

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	841.0	792.0	791.0
Pupils On Roll Special Ed Full-Time	139.0	135.0	135.0
Pupils On Roll SUBTOTAL	980.0	927.0	926.0
Pupils in Private School Placements	2.0	3.0	2.0
Pupils Sent to Other Districts Special Ed	3.0	2.0	3.0
Pupils Received	1.0		0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,741,945	8,916,783	9,055,118
Total Tuition	10-1300	12,503	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	26,598	12,201	40,282
Interest Earned On Current Expense Emergency Res	10-1XXX	1,189	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	1,200	1,200	1,200
Subtotal - Revenues From Local Sources		8,783,435	8,930,184	9,096,600
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	12,735	12,735	12,735
Extraordinary Aid	10-3131	47,470	54,000	75,000
Categorical Special Education Aid	10-3132	592,343	592,343	592,343
Equalization Aid	10-3176	3,224,630	3,224,630	3,224,630
Categorical Security Aid	10-3177	24,856	24,856	24,856
Other State Aids	10-3XXX	15,398	30,615	30,615
Subtotal - Revenues From State Sources		3,917,432	3,939,179	3,960,179
Budgeted Fund Balance - Operating Budget				
	10-303	0	446,594	379,806
Adjustment For Prior Year Encumbrances				
		0	260,553	0
Actual Revenues (Over)/Under Expenditures				
		-69,548	0	0
Total Operating Budget				
		12,631,319	13,576,510	13,436,585
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	559	0	0
Total Revenues From Local Sources	20-1XXX	559	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	132,688	110,181	93,654
Title II	20-4451-4455	22,989	22,164	18,839

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title III	20-4491-4494	11,109	6,137	5,216
I.D.E.A. Part B (Handicapped)	20-4420-4429	232,248	235,102	199,837
Total Revenues From Federal Sources		399,034	373,584	317,546
Total Grants And Entitlements		399,593	373,584	317,546
Repayment of Debt:				
Transfers From Capital Reserve	40-5210	45,000	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,033,869	1,054,030	1,081,660
Total Revenues From Local Sources		1,033,869	1,054,030	1,081,660
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	453,773	454,072	455,004
Budgeted Fund Balance	40-303	0	25,855	0
Total Local Repayment Of Debt		1,532,642	1,533,957	1,536,664
Total Repayment Of Debt		1,532,642	1,533,957	1,536,664
Total Revenues/Sources		14,563,554	15,484,051	15,290,795
Deduct Transfer-Transfers From Capital Reserve	40-5210	45,000	0	0
Total Revenues/Sources Net of Transfers		14,518,554	15,484,051	15,290,795

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,235,433	4,587,182	4,681,260
Special Education - Instruction	11-2XX-100-XXX	1,405,179	1,712,973	1,651,497
Basic Skills/Remedial - Instruction	11-230-100-XXX	359,506	345,977	369,851
Bilingual Education - Instruction	11-240-100-XXX	65,088	70,788	51,166
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,257	19,885	19,829
School-Sponsored Athletics - Instruction	11-402-100-XXX	35,571	36,934	39,350
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	242,849	411,637	324,392
Undist. Expenditures - Health Services	11-000-213-XXX	161,806	106,557	141,662
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	169,531	235,301	245,400
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	34,409	35,434	19,000
Undist. Expenditures - Guidance	11-000-218-XXX	122,839	134,383	135,778
Undist. Expenditures - Child Study Teams	11-000-219-XXX	288,545	312,936	309,063
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	80,000	83,850
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	154,977	170,212	184,228
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,394	2,126	4,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	501,621	374,620	377,042
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	320,737	326,976	335,660
Undist. Expend. - Central Services	11-000-251-XXX	255,831	282,664	295,355
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	165,241	164,908	177,200
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,095,478	1,105,946	1,127,109
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	217,772	287,402	257,412
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,756,159	2,770,469	2,581,463
Undistributed Expenditures-Food Services	11-000-310-930	0	0	16,318
Total Undistributed Expenditures		6,489,189	6,801,571	6,614,932
Total General Current Expense		12,606,223	13,575,310	13,427,885

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	25,096	0	7,500
Interest Deposit To Capital Reserve	10-604	0	1,200	1,200
Total Capital Outlay		25,096	1,200	8,700
General Fund Grand Total		12,631,319	13,576,510	13,436,585
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	559	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	132,688	110,181	93,654
Title II	20-XXX-XXX-XXX	22,989	22,164	18,839
Title III	20-XXX-XXX-XXX	11,109	6,137	5,216
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	232,248	235,102	199,837
Total Federal Projects	20-XXX-XXX-XXX	399,034	373,584	317,546
Total Special Revenue Funds		399,593	373,584	317,546
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,532,642	1,533,957	1,536,664
Total Debt Service Funds		1,532,642	1,533,957	1,536,664
Total Expenditures/Appropriations		14,563,554	15,484,051	15,290,795
Total Expenditures Net of Transfers		14,563,554	15,484,051	15,290,795

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	291,932	333,383	306,319	266,319
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	243,097	184,297	185,497	186,697
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	117,000	117,000	117,000	117,000
--Legal Reserve	872,435	757,216	339,806	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	2	2	2	2

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	\$12,167	\$12,411	\$12,918	\$13,890	\$13,830
Total Classroom Instruction	\$8,242	\$8,334	\$8,795	\$9,464	\$9,348
Classroom-Salaries and Benefits	\$8,001	\$8,042	\$8,513	\$9,183	\$8,934
Classroom-General Supplies and Textbooks	\$184	\$267	\$265	\$261	\$378
Classroom-Purchased Services	\$58	\$25	\$17	\$19	\$36
Total Support Services	\$1,242	\$1,264	\$1,369	\$1,480	\$1,513
Support Services-Salaries and Benefits	\$1,148	\$1,166	\$1,225	\$1,316	\$1,305
Total Administrative Costs	\$1,318	\$1,456	\$1,414	\$1,519	\$1,504
Administration Salaries and Benefits	\$1,011	\$1,109	\$1,093	\$1,156	\$1,158
Total Operations and Maintenance of Plant	\$1,301	\$1,287	\$1,267	\$1,350	\$1,368
Operations and Maintenance-Salaries and Benefits	\$598	\$607	\$607	\$650	\$656
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$18
Total Extracurricular Costs	\$65	\$70	\$73	\$78	\$80
Total Equipment Costs	\$51	\$26	\$0	\$0	\$8
Legal Costs	\$74	\$47	\$51	\$57	\$54
Employee Benefits as a percentage of salaries*	34.15%	34.89%	32.61%	31.84%	29.86%

*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	300	SREC Sales	15,000	SREC Sales
2	300	Bank Interest from Fund 30 BAN's	18,282	Sale of short term BAN's
3	300	Use of facilities	7,000	Fees from organization for the use of the gym

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Pest control services with regional group. Lawn care equipment and services shared with the City of Northfield	0
Custodial and Maintenance Services	Joint purchasing agreement with MRHS Linwood and Somers Point for plumbing and Electric Services	0
Others	Joint purchasing agreement with MRHS, Linwood, and Somers Point for middle school wrestling program	0
Transportation Services, including Fuel	Transportation jointures with ACSSSD, MRHS< GERHS, for non public and special education transportation	0
Transportation Services, including Fuel	Purchase of fuel from the City of Northfield Yard.	0
Purchasing	Member of ACES for gas and electric supply	0
Purchasing	participate in Erate program	0
Purchasing	Participate the MRESC consortium for purchasing, including broadband.	0
Insurance Coverages and Benefits	Member of ACCASBO JIF and Spell JIF	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,985,951
(B) Estimated Net Taxable Valuation (as of 10/01/14)	946,347,687
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.9495
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,997,726
(E) Estimated Net Taxable Valuation (as of 10/01/14)	946,347,687
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.0565

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,985,951
(H) Estimated Equalized Valuation (as of 10/01/14)	972,574,254
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9239
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,997,726
(K) Estimated Equalized Valuation (as of 10/01/14)	972,574,254
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.0280

NAME=Linda Albright

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$100,017
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	5
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	\$1,490
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	\$8,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$80.00 per day limit \$8000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal day roll into sick days
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=Linda Albright

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=Robert Garguilo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Interim
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	08/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Robert Garguilo

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,223
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Interim position no sick days or payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim position no vacation days or payout
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim position no personal days or payout
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	