

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,248.0	1,215.0	1,289.0
Pupils On Roll Special Ed Full-Time	212.0	189.0	168.0
Pupils On Roll SUBTOTAL	1,460.0	1,404.0	1,457.0
Pupils in Private School Placements	9.0	13.0	11.0
Pupils Sent to Other Districts Regular	3.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	37.0	28.0	28.0
Pupils Received	137.0	129.0	117.0
Pupils in State Facilities	5.0	3.0	3.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,954,492	7,321,322	7,595,583
Total Tuition	10-1300	1,777,586	1,498,649	1,422,567
Unrestricted Miscellaneous Revenues	10-1XXX	226,725	402,000	427,000
Interest Earned On Capital Reserve Funds	10-1XXX	13	10	10
Subtotal - Revenues From Local Sources		8,958,816	9,221,981	9,445,160
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	44,573	44,573	44,573
Extraordinary Aid	10-3131	49,832	49,422	49,422
Categorical Special Education Aid	10-3132	690,094	690,094	690,094
Equalization Aid	10-3176	9,997,701	9,997,701	9,997,701
Categorical Security Aid	10-3177	72,973	72,973	72,973
Other State Aids	10-3XXX	19,179	44,459	44,459
Subtotal - Revenues From State Sources		10,874,352	10,899,222	10,899,222
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	29,945	32,411	42,453
Subtotal - Revenues From Federal Sources		29,945	32,411	42,453
Budgeted Fund Balance - Operating Budget	10-303	0	974,880	763,006
Actual Revenues (Over)/Under Expenditures		154,540	0	0
Total Operating Budget		20,017,653	21,128,494	21,149,841
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	443,497	443,497
Preschool Education Aid	20-3218	618,711	850,696	531,685

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From State Sources		618,711	1,294,193	975,182
Revenues from Federal Sources:				
Title I	20-4411-4416	558,180	526,580	528,355
Title II	20-4451-4455	36,370	37,289	28,499
Title III	20-4491-4494	14,424	17,910	10,800
I.D.E.A. Part B (Handicapped)	20-4420-4429	324,422	370,246	313,548
Total Revenues From Federal Sources		933,396	952,025	881,202
Total Grants And Entitlements		1,552,107	2,246,218	1,856,384
Repayment of Debt:				
Transfers From Other Funds	40-5200	339	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	782,957	753,298	739,826
Total Revenues From Local Sources		782,957	753,298	739,826
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	44,962	48,685	0
Budgeted Fund Balance	40-303	0	41,552	2,339
Total Local Repayment Of Debt		828,258	843,535	742,165
Actual Revenues (Over)/Under Expenditures		-1,260	0	0
Total Repayment Of Debt		826,998	843,535	742,165
Total Revenues/Sources		22,396,758	24,218,247	23,748,390
Total Revenues/Sources Net of Transfers		22,396,758	24,218,247	23,748,390

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,865,590	6,060,575	6,141,827
Special Education - Instruction	11-2XX-100-XXX	1,809,965	1,872,595	1,927,187
Basic Skills/Remedial - Instruction	11-230-100-XXX	178,739	184,429	165,700
Bilingual Education - Instruction	11-240-100-XXX	60,840	117,147	112,970
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	105,567	87,786	91,377
School-Sponsored Athletics - Instruction	11-402-100-XXX	414,193	419,900	439,179
Before/After School Programs	11-421-XXX-XXX	5,225	2,907	3,130
Summer School	11-422-XXX-XXX	23,726	24,613	25,220
Other Instructional Programs - Instruction	11-4XX-100-XXX	95,210	69,200	70,400
Community Services Programs/Operations	11-800-330-XXX	0	50	50
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,047,607	2,286,080	2,127,723
Undist. Expenditures - Health Services	11-000-213-XXX	176,232	191,087	197,019
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	234,940	373,572	300,035
Undist. Expenditures - Guidance	11-000-218-XXX	387,445	383,092	390,044
Undist. Expenditures - Child Study Teams	11-000-219-XXX	594,482	541,098	584,801
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	450	2,680	2,680
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	127,393	128,906	129,323
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,447	5,730	5,830
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	329,675	420,392	425,864
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	922,846	956,578	967,411
Undist. Expend. - Central Services	11-000-251-XXX	253,866	268,535	266,428
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	110,853	111,787	123,058
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,720,742	1,945,571	1,972,158
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	434,138	425,786	436,356
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,909,399	4,065,930	4,002,067
Total Undistributed Expenditures		11,254,515	12,106,824	11,930,797

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total General Current Expense		19,813,570	20,946,026	20,907,837
Capital Expenditures:				
Equipment	12-XXX-XXX-730	53,023	30,600	66,100
Facilities Acquisition And Const. Serv.	12-000-400-XXX	151,060	151,858	175,894
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		204,083	182,468	242,004
General Fund Grand Total		20,017,653	21,128,494	21,149,841
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	354,774	805,906	378,078
Support Services	20-218-200-XXX	263,937	488,287	597,104
Total Preschool Education Aid	20-218-XXX-XXX	618,711	1,294,193	975,182
Total State Projects	20-XXX-XXX-XXX	618,711	1,294,193	975,182
Federal Projects:				
Title I	20-XXX-XXX-XXX	558,180	526,580	528,355
Title II	20-XXX-XXX-XXX	36,370	37,289	28,499
Title III	20-XXX-XXX-XXX	14,424	17,910	10,800
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	324,422	370,246	313,548
Total Federal Projects	20-XXX-XXX-XXX	933,396	952,025	881,202
Total Special Revenue Funds		1,552,107	2,246,218	1,856,384
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	826,998	843,535	742,165
Total Debt Service Funds		826,998	843,535	742,165
Total Expenditures/Appropriations		22,396,758	24,218,247	23,748,390
Total Expenditures Net of Transfers		22,396,758	24,218,247	23,748,390

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	1,086,005	1,025,568	900,185	378,517
--Repayment of Debt	42,631	43,891	2,339	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	13,119	13,132	13,142	13,152
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	734,951	640,835	241,338	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	\$12,345	\$12,205	\$12,722	\$13,908	\$13,258
Total Classroom Instruction	\$7,702	\$7,526	\$7,662	\$8,511	\$7,941
Classroom-Salaries and Benefits	\$7,267	\$7,174	\$7,333	\$7,843	\$7,598
Classroom-General Supplies and Textbooks	\$303	\$201	\$179	\$508	\$187
Classroom-Purchased Services	\$133	\$151	\$151	\$161	\$155
Total Support Services	\$1,430	\$1,450	\$1,643	\$1,738	\$1,756
Support Services-Salaries and Benefits	\$1,256	\$1,257	\$1,272	\$1,299	\$1,266
Total Administrative Costs	\$1,403	\$1,414	\$1,488	\$1,596	\$1,545
Administration Salaries and Benefits	\$1,220	\$1,245	\$1,259	\$1,353	\$1,301
Total Operations and Maintenance of Plant	\$1,338	\$1,371	\$1,507	\$1,611	\$1,567
Operations and Maintenance-Salaries and Benefits	\$791	\$792	\$825	\$882	\$863
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$438	\$445	\$422	\$451	\$449
Total Equipment Costs	\$39	\$36	\$20	\$22	\$45
Legal Costs	\$9	\$7	\$17	\$18	\$17
Employee Benefits as a percentage of salaries*	32.43%	33.93%	34.14%	34.31%	32.97%

*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)
Special Education Services	OT and PT through ESU	0
Special Education Services	CST Services/Delanco BOE	0
Others	Burlington county Crisis Response Team	0
Transportation Services, including Fuel	Transportation and Fuel with Cinnaminson BOE	0
Purchasing	ACES	0
Purchasing	Middlesex Regional ESC	0
Purchasing	ACT	0
Purchasing	Ed Data	0
Municipal/Public Works	Riverside Township SRO	0
Municipal/Public Works	Field usage and maintenance with township	0
Insurance Coverages and Benefits	BCIP JIF	0
Insurance Coverages and Benefits	SNJREBF HIF	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,595,583
(B) Estimated Net Taxable Valuation (as of 02/01/15)	439,090,250
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.7298
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,335,409
(E) Estimated Net Taxable Valuation (as of 02/01/15)	439,090,250
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.8983

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,595,583
(H) Estimated Equalized Valuation (as of 10/01/14)	423,744,907
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.7925
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,335,409
(K) Estimated Equalized Valuation (as of 10/01/14)	423,744,907
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.9671

NAME=Jodi Lennon

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$128,768
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	23
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	\$2,276
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	\$24,905
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	\$77,813
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	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	\$4,703
Contractual Post-Employment Benefit Description of Payout of Sick days	MAX 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	\$138,375
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	07/01/14
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	\$8,700
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	\$25,644
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	