

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	328.0	325.0	303.0
Pupils On Roll Special Ed Full-Time	46.0	57.0	58.0
Pupils On Roll SUBTOTAL	374.0	382.0	361.0
Pupils in Private School Placements	1.0	2.0	3.0
Pupils Sent to Other Districts Regular	132.5	128.0	137.0
Pupils Sent to Other Districts Special Ed	20.0	17.5	19.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,595,502	3,698,284	3,801,604
Unrestricted Miscellaneous Revenues	10-1XXX	58,828	8,000	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	14,770	8,000	2,000
Other Restricted Miscellaneous Revenues	10-1XXX	0	2,570	0
Subtotal - Revenues From Local Sources		3,669,100	3,716,854	3,805,604
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	290,690	290,690	290,690
Extraordinary Aid	10-3131	53,506	0	0
Categorical Special Education Aid	10-3132	324,976	324,976	324,976
Equalization Aid	10-3176	3,016,688	3,016,688	3,016,688
Categorical Security Aid	10-3177	44,007	44,007	44,007
Adjustment Aid	10-3178	29,304	29,304	29,304
Under Adequacy Aid	10-3180		3,706	3,706
Parcc Readiness Aid	10-3181		5,170	5,170
Per Pupil Growth Aid	10-3182		5,170	5,170
Professional Learning Community Aid	10-3183		0	4,810
Other State Aids	10-3XXX	16,758	0	0
Subtotal - Revenues From State Sources		3,775,929	3,719,711	3,724,521
Budgeted Fund Balance - Operating Budget	10-303	254,964	435,401	177,735
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	36,152	0	0
Withdrawal From Maint. Reserve	10-310	12,000	0	5,000
Adjustment For Prior Year Encumbrances		0	5,254	0
Actual Revenues (Over)/Under Expenditures		-181,709	0	0
Total Operating Budget		7,566,436	7,877,220	7,712,860
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Other Revenue From Local Sources	20-1XXX	4,572	2,475	2,475
Total Revenues From Local Sources	20-1XXX	4,572	2,475	2,475
Revenues from Federal Sources:				
Title I	20-4411-4416	34,019	104,068	88,458
Title II	20-4451-4455	17,956	17,816	15,144
I.D.E.A. Part B (Handicapped)	20-4420-4429	101,315	102,510	87,134
Other	20-4XXX	21,964	22,987	19,539
Total Revenues From Federal Sources		175,254	247,381	210,275
Total Grants And Entitlements		179,826	249,856	212,750
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	275,240	248,467	255,488
Other Miscellaneous	40-1xxx	9,675	0	0
Miscellaneous	40-1XXX	9,675	0	0
Total Revenues From Local Sources		284,915	248,467	255,488
Budgeted Fund Balance	40-303	0	20,996	0
Withdrawal From Debt Service Reserve	40-313	0	0	9,675
Total Local Repayment Of Debt		284,915	269,463	265,163
Actual Revenues (Over)/Under Expenditures		-30,671	0	0
Total Repayment Of Debt		254,244	269,463	265,163
Total Revenues/Sources		8,000,506	8,396,539	8,190,773
Total Revenues/Sources Net of Transfers		8,000,506	8,396,539	8,190,773

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,781,326	1,750,802	1,752,699
Special Education - Instruction	11-2XX-100-XXX	366,740	398,128	328,502
Basic Skills/Remedial - Instruction	11-230-100-XXX	158,273	128,612	68,579
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	31,165	33,000	33,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,447,056	2,571,518	2,531,758
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	4,256	5,510	5,000
Undist. Expenditures - Health Services	11-000-213-XXX	82,069	83,030	66,684
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	81,424	82,400	88,300
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	67,149	140,650	183,974
Undist. Expenditures - Guidance	11-000-218-XXX	58,277	61,155	62,650
Undist. Expenditures - Child Study Teams	11-000-219-XXX	104,973	107,021	111,410
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	150	3,000	1,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	44,601	49,259	47,080
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	616	6,130	1,946
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	197,087	202,943	199,338
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	135,032	140,162	132,900
Undist. Expend. - Central Services	11-000-251-XXX	173,268	189,587	163,750
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	1,697	2,936	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	419,231	444,150	427,933
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	446,350	482,136	478,362
Personal Services - Employee Benefits	11-XXX-XXX-2XX	835,921	903,771	956,902
Undistributed Expenditures-Food Services	11-000-310-930	22,500	12,000	12,000
Total Undistributed Expenditures		5,121,657	5,487,358	5,471,487
Total General Current Expense		7,459,161	7,797,900	7,654,267
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	20,760	35,727	21,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	35,593	35,593	35,593
Capital Reserve - Transfer To Capital Projects	12-000-400-931	36,152	0	0
Interest Deposit To Capital Reserve	10-604	14,770	8,000	2,000
Total Capital Outlay		107,275	79,320	58,593
General Fund Grand Total		7,566,436	7,877,220	7,712,860
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,572	2,475	2,475
Federal Projects:				
Title I	20-XXX-XXX-XXX	34,019	104,068	88,458
Title II	20-XXX-XXX-XXX	17,956	17,816	15,144
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	101,315	102,510	87,134
Other	20-XXX-XXX-XXX	21,964	22,987	19,539
Total Federal Projects	20-XXX-XXX-XXX	175,254	247,381	210,275
Total Special Revenue Funds		179,826	249,856	212,750
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	254,244	269,463	265,163
Total Debt Service Funds		254,244	269,463	265,163
Total Expenditures/Appropriations		8,000,506	8,396,539	8,190,773
Total Expenditures Net of Transfers		8,000,506	8,396,539	8,190,773

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	514,827	495,482	381,483	203,748
--Repayment of Debt	0	20,996	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	563,462	542,080	550,080	552,080
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	17,000	5,000	5,000	0
--Legal Reserve	202,834	143,670	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)			0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)			0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	9,675	9,675	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	\$11,740	\$12,071	\$12,560	\$12,419	\$12,865
Total Classroom Instruction	\$7,555	\$7,673	\$7,918	\$7,604	\$7,786
Classroom-Salaries and Benefits	\$7,164	\$7,274	\$7,470	\$7,207	\$7,396
Classroom-General Supplies and Textbooks	\$244	\$213	\$269	\$218	\$187
Classroom-Purchased Services	\$147	\$187	\$180	\$180	\$203
Total Support Services	\$1,338	\$1,410	\$1,496	\$1,651	\$1,851
Support Services-Salaries and Benefits	\$1,268	\$1,092	\$1,091	\$1,064	\$1,115
Total Administrative Costs	\$1,446	\$1,596	\$1,686	\$1,732	\$1,732
Administration Salaries and Benefits	\$1,251	\$1,371	\$1,425	\$1,446	\$1,445
Total Operations and Maintenance of Plant	\$1,268	\$1,221	\$1,310	\$1,283	\$1,322
Operations and Maintenance-Salaries and Benefits	\$466	\$508	\$530	\$527	\$552
Board Contribution to Food Services	\$28	\$60	\$32	\$31	\$33
Total Extracurricular Costs	\$101	\$105	\$113	\$112	\$121
Total Equipment Costs	\$83	\$55	\$79	\$94	\$58
Legal Costs	\$12	\$40	\$40	\$39	\$42
Employee Benefits as a percentage of salaries*	24.13%	27.17%	28.93%	29.51%	32.90%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Interest Income	2,000	Interest Income
1	740	NJSIG Safety Grant	2,475	NJSIG Safety Grant

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Provide Shared Business Services to Lower Alloways Creek and Elsinboro School Districts	0
Special Education Services	Provide Shared CST Services to Upper Pittsgrove School District	0
Custodial and Maintenance Services	Joint purchasing of custodial supplies with Oldmans School District	0
Food Services	Provide Cafeteria Management Services to Lower Alloways Creek School District	0
Superintendent and Assistant Sup.	Provide Shared Superintendent Services to Upper Pittsgrove School District	0
Purchasing	Members of ACT, ACES, MRESC for phone, electricity and internet	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,801,604
(B) Estimated Net Taxable Valuation (as of 10/01/15)	279,925,393
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.3581
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,057,092
(E) Estimated Net Taxable Valuation (as of 10/01/15)	279,925,393
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.4493

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,801,604
(H) Estimated Equalized Valuation (as of 10/01/15)	285,019,967
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3338
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,057,092
(K) Estimated Equalized Valuation (as of 10/01/15)	285,019,967
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.4234

NAME=Deborah Morton

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$92,076
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	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
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	\$5,524
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,000
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	\$2,250
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, board pays \$75/day up to \$7,500 cap.
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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 Morton

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=Rebecca Joyce

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$111,816
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	33
Shared District	1350
Job Title Other District	Business Administrator
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	260
Contracted Number of Annual Vacation Days	21
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	\$9,216
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,500
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	\$13,500
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day upon retirement; Cap of \$14,275
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Rebecca Joyce

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=Robert Bazzel

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$136,548
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	33
Shared District	5320
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	21
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
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	\$5,030
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,100
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
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	Only upon retirement from district. Per diem rate, up to a cap of \$15,000.
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Robert Bazzel

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	