

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,036.0	1,003.0	991.0
Pupils On Roll Regular Shared-Time	4.0		0.0
Pupils On Roll Special Ed Full-Time	167.0	173.0	150.0
Pupils On Roll Special Ed Shared-Time	5.0	3.0	0.0
Pupils On Roll SUBTOTAL	1,212.0	1,179.0	1,141.0
Pupils in Private School Placements	12.0	7.0	8.0
Pupils Sent to Other Districts Regular	5.0	5.0	3.0
Pupils Sent to Other Districts Special Ed	16.0	20.0	23.0
Pupils Received	92.5	102.0	74.0
Pupils in State Facilities	11.0	5.0	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	2,392,321	2,392,321	2,392,321
Total Tuition	10-1300	2,181,601	1,376,966	1,388,626
Unrestricted Miscellaneous Revenues	10-1XXX	14,518	5,499	4,500
Interest Earned On Capital Reserve Funds	10-1XXX	1	1	2,100
Subtotal - Revenues From Local Sources		4,588,441	3,774,787	3,787,547
Revenues from State Sources:				
School Choice Aid	10-3116	5,612	11,224	0
Categorical Transportation Aid	10-3121	159,661	159,661	159,661
Extraordinary Aid	10-3131	162,329	79,330	100,000
Categorical Special Education Aid	10-3132	538,956	538,956	538,956
Equalization Aid	10-3176	13,079,730	13,079,730	13,079,730
Categorical Security Aid	10-3177	404,168	404,168	404,168
Adjustment Aid	10-3178	2,171,621	2,171,621	2,171,621
Other State Aids	10-3XXX	746	19,280	30,504
Subtotal - Revenues From State Sources		16,522,823	16,463,970	16,484,640
Revenues from Federal Sources:				
Impact Aid	10-4100	15,827	20,000	25,000
Medicaid Reimbursement	10-4200	78,295	47,048	49,641
Subtotal - Revenues From Federal Sources		94,122	67,048	74,641
Budgeted Fund Balance - Operating Budget	10-303	0	1,357,230	1,171,555
Adjustment For Prior Year Encumbrances		0	252,252	0
Actual Revenues (Over)/Under Expenditures		-189,147	0	0
Total Operating Budget		21,016,239	21,915,287	21,518,383
Grants and Entitlements:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Other Revenue From Local Sources	20-1XXX	17,848	0	0
Total Revenues From Local Sources	20-1XXX	17,848	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	10,436	0	0
Preschool Education Aid	20-3218	2,158,992	2,196,216	2,183,808
Other Restricted Entitlements	20-32XX	309,439	309,439	309,439
Total Revenues From State Sources		2,478,867	2,505,655	2,493,247
Revenues from Federal Sources:				
Title I	20-4411-4416	955,235	862,283	732,941
Title II	20-4451-4455	141,150	143,800	122,230
I.D.E.A. Part B (Handicapped)	20-4420-4429	296,419	328,662	315,000
Vocational Education	20-4430	14,273	12,257	10,418
Other	20-4XXX	5,946	0	0
Total Revenues From Federal Sources		1,413,023	1,347,002	1,180,589
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	0	7,337
Total Grants And Entitlements		3,909,738	3,852,657	3,681,173
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	119,943	115,984	113,747
Total Revenues From Local Sources		119,943	115,984	113,747
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	228,401	220,860	216,597
Total Local Repayment Of Debt		348,344	336,844	330,344
Total Repayment Of Debt		348,344	336,844	330,344
Total Revenues/Sources		25,274,321	26,104,788	25,529,900

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	0	7,337
Total Revenues/Sources Net of Transfers		25,274,321	26,104,788	25,522,563

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	19,433	20,750	28,087
Special Education - Instruction	11-2XX-100-XXX	21,592	34,500	53,288
Community Services Programs/Operations	11-800-330-XXX	30,456	30,000	30,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,551,552	1,730,127	1,600,866
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	16,420	39,762	37,962
Undist. Expenditures - Health Services	11-000-213-XXX	22,500	23,000	23,000
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	201,585	269,059	302,817
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	240,019	297,575	315,011
Undist. Expenditures - Child Study Teams	11-000-219-XXX	523,968	577,187	532,890
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	142,662	149,750	151,047
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,526	12,250	10,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	478,386	539,851	527,987
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	104,748	108,774	109,433
Undist. Expend. - Central Services	11-000-251-XXX	282,970	295,543	278,299
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,172,747	2,235,064	2,078,726
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	647,618	767,562	730,584
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,296,091	1,602,175	1,628,340
Total Undistributed Expenditures		7,684,792	8,647,679	8,327,462
Total General Current Expense		7,756,273	8,732,929	8,438,837
Capital Expenditures:				
Equipment	12-XXX-XXX-730	10,774	0	35,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	184,359	7,203	0
Increase In Capital Reserve	10-604	200,001	0	0
Interest Deposit To Capital Reserve	10-604	0	1	2,100
Total Capital Outlay		395,134	7,204	37,100

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Fund Contribution To SBB	10-000-520-930	12,864,832	13,175,154	13,042,446
General Fund Grand Total		21,016,239	21,915,287	21,518,383
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	17,848	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	1,261,513	1,269,660	1,255,334
Support Services	20-218-200-XXX	902,586	926,556	935,811
Fac Acquisition And Constr. Services	20-218-400-XXX	5,329	0	0
Total Preschool Education Aid	20-218-XXX-XXX	2,169,428	2,196,216	2,191,145
Other State Projects:				
Other	20-XXX-XXX-XXX	309,439	309,439	309,439
Total Other State Projects		309,439	309,439	309,439
Total State Projects	20-XXX-XXX-XXX	2,478,867	2,505,655	2,500,584
Federal Projects:				
Title I	20-XXX-XXX-XXX	955,236	862,283	732,941
Title II	20-XXX-XXX-XXX	141,150	143,800	122,230
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	296,418	328,662	315,000
Vocational Education	20-XXX-XXX-XXX	14,273	12,257	10,418
Other	20-XXX-XXX-XXX	5,946	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,413,023	1,347,002	1,180,589
Total Special Revenue Funds		3,909,738	3,852,657	3,681,173
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	348,344	336,844	330,344
Total Debt Service Funds		348,344	336,844	330,344
Total Expenditures/Appropriations		25,274,321	26,104,788	25,529,900
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	0	7,337
Total Expenditures Net of Transfers		25,274,321	26,104,788	25,522,563

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	1,526,262	1,701,495	1,398,623	433,261
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,000	201,001	201,002	203,102
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	236,222	360,551	206,193	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

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	\$17,549	\$17,142	\$18,066	\$18,250	\$18,568
Total Classroom Instruction	\$9,936	\$9,551	\$10,060	\$10,040	\$10,407
Classroom-Salaries and Benefits	\$9,309	\$9,037	\$9,615	\$9,607	\$9,999
Classroom-General Supplies and Textbooks	\$401	\$302	\$221	\$255	\$160
Classroom-Purchased Services	\$226	\$211	\$224	\$178	\$248
Total Support Services	\$3,246	\$3,257	\$3,514	\$3,527	\$3,645
Support Services-Salaries and Benefits	\$2,847	\$2,777	\$2,987	\$2,997	\$3,105
Total Administrative Costs	\$1,681	\$1,671	\$1,766	\$1,840	\$1,840
Administration Salaries and Benefits	\$1,438	\$1,382	\$1,455	\$1,462	\$1,501
Total Operations and Maintenance of Plant	\$2,233	\$2,224	\$2,255	\$2,359	\$2,200
Operations and Maintenance-Salaries and Benefits	\$1,064	\$1,008	\$1,135	\$1,135	\$1,092
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$426	\$414	\$446	\$458	\$450
Total Equipment Costs	\$238	\$21	\$0	\$12	\$31
Legal Costs	\$36	\$48	\$36	\$63	\$39
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	29.76%	30.59%	35.18%	34.58%	36.57%

*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.

**Advertised Blended Resource SBB
Statement**

BUDGET CATEGORY	2013-14	2014-15	2015-16
Resources:			
Adjustment for Prior Year Encumbrances	19,254	54,274	0
General Fund Contribution (15-5200)	12,864,832	13,175,154	13,042,446
Restricted State Entitlements (15-3200)	0	0	0
Restricted Federal Entitlements (15-44XX)	0	0	0
Total SBB Resources	12,884,086	13,229,428	13,042,446
Appropriations:			
Instruction (15-XXX-100-XXX)	7,959,062	8,025,822	7,896,865
Support Services (15-XXX-2XX-XXX)	4,861,548	5,188,924	5,145,581
Equipment (15-XXX-XXX-73X)	9,201	14,682	0
Total SBB Appropriations	12,829,811	13,229,428	13,042,446

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Staffing - Other	SCSSSD-OT and PT	0
Others	Transportation~GCSSSD	0
Others	Food Service~ Mannington BOE, Elsinboro BOE, SCSSSD BOE	0
Others	Football Stadium with the City	0
Others	Xtel Phones	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,392,321
(B) Estimated Net Taxable Valuation (as of 10/01/14)	231,225,330
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.0346
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,506,068
(E) Estimated Net Taxable Valuation (as of 10/01/14)	231,225,330
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.0838

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,392,321
(H) Estimated Equalized Valuation (as of 10/01/14)	182,725,436
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3092
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,506,068
(K) Estimated Equalized Valuation (as of 10/01/14)	182,725,436
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.3715

NAME=David Keen

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$92,606
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	260
Contracted Number of Annual Vacation Days	15
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	\$850
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	\$16,185
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate capped at 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=David Keen

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=Deborah Piccirillo

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$117,285
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	260
Contracted Number of Annual Vacation Days	20
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

NAME=Deborah Piccirillo

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,050
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	\$33,403
Contractual Post-Employment Benefit Description of Payout of Sick days	capped per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	per Diem capped at 40 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 Mchel

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,500
Full-Time Equivalent (FTE)	1.0

NAME=Patrick Mchel

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	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
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	\$5,180
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,452
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$26,346
Contractual Post-Employment Benefit Description of Payout of Sick days	per diem capped \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem capped at 20 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 Mchel

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=Will Royster

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	
Base Annual Salary Amount	\$115,901
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	260
Contracted Number of Annual Vacation Days	15
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	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Will Royster

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	\$15,873
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum capped per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem capped at 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	
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	