

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Shared-Time	479.0	440.0	440.0
Pupils On Roll Special Ed Full-Time	41.0	55.0	55.0
Pupils On Roll Special Ed Shared-Time	173.0	151.0	151.0
Pupils On Roll SUBTOTAL	693.0	646.0	646.0
Pupils in Post-Secondary Full Time	105.0	103.0	99.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
County Tax Levy	10-1210	2,000,000	2,000,000	2,200,000
Tuition From LEAS	10-1310	1,152,625	1,000,500	1,000,130
Non-Resident Fees	10-1350	76,000	36,000	27,000
Unrestricted Miscellaneous Revenues	10-1XXX	602,186	669,417	357,000
Interest Earned On Capital Reserve Funds	10-1XXX	2,500	450	2,500
Subtotal - Revenues From Local Sources		3,833,311	3,706,367	3,586,630
Revenues from State Sources:				
Categorical Special Education Aid	10-3132	163,569	163,569	163,569
Equalization Aid	10-3176	3,734,073	3,734,073	3,734,073
Categorical Security Aid	10-3177	20,801	20,801	20,801
Other State Aids	10-3XXX	0	7,460	7,460
Subtotal - Revenues From State Sources		3,918,443	3,925,903	3,925,903
Budgeted Fund Balance - Operating Budget	10-303	0	1,203,043	1,203,345
Withdrawal From Maint. Reserve	10-310	66,766	0	0
Transfers From Other Funds	10-5200	23,400	0	0
Adjustment For Prior Year Encumbrances		0	4,923	0
Actual Revenues (Over)/Under Expenditures		-421	0	0
Total Operating Budget		7,841,499	8,840,236	8,715,878
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,015	0	0
Total Revenues From Local Sources	20-1XXX	2,015	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	103,349	0	0
Total Revenues From State Sources		103,349	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	143,361	178,763	168,000
Title II	20-4451-4455	7,483	6,361	3,710
I.D.E.A. Part B (Handicapped)	20-4420-4429	111,816	78,367	100,620
Vocational Education	20-4430	0	123,638	144,654
Other	20-4XXX	79,251	0	0
Total Revenues From Federal Sources		341,911	387,129	416,984
Total Grants And Entitlements		447,275	387,129	416,984
Total Revenues/Sources		8,288,774	9,227,365	9,132,862
Total Revenues/Sources Net of Transfers		8,288,774	9,227,365	9,132,862

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Vocational Programs	11-3XX-100-XXX	2,368,761	2,530,468	2,445,693
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	34,633	40,450	40,450
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,812	6,500	7,250
Support Services:				
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	62,814	76,589	76,610
Undist. Expenditures - Health Services	11-000-213-XXX	90,228	95,090	98,268
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	39,247	42,811	44,883
Undist. Expenditures - Guidance	11-000-218-XXX	146,512	158,952	156,070
Undist. Expenditures - Child Study Teams	11-000-219-XXX	103,322	114,453	176,225
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	36,500	36,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	61,110	80,739	164,843
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	769	193,963	204,301
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	445,732	452,283	566,648
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	507,120	415,827	416,561
Undist. Expend. - Central Services	11-000-251-XXX	324,276	340,703	387,455
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	188,420	216,697	213,288
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	908,342	1,100,036	1,108,131
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	29,358	39,080	40,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,251,337	1,533,545	1,631,215
Total Undistributed Expenditures		4,158,587	4,897,268	5,320,998
Total General Current Expense		6,563,793	7,474,686	7,814,391
Capital Expenditures:				
Equipment	12-XXX-XXX-730	31,586	103,500	124,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	19,288	19,288	19,288
Increase In Capital Reserve	10-604	652,533	543,383	0
Interest Deposit To Capital Reserve	10-604	2,500	450	2,500

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Capital Outlay		705,907	666,621	146,288
Post-Secondary Programs - Instruction	13-330-100-XXX	424,182	500,447	549,638
Post-Secondary Programs - Support Services	13-330-200-XXX	137,246	176,882	183,861
Total Post-Secondary Programs	13-330-X00-XXX	561,428	677,329	733,499
Special Schools:				
Vocational Evening:				
Vocational Evening-Local-Instruction	13-629-100-XXX	9,043	18,000	18,300
Vocational Evening-Local-Support Serv.	13-629-200-XXX	1,328	3,600	3,400
Total Vocational Evening - Local	13-629-X00-XXX	10,371	21,600	21,700
Total Special Schools	13-XXX-XXX-XXX	571,799	698,929	755,199
General Fund Grand Total		7,841,499	8,840,236	8,715,878
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,015	0	0
Other State Projects:				
Other	20-XXX-XXX-XXX	103,349	0	0
Total Other State Projects		103,349	0	0
Total State Projects	20-XXX-XXX-XXX	103,349	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	143,361	178,763	168,000
Title II	20-XXX-XXX-XXX	7,483	6,361	3,710
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	111,816	78,367	100,620
Vocational Education	20-XXX-XXX-XXX	0	123,638	144,654
Other	20-XXX-XXX-XXX	79,251	0	0
Total Federal Projects	20-XXX-XXX-XXX	341,911	387,129	416,984
Total Special Revenue Funds		447,275	387,129	416,984
Total Expenditures/Appropriations		8,288,774	9,227,365	9,132,862
Total Expenditures Net of Transfers		8,288,774	9,227,365	9,132,862

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	460,724	431,187	431,187	431,187
--Repayment of Debt		0		
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	331,839	986,872	1,530,705	1,533,205
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	393,900	327,134	327,134	327,134
--Legal Reserve	2,357,427	2,406,388	1,203,345	0
--Tuition Reserve		0		
--Current Expense Emergency Reserve	0	0		
Repayment of Debt:				
--Restricted for Repayment of Debt	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	\$15,665	\$17,213	\$16,959	\$17,884	\$18,922
Total Classroom Instruction	\$7,881	\$8,432	\$8,193	\$8,513	\$8,535
Classroom-Salaries and Benefits	\$6,894	\$7,433	\$7,094	\$7,368	\$7,458
Classroom-General Supplies and Textbooks	\$656	\$750	\$827	\$861	\$794
Classroom-Purchased Services	\$332	\$249	\$273	\$284	\$282
Total Support Services	\$1,762	\$1,663	\$2,308	\$2,418	\$2,934
Support Services-Salaries and Benefits	\$1,569	\$1,349	\$1,828	\$1,917	\$2,437
Total Administrative Costs	\$3,673	\$4,384	\$3,770	\$3,926	\$4,369
Administration Salaries and Benefits	\$3,137	\$3,718	\$3,007	\$3,129	\$3,342
Total Operations and Maintenance of Plant	\$2,087	\$2,429	\$2,349	\$2,672	\$2,718
Operations and Maintenance-Salaries and Benefits	\$1,079	\$1,010	\$953	\$992	\$1,009
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$76	\$100	\$122	\$130	\$133
Total Equipment Costs	\$142	\$77	\$219	\$228	\$277
Legal Costs	\$70	\$91	\$93	\$97	\$89
Employee Benefits as a percentage of salaries*	30.73%	30.52%	35.24%	35.25%	35.65%

*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.

Item	Line Number	Source	Amount	Explanation
1	230	Other County Payments	27,000	Charges to other counties for adult students attending
1	300	Paid tuition fees by students and funding agencies	357,000	Adult only program Tuition and fees

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Utilize SCSSSD for special education services	0
Special Education Services	Utilize ERIC for Social Work Services	0
Superintendent and Assistant Sup.	Shared Superintendent with Downe Twp BOE	0
Others	Lead agency for special needs bus transportation services to all county schools	0
Transportation Services, including Fuel	Participate in County Fuel Purchasing	0
Purchasing	Participate in Hurderton Cty purchasing cooperative	0
Purchasing	Participate in County Wide Electric Cooperative	0
Purchasing	Participate in Pittsgrove Natural Gas Cooperative	0
Purchasing	Participate in Middlesex Regional ESC school supplies cooperative	0
Municipal/Public Works	Utilize Cumb Co Improvement Authority for Trash/Recycling	0
Technology Services	Utilize SJPT for tech services and supplies	0
Technology Services	Provide technology services to Downe Twp BOE thru service agreemnt	0
Insurance Coverages and Benefits	Participate in Southern NJ Health Insurance Fund	0
Insurance Coverages and Benefits	Participate in the New Jersey School Insurance Group consortium	0

NAME=Albert Brown

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$86,835
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	22
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	\$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	\$11,503
Contractual Post-Employment Benefit Description of Payout of Sick days	35% of per diem, max \$10k
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem, based on remaining days, max 44 days
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=Albert Brown

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=Dina Elliott

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	n/a
Base Annual Salary Amount	\$139,425
Full-Time Equivalent (FTE)	0.9
Shared with Another District?	Y
Shared County	11
Shared District	1120
Job Title Other District	Chief School Admin
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	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Dina Elliott

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$10,000
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	\$17,885
Contractual Post-Employment Benefit Description of Payout of Sick days	70% of per diem to max of \$15k
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem, based on current days
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=Gene Mercoli

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$128,710
Full-Time Equivalent (FTE)	1.0

NAME=Gene Mercoli

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	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	\$5,200
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	\$29,851
Contractual Post-Employment Benefit Description of Payout of Sick days	per diem, max \$15k
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem at current remaining days, max 44 days
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=Gene Mercoli

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	

NAME=Mario Olsen

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$130,000
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	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Mario Olsen

CATEGORY	MEASURE
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	\$9,350
Contractual Post-Employment Benefit Description of Payout of Sick days	70% of per diem to max of \$15k
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem, based on current days
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	