

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,213.0	1,200.0	1,191.0
Pupils On Roll Special Ed Full-Time	233.0	218.0	209.0
Pupils On Roll Special Ed Shared-Time	1.0		0.0
Pupils On Roll SUBTOTAL	1,447.0	1,418.0	1,400.0
Pupils in Private School Placements	9.0	8.0	13.0
Pupils Sent to Other Districts Regular	5.0	5.0	4.0
Pupils Sent to Other Districts Special Ed	10.0	10.0	13.0
Pupils Received	68.0	68.0	65.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,572,652	12,824,105	13,080,587
Total Tuition	10-1300	162,656	115,000	105,000
Unrestricted Miscellaneous Revenues	10-1XXX	93,055	176,695	226,694
Interest Earned On Maintenance Reserve	10-1XXX	2,736	700	700
Interest Earned On Capital Reserve Funds	10-1XXX	168	650	650
Subtotal - Revenues From Local Sources		12,831,267	13,117,150	13,413,631
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	149,546	149,546	148,522
Extraordinary Aid	10-3131	53,199	75,000	75,000
Categorical Special Education Aid	10-3132	792,393	792,393	802,068
Equalization Aid	10-3176	7,077,074	7,077,074	7,117,182
Categorical Security Aid	10-3177	135,567	135,567	136,140
Adjustment Aid	10-3178	1,645,845	1,645,845	1,605,865
Parcc Readiness Aid	10-3181		0	13,720
Per Pupil Growth Aid	10-3182		0	13,720
Professional Learning Community Aid	10-3183		0	13,035
Other State Aids	10-3XXX	27,440	27,440	0
Subtotal - Revenues From State Sources		9,881,064	9,902,865	9,925,252
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	51,836	25,252	28,913
ARRA/SEMI Revenue	10-4210	11,322	0	0
Subtotal - Revenues From Federal Sources		63,158	25,252	28,913
Budgeted Fund Balance - Operating Budget	10-303	500,000	535,000	535,000
Withdrawal From Maint. Reserve	10-310	346,728	0	0
Adjustment For Prior Year Encumbrances		0	371,906	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		-893,624	0	0
Total Operating Budget		22,728,593	23,952,173	23,902,796
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	157,785	162,180	137,853
Title II	20-4451-4455	55,745	55,747	47,385
I.D.E.A. Part B (Handicapped)	20-4420-4429	394,451	403,334	342,833
Total Revenues From Federal Sources		607,981	621,261	528,071
Total Grants And Entitlements		607,981	621,261	528,071
Repayment of Debt:				
Transfers From Other Funds	40-5200	334	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	585,213	571,441	592,431
Total Revenues From Local Sources		585,213	571,441	592,431
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	464,354	460,557	454,363
Budgeted Fund Balance	40-303	0	6,439	334
Withdrawal From Debt Service Reserve	40-313	0	75,625	50,416
Total Local Repayment Of Debt		1,049,901	1,114,062	1,097,544
Actual Revenues (Over)/Under Expenditures		75,291	0	0
Total Repayment Of Debt		1,125,192	1,114,062	1,097,544
Total Revenues/Sources		24,461,766	25,687,496	25,528,411
Total Revenues/Sources Net of Transfers		24,461,766	25,687,496	25,528,411

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,453,380	7,764,568	7,762,379
Special Education - Instruction	11-2XX-100-XXX	2,705,838	2,782,473	2,804,729
Basic Skills/Remedial - Instruction	11-230-100-XXX	323,935	291,541	399,002
Bilingual Education - Instruction	11-240-100-XXX	140	700	700
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	159,832	153,115	137,350
School-Sponsored Athletics - Instruction	11-402-100-XXX	354,171	357,495	377,277
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	805,871	1,137,016	1,190,575
Undist. Expenditures - Health Services	11-000-213-XXX	419,133	420,633	395,224
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	355,512	361,715	292,291
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	65,436	64,440	55,000
Undist. Expenditures - Guidance	11-000-218-XXX	578,969	640,988	695,129
Undist. Expenditures - Child Study Teams	11-000-219-XXX	529,920	648,575	659,382
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	221,410	255,754	203,672
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	298,585	413,545	399,266
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	24,999	52,836	25,577
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	426,695	462,429	434,827
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,213,762	1,269,192	1,250,470
Undist. Expend. - Central Services	11-000-251-XXX	286,132	319,675	320,647
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,976,080	1,872,545	1,740,640
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	498,680	538,293	439,974
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,593,448	3,974,791	4,240,122
Undistributed Expenditures-Food Services	11-000-310-930	90,000	60,000	75,000
Total Undistributed Expenditures		11,384,632	12,492,427	12,417,796
Interest Earned On Maintenance Reserve	10-606	2,736	700	700
Increase In Maintenance Reserve	10-606	200,000	0	0
Total General Current Expense		22,584,664	23,843,019	23,899,933

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	41,548	106,291	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	2,213	2,213	2,213
Increase In Capital Reserve	10-604	100,000	0	0
Interest Deposit To Capital Reserve	10-604	168	650	650
Total Capital Outlay		143,929	109,154	2,863
General Fund Grand Total		22,728,593	23,952,173	23,902,796
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	157,785	162,180	137,853
Title II	20-XXX-XXX-XXX	55,745	55,747	47,385
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	394,451	403,334	342,833
Total Federal Projects	20-XXX-XXX-XXX	607,981	621,261	528,071
Total Special Revenue Funds		607,981	621,261	528,071
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,125,192	1,114,062	1,097,544
Total Debt Service Funds		1,125,192	1,114,062	1,097,544
Total Expenditures/Appropriations		24,461,766	25,687,496	25,528,411
Total Expenditures Net of Transfers		24,461,766	25,687,496	25,528,411

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	810,911	584,256	470,405	466,463
--Repayment of Debt	6,439	6,773	334	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	91,534	191,701	217,351	218,001
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	826,955	666,462	692,992	693,692
--Legal Reserve	675,669	993,037	531,058	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	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	201,666	126,041	50,416	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	\$14,198	\$14,992	\$15,307	\$15,627	\$15,900
Total Classroom Instruction	\$8,651	\$9,122	\$9,285	\$9,431	\$9,790
Classroom-Salaries and Benefits	\$8,173	\$8,505	\$8,686	\$8,680	\$9,203
Classroom-General Supplies and Textbooks	\$216	\$341	\$286	\$446	\$215
Classroom-Purchased Services	\$262	\$276	\$313	\$305	\$372
Total Support Services	\$2,071	\$2,166	\$2,473	\$2,481	\$2,436
Support Services-Salaries and Benefits	\$1,964	\$2,003	\$2,253	\$2,258	\$2,298
Total Administrative Costs	\$1,599	\$1,652	\$1,682	\$1,750	\$1,750
Administration Salaries and Benefits	\$1,415	\$1,446	\$1,474	\$1,499	\$1,520
Total Operations and Maintenance of Plant	\$1,420	\$1,560	\$1,408	\$1,493	\$1,426
Operations and Maintenance-Salaries and Benefits	\$773	\$787	\$838	\$840	\$859
Board Contribution to Food Services	\$48	\$64	\$42	\$42	\$54
Total Extracurricular Costs	\$408	\$429	\$418	\$426	\$440
Total Equipment Costs	\$19	\$30	\$17	\$75	\$0
Legal Costs	\$12	\$13	\$9	\$29	\$18
Employee Benefits as a percentage of salaries*	25.82%	24.33%	26.73%	25.92%	27.01%

*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)
Others	Transportation jointures with Glassboro, Delsea, and Gateway	0
Others	Consortium purchasing of instructional supplies through ED DATA with over 200 school districts	0
Others	Consortium purchasing for gas and electric with ACES	0
Others	Property insurance with ACCASBO Joint Insurance fund	0
Others	Health insurance with a health insurance trust fund	0
Others	Copy paper purchasing with the Boro of Pitman	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,952,346
(B) Estimated Net Taxable Valuation (as of 02/01/16)	569,320,562
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	2.2751
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,534,282
(E) Estimated Net Taxable Valuation (as of 02/01/16)	569,320,562
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	2.3773

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,952,346
(H) Estimated Equalized Valuation (as of 10/01/15)	605,842,401
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	2.1379
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,534,282
(K) Estimated Equalized Valuation (as of 10/01/15)	605,842,401
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	2.2340

NAME=Deborah Roncace

CATEGORY	MEASURE
Job Title	Other
Job Title II	Business Administrator
Base Annual Salary Amount	\$112,431
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	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	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$716
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,156
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 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=Patrick McAleer

CATEGORY	MEASURE
Job Title	Other
Job Title II	Superintendent
Base Annual Salary Amount	\$147,500
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	06/30/20
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	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$997
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$29,183
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at per diem rate up to maximum of \$ 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate up to 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	

NAME=Patrick McAleer

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	