

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	176.0	182.0	194.0
Pupils On Roll Special Ed Full-Time	34.0	38.0	30.0
Pupils On Roll SUBTOTAL	210.0	220.0	224.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Regular	0.0	0.0	1.0
Pupils Sent to Other Districts Special Ed	6.0	5.0	5.0
Pupils Received		4.0	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	2,356,214	2,428,043	2,536,529
Unrestricted Miscellaneous Revenues	10-1XXX	3,084	5,000	5,000
Subtotal - Revenues From Local Sources		2,359,298	2,433,043	2,541,529
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	5,424	5,424	5,424
Categorical Special Education Aid	10-3132	132,086	132,086	132,086
Equalization Aid	10-3176	850,018	850,018	850,018
Categorical Security Aid	10-3177	4,841	4,841	4,841
Other State Aids	10-3XXX	6,357	4,240	4,240
Subtotal - Revenues From State Sources		998,726	996,609	996,609
Budgeted Fund Balance - Operating Budget	10-303	0	216,242	298,314
Actual Revenues (Over)/Under Expenditures		-48,985	0	0
Total Operating Budget		3,309,039	3,645,894	3,836,452
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	269,415	332,631	325,868
Total Revenues From State Sources		269,415	332,631	325,868
Revenues from Federal Sources:				
Title I	20-4411-4416	18,855	18,268	18,000
Title II	20-4451-4455	9,744	10,365	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	105,846	123,857	120,000
Other	20-4XXX	280	4,475	4,000
Total Revenues From Federal Sources		134,725	156,965	152,000

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Grants And Entitlements		404,140	489,596	477,868
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	32,995	32,225	31,455
Total Revenues From Local Sources		32,995	32,225	31,455
Total Local Repayment Of Debt		32,995	32,225	31,455
Total Repayment Of Debt		32,995	32,225	31,455
Total Revenues/Sources		3,746,174	4,167,715	4,345,775
Total Revenues/Sources Net of Transfers		3,746,174	4,167,715	4,345,775

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,148,363	1,172,917	1,285,731
Special Education - Instruction	11-2XX-100-XXX	367,099	385,252	401,487
Basic Skills/Remedial - Instruction	11-230-100-XXX	137,268	141,302	142,400
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	6,855	9,450	10,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	207,478	265,889	225,505
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,260	12,835	13,050
Undist. Expenditures - Health Services	11-000-213-XXX	57,630	58,488	64,650
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	105,759	112,699	121,900
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	31,857	40,300	45,500
Undist. Expenditures - Guidance	11-000-218-XXX	30,259	35,406	37,001
Undist. Expenditures - Child Study Teams	11-000-219-XXX	72,298	75,000	76,875
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	35,507	36,845	37,689
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	55,009	56,948	57,425
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,722	13,625	13,425
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	175,935	202,404	202,320
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	39,618	41,874	42,500
Undist. Expend. - Central Services	11-000-251-XXX	81,467	82,150	84,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	207,392	243,060	257,500
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	66,622	123,512	95,550
Personal Services - Employee Benefits	11-XXX-XXX-2XX	435,076	522,444	571,450
Total Undistributed Expenditures		1,613,889	1,923,479	1,946,340
Total General Current Expense		3,273,474	3,632,400	3,785,958
Capital Expenditures:				
Equipment	12-XXX-XXX-730	14,181	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	21,384	13,494	50,494

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Capital Outlay		35,565	13,494	50,494
General Fund Grand Total		3,309,039	3,645,894	3,836,452
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	21,495	21,500	21,985
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	102,630	127,974	130,596
Nonpublic Handicapped Services	20-XXX-XXX-XXX	107,188	144,562	126,384
Nonpublic Nursing Services	20-XXX-XXX-XXX	30,262	30,262	35,095
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,840	8,333	11,808
Total Other State Projects		269,415	332,631	325,868
Total State Projects	20-XXX-XXX-XXX	269,415	332,631	325,868
Federal Projects:				
Title I	20-XXX-XXX-XXX	18,855	18,268	18,000
Title II	20-XXX-XXX-XXX	9,744	10,365	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	105,846	123,857	120,000
Other	20-XXX-XXX-XXX	280	4,475	4,000
Total Federal Projects	20-XXX-XXX-XXX	134,725	156,965	152,000
Total Special Revenue Funds		404,140	489,596	477,868
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	32,995	32,225	31,455
Total Debt Service Funds		32,995	32,225	31,455
Total Expenditures/Appropriations		3,746,174	4,167,715	4,345,775
Total Expenditures Net of Transfers		3,746,174	4,167,715	4,345,775

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	264,102	267,023	250,338	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	5	5	5	5
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	435,974	497,533	297,976	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	1	1	1	1

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	\$12,843	\$14,134	\$15,591	\$14,741	\$15,468
Total Classroom Instruction	\$8,440	\$9,365	\$10,106	\$9,555	\$10,150
Classroom-Salaries and Benefits	\$8,138	\$8,920	\$9,689	\$9,160	\$9,717
Classroom-General Supplies and Textbooks	\$188	\$303	\$210	\$199	\$279
Classroom-Purchased Services	\$113	\$143	\$207	\$196	\$154
Total Support Services	\$1,879	\$2,095	\$2,374	\$2,245	\$2,339
Support Services-Salaries and Benefits	\$1,196	\$1,179	\$1,245	\$1,177	\$1,232
Total Administrative Costs	\$1,670	\$1,587	\$1,793	\$1,695	\$1,685
Administration Salaries and Benefits	\$1,133	\$1,057	\$1,117	\$1,056	\$1,066
Total Operations and Maintenance of Plant	\$819	\$1,049	\$1,263	\$1,194	\$1,239
Operations and Maintenance-Salaries and Benefits	\$412	\$404	\$471	\$445	\$440
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$35	\$39	\$56	\$53	\$55
Total Equipment Costs	\$0	\$67	\$0	\$0	\$0
Legal Costs	\$20	\$15	\$19	\$18	\$18
Employee Benefits as a percentage of salaries*	20.37%	21.48%	24.96%	24.96%	25.63%

*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)
Business Services	Shared Business Services with Gateway, National Park and Westville	0
Special Education Services	Shared CST services with Gateway, National Park, Wenonah and Westville	0
Food Services	Food Service provided through contract with Gateway	0
Transportation Services, including Fuel	Transportation provided through jointure agreements with Gateway HS.	0
Purchasing	ACT for telecommunication services	0
Purchasing	ACES for electric and Gas	0
Curriculum Services	Shared Curriculum Services with Gateway, National Park, Wenonah and Westville	0
Technology Services	Shared Services with National Park for Technology Support services	0
Insurance Coverages and Benefits	District is member of GCSSDJIF for insurance coverages	0
Insurance Coverages and Benefits	District is member of SJHIF for Health benefits coverage.	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,482,449
(B) Estimated Net Taxable Valuation (as of 10/01/14)	256,757,277
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.9668
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,514,289
(E) Estimated Net Taxable Valuation (as of 10/01/14)	256,757,277
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.9792

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,482,449
(H) Estimated Equalized Valuation (as of 10/01/14)	263,108,597
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9435
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,514,289
(K) Estimated Equalized Valuation (as of 10/01/14)	263,108,597
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.9556

NAME=Janis Gansert

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$113,322
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	01/01/13
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,800
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	\$7,225
Contractual Post-Employment Benefit Description of Payout of Sick days	28.5 days @ \$70/day
Contractual Post-Employment Benefit Description of Payout of Vacation days	12 days @ \$435.85
Contractual Post-Employment Benefit Description of Payout of Personal days	zero balance @ 1/1/15
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=Janis Gansert

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=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	15
Shared District	5740
Job Title Other District	Business Administrator
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	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	0

NAME=Shared Services Agreement

CATEGORY	MEASURE
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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal 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	