

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,204	1,248	1,315
Pupils On Roll - Special Full-Time	222	212	185
Subtotal - Pupils On Roll	1,426	1,460	1,500
Private School Placements	15	9	10
Pupils Sent to Other Districts-Reg Prog	0	3	0
Pupils Sent to Other Dists-Spec Ed Prog	30	37	27
Pupils Received	137	137	133
Pupils in State Facilities	1	5	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,757,223	6,954,492	7,321,322
Total Tuition	10-1300	1,794,965	1,759,773	1,498,649
Transportation Fees From Other LEAS	10-1420-1440	28,180	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	188,859	344,097	402,000
Interest Earned On Capital Reserve Funds	10-1XXX	13	10	10
Subtotal - Revenues From Local Sources		8,769,240	9,058,372	9,221,981
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	42,388	44,573	44,573
Extraordinary Aid	10-3131	49,548	0	49,422
Categorical Special Education Aid	10-3132	677,486	690,094	690,094
Equalization Aid	10-3176	9,863,678	9,997,701	9,997,701
Categorical Security Aid	10-3177	60,288	72,973	72,973
Other State Aids	10-3XXX	0	19,179	44,459
Subtotal - Revenues From State Sources		10,693,388	10,824,520	10,899,222
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	41,512	34,153	32,411
Education Jobs Fund	18-4522	927	0	0
Subtotal - Revenues From Federal Sources		42,439	34,153	32,411
Budgeted Fund Balance - Operating Budget	10-303	0	975,802	974,880
Actual Revenues (Over)/Under Expenditures		300,374	0	0
Total Operating Budget		19,805,441	20,892,847	21,128,494
Grants and Entitlements:				
Revenues from State Sources:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Preschool Education Aid - Pr Yr Carryover	20-3218	0	226,703	0
Preschool Education Aid	20-3218	625,517	835,505	850,696
Total Revenues From State Sources		625,517	1,062,208	850,696
Revenues from Federal Sources:				
Title I	20-4411-4416	389,458	558,093	440,098
Title II	20-4451-4455	36,473	36,370	28,499
Title III	20-4491-4494	11,231	14,424	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	320,493	324,422	288,548
Other	20-4XXX	30,248	0	0
Total Revenues From Federal Sources		787,903	933,309	757,145
Total Grants And Entitlements		1,413,420	1,995,517	1,607,841
Repayment of Debt:				
Transfers From Other Funds	40-5200	6,964	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	802,679	782,957	753,298
Other Miscellaneous	40-1xxx	6,968	0	0
Miscellaneous	40-1XXX	6,968	0	0
Total Revenues From Local Sources		809,647	782,957	753,298
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	42,933	44,962	48,685
Budgeted Fund Balance	40-303	0	1,079	41,552
Total Local Repayment Of Debt		859,544	828,998	843,535
Actual Revenues (Over)/Under Expenditures		-41,205	0	0
Total Repayment Of Debt		818,339	828,998	843,535
Total Revenues/Sources		22,037,200	23,717,362	23,579,870
Total Revenues/Sources Net of Transfers		22,037,200	23,717,362	23,579,870

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,024,334	6,134,405	6,062,374
Special Education - Instruction	11-2XX-100-XXX	1,734,958	1,855,586	1,872,595
Basic Skills/Remedial - Instruction	11-230-100-XXX	129,082	176,348	184,429
Bilingual Education - Instruction	11-240-100-XXX	60,024	61,255	117,147
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	104,863	115,495	87,786
School-Sponsored Athletics - Instruction	11-402-100-XXX	402,465	429,577	419,900
Before/After School Programs	11-421-XXX-XXX	4,626	6,577	2,907
Summer School	11-422-XXX-XXX	23,142	23,905	24,613
Other Instructional Programs - Instruction	11-4XX-100-XXX	153,685	168,000	69,200
Community Services Programs/Operations	11-800-330-XXX	0	50	50
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,913,565	2,079,513	2,286,080
Undist. Expenditures - Health Services	11-000-213-XXX	173,296	180,728	187,087
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	276,031	334,901	313,010
Undist. Expenditures - Guidance	11-000-218-XXX	385,086	395,276	383,722
Undist. Expenditures - Child Study Teams	11-000-219-XXX	594,313	596,884	607,196
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	13	3,090	2,680
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	130,329	129,214	128,906
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,374	8,587	5,730
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	394,163	412,398	420,392
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	895,973	942,351	952,613
Undist. Expend. - Central Services	11-000-251-XXX	251,162	259,855	268,535
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	107,809	116,446	111,787
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,652,629	1,894,665	1,945,571
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	464,998	458,429	425,786
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,760,215	3,904,655	4,065,930
Total Undistributed Expenditures		11,004,956	11,716,992	12,105,025

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total General Current Expense		19,642,135	20,688,190	20,946,026
Capital Expenditures:				
Equipment	12-XXX-XXX-730	56,729	53,587	30,600
Facilities Acquisition And Const. Serv.	12-000-400-XXX	106,577	151,060	151,858
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		163,306	204,657	182,468
General Fund Grand Total		19,805,441	20,892,847	21,128,494
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	426,892	354,532	360,509
Support Services	20-218-200-XXX	198,625	707,676	490,187
Total Preschool Education Aid	20-218-XXX-XXX	625,517	1,062,208	850,696
Total State Projects	20-XXX-XXX-XXX	625,517	1,062,208	850,696
Federal Projects:				
Title I	20-XXX-XXX-XXX	389,458	558,093	440,098
Title II	20-XXX-XXX-XXX	36,473	36,370	28,499
Title III	20-XXX-XXX-XXX	11,231	14,424	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	320,493	324,422	288,548
Other	20-XXX-XXX-XXX	30,248	0	0
Total Federal Projects	20-XXX-XXX-XXX	787,903	933,309	757,145
Total Special Revenue Funds		1,413,420	1,995,517	1,607,841
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	818,339	828,998	843,535
Total Debt Service Funds		818,339	828,998	843,535
Total Expenditures/Appropriations		22,037,200	23,717,362	23,579,870
Total Expenditures Net of Transfers		22,037,200	23,717,362	23,579,870

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	1,047,433	1,086,005	945,657	370,274
--Repayment of Debt	1,426	42,631	41,552	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	13,106	13,119	13,129	13,139
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,073,910	734,951	399,497	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	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,363	\$12,345	\$13,250	\$13,158	\$12,722
Total Classroom Instruction	\$7,617	\$7,702	\$7,935	\$7,857	\$7,662
Classroom-Salaries and Benefits	\$7,264	\$7,267	\$7,538	\$7,460	\$7,333
Classroom-General Supplies and Textbooks	\$188	\$303	\$238	\$238	\$179
Classroom-Purchased Services	\$165	\$133	\$159	\$159	\$151
Total Support Services	\$1,436	\$1,390	\$1,803	\$1,839	\$1,643
Support Services-Salaries and Benefits	\$1,312	\$1,256	\$1,267	\$1,257	\$1,272
Total Administrative Costs	\$1,477	\$1,403	\$1,493	\$1,494	\$1,488
Administration Salaries and Benefits	\$1,231	\$1,220	\$1,253	\$1,257	\$1,259
Total Operations and Maintenance of Plant	\$1,362	\$1,338	\$1,518	\$1,503	\$1,507
Operations and Maintenance-Salaries and Benefits	\$786	\$791	\$839	\$832	\$825
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$442	\$438	\$468	\$464	\$422
Total Equipment Costs	\$19	\$39	\$32	\$37	\$20
Legal Costs	\$35	\$9	\$17	\$17	\$17
Employee Benefits as a percentage of salaries*	28.80%	32.43%	32.37%	32.81%	34.14%

*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 2013-14 revised appropriations and the 2014-15 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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	190	Delanco	1495287.00	fewer students, prior yr adj

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Special Education Services	CST Services Delanco BOE	0.00
Special Education Services	OT AND PT through ESU	0.00
Others	Burlington County Crisis Repsone Team	0.00
Others	SRO with Township	0.00
Transportation Services, including Fuel	Transportation with Cinnaminson	0.00
Transportation Services, including Fuel	Fuel with Cinnaminson	0.00
Purchasing	ACT	0.00
Purchasing	ACES	0.00
Purchasing	Ed Data	0.00
Purchasing	Middlesex Regional ESC	0.00
Municipal/Public Works	Field usage and maintenance with township	0.00
Insurance Coverages and Benefits	BCIP JIF	0.00
Insurance Coverages and Benefits	SNJREBF HIF	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,321,322
(B) Estimated Net Taxable Valuation (as of 10/01/13)	446,303,109
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.6404
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,074,620
(E) Estimated Net Taxable Valuation (as of 10/01/13)	446,303,109
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.8092

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,321,322
(H) Estimated Equalized Valuation (as of 02/01/14)	444,648,262
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.6465
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,074,620
(K) Estimated Equalized Valuation (as of 02/01/14)	444,648,262
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.8160

NAME=Jodi Lennon

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$125,017
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	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	14
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	2263
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	24617
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum
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=Jodi Lennon

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=Jonathan Gazaway

CATEGORY	MEASURE
Job Title	Other
Job Title II	Technology Specialist
Base Annual Salary Amount	\$75,547
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	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	13
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Jonathan Gazaway

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	4395
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum of \$7150
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum
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=Robin A. Ehrich

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0

NAME=Robin A. Ehrich

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	07/01/12
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	14
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	8700
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	25385
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum
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=Robin A. Ehrich

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	