

<b>ENROLLMENT CATEGORIES</b>	<b>10-15-2013 ACTUAL</b>	<b>10-15-2014 ACTUAL</b>	<b>10-15-2015 ESTIMATE</b>
Pupils On Roll Regular Full-Time	546.0	567.0	558.0
Pupils On Roll Special Ed Full-Time	61.0	69.0	63.0
Pupils On Roll SUBTOTAL	607.0	636.0	621.0
Pupils in Private School Placements		1.0	0.0
Pupils Sent to Other Districts Regular	3.0	5.0	0.0
Pupils Sent to Other Districts Special Ed	10.0	8.0	10.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	725,016	754,016	784,176
Total Tuition	10-1300	0	10,000	10,000
Unrestricted Miscellaneous Revenues	10-1XXX	69,780	41,369	50,000
Interest Earned On Capital Reserve Funds	10-1XXX	5,756	0	0
Subtotal - Revenues From Local Sources		800,552	805,385	844,176
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	157,300	157,300	157,300
Extraordinary Aid	10-3131	20,392	0	0
Categorical Special Education Aid	10-3132	286,612	286,612	286,612
Equalization Aid	10-3176	5,088,222	5,088,222	5,088,222
Categorical Security Aid	10-3177	166,335	166,335	166,335
Adjustment Aid	10-3178	253,131	253,131	253,131
Other State Aids	10-3XXX	45,150	51,752	51,752
Subtotal - Revenues From State Sources		6,017,142	6,003,352	6,003,352
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	14,288	18,665
Subtotal - Revenues From Federal Sources		0	14,288	18,665
Budgeted Fund Balance - Operating Budget	10-303	0	135,000	0
Withdrawal From Cap Res-For Local Share	10-307	0	0	337,314
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	337,314	0
Withdrawal From Maint. Reserve	10-310	0	17,500	0
Transfers From Other Funds	10-5200	449,565	0	0
Actual Revenues (Over)/Under Expenditures		-288,310	0	0
Total Operating Budget		6,978,949	7,312,839	7,203,507

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	120,000	303,307
Preschool Education Aid	20-3218	1,392,213	1,401,505	1,462,440
Total Revenues From State Sources		1,392,213	1,521,505	1,765,747
Revenues from Federal Sources:				
Title I	20-4411-4416	404,118	261,845	261,845
Title II	20-4451-4455	57,544	41,181	41,181
I.D.E.A. Part B (Handicapped)	20-4420-4429	181,790	149,323	149,323
Other	20-4XXX	5,902	0	0
Total Revenues From Federal Sources		649,354	452,349	452,349
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	60,935	0
Total Grants And Entitlements		2,041,567	2,034,789	2,218,096
Repayment of Debt:				
Transfers From Other Funds	40-5200	52,500	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	519,042	475,379	475,379
Total Revenues From Local Sources		519,042	475,379	475,379
Budgeted Fund Balance	40-303	0	52,500	52,500
Total Local Repayment Of Debt		571,542	527,879	527,879
Actual Revenues (Over)/Under Expenditures		-52,500	0	0
Total Repayment Of Debt		519,042	527,879	527,879
Total Revenues/Sources		9,539,558	9,875,507	9,949,482
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	60,935	0
Total Revenues/Sources Net of Transfers		9,539,558	9,814,572	9,949,482

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,028,570	2,188,219	1,935,974
Special Education - Instruction	11-2XX-100-XXX	506,453	503,958	652,345
Basic Skills/Remedial - Instruction	11-230-100-XXX	195,664	140,681	79,262
Bilingual Education - Instruction	11-240-100-XXX	53,186	55,349	56,512
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,700	21,000	20,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	8,070	14,000	13,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	551,519	471,635	404,000
Undist. Expenditures - Health Services	11-000-213-XXX	49,983	57,656	54,982
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	96,483	68,000	58,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	62,311	61,733	35,501
Undist. Expenditures - Guidance	11-000-218-XXX	63,982	69,986	53,946
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,669	1,500	1,250
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	21,450	10,300	6,550
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	101,227	91,147	82,777
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,025	5,000	1,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	314,833	288,114	298,940
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	193,112	211,014	142,720
Undist. Expend. - Central Services	11-000-251-XXX	159,615	168,841	177,605
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	70,941	60,500	65,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	549,766	627,571	626,671
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	524,881	518,951	488,909
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,043,072	1,152,528	1,403,434
Total Undistributed Expenditures		3,807,869	3,864,476	3,902,035
Total General Current Expense		6,623,512	6,787,683	6,659,628
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	3,089	8,000	6,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	316,642	495,000	495,000
Total Capital Outlay		319,731	503,000	501,000
Transfer Of Funds To Charter Schools	10-000-100-56X	35,706	22,156	42,879
General Fund Grand Total		6,978,949	7,312,839	7,203,507
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	780,768	799,435	850,478
Support Services	20-218-200-XXX	611,445	731,005	883,009
Fac Acquisition And Constr. Services	20-218-400-XXX	0	52,000	32,260
Total Preschool Education Aid	20-218-XXX-XXX	1,392,213	1,582,440	1,765,747
Total State Projects	20-XXX-XXX-XXX	1,392,213	1,582,440	1,765,747
Federal Projects:				
Title I	20-XXX-XXX-XXX	404,118	261,845	261,845
Title II	20-XXX-XXX-XXX	57,544	41,181	41,181
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	181,790	149,323	149,323
Other	20-XXX-XXX-XXX	5,902	0	0
Total Federal Projects	20-XXX-XXX-XXX	649,354	452,349	452,349
Total Special Revenue Funds		2,041,567	2,034,789	2,218,096
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	519,042	527,879	527,879
Total Debt Service Funds		519,042	527,879	527,879
Total Expenditures/Appropriations		9,539,558	9,875,507	9,949,482
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	60,935	0
Total Expenditures Net of Transfers		9,539,558	9,814,572	9,949,482

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	375,493	326,489	191,489	191,489
--Repayment of Debt	0	52,500	52,500	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	337,314	337,314	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	27,500	27,500	10,000	10,000
--Legal Reserve	0	0	0	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	\$13,872	\$11,320	\$11,850	\$11,512	\$12,074
Total Classroom Instruction	\$9,198	\$7,459	\$7,769	\$7,547	\$7,834
Classroom-Salaries and Benefits	\$8,861	\$7,153	\$7,423	\$7,211	\$7,525
Classroom-General Supplies and Textbooks	\$219	\$237	\$252	\$245	\$176
Classroom-Purchased Services	\$118	\$69	\$94	\$91	\$133
Total Support Services	\$1,651	\$1,400	\$1,490	\$1,447	\$1,743
Support Services-Salaries and Benefits	\$1,218	\$803	\$864	\$839	\$934
Total Administrative Costs	\$1,708	\$1,458	\$1,452	\$1,410	\$1,371
Administration Salaries and Benefits	\$1,281	\$1,104	\$1,071	\$1,041	\$989
Total Operations and Maintenance of Plant	\$1,223	\$932	\$1,062	\$1,031	\$1,048
Operations and Maintenance-Salaries and Benefits	\$141	\$152	\$152	\$148	\$139
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$87	\$67	\$73	\$71	\$72
Total Equipment Costs	\$101	\$5	\$98	\$95	\$62
Legal Costs	\$42	\$21	\$20	\$19	\$19
Employee Benefits as a percentage of salaries*	28.86%	29.83%	33.26%	33.26%	38.14%

\*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)
Custodial and Maintenance Services	Pittsgrove Township School District	0
Social Worker/Psychologist	Child Study Team with Salem County Special Services District	0
Transportation Services, including Fuel	Regular Transportation - Jointure for Pupil Transportation with Upper Deerfield Township School District	0
Transportation Services, including Fuel	Special Education and Homeless Transportation - Cumberland County Cooperative CCTEC	0
Transportation Services, including Fuel	School Choice Transportation - Upper Pittsgrove Township, Bridgeton & Lawrence Township School Districts	0
Purchasing	Middlesex Regional Educational Services Commission	0
Purchasing	Cumberland County Purchasing Cooperative - CCTEC	0
Municipal/Public Works	Snow Removal - Fairfield Township	0
Insurance Coverages and Benefits	Non-medical Insurance - Gloucester/Cumberland/Salem School Districts Joint Insurance Fund	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	784,176
(B) Estimated Net Taxable Valuation (as of 10/01/14)	315,622,682
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.2485
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,259,555
(E) Estimated Net Taxable Valuation (as of 10/01/14)	315,622,682
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.3991
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	784,176
(H) Estimated Equalized Valuation (as of 10/01/14)	293,109,805
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.2675
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,259,555
(K) Estimated Equalized Valuation (as of 10/01/14)	293,109,805
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.4297
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NAME=HERBERT SCHECTMAN

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$100,000
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	66
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	145
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	Not available
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	

NAME=HERBERT SCHECTMAN

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=JA'SHANNA JONES

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$83,150
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	145

NAME=JA'SHANNA JONES

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,550
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,416
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,846
Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM ALLOWED PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 25 days including 5-day carryover from prior year
Contractual Post-Employment Benefit Description of Payout of Personal days	If unused, converted to sick days
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=JEFFREY ORTMAN

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$83,150
Full-Time Equivalent (FTE)	1.0

NAME=JEFFREY ORTMAN

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	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	145
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,550
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$13,270
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,846
Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM ALLOWED
Contractual Post-Employment Benefit Description of Payout of Vacation days	Will be paid for maximum allowed per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused days convert to sick days
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=JEFFREY ORTMAN

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=WANDA CARTER

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$112,200
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	145
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,950
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=WANDA CARTER

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	\$17,550
Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM ALLOWABLE AMOUNT
Contractual Post-Employment Benefit Description of Payout of Vacation days	FIV E DAYS ALLOWED
Contractual Post-Employment Benefit Description of Payout of Personal days	NO PAYMENT ALLOWED
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	