

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	567.0	601.0	602.0
Pupils On Roll Special Ed Full-Time	69.0	50.0	72.0
Pupils On Roll SUBTOTAL	636.0	651.0	674.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Regular	5.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	8.0	12.0	11.0
Pupils Received		2.0	0.0
Pupils in State Facilities		1.0	1.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	754,016	784,176	874,176
Total Tuition	10-1300	0	10,000	66,232
Unrestricted Miscellaneous Revenues	10-1XXX	74,951	50,000	50,000
Subtotal - Revenues From Local Sources		828,967	844,176	990,408
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	157,300	157,300	158,123
Categorical Special Education Aid	10-3132	286,612	286,612	292,489
Equalization Aid	10-3176	5,088,222	5,088,222	5,131,539
Categorical Security Aid	10-3177	166,335	166,335	168,555
Adjustment Aid	10-3178	253,131	253,131	244,271
Under Adequacy Aid	10-3180	0	0	41,872
Parcc Readiness Aid	10-3181	0	0	4,940
Per Pupil Growth Aid	10-3182	0	0	4,940
Professional Learning Community Aid	10-3183	0	0	5,600
Host District Support Aid	10-3184	0	0	7,744
Other State Aids	10-3XXX	54,556	51,752	0
Subtotal - Revenues From State Sources		6,006,156	6,003,352	6,060,073
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	18,665	19,763
Subtotal - Revenues From Federal Sources		0	18,665	19,763
Withdrawal From Cap Res-For Local Share	10-307	0	337,314	0
Transfers From Other Funds	10-5200	1,336	0	0
Adjustment For Prior Year Encumbrances		0	7,045	0
Actual Revenues (Over)/Under Expenditures		90,700	0	0
Total Operating Budget		6,927,159	7,210,552	7,070,244

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	303,307	123,688
Preschool Education Aid	20-3218	1,397,817	1,462,440	1,438,066
Total Revenues From State Sources		1,397,817	1,765,747	1,561,754
Revenues from Federal Sources:				
Title I	20-4411-4416	358,247	261,845	289,201
Title II	20-4451-4455	21,670	41,181	41,171
I.D.E.A. Part B (Handicapped)	20-4420-4429	195,793	149,323	170,057
Other	20-4XXX	48,045	0	4,714
Total Revenues From Federal Sources		623,755	452,349	505,143
Total Grants And Entitlements		2,021,572	2,218,096	2,066,897
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	0	90,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	475,379	475,379	423,250
Total Revenues From Local Sources		475,379	475,379	423,250
Budgeted Fund Balance	40-303	0	22,644	0
Total Local Repayment Of Debt		475,379	498,023	513,250
Actual Revenues (Over)/Under Expenditures		29,856	0	0
Total Repayment Of Debt		505,235	498,023	513,250
Total Revenues/Sources		9,453,966	9,926,671	9,650,391
Total Revenues/Sources Net of Transfers		9,453,966	9,926,671	9,650,391

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,054,087	2,040,631	2,119,791
Special Education - Instruction	11-2XX-100-XXX	630,653	673,780	803,769
Basic Skills/Remedial - Instruction	11-230-100-XXX	19,200	19,172	7,663
Bilingual Education - Instruction	11-240-100-XXX	54,321	56,512	57,711
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,877	20,500	13,004
School-Sponsored Athletics - Instruction	11-402-100-XXX	7,598	13,000	13,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	543,974	415,508	300,404
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	0	57,147
Undist. Expenditures - Health Services	11-000-213-XXX	75,714	68,481	62,933
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	76,752	58,000	38,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	35,383	35,501	36,282
Undist. Expenditures - Guidance	11-000-218-XXX	65,075	65,348	85,110
Undist. Expenditures - Child Study Teams	11-000-219-XXX	5,244	860	1,250
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	3,012	6,050	3,300
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	88,295	6,566	7,250
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,303	1,825	1,325
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	295,408	298,940	286,115
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	202,296	142,720	149,754
Undist. Expend. - Central Services	11-000-251-XXX	155,765	177,656	186,612
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	63,928	65,000	65,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	590,978	601,769	606,844
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	460,219	488,909	489,630
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,191,448	1,403,033	1,402,456
Total Undistributed Expenditures		3,857,794	3,836,166	3,779,412
Total General Current Expense		6,649,530	6,659,761	6,794,350

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	6,969	8,393	4,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	234,954	499,519	157,686
Total Capital Outlay		241,923	507,912	161,686
Transfer Of Funds To Charter Schools	10-000-100-56X	35,706	42,879	114,208
General Fund Grand Total		6,927,159	7,210,552	7,070,244
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	760,527	850,478	843,445
Support Services	20-218-200-XXX	637,290	883,009	715,309
Fac Acquisition And Constr. Services	20-218-400-XXX	0	32,260	3,000
Total Preschool Education Aid	20-218-XXX-XXX	1,397,817	1,765,747	1,561,754
Total State Projects	20-XXX-XXX-XXX	1,397,817	1,765,747	1,561,754
Federal Projects:				
Title I	20-XXX-XXX-XXX	358,247	261,845	289,201
Title II	20-XXX-XXX-XXX	21,670	41,181	41,171
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	195,793	149,323	170,057
Other	20-XXX-XXX-XXX	48,045	0	4,714
Total Federal Projects	20-XXX-XXX-XXX	623,755	452,349	505,143
Total Special Revenue Funds		2,021,572	2,218,096	2,066,897
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	505,235	498,023	513,250
Total Debt Service Funds		505,235	498,023	513,250
Total Expenditures/Appropriations		9,453,966	9,926,671	9,650,391
Total Expenditures Net of Transfers		9,453,966	9,926,671	9,650,391

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	326,489	246,244	246,244	246,244
--Repayment of Debt	52,500	22,644	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	337,314	337,314	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	27,500	10,000	10,000	10,000
--Legal Reserve	0	0	0	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	0	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	\$11,320	\$11,182	\$12,074	\$11,734	\$11,386
Total Classroom Instruction	\$7,459	\$7,395	\$7,834	\$7,774	\$7,799
Classroom-Salaries and Benefits	\$7,153	\$7,115	\$7,525	\$7,477	\$7,484
Classroom-General Supplies and Textbooks	\$237	\$238	\$176	\$172	\$158
Classroom-Purchased Services	\$69	\$41	\$133	\$125	\$157
Total Support Services	\$1,400	\$1,339	\$1,743	\$1,569	\$1,258
Support Services-Salaries and Benefits	\$803	\$742	\$934	\$738	\$864
Total Administrative Costs	\$1,458	\$1,397	\$1,371	\$1,335	\$1,317
Administration Salaries and Benefits	\$1,104	\$1,017	\$989	\$963	\$1,055
Total Operations and Maintenance of Plant	\$932	\$975	\$1,048	\$981	\$952
Operations and Maintenance-Salaries and Benefits	\$152	\$146	\$139	\$136	\$140
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$67	\$70	\$72	\$70	\$53
Total Equipment Costs	\$5	\$11	\$62	\$64	\$11
Legal Costs	\$21	\$126	\$19	\$19	\$18
Employee Benefits as a percentage of salaries*	29.83%	34.08%	38.14%	38.23%	37.15%

*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	930	Transfer from General	90,000	to reduce debt service with unexpended capital project fund balance

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Pittsgrove Township School	0
Transportation Services, including Fuel	Regular Transportation - Jointure for Pupil Transportation with Upper Deerfield Township School District	0
Transportation Services, including Fuel	Special Education & Homeless Transportation - Cumberland County Cooperative - CCTEC	0
Transportation Services, including Fuel	School Choice Transportation - Upper Pittsgrove Township, Lawrence Township	0
Purchasing	Cumberland County Purchasing Cooperative - CCTEC	0
Purchasing	Middlesex Regional Education Services Commission	0
Municipal/Public Works	Snow removal - Fairfield Township	0
Insurance Coverages and Benefits	Non Medical Insurance - Gloucester Cumberland Salem School District Joint Insurance Fund	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	874,176
(B) Estimated Net Taxable Valuation (as of 01/09/16)	312,598,142
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.2796
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,297,426
(E) Estimated Net Taxable Valuation (as of 01/09/16)	312,598,142
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.4150

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	874,176
(H) Estimated Equalized Valuation (as of 10/01/15)	289,426,937
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3020
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,297,426
(K) Estimated Equalized Valuation (as of 10/01/15)	289,426,937
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.4483

NAME=Dr. James Ruffin

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$98,000
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	12/01/15
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	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	\$6,104
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,015
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$11,308
Contractual Post-Employment Benefit Description of Payout of Sick days	12 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days
Contractual Post-Employment Benefit Description of Payout of Personal days	3 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	

NAME=Dr. James Ruffin

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=Janecia Smith

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$91,000
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	07/01/15
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	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	\$6,050
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,015
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$12,250
Contractual Post-Employment Benefit Description of Payout of Sick days	12 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days
Contractual Post-Employment Benefit Description of Payout of Personal days	3 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	

NAME=Janecia Smith

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=Js'Shanna Jones

CATEGORY	MEASURE
Job Title	Vice 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	07/01/15
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	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	\$6,050
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,708
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$11,193
Contractual Post-Employment Benefit Description of Payout of Sick days	12 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days
Contractual Post-Employment Benefit Description of Payout of Personal days	3 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	

NAME=Js'Shanna Jones

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	