

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	389.0	409.0	411.0
Pupils On Roll Special Ed Full-Time	103.0	95.0	94.0
Pupils On Roll SUBTOTAL	492.0	504.0	505.0
Pupils in Private School Placements	1.0	1.0	1.0
Pupils Sent to Other Districts Regular	1.0	0.0	0.0
Pupils Sent to Other Districts Special Ed	9.0	11.0	11.0
Pupils Received		11.0	11.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,370,858	2,523,087	2,596,048
Total Tuition	10-1300	29,529	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	50,791	25,000	45,000
Subtotal - Revenues From Local Sources		2,451,178	2,548,087	2,641,048
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	22,670	22,670	22,670
Extraordinary Aid	10-3131	8,653	7,000	7,000
Categorical Special Education Aid	10-3132	262,402	262,402	262,402
Equalization Aid	10-3176	4,869,266	4,869,266	4,869,266
Categorical Security Aid	10-3177	37,224	37,224	37,224
Other State Aids	10-3XXX	7,742	9,550	9,550
Subtotal - Revenues From State Sources		5,207,957	5,208,112	5,208,112
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	45,374	19,865	22,691
Subtotal - Revenues From Federal Sources		45,374	19,865	22,691
Budgeted Fund Balance - Operating Budget	10-303	0	502,769	294,270
Withdrawal From Cap Res-For Local Share	10-307	0	152,918	0
Withdrawal From Maint. Reserve	10-310	0	47,808	0
Adjustment For Prior Year Encumbrances		0	45,235	0
Actual Revenues (Over)/Under Expenditures		210,498	0	0
Total Operating Budget		7,915,007	8,524,794	8,166,121
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,624	0	0
Total Revenues From Local Sources	20-1XXX	4,624	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from State Sources:				
Preschool Education Aid	20-3218	306,720	279,930	360,300
Other Restricted Entitlements	20-32XX	2,031	0	0
Total Revenues From State Sources		308,751	279,930	360,300
Revenues from Federal Sources:				
Title I	20-4411-4416	357,890	318,773	241,833
Title II	20-4451-4455	47,469	48,461	38,710
I.D.E.A. Part B (Handicapped)	20-4420-4429	166,896	173,329	147,400
Preschool Development Expansion Grant	20-4527		0	221,963
Other	20-4XXX	464,527	350,000	350,000
Total Revenues From Federal Sources		1,036,782	890,563	999,906
Transfers From Operating Budget-Prek	20-5200	118,362	0	0
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	191,537	0
Total Grants And Entitlements		1,468,519	1,362,030	1,360,206
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	534,821	632,510	631,304
Other Miscellaneous	40-1xxx	11	0	0
Miscellaneous	40-1XXX	11	0	0
Total Revenues From Local Sources		534,832	632,510	631,304
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	98,341	0	0
Budgeted Fund Balance	40-303	0	53	9
Total Local Repayment Of Debt		633,173	632,563	631,313
Actual Revenues (Over)/Under Expenditures		218	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Repayment Of Debt		633,391	632,563	631,313
Total Revenues/Sources		10,016,917	10,519,387	10,157,640
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	118,362	0	0
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	191,537	0
Total Revenues/Sources Net of Transfers		9,898,555	10,327,850	10,157,640

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,995,806	2,251,193	2,112,326
Special Education - Instruction	11-2XX-100-XXX	892,619	845,202	881,295
Basic Skills/Remedial - Instruction	11-230-100-XXX	96,054	114,143	110,569
Bilingual Education - Instruction	11-240-100-XXX	52,604	53,885	44,604
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	31,464	48,310	45,425
School-Sponsored Athletics - Instruction	11-402-100-XXX	11,804	13,325	12,785
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	361,612	401,153	468,653
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	69,472	69,490	70,504
Undist. Expenditures - Health Services	11-000-213-XXX	126,472	127,116	113,284
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	101,563	115,020	88,070
Undist. Expenditures - Guidance	11-000-218-XXX	167,521	168,100	168,340
Undist. Expenditures - Child Study Teams	11-000-219-XXX	316,687	293,204	266,796
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	156,733	107,172	97,963
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	85,818	29,758	29,417
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,892	10,920	10,920
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	214,526	226,776	208,068
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	196,650	230,449	223,755
Undist. Expend. - Central Services	11-000-251-XXX	164,039	186,846	179,571
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	25,557	35,782	36,228
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	746,159	862,225	818,552
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	180,712	184,220	188,592
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,615,553	1,687,829	1,772,031
Total Undistributed Expenditures		4,537,966	4,736,060	4,740,744
Total General Current Expense		7,618,317	8,062,118	7,947,748
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	195,873	195,873	195,873
Capital Reserve - Transfer To Capital Projects	12-000-400-931	87,066	252,918	0
Increase In Capital Reserve	10-604	0	0	22,500
Total Capital Outlay		282,939	448,791	218,373
Transfer Of Funds To Charter Schools	10-000-100-56X	13,751	13,885	0
General Fund Grand Total		7,915,007	8,524,794	8,166,121
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,624	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	270,406	327,062	254,950
Support Services	20-218-200-XXX	154,676	144,405	105,350
Total Preschool Education Aid	20-218-XXX-XXX	425,082	471,467	360,300
Other State Projects:				
Other	20-XXX-XXX-XXX	2,031	0	0
Total Other State Projects		2,031	0	0
Total State Projects	20-XXX-XXX-XXX	427,113	471,467	360,300
Preschool Expansion Grant Instruction	20-220-100-XXX		0	49,986
Preschool Expansion Grant Support Services	20-220-200-XXX		0	171,977
Preschool Expansion Grant	20-220-XXX-XXX		0	221,963
Federal Projects:				
Title I	20-XXX-XXX-XXX	357,890	318,773	241,833
Title II	20-XXX-XXX-XXX	47,469	48,461	38,710
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	166,896	173,329	147,400
Other	20-XXX-XXX-XXX	464,527	350,000	350,000
Total Federal Projects	20-XXX-XXX-XXX	1,036,782	890,563	999,906
Total Special Revenue Funds		1,468,519	1,362,030	1,360,206
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	633,391	632,563	631,313

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Debt Service Funds		633,391	632,563	631,313
Total Expenditures/Appropriations		10,016,917	10,519,387	10,157,640
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	118,362	0	0
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	191,537	0
Total Expenditures Net of Transfers		9,898,555	10,327,850	10,157,640

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	283,494	383,390	306,357	250,000
--Repayment of Debt	280	62	9	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	241,802	154,615	1,697	24,197
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	50,000	47,808	0	0
--Legal Reserve	860,090	618,649	237,913	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	\$14,775	\$14,976	\$15,411	\$15,421	\$15,150
Total Classroom Instruction	\$8,721	\$8,720	\$9,029	\$9,126	\$9,186
Classroom-Salaries and Benefits	\$8,421	\$8,391	\$8,711	\$8,780	\$8,888
Classroom-General Supplies and Textbooks	\$241	\$252	\$250	\$280	\$226
Classroom-Purchased Services	\$59	\$77	\$68	\$67	\$73
Total Support Services	\$2,689	\$2,839	\$2,731	\$2,463	\$2,303
Support Services-Salaries and Benefits	\$2,493	\$2,620	\$2,524	\$2,257	\$2,121
Total Administrative Costs	\$1,730	\$1,573	\$1,654	\$1,737	\$1,662
Administration Salaries and Benefits	\$1,467	\$1,322	\$1,371	\$1,428	\$1,379
Total Operations and Maintenance of Plant	\$1,499	\$1,727	\$1,852	\$1,933	\$1,846
Operations and Maintenance-Salaries and Benefits	\$806	\$797	\$826	\$812	\$817
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$136	\$116	\$145	\$161	\$153
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$18	\$0	\$10	\$7	\$10
Employee Benefits as a percentage of salaries*	33.05%	36.65%	37.94%	36.91%	37.98%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	State	45,000	MAC Quarterly Reporting
1	818	Federal	221,963	New PreSchool Grant
1	76210	State	195,873	SDA Debt Service Assessment

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Plumber, Electrician Contracted Services shared with Greater Egg	0
Transportation Services, including Fuel	Greater Egg Harbor Consortium	0
Purchasing	Monmouth County Ed Services Commission	0
Purchasing	Alliance for Competitive Telecommunications	0
Purchasing	Alliance for Competitive Energy Services	0
Municipal/Public Works	Snow Removal with Greater Egg	0
Technology Services	SJTP	0
Technology Services	Camden's Promise Charter	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,483,453
(B) Estimated Net Taxable Valuation (as of 01/09/15)	225,081,400
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.1034
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,110,339
(E) Estimated Net Taxable Valuation (as of 01/09/15)	225,081,400
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.3819

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,483,453
(H) Estimated Equalized Valuation (as of 01/01/14)	238,719,458
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0403
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,110,339
(K) Estimated Equalized Valuation (as of 01/01/14)	238,719,458
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.3029

NAME=Adrienne Shulby

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$122,580
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	01/01/14
End Date of Contract	06/30/17
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	\$3,740
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of final salary capped at \$15,000.
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Adrienne Shulby

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=Gina Forester

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor
Base Annual Salary Amount	\$103,328
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	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	\$1,640
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	\$7,000
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th of final salary capped at \$7,000.
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Gina Forester

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=John Griffith

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$113,264
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	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	\$2,140
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	\$7,000
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th of final salary capped at \$7,000.
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=John Griffith

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=Joseph Smurlo

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$96,685
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	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	\$1,840
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th of final salary capped at \$15,000.
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Joseph Smurlo

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	