

<b>ENROLLMENT CATEGORIES</b>	<b>10-15-2014 ACTUAL</b>	<b>10-15-2015 ACTUAL</b>	<b>10-15-2016 ESTIMATE</b>
Pupils On Roll Regular Full-Time	628.0	589.0	581.0
Pupils On Roll Special Ed Full-Time	98.0	110.0	120.0
Pupils On Roll SUBTOTAL	726.0	699.0	701.0
Pupils in Private School Placements	4.0	3.0	1.0
Pupils Sent to Other Districts Special Ed	13.0	12.0	15.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,456,357	10,590,484	10,802,294
Total Tuition	10-1300	3,000	1,000	1,000
Unrestricted Miscellaneous Revenues	10-1XXX	72,449	59,944	23,525
Interest Earned On Maintenance Reserve	10-1XXX	0	25	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	900	20
Subtotal - Revenues From Local Sources		10,531,806	10,652,353	10,826,839
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	366,769	366,769	366,769
Categorical Special Education Aid	10-3132	455,453	455,453	455,453
Equalization Aid	10-3176	425,897	425,897	425,897
Categorical Security Aid	10-3177	71,701	71,701	71,701
Adjustment Aid	10-3178	793,866	793,866	793,866
Parcc Readiness Aid	10-3181	0	0	7,280
Per Pupil Growth Aid	10-3182	0	0	7,280
Professional Learning Community Aid	10-3183	0	0	6,950
Other State Aids	10-3XXX	18,946	14,560	0
Subtotal - Revenues From State Sources		2,132,632	2,128,246	2,135,196
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	17,567
Subtotal - Revenues From Federal Sources		0	0	17,567
Budgeted Fund Balance - Operating Budget	10-303	0	0	199,489
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	500,000	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	75,000	0
Other Financing Sources	10-5XXX	1	0	0
Adjustment For Prior Year Encumbrances		0	107,347	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		67,644	0	0
Total Operating Budget		12,732,083	13,462,946	13,179,091
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	15,013	9,187	0
Total Revenues From Local Sources	20-1XXX	15,013	9,187	0
Revenues from Federal Sources:				
Title I	20-4411-4416	71,022	96,124	96,124
Title II	20-4451-4455	26,638	26,423	26,423
I.D.E.A. Part B (Handicapped)	20-4420-4429	207,978	214,655	214,655
Total Revenues From Federal Sources		305,638	337,202	337,202
Total Grants And Entitlements		320,651	346,389	337,202
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	469,250	849,598	881,657
Total Revenues From Local Sources		469,250	849,598	881,657
Budgeted Fund Balance	40-303	0	17,102	0
Total Local Repayment Of Debt		469,250	866,700	881,657
Actual Revenues (Over)/Under Expenditures		250	0	0
Total Repayment Of Debt		469,500	866,700	881,657
Total Revenues/Sources		13,522,234	14,676,035	14,397,950
Total Revenues/Sources Net of Transfers		13,522,234	14,676,035	14,397,950

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,474,158	3,640,670	3,948,903
Special Education - Instruction	11-2XX-100-XXX	1,238,381	1,314,647	1,334,051
Basic Skills/Remedial - Instruction	11-230-100-XXX	479,362	517,024	553,216
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	40,600	47,120	52,291
School-Sponsored Athletics - Instruction	11-402-100-XXX	56,262	62,125	69,061
Other Instructional Programs - Instruction	11-4XX-100-XXX	10,647	6,444	16,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	631,149	532,845	569,683
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	8,627	30,000	30,000
Undist. Expenditures - Health Services	11-000-213-XXX	111,295	122,200	123,350
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	380,124	393,100	471,169
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	178,426	179,972	288,477
Undist. Expenditures - Guidance	11-000-218-XXX	164,329	160,022	163,025
Undist. Expenditures - Child Study Teams	11-000-219-XXX	312,456	317,781	336,503
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	97,305	109,766	121,471
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	106,816	128,244	112,845
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	91,028	122,800	126,918
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	367,841	362,493	368,071
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	443,868	437,290	440,810
Undist. Expend. - Central Services	11-000-251-XXX	245,417	251,458	258,221
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	85,656	72,715	48,970
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,031,091	1,155,807	1,222,844
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	571,828	612,783	663,480
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,083,662	2,200,929	1,772,707
Total Undistributed Expenditures		6,910,918	7,190,205	7,118,544
Interest Earned On Maintenance Reserve	10-606	0	25	0
Total General Current Expense		12,210,328	12,778,260	13,092,266

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	172,150	105,133	63,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	49,605	78,653	23,805
Capital Reserve - Transfer To Capital Projects	12-000-400-931	300,000	500,000	0
Interest Deposit To Capital Reserve	10-604	0	900	20
Total Capital Outlay		521,755	684,686	86,825
General Fund Grand Total		12,732,083	13,462,946	13,179,091
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	15,013	9,187	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	71,022	96,124	96,124
Title II	20-XXX-XXX-XXX	26,638	26,423	26,423
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	207,978	214,655	214,655
Total Federal Projects	20-XXX-XXX-XXX	305,638	337,202	337,202
Total Special Revenue Funds		320,651	346,389	337,202
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	469,500	866,700	881,657
Total Debt Service Funds		469,500	866,700	881,657
Total Expenditures/Appropriations		13,522,234	14,676,035	14,397,950
Total Expenditures Net of Transfers		13,522,234	14,676,035	14,397,950

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	269,732	259,028	259,028	254,965
--Repayment of Debt	0	17,102	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	763,624	538,651	39,551	39,571
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	18,644	18,644	18,669	18,669
--Legal Reserve	59,770	195,426	195,426	0
--Tuition Reserve	115,000	75,000	0	0
--Current Expense Emergency Reserve	840	1	1	1
--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	17,352	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	\$16,186	\$15,492	\$16,274	\$16,642	\$16,917
Total Classroom Instruction	\$9,582	\$9,966	\$10,420	\$10,613	\$10,488
Classroom-Salaries and Benefits	\$8,919	\$9,416	\$9,833	\$9,944	\$9,097
Classroom-General Supplies and Textbooks	\$408	\$366	\$322	\$346	\$509
Classroom-Purchased Services	\$255	\$185	\$266	\$323	\$881
Total Support Services	\$2,368	\$2,041	\$2,162	\$2,237	\$2,530
Support Services-Salaries and Benefits	\$1,839	\$1,378	\$1,517	\$1,584	\$1,342
Total Administrative Costs	\$1,978	\$1,897	\$1,934	\$1,982	\$1,982
Administration Salaries and Benefits	\$1,528	\$1,525	\$1,530	\$1,600	\$1,632
Total Operations and Maintenance of Plant	\$2,095	\$1,451	\$1,605	\$1,654	\$1,744
Operations and Maintenance-Salaries and Benefits	\$1,507	\$678	\$726	\$741	\$716
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$164	\$136	\$153	\$156	\$173
Total Equipment Costs	\$70	\$242	\$109	\$150	\$90
Legal Costs	\$75	\$52	\$56	\$65	\$61
Employee Benefits as a percentage of salaries*	29.39%	28.81%	29.87%	29.03%	24.33%

\*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.

Item	Line Number	Source	Amount	Explanation
1	300	interest income	2,000	banks charge for services reducing interest income despite LRHSD cosortium
1	140	tuition income	1,000	nonresident staff member charged tuition for student to attend STBOE per Board policy
2	300	Erate	10,000	40% reimbursement of ERATE eligible expenses
3	300	facilities use fees	6,525	before/after school provider
4	300	Micellaneuos	5,000	textbook sales/ lifetouch pictures



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Utilizes Burlington County Educational Services Unit and Middlesex Regional Co-op for related special Education services	0
Custodial and Maintenance Services	Participates in Middlesex Regional Co-op and Ed-Data for purchases of supplies and materials	3,000
Food Services	Subcontracts with NutriServe food Management Services, which serves multiple districts achieving savings through bulk purchasing	60,000
Recycling	Burlington County provides recycling of paper / glass/ cans on our behalf	10,000
Banking	Lenape RHSD and eight constituent sending K-8 districts in obtaining services, maximizing interest earned and minimizing expenses	3,600
Transportation Services, including Fuel	Starting in 2010, shared service / jointure with Lenape RHSD for all to/from home bussing - FY 2009 costs were \$545,000, FY 2016 were \$4335,000. Utilizes Burlington County ESU and other LEA's for special education out of district placements, private and parochial schools	250,000
Purchasing	participates in ACT, ACES, Ed-Data, MRSEC, EIRC for utilities, telecommunications, equipment and supplies	20,000
Municipal/Public Works	Township of Southampton provides trash disposal services, snow removal. BOE provides use of facilities and office / custodial supplies	12,000
Curriculum Services	Participates with Lenape RHSD and eight constituent K-8 districts to articulate and align curricula as appropriate	0
Professional Staff Development	Participates with Lenape RHSD Curriculum Council for professional development for special area staff members	1,500
Technology Services	Procures technology equipment from MRSEC, EIRC and other governmental contracted services	40,000
Insurance Coverages and Benefits	Joined Southern NJ Employee Benefits Health insurance Fund achieving rates less than state health benefits plans. All non-health insurances are purchased through Burlington County Insurance Pool Joint Insurance Fund along with 60 other school districts	150,000

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,728,160
(B) Estimated Net Taxable Valuation (as of 10/01/15)	997,652,324
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.0753
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,587,941
(E) Estimated Net Taxable Valuation (as of 10/01/15)	997,652,324
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.1615
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,728,160
(H) Estimated Equalized Valuation (as of 10/01/15)	1,086,094,552
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9878
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,587,941
(K) Estimated Equalized Valuation (as of 10/01/15)	1,086,094,552
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.0669
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NAME=Barbara Godfrey

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$137,378
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	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	\$2,500
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	\$61,288
Contractual Post-Employment Benefit Description of Payout of Sick days	amount and rate accrued prior to June 2007 law
Contractual Post-Employment Benefit Description of Payout of Vacation days	current and up to one year allotted at 1/260 per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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=Barbara Godfrey

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=Michael Harris

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
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	07/01/11
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	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	\$3,000
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	\$63,654
Contractual Post-Employment Benefit Description of Payout of Sick days	days and rate accrued prior to June 2007
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days annual allotment at 1/260 per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
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=Michael Harris

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	