

<b>ENROLLMENT CATEGORIES</b>	<b>10-15-2013 ACTUAL</b>	<b>10-15-2014 ACTUAL</b>	<b>10-15-2015 ESTIMATE</b>
Pupils On Roll Regular Full-Time	1,770.0	1,813.0	1,856.0
Pupils On Roll Special Ed Full-Time	401.0	419.0	457.0
Pupils On Roll SUBTOTAL	2,171.0	2,232.0	2,313.0
Pupils in Private School Placements	7.0	7.5	8.0
Pupils Sent to Other Districts Regular	2.0	5.0	6.0
Pupils Sent to Other Districts Special Ed	20.0	15.0	14.0
Pupils Received	9.0	10.0	10.0
Pupils in State Facilities	2.0	5.0	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	21,662,900	22,457,797	23,204,506
Total Tuition	10-1300	138,126	200,000	200,000
Transportation Fees From Other LEAS	10-1420-1440	23,285	20,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	150,407	90,000	88,440
Advertising Fees - School Buses	10-1992	0	0	1,560
Interest Earned On Capital Reserve Funds	10-1XXX	404	500	400
Subtotal - Revenues From Local Sources		21,975,122	22,768,297	23,514,906
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	69,068	69,068	69,068
Extraordinary Aid	10-3131	108,888	188,235	188,235
Categorical Special Education Aid	10-3132	1,199,589	1,199,589	1,199,589
Educational Adequacy Aid	10-3175	0	27,454	0
Equalization Aid	10-3176	7,118,742	7,118,742	7,118,742
Categorical Security Aid	10-3177	106,471	106,471	106,471
Other State Aids	10-3XXX	38,596	44,160	71,614
Subtotal - Revenues From State Sources		8,641,354	8,753,719	8,753,719
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	77,901	33,474	45,043
Subtotal - Revenues From Federal Sources		77,901	33,474	45,043
Budgeted Fund Balance - Operating Budget	10-303	0	1,400,000	1,400,000
Withdrawal From Cap Res-For Local Share	10-307	0	350,256	400,000
Withdrawal From Maint. Reserve	10-310	0	90,445	0
Adjustment For Prior Year Encumbrances		0	5,750	0
Actual Revenues (Over)/Under Expenditures		118,737	0	0
Total Operating Budget		30,813,114	33,401,941	34,113,668

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	5,990	0
Total Revenues From Local Sources	20-1XXX	0	5,990	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	76,947	104,774	0
Total Revenues From State Sources		76,947	104,774	0
Revenues from Federal Sources:				
Title I	20-4411-4416	593,515	537,899	310,055
Title II	20-4451-4455	42,757	45,129	29,948
Title III	20-4491-4494	26,342	33,303	11,308
I.D.E.A. Part B (Handicapped)	20-4420-4429	575,292	647,003	500,000
Other	20-4XXX	9,843	0	0
Total Revenues From Federal Sources		1,247,749	1,263,334	851,311
Total Grants And Entitlements		1,324,696	1,374,098	851,311
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,789,612	1,792,243	1,809,713
Total Revenues From Local Sources		1,789,612	1,792,243	1,809,713
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	251,807	229,009	228,325
Budgeted Fund Balance	40-303	0	37,617	21,031
Total Local Repayment Of Debt		2,041,419	2,058,869	2,059,069
Actual Revenues (Over)/Under Expenditures		-21,031	0	0
Total Repayment Of Debt		2,020,388	2,058,869	2,059,069

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues/Sources		34,158,198	36,834,908	37,024,048
Total Revenues/Sources Net of Transfers		34,158,198	36,834,908	37,024,048

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,401,262	9,626,883	10,043,576
Special Education - Instruction	11-2XX-100-XXX	4,181,593	4,747,181	4,900,468
Basic Skills/Remedial - Instruction	11-230-100-XXX	9,360	59,502	98,426
Bilingual Education - Instruction	11-240-100-XXX	197,709	250,232	223,960
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	131,978	123,121	122,621
School-Sponsored Athletics - Instruction	11-402-100-XXX	450,390	452,200	466,102
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,108,329	1,515,114	1,522,917
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	28,372	29,440	30,333
Undist. Expenditures - Health Services	11-000-213-XXX	291,707	310,471	330,898
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	389,601	423,763	435,124
Undist. Expenditures - Guidance	11-000-218-XXX	623,822	648,846	666,694
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,757,950	1,898,244	1,951,915
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	204,290	214,558	345,667
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	185,033	207,405	212,543
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,667	2,000	2,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	501,883	586,237	528,662
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,287,436	1,457,183	1,462,850
Undist. Expend. - Central Services	11-000-251-XXX	336,340	425,434	390,172
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	247,166	271,451	155,141
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,611,552	2,852,900	2,839,082
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	966,150	1,124,346	1,187,619
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,285,035	5,678,553	5,629,959
Total Undistributed Expenditures		15,826,333	17,645,945	17,691,576
Total General Current Expense		30,198,625	32,905,064	33,546,729
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	65,251	14,154	34,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	549,238	454,494	504,238
Interest Deposit To Capital Reserve	10-604	0	500	400
Total Capital Outlay		614,489	469,148	538,638
Transfer Of Funds To Charter Schools	10-000-100-56X	0	27,729	28,301
General Fund Grand Total		30,813,114	33,401,941	34,113,668
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	5,990	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,886	10,605	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	24,413	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	27,593	71,400	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,815	17,073	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,240	5,696	0
Total Other State Projects		76,947	104,774	0
Total State Projects	20-XXX-XXX-XXX	76,947	104,774	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	593,515	537,899	310,055
Title II	20-XXX-XXX-XXX	42,757	45,129	29,948
Title III	20-XXX-XXX-XXX	26,342	33,303	11,308
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	575,292	647,003	500,000
Other	20-XXX-XXX-XXX	9,843	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,247,749	1,263,334	851,311
Total Special Revenue Funds		1,324,696	1,374,098	851,311
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,020,388	2,058,869	2,059,069
Total Debt Service Funds		2,020,388	2,058,869	2,059,069

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Expenditures/Appropriations		34,158,198	36,834,908	37,024,048
Total Expenditures Net of Transfers		34,158,198	36,834,908	37,024,048

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	1,105,400	890,127	926,835	667,924
--Repayment of Debt	37,617	58,648	21,031	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,246,323	1,133,727	783,971	384,371
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	650,000	618,080	527,635	527,635
--Legal Reserve	2,033,410	2,277,704	1,141,089	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	\$13,202	\$12,893	\$13,472	\$13,572	\$13,332
Total Classroom Instruction	\$8,141	\$7,958	\$8,352	\$8,307	\$8,232
Classroom-Salaries and Benefits	\$7,820	\$7,685	\$8,038	\$8,004	\$7,753
Classroom-General Supplies and Textbooks	\$241	\$217	\$235	\$223	\$251
Classroom-Purchased Services	\$80	\$57	\$80	\$80	\$227
Total Support Services	\$1,966	\$1,898	\$1,980	\$1,978	\$2,023
Support Services-Salaries and Benefits	\$1,424	\$1,415	\$1,414	\$1,408	\$1,445
Total Administrative Costs	\$1,361	\$1,327	\$1,364	\$1,475	\$1,327
Administration Salaries and Benefits	\$1,142	\$1,124	\$1,133	\$1,144	\$1,093
Total Operations and Maintenance of Plant	\$1,373	\$1,333	\$1,395	\$1,438	\$1,378
Operations and Maintenance-Salaries and Benefits	\$732	\$637	\$742	\$739	\$716
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$309	\$320	\$315	\$311	\$304
Total Equipment Costs	\$67	\$30	\$3	\$6	\$15
Legal Costs	\$11	\$9	\$27	\$27	\$26
Employee Benefits as a percentage of salaries*	26.67%	27.06%	28.50%	27.41%	26.65%

\*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	Misc	90,000	Interest, Miscellaneous, Rent, E Rate

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	BCSSSD - Educational Services Unit	0
Food Services	Provide OLPH Food Service	0
Staffing - Other	SRO through Maple Shade Township Police	0
Others	DARE Police Intervention Program	0
Transportation Services, including Fuel	Interlocal with Cinnaminson for Mechanic Services	0
Transportation Services, including Fuel	Fuel purchased through Maple Shade Township	0
Purchasing	ACT (NJASBO) Communications	0
Purchasing	Education Consortium for Telecommunication Savings E-Rate	0
Purchasing	ACES (NJASBO) Electricity and Gas	0
Purchasing	Sterling Regional Consortium SJTP	0
Purchasing	EIRC Consortium	0
Purchasing	Middlesex Regional Consortium	0
Purchasing	Educational Data - School/Custodial/General supplies and purchasing	0
Municipal/Public Works	Maple Shade Township - Trash/Sewer/Water/Gasoline	0
Insurance Coverages and Benefits	School Alliance Insurance Fund	0
Insurance Coverages and Benefits	School Employees Health Benefits Program for Medical and Prescription Coverage	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	23,204,506
(B) Estimated Net Taxable Valuation (as of 01/15/15)	1,294,374,032
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.7927
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	25,014,219
(E) Estimated Net Taxable Valuation (as of 01/15/15)	1,294,374,032
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.9325
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B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	23,204,506
(H) Estimated Equalized Valuation (as of 10/01/14)	1,429,985,698
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.6227
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	25,014,219
(K) Estimated Equalized Valuation (as of 10/01/14)	1,429,985,698
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.7493
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NAME=Beth Norcia

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$152,500
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	09/01/14
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	15
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	\$4,513
Total Bonuses Amount	\$2,500
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,402
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$26,731
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum set by State
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 vacation days at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal 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=Beth Norcia

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=Diana Cawood

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$136,300
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	25
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Diana Cawood

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,395
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,281
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$28,106
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum set by State
Contractual Post-Employment Benefit Description of Payout of Vacation days	25 Vacation days at per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of Personal 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	
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=Richard Winter

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supv Buildings & Grounds
Base Annual Salary Amount	\$92,319
Full-Time Equivalent (FTE)	1.0

NAME=Richard Winter

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	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	\$855
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	\$22,101
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum set by State
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 Vacation days at per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for Personal 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	
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=Richard Winter

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	