

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,107.0	1,094.0	1,100.0
Pupils On Roll Special Ed Full-Time	174.0	137.0	140.0
Pupils On Roll SUBTOTAL	1,281.0	1,231.0	1,240.0
Pupils in Private School Placements	1.0	1.0	2.0
Pupils Sent to Other Districts Regular	0.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	10.0	6.0	6.0
Pupils Received	1.0	8.0	6.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,292,048	2,520,776	2,705,329
Total Tuition	10-1300	13,107	0	10,000
Transportation Fees From Other LEAS	10-1420-1440	175,939	140,000	92,174
Unrestricted Miscellaneous Revenues	10-1XXX	0	269,592	259,592
Interest Earned On Capital Reserve Funds	10-1XXX	7,628	4,040	4,000
Other Restricted Miscellaneous Revenues	10-1XXX	168,693	0	0
Subtotal - Revenues From Local Sources		2,657,415	2,934,408	3,071,095
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	426,591	426,591	426,591
Extraordinary Aid	10-3131	141,165	93,307	95,000
Categorical Special Education Aid	10-3132	588,916	588,916	588,916
Equalization Aid	10-3176	9,648,284	9,648,284	9,648,284
Categorical Security Aid	10-3177	189,856	189,856	189,856
Adjustment Aid	10-3178	417,899	417,899	417,899
Other State Aids	10-3XXX	147,379	169,142	169,142
Subtotal - Revenues From State Sources		11,560,090	11,533,995	11,535,688
Revenues from Federal Sources:				
Impact Aid	10-4100	6,795,754	6,393,668	6,291,553
Medicaid Reimbursement	10-4200	161	0	0
Subtotal - Revenues From Federal Sources		6,795,915	6,393,668	6,291,553
Budgeted Fund Balance - Operating Budget	10-303	0	1,992,931	1,470,337
Adjustment For Prior Year Encumbrances		0	2,239,232	0
Actual Revenues (Over)/Under Expenditures		1,268,072	0	0
Total Operating Budget		22,281,492	25,094,234	22,368,673

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	60,338	126,188	100,951
Title II	20-4451-4455	42,871	49,503	39,602
Title III	20-4491-4494	0	1,787	1,430
I.D.E.A. Part B (Handicapped)	20-4420-4429	291,954	320,765	256,612
Total Revenues From Federal Sources		395,163	498,243	398,595
Total Grants And Entitlements		395,163	498,243	398,595
Total Revenues/Sources		22,676,655	25,592,477	22,767,268
Total Revenues/Sources Net of Transfers		22,676,655	25,592,477	22,767,268

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,786,201	5,456,690	5,912,321
Special Education - Instruction	11-2XX-100-XXX	2,204,707	2,262,604	2,003,922
Basic Skills/Remedial - Instruction	11-230-100-XXX	1,072,496	917,459	943,965
Bilingual Education - Instruction	11-240-100-XXX	47,155	51,138	51,649
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	44,080	93,197	86,557
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	389,342	403,005	454,519
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	38,000	19,000	19,000
Undist. Expenditures - Health Services	11-000-213-XXX	426,049	543,467	381,176
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	309,364	305,726	444,718
Undist. Expenditures - Guidance	11-000-218-XXX	258,746	311,001	267,064
Undist. Expenditures - Child Study Teams	11-000-219-XXX	606,587	734,680	671,042
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	325,599	538,967	492,174
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	318,433	310,292	424,719
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	443,504	509,820	494,242
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	811,658	835,291	744,402
Undist. Expend. - Central Services	11-000-251-XXX	387,863	386,940	362,173
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	32,327	35,722	36,280
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,991,487	2,272,218	2,131,505
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,520,839	1,577,102	1,566,760
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,942,825	5,222,953	4,726,485
Total Undistributed Expenditures		12,802,623	14,006,184	13,216,259
Total General Current Expense		21,957,262	22,787,272	22,214,673
Capital Expenditures:				
Equipment	12-XXX-XXX-730	104,654	222,348	150,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	219,576	2,080,574	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Interest Deposit To Capital Reserve	10-604	0	4,040	4,000
Total Capital Outlay		324,230	2,306,962	154,000
General Fund Grand Total		22,281,492	25,094,234	22,368,673
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	60,338	126,188	100,951
Title II	20-XXX-XXX-XXX	42,871	49,503	39,602
Title III	20-XXX-XXX-XXX	0	1,787	1,430
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	291,954	320,765	256,612
Total Federal Projects	20-XXX-XXX-XXX	395,163	498,243	398,595
Total Special Revenue Funds		395,163	498,243	398,595
Total Expenditures/Appropriations		22,676,655	25,592,477	22,767,268
Total Expenditures Net of Transfers		22,676,655	25,592,477	22,767,268

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	4,461,788	1,959,822	1,959,822	1,959,822
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	2,024,977	2,032,606	2,036,646	2,040,646
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	20,711,394	20,155,490	18,162,559	16,692,222
--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	\$15,418	\$15,739	\$15,409	\$16,803	\$16,281
Total Classroom Instruction	\$9,558	\$9,682	\$9,181	\$9,759	\$9,622
Classroom-Salaries and Benefits	\$9,049	\$9,152	\$8,775	\$9,344	\$8,999
Classroom-General Supplies and Textbooks	\$289	\$252	\$265	\$272	\$355
Classroom-Purchased Services	\$220	\$278	\$140	\$143	\$267
Total Support Services	\$2,315	\$2,396	\$2,498	\$2,906	\$2,879
Support Services-Salaries and Benefits	\$2,031	\$2,185	\$2,204	\$2,384	\$2,593
Total Administrative Costs	\$1,638	\$1,731	\$1,627	\$1,861	\$1,705
Administration Salaries and Benefits	\$1,439	\$1,503	\$1,405	\$1,525	\$1,416
Total Operations and Maintenance of Plant	\$1,801	\$1,826	\$1,968	\$2,122	\$1,937
Operations and Maintenance-Salaries and Benefits	\$858	\$933	\$936	\$996	\$806
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$49	\$37	\$65	\$80	\$73
Total Equipment Costs	\$379	\$83	\$163	\$181	\$121
Legal Costs	\$8	\$42	\$11	\$26	\$24
Employee Benefits as a percentage of salaries*	32.33%	38.22%	41.92%	40.83%	37.15%

\*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	500	State of NJ	145,182	Under Adequacy Aid
1	300	Solar Renewable Energy Certificates	69,000	Sale of SRECs generated increase in prices
1	250	Other LEAs	92,174	District is the host of several transportation jointures with other local school districts
1	140	Parents	10,000	District has a 3 year old tuition preschool program for residents
2	500	State of NJ	11,980	PARCC Readiness Aid
2	300	Other LEAs and local municipalities	43,750	Sale of fuel
3	500	State of NJ	11,980	Per Pupil Growth Aid
3	300	TD Bank	100,000	Interest on investments
4	300	Phone companies	46,842	Erate Funding



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Jointure transportation contracts and services with New Hanover and Plumsted Township School Districts	0
Transportation Services, including Fuel	Host fuel purchasing and dispensing with NH Twp, Plumsted Twp, schools, local EMS, and Fire Co. in region	0
Purchasing	Participate in Alliance for Competitive Energy Services - Collaborative Purchase of Electric and Gas with other NJ School Districts	0
Purchasing	Member of MRESC and use of NJ State Contract to purchase computer equipment and supplies	0
Purchasing	Member of Burlington County Coop Pricing Program	0
Purchasing	Participate in Alliance for Competitive Telecommunications - collaborative purchase of phone services with other NJ School Districts	0
Purchasing	Member of Middlesex Regional Educational Services Commission for collaborative Purchasing of Custodial and Technology Supplies and other building maintenance services	0
Municipal/Public Works	Partner with North Hanover Township for road salt purchases	0
Municipal/Public Works	Partner with North Hanover Police for Resource Officer	0
Municipal/Public Works	Partner with North Hanover Twp Organizations for Use of School Facilities	0
Municipal/Public Works	Provide transportation services for Municipal Summer Program	0
Municipal/Public Works	Provide financial support for Municipal Summer Program	0
Municipal/Public Works	Partner with North Hanover Twp for maintenance of fields	0
Professional Staff Development	Shared Professional Development for In Service Days with other regional districts	0
Technology Services	Provide technology support services for North Hanover Township	0
Insurance Coverages and Benefits	Participate with other NJ School Districts in NJ School Boards Insurance Group - Collaborative Purchase of Liability, Workers Compensation, Student Accident Insurances	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,705,329
(B) Estimated Net Taxable Valuation (as of 10/01/14)	420,203,797
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.6438
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,705,329
(E) Estimated Net Taxable Valuation (as of 10/01/14)	420,203,797
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.6438
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,705,329
(H) Estimated Equalized Valuation (as of 10/01/14)	399,516,842
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6772
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,705,329
(K) Estimated Equalized Valuation (as of 10/01/14)	399,516,842
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.6772
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NAME=Amy Lerner

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$126,500
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	12/01/14
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	\$1,860
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	MUST RETIRE; CAP AT \$15K
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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=Amy Lerner

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=Helen Payne

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
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	06/30/19
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

NAME=Helen Payne

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,360
Total Bonuses Amount	\$21,750
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,400
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$18,500
Contractual Post-Employment Benefit Description of Payout of Sick days	MUST RETIRE, \$15K CAP
Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM RATE
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=Lee Hill

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of Facilities
Base Annual Salary Amount	\$87,398
Full-Time Equivalent (FTE)	1.0

NAME=Lee Hill

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	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	\$510
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	MUST RETIRE; CAP AT \$15K
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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=Lee Hill

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=Richard Follmer

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	Technology Coordinator
Base Annual Salary Amount	\$99,800
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	\$360
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Richard Follmer

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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	MUST RETIRE; CAP AT \$15K
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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	