

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	102.0	95.0	85.0
Pupils On Roll Special Ed Full-Time	12.0	14.0	21.0
Pupils On Roll SUBTOTAL	114.0	109.0	106.0
Pupils Sent to Other Districts Special Ed	3.0	3.0	0.0
Pupils Received	11.0	11.0	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	2,017,876	2,067,948	2,109,307
Total Tuition	10-1300	20,952	23,970	22,440
Unrestricted Miscellaneous Revenues	10-1XXX	3,815	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		2,042,643	2,092,518	2,132,347
Revenues from State Sources:				
School Choice Aid	10-3116	45,876	45,876	22,938
Categorical Transportation Aid	10-3121	3,762	3,762	3,762
Extraordinary Aid	10-3131	19,281	0	0
Categorical Special Education Aid	10-3132	93,822	93,822	93,822
Equalization Aid	10-3176	149,438	149,438	149,438
Categorical Security Aid	10-3177	2,028	2,028	2,028
Other State Aids	10-3XXX	0	1,980	24,918
Subtotal - Revenues From State Sources		314,207	296,906	296,906
Budgeted Fund Balance - Operating Budget				
	10-303	0	0	65,681
Actual Revenues (Over)/Under Expenditures				
		-98,714	0	0
Total Operating Budget				
		2,258,136	2,389,424	2,494,934
Grants and Entitlements:				
Revenues from Federal Sources:				
Title II	20-4451-4455	0	1,535	1,535
I.D.E.A. Part B (Handicapped)	20-4420-4429	22,400	26,633	29,060
Other	20-4XXX	17,811	16,307	16,307
Total Revenues From Federal Sources				
		40,211	44,475	46,902
Total Grants And Entitlements				
		40,211	44,475	46,902

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	126,566	126,640	126,566
Total Revenues From Local Sources		126,566	126,640	126,566
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	43,619	43,645	43,619
Total Local Repayment Of Debt		170,185	170,285	170,185
Total Repayment Of Debt		170,185	170,285	170,185
Total Revenues/Sources		2,468,532	2,604,184	2,712,021
Total Revenues/Sources Net of Transfers		2,468,532	2,604,184	2,712,021

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	781,203	720,164	754,899
Special Education - Instruction	11-2XX-100-XXX	184,197	212,523	305,556
Basic Skills/Remedial - Instruction	11-230-100-XXX	17,023	16,910	17,920
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	9,456	13,600	13,100
School-Sponsored Athletics - Instruction	11-402-100-XXX	9,901	15,610	15,250
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	50,600	57,358	54,700
Undist. Expenditures - Health Services	11-000-213-XXX	32,167	61,304	63,074
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	60,718	65,591	60,322
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	82,999	86,000	43,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	126,018	153,220	168,156
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	25,759	33,280
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	64,063	94,993	98,527
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	23,159	11,679	11,465
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	50,496	50,849	49,349
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	63,931	33,074	36,553
Undist. Expend. - Central Services	11-000-251-XXX	59,671	63,089	57,872
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	200,922	197,346	191,592
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	86,895	88,968	71,208
Personal Services - Employee Benefits	11-XXX-XXX-2XX	354,717	411,287	437,011
Total Undistributed Expenditures		1,256,356	1,400,517	1,376,109
Total General Current Expense		2,258,136	2,379,324	2,482,834
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	10,000	12,000
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		0	10,100	12,100

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Fund Grand Total		2,258,136	2,389,424	2,494,934
Special Grants and Entitlements:				
Federal Projects:				
Title II	20-XXX-XXX-XXX	0	1,535	1,535
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	22,400	26,633	29,060
Other	20-XXX-XXX-XXX	17,811	16,307	16,307
Total Federal Projects	20-XXX-XXX-XXX	40,211	44,475	46,902
Total Special Revenue Funds		40,211	44,475	46,902
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	170,185	170,285	170,185
Total Debt Service Funds		170,185	170,285	170,185
Total Expenditures/Appropriations		2,468,532	2,604,184	2,712,021
Total Expenditures Net of Transfers		2,468,532	2,604,184	2,712,021

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	204,662	269,281	269,281	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	25,103	25,103	25,203	25,303
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	46,400	46,400	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	70	70	70	70

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	\$15,174	\$18,912	\$19,937	\$20,486	\$22,235
Total Classroom Instruction	\$9,544	\$11,925	\$12,026	\$12,357	\$14,221
Classroom-Salaries and Benefits	\$9,194	\$11,350	\$11,538	\$11,856	\$13,514
Classroom-General Supplies and Textbooks	\$212	\$370	\$265	\$272	\$442
Classroom-Purchased Services	\$138	\$205	\$223	\$229	\$264
Total Support Services	\$2,758	\$3,470	\$4,451	\$4,574	\$4,508
Support Services-Salaries and Benefits	\$1,519	\$2,053	\$2,193	\$2,254	\$2,539
Total Administrative Costs	\$1,498	\$1,553	\$1,366	\$1,404	\$1,404
Administration Salaries and Benefits	\$887	\$916	\$1,093	\$1,123	\$1,112
Total Operations and Maintenance of Plant	\$1,246	\$1,792	\$1,762	\$1,811	\$1,807
Operations and Maintenance-Salaries and Benefits	\$549	\$747	\$761	\$782	\$704
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$129	\$173	\$261	\$268	\$267
Total Equipment Costs	\$0	\$0	\$89	\$92	\$113
Legal Costs	\$109	\$15	\$22	\$23	\$28
Employee Benefits as a percentage of salaries*	25.55%	26.07%	29.38%	29.38%	29.09%

\*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	Child Study Team - Lebanon Township	0
Superintendent and Assistant Sup.	Superintendent 2015-2016 - Lebanon Township	0



A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,088,628
(B) Estimated Net Taxable Valuation (as of 10/01/15)	145,957,208
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.4310
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,215,231
(E) Estimated Net Taxable Valuation (as of 10/01/15)	145,957,208
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.5177
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,088,628
(H) Estimated Equalized Valuation (as of 10/01/14)	133,780,798
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5612
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,215,231
(K) Estimated Equalized Valuation (as of 10/01/14)	133,780,798
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.6559
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NAME=Daniel Patton

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$105,000
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	200
Contracted Number of Annual Vacation Days	10
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	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$441
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$1,920
Contractual Post-Employment Benefit Description of Payout of Sick days	12 annual sick days, unused accumulate
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 vacation days per year
Contractual Post-Employment Benefit Description of Payout of Personal days	4 annual personal days, unused accumulate
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=Daniel Patton

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 Gamble

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Interim Superintendent
Base Annual Salary Amount	\$52,885
Full-Time Equivalent (FTE)	0.6
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	110
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	70

NAME=Dr. James Gamble

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	not available - per diem
Contractual Post-Employment Benefit Description of Payout of Vacation days	not available - per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	not available - per diem
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=Thomas Johnston

CATEGORY	MEASURE
Job Title	Board Secretary
Job Title II	Assistant BA
Base Annual Salary Amount	\$28,360
Full-Time Equivalent (FTE)	0.8

NAME=Thomas Johnston

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	220
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	0
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	\$0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	not available
Contractual Post-Employment Benefit Description of Payout of Vacation days	does not get vacation time
Contractual Post-Employment Benefit Description of Payout of Personal days	not available
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=Thomas Johnston

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	