

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,262	1,241	1,237
Pupils On Roll Regular Shared-Time	2	1	0
Pupils On Roll - Special Full-Time	239	225	225
Pupils On Roll - Special Shared-Time	4	4	0
Subtotal - Pupils On Roll	1,507	1,471	1,462
Private School Placements	16	12	8
Pupils Sent to Other Districts-Reg Prog	4	4	1
Pupils Sent to Other Dists-Spec Ed Prog	16	17	23
Pupils Received	29	69	35

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,032,190	12,326,130	12,572,652
Total Tuition	10-1300	194,463	75,000	95,000
Unrestricted Miscellaneous Revenues	10-1XXX	116,279	110,000	120,000
Interest Earned On Maintenance Reserve	10-1XXX	0	700	700
Interest Earned On Capital Reserve Funds	10-1XXX	329	650	650
Other Restricted Miscellaneous Revenues	10-1XXX	0	18,000	18,000
Subtotal - Revenues From Local Sources		12,343,261	12,530,480	12,807,002
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	146,284	149,546	149,546
Extraordinary Aid	10-3131	107,681	0	0
Categorical Special Education Aid	10-3132	779,843	792,393	792,393
Equalization Aid	10-3176	6,897,731	7,077,074	7,077,074
Categorical Security Aid	10-3177	132,179	135,567	135,567
Adjustment Aid	10-3178	1,645,845	1,645,845	1,645,845
Other State Aids	10-3XXX	0	0	27,440
Subtotal - Revenues From State Sources		9,709,563	9,800,425	9,827,865
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	44,438	18,122	23,001
Education Jobs Fund	18-4522	863	0	0
Subtotal - Revenues From Federal Sources		45,301	18,122	23,001
Budgeted Fund Balance - Operating Budget	10-303	0	717,560	500,000
Withdrawal From Maint. Reserve	10-310	286,250	0	0
Adjustment For Prior Year Encumbrances		0	131,466	0
Actual Revenues (Over)/Under Expenditures		-357,666	0	0
Total Operating Budget		22,026,709	23,198,053	23,157,868

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	152,584	165,288	140,495
Title II	20-4451-4455	58,769	39,544	33,612
I.D.E.A. Part B (Handicapped)	20-4420-4429	380,187	382,591	325,202
Other	20-4XXX	9,716	0	0
Total Revenues From Federal Sources		601,256	587,423	499,309
Total Grants And Entitlements		601,256	587,423	499,309
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	686,763	670,384	585,213
Interest On Investments	40-1510	5,138	0	0
Miscellaneous	40-1XXX	5,138	0	0
Total Revenues From Local Sources		691,901	670,384	585,213
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	481,993	474,558	464,354
Budgeted Fund Balance	40-303	0	5,665	0
Withdrawal From Debt Service Reserve	40-313	0	0	75,625
Total Local Repayment Of Debt		1,173,894	1,150,607	1,125,192
Actual Revenues (Over)/Under Expenditures		-4,722	0	0
Total Repayment Of Debt		1,169,172	1,150,607	1,125,192
Total Revenues/Sources		23,797,137	24,936,083	24,782,369
Total Revenues/Sources Net of Transfers		23,797,137	24,936,083	24,782,369

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,982,719	7,452,170	7,498,756
Special Education - Instruction	11-2XX-100-XXX	2,577,677	2,648,987	2,683,472
Basic Skills/Remedial - Instruction	11-230-100-XXX	286,708	322,230	331,790
Bilingual Education - Instruction	11-240-100-XXX	175	700	700
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	128,669	129,414	132,610
School-Sponsored Athletics - Instruction	11-402-100-XXX	333,773	340,617	355,622
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,321,132	1,413,364	1,289,810
Undist. Expenditures - Health Services	11-000-213-XXX	377,608	389,620	399,545
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	335,362	394,834	397,788
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	87,148	120,000	120,000
Undist. Expenditures - Guidance	11-000-218-XXX	560,037	587,473	635,568
Undist. Expenditures - Child Study Teams	11-000-219-XXX	498,826	500,807	515,033
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	217,187	234,321	230,309
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	322,979	381,162	404,424
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	21,256	72,000	56,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	411,247	428,786	425,206
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,159,533	1,257,061	1,242,093
Undist. Expend. - Central Services	11-000-251-XXX	295,154	299,878	293,822
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,833,604	1,826,189	1,676,145
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	537,632	545,125	549,563
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,546,343	3,756,196	3,837,049
Undistributed Expenditures-Food Services	11-000-310-930	75,000	70,000	65,000
Total Undistributed Expenditures		11,600,048	12,276,816	12,137,355
Interest Earned On Maintenance Reserve	10-606	0	700	700
Total General Current Expense		21,909,769	23,171,634	23,141,005

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	31,083	23,556	14,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	85,528	2,213	2,213
Interest Deposit To Capital Reserve	10-604	329	650	650
Total Capital Outlay		116,940	26,419	16,863
General Fund Grand Total		22,026,709	23,198,053	23,157,868
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	152,584	165,288	140,495
Title II	20-XXX-XXX-XXX	58,769	39,544	33,612
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	380,187	382,591	325,202
Other	20-XXX-XXX-XXX	9,716	0	0
Total Federal Projects	20-XXX-XXX-XXX	601,256	587,423	499,309
Total Special Revenue Funds		601,256	587,423	499,309
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,169,172	1,150,607	1,125,192
Total Debt Service Funds		1,169,172	1,150,607	1,125,192
Total Expenditures/Appropriations		23,797,137	24,936,083	24,782,369
Total Expenditures Net of Transfers		23,797,137	24,936,083	24,782,369

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	641,447	824,803	566,709	280,399
--Repayment of Debt	6,081	0	-5,665	-5,665
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	41,025	41,355	42,005	42,655
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	645,871	614,045	614,745	615,445
--Legal Reserve	845,655	653,156	213,690	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	201,666	212,469	212,469	136,844

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,856	\$13,320	\$14,057	\$14,442	\$14,566
Total Classroom Instruction	\$7,804	\$8,080	\$8,607	\$8,754	\$8,878
Classroom-Salaries and Benefits	\$7,531	\$7,707	\$8,080	\$8,201	\$8,306
Classroom-General Supplies and Textbooks	\$143	\$201	\$240	\$254	\$268
Classroom-Purchased Services	\$131	\$172	\$288	\$299	\$305
Total Support Services	\$1,908	\$1,970	\$2,183	\$2,219	\$2,313
Support Services-Salaries and Benefits	\$1,752	\$1,815	\$1,929	\$1,949	\$2,098
Total Administrative Costs	\$1,485	\$1,499	\$1,551	\$1,637	\$1,627
Administration Salaries and Benefits	\$1,300	\$1,308	\$1,356	\$1,428	\$1,425
Total Operations and Maintenance of Plant	\$1,267	\$1,358	\$1,309	\$1,405	\$1,307
Operations and Maintenance-Salaries and Benefits	\$698	\$703	\$793	\$799	\$792
Board Contribution to Food Services	\$52	\$50	\$47	\$48	\$44
Total Extracurricular Costs	\$340	\$362	\$361	\$379	\$396
Total Equipment Costs	\$22	\$21	\$9	\$16	\$10
Legal Costs	\$2	\$6	\$3	\$11	\$8
Employee Benefits as a percentage of salaries*	27.39%	24.93%	27.01%	25.29%	25.48%

*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 2013-14 revised appropriations and the 2014-15 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 Spent (Optional)
Others	Various purchasing with MRESC	0.00
Others	Copy paper purchasing with Pitman Boro	0.00
Transportation Services, including Fuel	Transportation jointures with Glassboro, Delsea, and Gateway	0.00
Purchasing	Consortium purchasing for electricity and gas with ACES	0.00
Purchasing	Consortium purchasing of instructional supplies through ED DATA with over 260 school districts	0.00
Municipal/Public Works	Shared services for use of facilities, water and sewer	0.00
Technology Services	Jointure with Sterling School District to manage student information software	0.00
Insurance Coverages and Benefits	Health insurance with a Health Insurance Trust Fund	0.00
Insurance Coverages and Benefits	Property insurance with ACCASBO Joint Insurance Fund	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,449,391
(B) Estimated Net Taxable Valuation (as of 02/01/14)	578,734,342
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	2.1511
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,077,081
(E) Estimated Net Taxable Valuation (as of 02/01/14)	578,734,342
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	2.2596

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,449,391
(H) Estimated Equalized Valuation (as of 10/01/13)	629,806,933
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9767
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,077,081
(K) Estimated Equalized Valuation (as of 10/01/13)	629,806,933
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	2.0764

NAME=Deborah Roncace

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$108,258
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	6
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	2424
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	691
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	22608
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$ 95/day up to a maximum of \$ 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate up to a maximum of 30 days
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=Deborah Roncace

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=George Tinney

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Sup. of Info. Tech.
Base Annual Salary Amount	\$95,134
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	240
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=George Tinney

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	8145
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$ 35/day up to a maximum of \$ 8,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate up to a maximum of 25 days
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=Patrick McAleer

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$143,223
Full-Time Equivalent (FTE)	1.0

NAME=Patrick McAleer

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	07/01/11
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	6
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	4475
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	691
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	28771
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at per diem rate up to a maximum of \$ 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate up to a maximum of 25 days
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=Patrick McAleer

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=Thomas Herms

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities Manager
Base Annual Salary Amount	\$93,689
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	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	0
Total Bonuses Amount	0
Total Stipends Amount	0

NAME=Thomas Herms

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	11522
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$ 35/day up to a maximum of \$ 8,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate up to a maximum of 25 days
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	