

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,618.0	1,604.0	1,632.0
Pupils On Roll Regular Shared-Time	1.0		0.0
Pupils On Roll Special Ed Full-Time	326.0	325.0	329.0
Pupils On Roll SUBTOTAL	1,945.0	1,929.0	1,961.0
Pupils in Private School Placements	25.0	28.0	30.0
Pupils Sent to Other Districts Regular	6.0	5.0	10.0
Pupils Sent to Other Districts Special Ed	9.0	7.0	5.0
Pupils Received	321.0	309.0	310.0
Pupils in State Facilities	2.0	6.0	6.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,534,434	11,136,664	11,393,006
Total Tuition	10-1300	5,150,244	4,601,550	4,372,138
Transportation Fees From Other LEAs	10-1420-1440	60,717	45,000	40,000
Unrestricted Miscellaneous Revenues	10-1XXX	135,578	91,691	54,500
Interest Earned On Maintenance Reserve	10-1XXX	55	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	1,539	0	0
Subtotal - Revenues From Local Sources		15,882,567	15,874,905	15,859,644
Revenues from State Sources:				
School Choice Aid	10-3116	265,460	275,670	306,300
Categorical Transportation Aid	10-3121	223,925	223,925	237,752
Extraordinary Aid	10-3131	186,259	70,000	200,000
Categorical Special Education Aid	10-3132	866,509	866,509	883,541
Equalization Aid	10-3176	14,483,942	14,483,942	14,563,179
Categorical Security Aid	10-3177	411,232	411,232	414,356
Parcc Readiness Aid	10-3181		15,735	15,735
Per Pupil Growth Aid	10-3182		15,735	15,735
Professional Learning Community Aid	10-3183		0	16,360
Other State Aids	10-3XXX	65,750	0	0
Subtotal - Revenues From State Sources		16,503,077	16,362,748	16,652,958
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	165,360	62,948	71,366
ARRA/SEMI Revenue	10-4210	22,777	0	0
Subtotal - Revenues From Federal Sources		188,137	62,948	71,366
Budgeted Fund Balance - Operating Budget	10-303	0	754,832	816,629
Withdrawal From Cap Res-For Local Share	10-307	0	1,401,266	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Withdrawal From Maint. Reserve	10-310	0	50,000	0
Other Financing Sources	10-5XXX	8,421	0	0
Adjustment For Prior Year Encumbrances		0	481,484	0
Actual Revenues (Over)/Under Expenditures		-519,505	0	0
Total Operating Budget		32,062,697	34,988,183	33,400,597
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	27,447	0	0
Total Revenues From Local Sources	20-1XXX	27,447	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	21,852	0
Preschool Education Aid	20-3218	221,452	245,179	205,634
Total Revenues From State Sources		221,452	267,031	205,634
Revenues from Federal Sources:				
Title I	20-4411-4416	634,591	564,497	479,822
Title II	20-4451-4455	48,915	47,703	40,548
I.D.E.A. Part B (Handicapped)	20-4420-4429	429,728	460,155	391,132
Total Revenues From Federal Sources		1,113,234	1,072,355	911,502
Total Grants And Entitlements		1,362,133	1,339,386	1,117,136
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	806,772	776,971	671,062
Total Revenues From Local Sources		806,772	776,971	671,062
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	738,671	634,205	691,594

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Budgeted Fund Balance	40-303	0	39,474	84,294
Total Local Repayment Of Debt		1,545,443	1,450,650	1,446,950
Actual Revenues (Over)/Under Expenditures		-84,293	0	0
Total Repayment Of Debt		1,461,150	1,450,650	1,446,950
Total Revenues/Sources		34,885,980	37,778,219	35,964,683
Total Revenues/Sources Net of Transfers		34,885,980	37,778,219	35,964,683

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,500,091	9,455,825	9,140,538
Special Education - Instruction	11-2XX-100-XXX	3,293,190	3,489,145	3,262,471
Basic Skills/Remedial - Instruction	11-230-100-XXX	329,431	302,846	291,360
Bilingual Education - Instruction	11-240-100-XXX	50,047	51,084	51,456
Vocational Programs - Local - Instruction	11-3XX-100-XXX	0	0	274,311
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	206,779	170,981	175,367
School-Sponsored Athletics - Instruction	11-402-100-XXX	421,043	490,892	507,214
Instructional Alternative Ed Program	11-423-XXX-XXX	0	0	157,622
Community Services Programs/Operations	11-800-330-XXX	17,100	1,801	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,148,194	2,143,320	2,160,129
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	56,339	57,936	91,223
Undist. Expenditures - Health Services	11-000-213-XXX	409,127	342,628	362,123
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	382,866	377,102	385,973
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	198,017	270,600	321,613
Undist. Expenditures - Guidance	11-000-218-XXX	605,710	626,077	657,510
Undist. Expenditures - Child Study Teams	11-000-219-XXX	720,156	600,599	569,863
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	805,276	453,746	464,808
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	165,117	197,319	338,891
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,364	2,500	64,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	464,918	587,441	540,521
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,246,654	1,267,496	1,239,675
Undist. Expend. - Central Services	11-000-251-XXX	281,043	312,355	391,564
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	240,871	256,472	123,215
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,524,919	3,602,155	3,846,680
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,283,979	1,355,010	1,490,772
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,414,764	6,426,537	6,248,200

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Undistributed Expenditures		17,953,314	18,879,293	19,297,260
Total General Current Expense		31,770,995	32,841,867	33,162,599
Capital Expenditures:				
Equipment	12-XXX-XXX-730	57,058	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	8,383	496,769	8,383
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	1,401,266	0
Increase In Capital Reserve	10-604	38,715	0	0
Interest Deposit To Capital Reserve	10-604	1,539	0	0
Total Capital Outlay		105,695	1,898,035	8,383
Transfer Of Funds To Charter Schools	10-000-100-56X	186,007	248,281	229,615
General Fund Grand Total		32,062,697	34,988,183	33,400,597
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	27,447	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	171,452	158,949	196,526
Support Services	20-218-200-XXX	50,000	108,082	9,108
Total Preschool Education Aid	20-218-XXX-XXX	221,452	267,031	205,634
Total State Projects	20-XXX-XXX-XXX	221,452	267,031	205,634
Federal Projects:				
Title I	20-XXX-XXX-XXX	634,591	564,497	479,822
Title II	20-XXX-XXX-XXX	48,915	47,703	40,548
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	429,728	460,155	391,132
Total Federal Projects	20-XXX-XXX-XXX	1,113,234	1,072,355	911,502
Total Special Revenue Funds		1,362,133	1,339,386	1,117,136
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,461,150	1,450,650	1,446,950
Total Debt Service Funds		1,461,150	1,450,650	1,446,950

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Expenditures/Appropriations		34,885,980	37,778,219	35,964,683
Total Expenditures Net of Transfers		34,885,980	37,778,219	35,964,683

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	1,178,929	1,296,093	1,506,763	690,134
--Repayment of Debt	39,475	123,768	84,294	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,902,555	1,441,519	40,253	40,253
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	50,000	850,055	800,055	800,055
--Legal Reserve	554,121	190,502	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0



Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,768	\$14,730	\$14,598	\$15,503	\$15,154
Total Classroom Instruction	\$8,725	\$8,715	\$8,670	\$9,224	\$8,821
Classroom-Salaries and Benefits	\$8,364	\$8,297	\$8,288	\$8,781	\$8,458
Classroom-General Supplies and Textbooks	\$190	\$227	\$210	\$206	\$170
Classroom-Purchased Services	\$171	\$191	\$171	\$237	\$193
Total Support Services	\$2,098	\$2,110	\$1,917	\$2,028	\$2,158
Support Services-Salaries and Benefits	\$1,663	\$1,736	\$1,753	\$1,845	\$1,900
Total Administrative Costs	\$1,349	\$1,397	\$1,428	\$1,603	\$1,468
Administration Salaries and Benefits	\$1,060	\$1,107	\$1,159	\$1,346	\$1,233
Total Operations and Maintenance of Plant	\$2,150	\$2,035	\$2,100	\$2,131	\$2,205
Operations and Maintenance-Salaries and Benefits	\$1,061	\$982	\$1,013	\$987	\$1,010
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$377	\$393	\$403	\$431	\$428
Total Equipment Costs	\$25	\$29	\$0	\$0	\$0
Legal Costs	\$64	\$74	\$99	\$80	\$64
Employee Benefits as a percentage of salaries*	28.55%	28.35%	32.91%	32.98%	31.77%

\*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 2015-16 revised appropriations and the 2016-17 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	49040	Purchase Services	2,700	encumbered funds

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Staffing - Other	Accounts Payable with Clementon	0
Staffing - Other	Pine Hill Borough Cleaning of facility	0
Others	ACES Natural Gas and Electric	0
Others	GCSSSD and CCESC jointures for transportation	0
Others	Clementon and Berlin Transportation	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	11,264,835
(B) Estimated Net Taxable Valuation (as of 10/01/15)	529,485,581
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	2.1275
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,988,851
(E) Estimated Net Taxable Valuation (as of 10/01/15)	529,485,581
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	2.2642
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	11,264,835
(H) Estimated Equalized Valuation (as of 10/01/15)	463,390,136
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	2.4310
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,988,851
(K) Estimated Equalized Valuation (as of 10/01/15)	463,390,136
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	2.5872
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NAME=Deborah Piccirillo

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$125,000
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	01/01/16
End Date of Contract	06/30/16
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	4
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	\$1,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$34,231
Contractual Post-Employment Benefit Description of Payout of Sick days	capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum of 40 days per diem
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=Deborah Piccirillo

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=Ken Koczur

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	07/01/13
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	15
Contracted Number of Annual Personal Days	2
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	\$2,800
Total Bonuses Amount	\$8,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$82,800
Contractual Post-Employment Benefit Description of Payout of Sick days	180 days capped as of 6/2007
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=Ken Koczur

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	