	0.0
Pupils Sent to Other Districts Regular	2.0	2.0	0.0
Pupils Sent to Other Districts Special Ed	6.0	6.0	12.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,970,630	10,729,296	11,785,942
Total Tuition	10-1300	33,399	20,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	22,614	20,000	19,998
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	1
Interest Earned On Maintenance Reserve	10-1XXX	0	0	1
Interest Earned On Capital Reserve Funds	10-1XXX	1	0	0
Subtotal - Revenues From Local Sources		10,026,644	10,769,296	11,825,942
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	82,561	82,561	82,561
Extraordinary Aid	10-3131	46,534	0	0
Categorical Special Education Aid	10-3132	609,732	609,732	609,732
Equalization Aid	10-3176	1,950,752	1,950,752	1,950,752
Categorical Security Aid	10-3177	82,027	82,027	82,027
Other State Aids	10-3XXX	673,091	689,666	689,666
Subtotal - Revenues From State Sources		3,444,697	3,414,738	3,414,738
Budgeted Fund Balance - Operating Budget	10-303	0	1,580,850	1,135,704
Transfers From Other Funds	10-5200	3,630	0	0
Adjustment For Prior Year Encumbrances		0	15,570	0
Actual Revenues (Over)/Under Expenditures		-83,961	0	0
Total Operating Budget		13,391,010	15,780,454	16,376,384
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	132	0	0
Total Revenues From State Sources		132	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	53,860	48,098	40,884
Title II	20-4451-4455	10,298	10,386	8,828
I.D.E.A. Part B (Handicapped)	20-4420-4429	197,839	210,431	178,866
Total Revenues From Federal Sources		261,997	268,915	228,578
Total Grants And Entitlements		262,129	268,915	228,578
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,546,821	1,567,418	1,588,044
Total Revenues From Local Sources		1,546,821	1,567,418	1,588,044
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		1,546,821	1,567,419	1,588,044
Total Repayment Of Debt		1,546,821	1,567,419	1,588,044
Total Revenues/Sources		15,199,960	17,616,788	18,193,006
Total Revenues/Sources Net of Transfers		15,199,960	17,616,788	18,193,006

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,565,892	5,016,116	5,268,890
Special Education - Instruction	11-2XX-100-XXX	1,139,997	1,350,095	1,418,946
Basic Skills/Remedial - Instruction	11-230-100-XXX	336,509	400,100	433,610
Community Services Programs/Operations	11-800-330-XXX	0	2,000	2,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	285,357	404,712	397,799
Undist. Expenditures - Health Services	11-000-213-XXX	200,273	182,355	182,864
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	363,814	397,682	493,843
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	307,536	393,740	455,875
Undist. Expenditures - Guidance	11-000-218-XXX	128,142	158,926	165,051
Undist. Expenditures - Child Study Teams	11-000-219-XXX	401,730	392,726	397,702
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	89,795	80,908	16,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	115,756	171,774	200,666
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	46,774	52,000	66,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	315,377	364,638	351,850
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	524,733	593,622	647,206
Undist. Expend. - Central Services	11-000-251-XXX	256,047	213,592	221,300
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	53,500	67,600
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,166,923	1,444,881	1,434,833
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	967,953	1,061,935	1,111,587
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,104,137	2,749,837	2,994,645
Total Undistributed Expenditures		7,274,347	8,716,828	9,205,321
Interest Earned On Maintenance Reserve	10-606	0	0	1
Interest Earned On Current Expense Emergency Res	10-607	0	0	1
Total General Current Expense		13,316,745	15,485,139	16,328,769
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	23,900	7,700	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	50,365	287,615	47,615
Total Capital Outlay		74,265	295,315	47,615
General Fund Grand Total		13,391,010	15,780,454	16,376,384
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Technology Initiative	20-XXX-XXX-XXX	132	0	0
Total Other State Projects		132	0	0
Total State Projects	20-XXX-XXX-XXX	132	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	53,860	48,098	40,884
Title II	20-XXX-XXX-XXX	10,298	10,386	8,828
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	197,839	210,431	178,866
Total Federal Projects	20-XXX-XXX-XXX	261,997	268,915	228,578
Total Special Revenue Funds		262,129	268,915	228,578
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,546,821	1,567,419	1,588,044
Total Debt Service Funds		1,546,821	1,567,419	1,588,044
Total Expenditures/Appropriations		15,199,960	17,616,788	18,193,006
Total Expenditures Net of Transfers		15,199,960	17,616,788	18,193,006

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	401,642	323,759	323,759	259,359
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	376	376	376	376
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	236,022	336,022	336,022	336,023
--Legal Reserve	2,603,540	2,652,154	1,071,304	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	70,000	70,000	70,000	70,001
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	\$9,307	\$9,840	\$10,581	\$11,278	\$11,210
Total Classroom Instruction	\$5,940	\$6,096	\$6,565	\$6,906	\$6,896
Classroom-Salaries and Benefits	\$5,522	\$5,662	\$5,992	\$6,324	\$6,460
Classroom-General Supplies and Textbooks	\$269	\$254	\$406	\$467	\$322
Classroom-Purchased Services	\$149	\$180	\$166	\$116	\$115
Total Support Services	\$1,463	\$1,639	\$1,723	\$1,837	\$1,866
Support Services-Salaries and Benefits	\$1,235	\$1,406	\$1,441	\$1,575	\$1,581
Total Administrative Costs	\$952	\$1,033	\$1,056	\$1,219	\$1,217
Administration Salaries and Benefits	\$808	\$866	\$876	\$1,010	\$1,037
Total Operations and Maintenance of Plant	\$950	\$1,066	\$1,219	\$1,295	\$1,212
Operations and Maintenance-Salaries and Benefits	\$525	\$543	\$544	\$574	\$542
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$33	\$20	\$0	\$6	\$0
Legal Costs	\$13	\$22	\$26	\$26	\$27
Employee Benefits as a percentage of salaries*	24.55%	25.40%	30.53%	30.10%	30.49%

*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)
Special Education Services	Shared Behaviorist with Mantua Township School District	0
Transportation Services, including Fuel	Transportation jointure Kingsway Regional School District	0
Purchasing	Purchasing consortiums for supplies, energy, telecommunications, and food	0
Municipal/Public Works	Shared snow and trash removal with East Greenwich Township	0
Insurance Coverages and Benefits	Member of the Gloucester, Cumberland, Salem School Districts Joint Insurance Fund	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	11,257,619
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,049,841,385
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.0723
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	12,762,507
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,049,841,385
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.2157

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	11,257,619
(H) Estimated Equalized Valuation (as of 10/01/14)	1,075,987,046
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0463
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	12,762,507
(K) Estimated Equalized Valuation (as of 10/01/14)	1,075,987,046
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.1861

NAME=Beth Ann Godfrey

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CST Supervisor
Base Annual Salary Amount	\$92,007
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	\$1,600
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	\$16,827
Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid upon retirement after 7 years of service
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid upon seperation
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
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=Beth Ann Godfrey

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=Dr. James Lynch

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$132,549
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	06/30/17
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

NAME=Dr. James Lynch

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,700
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,946
Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid for unused sick leave upon retirement after 5 years of service
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid out at retirement or seperation
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
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=Dr. Kimberley Chiodi

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of Curriculum
Base Annual Salary Amount	\$102,000
Full-Time Equivalent (FTE)	1.0

NAME=Dr. Kimberley Chiodi

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	07/01/14
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	\$1,600
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	\$17,596
Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid upon retirement after 7 years of service
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid upon seperation
Contractual Post-Employment Benefit Description of Payout of Personal days	No personal time buyback
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=Dr. Kimberley Chiodi

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	

NAME=Gregory Wilson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$94,000
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	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	\$1,600
Total Bonuses Amount	\$3,130
Total Stipends Amount	\$0

NAME=Gregory Wilson

CATEGORY	MEASURE
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	\$16,980
Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid upon retirement after 7 years of service
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid upon seperation
Contractual Post-Employment Benefit Description of Payout of Personal days	No personal days payout
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	