

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	342.0	349.0	349.0
Pupils On Roll Special Ed Full-Time	46.0	47.0	47.0
Pupils On Roll SUBTOTAL	388.0	396.0	396.0
Pupils in Private School Placements	3.0	3.0	3.0
Pupils Sent to Other Districts Regular	101.0	91.0	91.0
Pupils Sent to Other Districts Special Ed	27.0	27.0	27.0
Pupils Received		2.0	2.0
Pupils in State Facilities	1.0		0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,597,301	5,560,840	5,672,057
Total Tuition	10-1300	4,409	0	0
Rents And Royalties	10-1910	0	7,300	7,300
Unrestricted Miscellaneous Revenues	10-1XXX	69,800	51,001	51,000
Interest Earned On Capital Reserve Funds	10-1XXX	318	250	500
Subtotal - Revenues From Local Sources		5,671,828	5,619,391	5,730,857
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	24,250	24,250	27,622
Extraordinary Aid	10-3131	34,142	0	0
Categorical Special Education Aid	10-3132	313,392	313,392	317,297
Equalization Aid	10-3176	2,114,805	2,114,805	2,105,710
Categorical Security Aid	10-3177	22,608	22,608	25,925
Parcc Readiness Aid	10-3181		5,300	5,300
Per Pupil Growth Aid	10-3182		5,300	5,300
Professional Learning Community Aid	10-3183		0	5,090
Other State Aids	10-3XXX	14,080	0	0
Subtotal - Revenues From State Sources		2,523,277	2,485,655	2,492,244
Budgeted Fund Balance - Operating Budget	10-303	0	1,322,342	1,382,558
Adjustment For Prior Year Encumbrances		0	16,788	0
Actual Revenues (Over)/Under Expenditures		-477,802	0	0
Total Operating Budget		7,717,303	9,444,176	9,605,659
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,000	0	0
Total Revenues From Local Sources	20-1XXX	4,000	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	97,039	94,408	70,000
Title II	20-4451-4455	30,207	16,759	12,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	129,391	132,742	97,000
Total Revenues From Federal Sources		256,637	243,909	179,000
Total Grants And Entitlements		260,637	243,909	179,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	383,339	419,800	425,255
Other Miscellaneous	40-1xxx	5,533	0	0
Miscellaneous	40-1XXX	5,533	0	0
Total Revenues From Local Sources		388,872	419,800	425,255
Budgeted Fund Balance	40-303	0	1	5,533
Total Local Repayment Of Debt		388,872	419,801	430,788
Actual Revenues (Over)/Under Expenditures		20,291	0	0
Total Repayment Of Debt		409,163	419,801	430,788
Total Revenues/Sources		8,387,103	10,107,886	10,215,447
Total Revenues/Sources Net of Transfers		8,387,103	10,107,886	10,215,447

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,850,057	2,071,680	2,208,281
Special Education - Instruction	11-2XX-100-XXX	471,013	554,392	539,923
Basic Skills/Remedial - Instruction	11-230-100-XXX	56,759	61,318	65,224
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	18,028	29,071	29,071
School-Sponsored Athletics - Instruction	11-402-100-XXX	15,117	22,597	23,899
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,142,260	2,685,103	2,523,442
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	13,525	13,908	13,916
Undist. Expenditures - Health Services	11-000-213-XXX	176,032	185,612	152,248
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	120,699	140,428	141,186
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	25,998	27,282
Undist. Expenditures - Guidance	11-000-218-XXX	50,928	85,297	86,720
Undist. Expenditures - Child Study Teams	11-000-219-XXX	108,447	131,400	161,800
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	192,983	216,993	215,838
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	80,351	102,381	107,212
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,141	18,735	19,185
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	156,356	220,223	207,874
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	169,959	189,079	204,128
Undist. Expend. - Central Services	11-000-251-XXX	124,088	158,436	137,926
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	92,958	98,055	118,816
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	545,406	825,169	860,253
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	193,213	235,372	270,471
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,047,229	1,260,533	1,330,178
Undistributed Expenditures-Food Services	11-000-310-930	0	7,500	0
Total Undistributed Expenditures		5,220,575	6,600,222	6,578,475
Total General Current Expense		7,631,549	9,339,280	9,444,873

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	39,868	46,760	104,400
Facilities Acquisition And Const. Serv.	12-000-400-XXX	45,886	57,886	55,886
Interest Deposit To Capital Reserve	10-604	0	250	500
Total Capital Outlay		85,754	104,896	160,786
General Fund Grand Total		7,717,303	9,444,176	9,605,659
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,000	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	97,039	94,408	70,000
Title II	20-XXX-XXX-XXX	30,207	16,759	12,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	129,391	132,742	97,000
Total Federal Projects	20-XXX-XXX-XXX	256,637	243,909	179,000
Total Special Revenue Funds		260,637	243,909	179,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	409,163	419,801	430,788
Total Debt Service Funds		409,163	419,801	430,788
Total Expenditures/Appropriations		8,387,103	10,107,886	10,215,447
Total Expenditures Net of Transfers		8,387,103	10,107,886	10,215,447

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	318,603	302,272	287,622	250,000
--Repayment of Debt	25,825	5,534	5,533	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	511,954	512,272	512,522	513,022
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	2,170,720	2,652,628	1,344,936	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	\$12,878	\$13,686	\$16,428	\$16,209	\$16,795
Total Classroom Instruction	\$7,511	\$7,878	\$9,170	\$8,755	\$9,259
Classroom-Salaries and Benefits	\$7,024	\$7,258	\$8,135	\$7,749	\$8,265
Classroom-General Supplies and Textbooks	\$382	\$381	\$673	\$650	\$641
Classroom-Purchased Services	\$105	\$240	\$361	\$356	\$353
Total Support Services	\$2,110	\$2,400	\$2,754	\$2,887	\$2,875
Support Services-Salaries and Benefits	\$1,793	\$1,942	\$2,042	\$2,213	\$2,065
Total Administrative Costs	\$1,457	\$1,625	\$1,819	\$1,980	\$1,976
Administration Salaries and Benefits	\$835	\$924	\$984	\$1,175	\$1,104
Total Operations and Maintenance of Plant	\$1,653	\$1,632	\$2,443	\$2,351	\$2,461
Operations and Maintenance-Salaries and Benefits	\$872	\$932	\$1,090	\$1,050	\$1,107
Board Contribution to Food Services	\$14	\$0	\$19	\$19	\$0
Total Extracurricular Costs	\$97	\$111	\$172	\$168	\$173
Total Equipment Costs	\$133	\$103	\$99	\$118	\$264
Legal Costs	\$24	\$43	\$41	\$40	\$40
Employee Benefits as a percentage of salaries*	29.40%	31.38%	34.76%	34.07%	35.25%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Administrator services shared with Moorestown Township Board of Education	35,000
Special Education Services	CST services and special education placements with Riverside Board of Education	10,000
Special Education Services	OT/PT services, CST services with Burlington County Educational Services Unit	12,750
Food Services	Contracted food service management allows for joint purchasing with other districts for food and supplies	9,300
Banking	Participated in RFP for banking services with Riverside, Edgewater Park and Mt Holly Boards of Education	1,200
Staffing - Other	Shared staff with Moorestown Board of Education for emergency payroll processing	2,000
Others	Housing the Township library in school district building	6,000
Transportation Services, including Fuel	Transportation jointure agreements with Cinnaminson & Edgewater Park Board of Education & Educational Services Unit	25,000
Transportation Services, including Fuel	Purchasing of fuel with Township of Delanco	3,700
Purchasing	Telephone-ACT Cooperative Purchasing of local/long distance telephone services	975
Purchasing	Power/utilities-ACES Cooperative purchasing of natural gas & electricity	27,000
Purchasing	Educational Data Services, Middlesex Regional Educational Services, NJ State Contract for cooperative purchasing	25,000
Professional Staff Development	Teaming with other districts for in-service programs	1,000
Technology Services	Technology services with Burlington Township Board of Education	5,000
Insurance Coverages and Benefits	Burlington County Insurance Pool-joint purchasing of property/workers comp/liability/student accident insurance coverage	24,000

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,672,057
(B) Estimated Net Taxable Valuation (as of 02/16/16)	393,669,194
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.4408
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,097,312
(E) Estimated Net Taxable Valuation (as of 02/16/16)	393,669,194
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.5488

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,672,057
(H) Estimated Equalized Valuation (as of 10/01/15)	415,711,059
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3644
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,097,312
(K) Estimated Equalized Valuation (as of 10/01/15)	415,711,059
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.4667

NAME=Dennis Adams

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities Director
Base Annual Salary Amount	\$87,148
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	07/01/15
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	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	\$748
Total Bonuses Amount	\$1,200
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	\$13,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 days carryover max
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick-up to 15 days max
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=Dennis Adams

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 Mersinger

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$122,400
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	06/30/17
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	\$4,023
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
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	Max payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 days carryover max
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick-up to 15 max
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 Mersinger

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=Louis Conti

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$96,000
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	07/13/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	12
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	\$3,175
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	\$13,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 days carryover max
Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick-up to 15 max
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=Louis Conti

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	