

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,705	1,770	1,856
Pupils On Roll - Special Full-Time	407	401	384
Subtotal - Pupils On Roll	2,112	2,171	2,240
Private School Placements	9	7	11
Pupils Sent to Other Districts-Reg Prog	5	2	4
Pupils Sent to Other Dists-Spec Ed Prog	17	20	20
Pupils Received	28	9	7
Pupils in State Facilities	0	2	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	21,238,137	21,662,900	22,457,797
Total Tuition	10-1300	373,229	200,000	200,000
Transportation Fees From Other LEAS	10-1420-1440	40,249	20,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	156,563	90,000	90,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,422	1,500	500
Subtotal - Revenues From Local Sources		21,809,600	21,974,400	22,768,297
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	59,497	69,068	69,068
Extraordinary Aid	10-3131	135,058	188,235	188,235
Categorical Special Education Aid	10-3132	1,184,791	1,199,589	1,199,589
Equalization Aid	10-3176	7,168,550	7,118,742	7,118,742
Categorical Security Aid	10-3177	81,033	106,471	106,471
Other State Aids	10-3XXX	9,744	27,454	71,614
Subtotal - Revenues From State Sources		8,638,673	8,709,559	8,753,719
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	61,703	42,866	33,474
Education Jobs Fund	18-4522	756	0	0
Subtotal - Revenues From Federal Sources		62,459	42,866	33,474
Budgeted Fund Balance - Operating Budget	10-303	0	1,394,307	1,400,000
Withdrawal From Cap Res-For Local Share	10-307	0	445,000	350,256
Withdrawal From Maint. Reserve	10-310	0	70,000	0
Adjustment For Prior Year Encumbrances		0	8,992	0
Actual Revenues (Over)/Under Expenditures		-603,532	0	0
Total Operating Budget		29,907,200	32,645,124	33,305,746

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	55,710	87,192	0
Total Revenues From State Sources		55,710	87,192	0
Revenues from Federal Sources:				
Title I	20-4411-4416	364,081	612,794	366,812
Title II	20-4451-4455	43,599	43,430	30,000
Title III	20-4491-4494	21,358	26,749	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	581,743	606,479	500,000
Other	20-4XXX	9,000	9,843	0
Total Revenues From Federal Sources		1,019,781	1,299,295	896,812
Total Grants And Entitlements		1,075,491	1,386,487	896,812
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,152,858	1,789,612	1,792,243
Total Revenues From Local Sources		2,152,858	1,789,612	1,792,243
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	319,458	251,807	229,009
Budgeted Fund Balance	40-303	0	0	37,617
Total Local Repayment Of Debt		2,472,316	2,041,419	2,058,869
Actual Revenues (Over)/Under Expenditures		-28,437	0	0
Total Repayment Of Debt		2,443,879	2,041,419	2,058,869
Total Revenues/Sources		33,426,570	36,073,030	36,261,427
Total Revenues/Sources Net of Transfers		33,426,570	36,073,030	36,261,427

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,265,035	9,368,524	9,655,309
Special Education - Instruction	11-2XX-100-XXX	4,071,266	4,318,788	4,751,227
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	60,562	59,502
Bilingual Education - Instruction	11-240-100-XXX	199,977	214,901	250,232
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	101,309	123,101	123,121
School-Sponsored Athletics - Instruction	11-402-100-XXX	437,673	457,296	459,474
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,036,736	1,279,454	1,527,646
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	27,864	28,611	29,440
Undist. Expenditures - Health Services	11-000-213-XXX	287,461	297,433	310,471
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	380,647	408,246	423,763
Undist. Expenditures - Guidance	11-000-218-XXX	626,367	639,559	648,846
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,722,933	1,824,518	1,898,244
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	233,741	299,569	212,058
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	187,026	211,052	208,933
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,970	2,000	2,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	481,667	603,767	533,237
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,258,513	1,416,960	1,325,183
Undist. Expend. - Central Services	11-000-251-XXX	352,267	419,402	374,434
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	242,344	251,595	259,151
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,539,984	2,863,531	2,756,885
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	901,541	1,082,604	1,124,346
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,096,302	5,847,638	5,895,948
Total Undistributed Expenditures		15,382,363	17,475,939	17,530,585
Total General Current Expense		29,457,623	32,019,111	32,829,450
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	139,378	3,500	6,105
Facilities Acquisition And Const. Serv.	12-000-400-XXX	310,199	565,398	454,494
Interest Deposit To Capital Reserve	10-604	0	1,500	500
Total Capital Outlay		449,577	570,398	461,099
Transfer Of Funds To Charter Schools	10-000-100-56X	0	55,615	15,197
General Fund Grand Total		29,907,200	32,645,124	33,305,746
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	8,886	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	62,251	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	0	12,815	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	3,240	0
Other	20-XXX-XXX-XXX	55,710	0	0
Total Other State Projects		55,710	87,192	0
Total State Projects	20-XXX-XXX-XXX	55,710	87,192	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	364,081	612,794	366,812
Title II	20-XXX-XXX-XXX	43,599	43,430	30,000
Title III	20-XXX-XXX-XXX	21,358	26,749	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	581,743	606,479	500,000
Other	20-XXX-XXX-XXX	9,000	9,843	0
Total Federal Projects	20-XXX-XXX-XXX	1,019,781	1,299,295	896,812
Total Special Revenue Funds		1,075,491	1,386,487	896,812
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,443,879	2,041,419	2,058,869
Total Debt Service Funds		2,443,879	2,041,419	2,058,869
Total Expenditures/Appropriations		33,426,570	36,073,030	36,261,427
Total Expenditures Net of Transfers		33,426,570	36,073,030	36,261,427

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	1,033,200	1,105,400	916,108	652,723
--Repayment of Debt	9,180	37,617	37,617	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,080,315	1,246,323	602,823	253,067
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	650,000	650,000	580,000	580,000
--Legal Reserve	1,674,278	2,033,410	1,136,615	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	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,235	\$13,202	\$13,564	\$13,673	\$13,472
Total Classroom Instruction	\$7,332	\$8,141	\$8,283	\$8,225	\$8,352
Classroom-Salaries and Benefits	\$7,069	\$7,820	\$7,954	\$7,895	\$8,038
Classroom-General Supplies and Textbooks	\$202	\$241	\$250	\$250	\$235
Classroom-Purchased Services	\$61	\$80	\$80	\$80	\$80
Total Support Services	\$1,862	\$1,966	\$2,040	\$2,050	\$1,980
Support Services-Salaries and Benefits	\$1,262	\$1,424	\$1,486	\$1,497	\$1,414
Total Administrative Costs	\$1,336	\$1,361	\$1,396	\$1,518	\$1,364
Administration Salaries and Benefits	\$1,071	\$1,142	\$1,156	\$1,224	\$1,133
Total Operations and Maintenance of Plant	\$1,358	\$1,373	\$1,449	\$1,487	\$1,395
Operations and Maintenance-Salaries and Benefits	\$662	\$732	\$742	\$737	\$742
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$302	\$309	\$326	\$326	\$315
Total Equipment Costs	\$30	\$67	\$0	\$2	\$3
Legal Costs	\$22	\$11	\$28	\$28	\$27
Employee Benefits as a percentage of salaries*	25.11%	26.67%	30.92%	29.27%	28.50%

*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 2013-14 revised appropriations and the 2014-15 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 Spent (Optional)
Special Education Services	BCSSSD - Educational Services Unit	0.00
Food Services	Provide OLPH Food Service	0.00
Others	SRO through Maple Shade Township Police	0.00
Others	DARE Police Intervention Program	0.00
Transportation Services, including Fuel	Interlocal with Cinnaminson for Mechanic Services	0.00
Transportation Services, including Fuel	Fuel purchased through Maple Shade Township	0.00
Purchasing	ACT (NJASBO) Communications	0.00
Purchasing	Education Consortium for Telecommunication Savings E-Rate	0.00
Purchasing	ACES (NJASBO) Electricity	0.00
Purchasing	Burlington County Natural Gas Consortium	0.00
Purchasing	Burlington County Cooperative	0.00
Purchasing	Pittsgrove Copy Paper	0.00
Purchasing	Sterling Regional Consortium SJTP	0.00
Purchasing	Middlesex Regional Consortium	0.00
Purchasing	Educational Data - School/Custodial/General supplies and purchasing	0.00
Purchasing	EIRC	0.00
Municipal/Public Works	Maple Shade Township - Trash/Sewer/Water/Gasoline	0.00
Insurance Coverages and Benefits	School Alliance Insurance Fund	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	22,457,797
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,530,768,839
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.4671
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	24,250,040
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,530,768,839
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.5842

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	22,457,797
(H) Estimated Equalized Valuation (as of 10/01/13)	1,534,288,138
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4637
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	24,250,040
(K) Estimated Equalized Valuation (as of 10/01/13)	1,534,288,138
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.5805

NAME=Diana Cawood

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$132,010
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	06/30/14
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	2395
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1220
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	25155
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 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=Diana Cawood

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=Michael Livengood

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$155,000
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	07/01/11
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	30
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=Michael Livengood

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	4325
Total Bonuses Amount	2500
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	391
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	32885
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum set by State
Contractual Post-Employment Benefit Description of Payout of Vacation days	30 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	
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	\$83,926
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	07/01/13
End Date of Contract	06/30/14
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	21456
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	