

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	332.0	351.0	351.0
Pupils On Roll Special Ed Full-Time	64.0	66.0	66.0
Pupils On Roll SUBTOTAL	396.0	417.0	417.0
Pupils in Private School Placements	3.0	3.0	4.0
Pupils Sent to Other Districts Special Ed	3.0	2.0	0.0
Pupils Received	2.0	2.0	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	3,399,743	3,506,489	3,615,371
Total Tuition	10-1300	29,052	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	77,717	5,400	0
Interest Earned On Current Expense Emergency Res	10-1XXX	90	0	0
Interest Earned On Maintenance Reserve	10-1XXX	153	0	0
Subtotal - Revenues From Local Sources		3,506,755	3,511,889	3,615,371
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,811	1,811	1,811
Extraordinary Aid	10-3131	22,576	0	0
Categorical Special Education Aid	10-3132	240,803	240,803	240,803
Equalization Aid	10-3176	2,788,929	2,788,929	2,788,929
Categorical Security Aid	10-3177	19,537	19,537	19,537
Adjustment Aid	10-3178	1	0	0
Other State Aids	10-3XXX	0	7,301	7,301
Subtotal - Revenues From State Sources		3,073,657	3,058,381	3,058,381
Budgeted Fund Balance - Operating Budget	10-303	0	693,171	944,377
Withdrawal From Cap Res-For Local Share	10-307	200,000	200,000	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	200,000
Adjustment For Prior Year Encumbrances		0	1,002	0
Actual Revenues (Over)/Under Expenditures		-825,110	0	0
Total Operating Budget		5,955,302	7,464,443	7,818,129
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	31,576	47,364	27,629

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From State Sources		31,576	47,364	27,629
Revenues from Federal Sources:				
Title I	20-4411-4416	94,312	89,721	62,805
Title II	20-4451-4455	46,616	26,507	18,555
I.D.E.A. Part B (Handicapped)	20-4420-4429	134,860	136,091	95,265
Total Revenues From Federal Sources		275,788	252,319	176,625
Total Grants And Entitlements		307,364	299,683	204,254
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	0	115,185
Total Revenues From Local Sources		0	0	115,185
Total Local Repayment Of Debt		0	0	115,185
Total Repayment Of Debt		0	0	115,185
Total Revenues/Sources		6,262,666	7,764,126	8,137,568
Total Revenues/Sources Net of Transfers		6,262,666	7,764,126	8,137,568

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,989,762	2,106,806	2,331,926
Special Education - Instruction	11-2XX-100-XXX	707,190	689,773	769,131
Basic Skills/Remedial - Instruction	11-230-100-XXX	79,285	198,818	204,732
Bilingual Education - Instruction	11-240-100-XXX	28,300	30,563	31,714
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	35,236	26,566	29,796
School-Sponsored Athletics - Instruction	11-402-100-XXX	9,411	20,564	20,564
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	148,548	336,123	336,338
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	5,131	20,741	21,363
Undist. Expenditures - Health Services	11-000-213-XXX	57,056	60,488	63,895
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	149,441	183,000	187,000
Undist. Expenditures - Guidance	11-000-218-XXX	70,996	78,068	79,294
Undist. Expenditures - Child Study Teams	11-000-219-XXX	151,475	121,590	125,103
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	55,630	81,851	86,007
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	39,612	37,874	35,836
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	638	8,370	10,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	264,607	308,426	299,643
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	186,442	195,352	182,954
Undist. Expend. - Central Services	11-000-251-XXX	128,647	153,000	141,200
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	1,200	11,700
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	527,772	616,341	634,464
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	57,210	102,250	102,250
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,259,352	1,714,579	1,911,134
Total Undistributed Expenditures		3,102,557	4,019,253	4,228,931
Total General Current Expense		5,951,741	7,092,343	7,616,794
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	2,226	22,692	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,335	149,408	201,335
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	200,000	0
Total Capital Outlay		3,561	372,100	201,335
General Fund Grand Total		5,955,302	7,464,443	7,818,129
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	31,576	47,364	27,629
Total Preschool Education Aid	20-218-XXX-XXX	31,576	47,364	27,629
Total State Projects	20-XXX-XXX-XXX	31,576	47,364	27,629
Federal Projects:				
Title I	20-XXX-XXX-XXX	94,312	89,721	62,805
Title II	20-XXX-XXX-XXX	46,616	26,507	18,555
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	134,860	136,091	95,265
Total Federal Projects	20-XXX-XXX-XXX	275,788	252,319	176,625
Total Special Revenue Funds		307,364	299,683	204,254
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	0	115,185
Total Debt Service Funds		0	0	115,185
Total Expenditures/Appropriations		6,262,666	7,764,126	8,137,568
Total Expenditures Net of Transfers		6,262,666	7,764,126	8,137,568

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	299,062	286,190	272,576	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	200,000	400,000	400,000	200,000
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	180,000	162,560	162,560	162,560
--Legal Reserve	1,141,586	1,601,358	921,801	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	90,000	90,090	90,090	90,090
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	\$13,465	\$14,672	\$16,943	\$16,070	\$17,280
Total Classroom Instruction	\$9,476	\$9,606	\$11,205	\$10,515	\$11,586
Classroom-Salaries and Benefits	\$9,118	\$9,219	\$10,587	\$9,965	\$10,520
Classroom-General Supplies and Textbooks	\$310	\$332	\$510	\$463	\$964
Classroom-Purchased Services	\$48	\$55	\$108	\$86	\$103
Total Support Services	\$1,499	\$1,650	\$1,884	\$1,774	\$1,846
Support Services-Salaries and Benefits	\$980	\$1,165	\$1,196	\$1,123	\$1,151
Total Administrative Costs	\$1,294	\$1,751	\$1,869	\$1,907	\$1,888
Administration Salaries and Benefits	\$710	\$1,071	\$1,110	\$1,043	\$1,090
Total Operations and Maintenance of Plant	\$1,102	\$1,518	\$1,823	\$1,723	\$1,794
Operations and Maintenance-Salaries and Benefits	\$432	\$680	\$827	\$776	\$814
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$94	\$147	\$161	\$152	\$167
Total Equipment Costs	\$34	\$6	\$34	\$54	\$0
Legal Costs	\$37	\$113	\$88	\$84	\$96
Employee Benefits as a percentage of salaries*	35.70%	35.27%	47.75%	46.11%	50.21%

*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	Agreement with SJTP for Business Office services including a Bus. Administrator, Board Secretary, payroll, and purchasing personnel	0
Special Education Services	Agreement with Audubon BOE for CST Director and Speech	0
Special Education Services	Use of contracted services for various CST needs including OT and PT	0
Staffing - Other	Librarian with Audubon BOE	0
Transportation Services, including Fuel	Agreement with CCESC for transportation services for out of district placements	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,560,930
(B) Estimated Net Taxable Valuation (as of 01/16/15)	261,506,900
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.3617
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,618,523
(E) Estimated Net Taxable Valuation (as of 01/16/15)	261,506,900
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.3837

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,560,930
(H) Estimated Equalized Valuation (as of 10/01/14)	251,927,581
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4135
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,618,523
(K) Estimated Equalized Valuation (as of 10/01/14)	251,927,581
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.4363

NAME=Ralph Johnson

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$93,840
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	223
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	\$820
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,906
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$9,500
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
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=Ralph Johnson

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=Warren Pross

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$115,459
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	07/01/13
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	223
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Warren Pross

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,345
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,383
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$23,881
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
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	