

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,114.0	1,123.0	1,173.0
Pupils On Roll Special Ed Full-Time	129.0	147.0	154.0
Pupils On Roll SUBTOTAL	1,243.0	1,270.0	1,327.0
Pupils in Private School Placements	5.0	4.0	0.0
Pupils Sent to Other Districts Regular	2.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	6.0	5.0	8.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,729,296	11,785,942	12,596,106
Total Tuition	10-1300	0	20,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	43,612	19,998	19,998
Interest Earned On Current Expense Emergency Res	10-1XXX	0	1	0
Interest Earned On Maintenance Reserve	10-1XXX	0	1	0
Interest Earned On Capital Reserve Funds	10-1XXX	1	0	1
Subtotal - Revenues From Local Sources		10,772,909	11,825,942	12,636,105
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	82,561	82,561	98,186
Extraordinary Aid	10-3131	16,888	0	0
Categorical Special Education Aid	10-3132	609,732	609,732	626,378
Equalization Aid	10-3176	1,950,752	1,950,752	1,965,539
Categorical Security Aid	10-3177	82,027	82,027	83,010
Supplemental Enrollment Growth Aid	10-3179		0	539,780
Under Adequacy Aid	10-3180		0	123,906
Parcc Readiness Aid	10-3181		0	12,990
Per Pupil Growth Aid	10-3182		0	12,990
Professional Learning Community Aid	10-3183		0	13,190
Other State Aids	10-3XXX	698,407	689,666	0
Subtotal - Revenues From State Sources		3,440,367	3,414,738	3,475,969
Budgeted Fund Balance - Operating Budget	10-303	0	1,135,704	1,211,449
Transfers From Other Funds	10-5200	431	0	0
Actual Revenues (Over)/Under Expenditures		170,163	0	0
Total Operating Budget		14,383,870	16,376,384	17,323,523
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	0	224	0
Total Revenues From State Sources		0	224	0
Revenues from Federal Sources:				
Title I	20-4411-4416	49,818	65,996	56,097
Title II	20-4451-4455	11,023	10,560	8,976
I.D.E.A. Part B (Handicapped)	20-4420-4429	210,431	223,625	190,081
Total Revenues From Federal Sources		271,272	300,181	255,154
Total Grants And Entitlements		271,272	300,405	255,154
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,567,418	1,588,044	1,581,163
Total Revenues From Local Sources		1,567,418	1,588,044	1,581,163
Total Local Repayment Of Debt		1,567,418	1,588,044	1,581,163
Total Repayment Of Debt		1,567,418	1,588,044	1,581,163
Total Revenues/Sources		16,222,560	18,264,833	19,159,840
Total Revenues/Sources Net of Transfers		16,222,560	18,264,833	19,159,840

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,934,796	5,267,187	5,687,956
Special Education - Instruction	11-2XX-100-XXX	1,349,927	1,557,547	1,548,332
Basic Skills/Remedial - Instruction	11-230-100-XXX	402,122	433,610	397,487
Community Services Programs/Operations	11-800-330-XXX	0	2,000	2,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	155,049	379,799	359,039
Undist. Expenditures - Health Services	11-000-213-XXX	175,769	179,564	184,318
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	354,566	462,843	521,729
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	349,991	319,889	270,323
Undist. Expenditures - Guidance	11-000-218-XXX	127,244	163,551	160,531
Undist. Expenditures - Child Study Teams	11-000-219-XXX	355,138	403,705	435,744
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	80,743	16,500	34,700
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	152,202	200,666	204,417
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	52,055	66,000	64,880
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	327,760	364,850	375,054
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	561,000	676,911	667,304
Undist. Expend. - Central Services	11-000-251-XXX	214,608	229,300	234,300
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	51,550	67,600	70,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,254,851	1,433,734	1,511,746
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	986,437	1,111,587	1,146,935
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,383,478	2,968,941	3,249,112
Total Undistributed Expenditures		7,582,441	9,045,440	9,490,132
Interest Earned On Maintenance Reserve	10-606	0	1	0
Interest Earned On Current Expense Emergency Res	10-607	0	1	0
Total General Current Expense		14,269,286	16,305,786	17,125,907
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	7,700	10,522	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	106,884	60,076	197,615
Interest Deposit To Capital Reserve	10-604	0	0	1
Total Capital Outlay		114,584	70,598	197,616
General Fund Grand Total		14,383,870	16,376,384	17,323,523
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	224	0
Total Other State Projects		0	224	0
Total State Projects	20-XXX-XXX-XXX	0	224	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	49,818	65,996	56,097
Title II	20-XXX-XXX-XXX	11,023	10,560	8,976
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	210,431	223,625	190,081
Total Federal Projects	20-XXX-XXX-XXX	271,272	300,181	255,154
Total Special Revenue Funds		271,272	300,405	255,154
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,567,418	1,588,044	1,581,163
Total Debt Service Funds		1,567,418	1,588,044	1,581,163
Total Expenditures/Appropriations		16,222,560	18,264,833	19,159,840
Total Expenditures Net of Transfers		16,222,560	18,264,833	19,159,840

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	323,759	313,306	248,906	248,906
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	376	100,598	100,598	100,599
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	336,022	356,022	356,023	356,023
--Legal Reserve	2,652,154	2,282,753	1,211,449	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	70,000	70,000	70,001	70,001
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$9,840	\$10,560	\$11,210	\$11,665	\$11,771
Total Classroom Instruction	\$6,096	\$6,671	\$6,896	\$7,300	\$7,424
Classroom-Salaries and Benefits	\$5,662	\$6,165	\$6,460	\$6,861	\$6,972
Classroom-General Supplies and Textbooks	\$254	\$389	\$322	\$323	\$338
Classroom-Purchased Services	\$180	\$117	\$115	\$116	\$113
Total Support Services	\$1,639	\$1,629	\$1,866	\$1,769	\$1,768
Support Services-Salaries and Benefits	\$1,406	\$1,449	\$1,581	\$1,480	\$1,477
Total Administrative Costs	\$1,033	\$1,131	\$1,217	\$1,311	\$1,274
Administration Salaries and Benefits	\$866	\$962	\$1,037	\$1,114	\$1,080
Total Operations and Maintenance of Plant	\$1,066	\$1,124	\$1,212	\$1,265	\$1,286
Operations and Maintenance-Salaries and Benefits	\$543	\$546	\$542	\$588	\$613
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$20	\$6	\$0	\$8	\$0
Legal Costs	\$22	\$42	\$27	\$31	\$30
Employee Benefits as a percentage of salaries*	25.40%	26.52%	30.49%	30.03%	31.52%

\*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 2015-16 revised appropriations and the 2016-17 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 and OT/PT Services with Kingsway Regional School District	0
Transportation Services, including Fuel	Transportation jointure with Kingsway Regional School District	0
Purchasing	Purchasing consortiums for supplies, energy, telecommunications, and food	0
Insurance Coverages and Benefits	Member of the Gloucester, Cumberland, Salem School Districts Joint Insurance Fund	0



A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,191,024
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,060,518,500
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.1495
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,790,799
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,060,518,500
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.3004
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,191,024
(H) Estimated Equalized Valuation (as of 10/01/15)	1,109,930,177
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0984
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,790,799
(K) Estimated Equalized Valuation (as of 10/01/15)	1,109,930,177
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.2425
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NAME=Gregory Wilson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$100,000
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	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	261
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	11
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	\$1,300
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	\$16,981
Contractual Post-Employment Benefit Description of Payout of Sick days	Unused sick days are only payable upon retirement and after seven years of continued service with a \$9,750 cap.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation days upon separation from district must be paid per 6A:23A-3.1 (e) (8) at a 1/260 per diem calculation.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days.
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=Gregory Wilson

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=James Lynch

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,200
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	10/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	261
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	11
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	\$3,900
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	\$20,150
Contractual Post-Employment Benefit Description of Payout of Sick days	After 5 years of service unused sick days will be purchased back at a rate of \$65 per day not to exceed \$9,750.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused vacation days shall be made in accordance with Title 18A:30-9 and calculated at the per diem rate of 1/260th of the final salary.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days.

NAME=James Lynch

CATEGORY	MEASURE
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	