

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	261.0	271.0	277.0
Pupils On Roll Special Ed Full-Time	34.0	35.0	30.0
Pupils On Roll SUBTOTAL	295.0	306.0	307.0
Pupils in Private School Placements	6.0	6.0	7.0
Pupils Sent to Other Districts Regular	40.0	43.0	43.0
Pupils Sent to Other Districts Special Ed	13.0	15.0	14.0
Pupils Received	2.0	2.0	2.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,668,552	4,739,666	4,981,583
Total Tuition	10-1300	39,706	30,851	37,320
Unrestricted Miscellaneous Revenues	10-1XXX	2,712	2,000	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	628	300	300
Subtotal - Revenues From Local Sources		4,711,598	4,772,817	5,021,203
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	26,068	26,068	27,967
Extraordinary Aid	10-3131	5,874	0	0
Categorical Special Education Aid	10-3132	189,928	189,928	193,849
Equalization Aid	10-3176	288,342	288,342	284,559
Categorical Security Aid	10-3177	30,765	30,765	30,875
Parcc Readiness Aid	10-3181		0	3,560
Per Pupil Growth Aid	10-3182		0	3,560
Professional Learning Community Aid	10-3183		0	3,600
Other State Aids	10-3XXX	7,120	7,120	0
Subtotal - Revenues From State Sources		548,097	542,223	547,970
Budgeted Fund Balance - Operating Budget	10-303	0	12,265	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	211,000
Withdrawal From Maint. Reserve	10-310	29,785	0	150,000
Adjustment For Prior Year Encumbrances		0	20,218	0
Actual Revenues (Over)/Under Expenditures		-108,268	0	0
Total Operating Budget		5,181,212	5,347,523	5,930,173
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,750	1,750	0
Total Revenues From Local Sources	20-1XXX	1,750	1,750	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	5,403	10,591	6,512
Total Revenues From State Sources		5,403	10,591	6,512
Revenues from Federal Sources:				
Title I	20-4411-4416	22,945	23,621	21,260
Title II	20-4451-4455	9,552	9,461	8,515
I.D.E.A. Part B (Handicapped)	20-4420-4429	78,947	83,475	70,692
Total Revenues From Federal Sources		111,444	116,557	100,467
Total Grants And Entitlements		118,597	128,898	106,979
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	141,310	135,655	0
Total Revenues From Local Sources		141,310	135,655	0
Total Local Repayment Of Debt		141,310	135,655	0
Total Repayment Of Debt		141,310	135,655	0
Total Revenues/Sources		5,441,119	5,612,076	6,037,152
Total Revenues/Sources Net of Transfers		5,441,119	5,612,076	6,037,152

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,557,650	1,539,547	1,585,345
Special Education - Instruction	11-2XX-100-XXX	265,423	278,941	298,769
Basic Skills/Remedial - Instruction	11-230-100-XXX	69,610	77,535	79,134
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	62,798	64,200	64,580
Summer School	11-422-XXX-XXX	2,390	4,570	4,680
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,137,815	1,217,830	1,417,365
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	7,342	7,519	7,646
Undist. Expenditures - Health Services	11-000-213-XXX	62,306	60,949	62,149
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	69,440	74,005	70,889
Undist. Expenditures - Guidance	11-000-218-XXX	2,461	2,836	2,836
Undist. Expenditures - Child Study Teams	11-000-219-XXX	222,190	278,950	284,191
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	86,579	49,080	48,680
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	46,007	70,397	55,745
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,096	11,250	9,850
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	264,434	292,620	268,393
Undist. Expend. - Central Services	11-000-251-XXX	107,466	113,275	135,873
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	8,147	8,207
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	495,661	445,860	544,526
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	99,009	104,789	89,516
Personal Services - Employee Benefits	11-XXX-XXX-2XX	513,967	597,233	653,846
Total Undistributed Expenditures		3,124,773	3,334,740	3,659,712
Total General Current Expense		5,082,644	5,299,533	5,692,220
Capital Expenditures:				
Equipment	12-XXX-XXX-730	89,915	39,037	18,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	8,653	8,653	219,653

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Interest Deposit To Capital Reserve	10-604	0	300	300
Total Capital Outlay		98,568	47,990	237,953
General Fund Grand Total		5,181,212	5,347,523	5,930,173
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,750	1,750	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	571	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	5,403	7,805	6,512
Nonpublic Nursing Services	20-XXX-XXX-XXX	0	1,530	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	260	0
Nonpublic Security Aid	20-XXX-XXX-XXX	0	425	0
Total Other State Projects		5,403	10,591	6,512
Total State Projects	20-XXX-XXX-XXX	5,403	10,591	6,512
Federal Projects:				
Title I	20-XXX-XXX-XXX	22,945	23,621	21,260
Title II	20-XXX-XXX-XXX	9,552	9,461	8,515
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	78,947	83,475	70,692
Total Federal Projects	20-XXX-XXX-XXX	111,444	116,557	100,467
Total Special Revenue Funds		118,597	128,898	106,979
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	141,310	135,655	0
Total Debt Service Funds		141,310	135,655	0
Total Expenditures/Appropriations		5,441,119	5,612,076	6,037,152
Total Expenditures Net of Transfers		5,441,119	5,612,076	6,037,152

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	255,203	255,820	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	284,020	358,311	358,611	147,911
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	241,613	241,613	241,613	91,613
--Legal Reserve	12,265	12,265	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	\$12,057	\$13,121	\$13,347	\$12,996	\$13,633
Total Classroom Instruction	\$7,133	\$7,661	\$7,990	\$7,556	\$7,789
Classroom-Salaries and Benefits	\$6,674	\$7,070	\$7,666	\$7,141	\$7,455
Classroom-General Supplies and Textbooks	\$360	\$522	\$225	\$218	\$251
Classroom-Purchased Services	\$99	\$68	\$99	\$197	\$84
Total Support Services	\$1,905	\$1,935	\$1,959	\$2,027	\$2,123
Support Services-Salaries and Benefits	\$1,715	\$1,724	\$1,742	\$1,767	\$1,931
Total Administrative Costs	\$1,368	\$1,484	\$1,501	\$1,595	\$1,589
Administration Salaries and Benefits	\$1,131	\$1,217	\$1,225	\$1,251	\$1,325
Total Operations and Maintenance of Plant	\$1,435	\$1,827	\$1,655	\$1,608	\$1,879
Operations and Maintenance-Salaries and Benefits	\$569	\$597	\$622	\$605	\$570
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$217	\$214	\$242	\$210	\$254
Total Equipment Costs	\$523	\$307	\$111	\$128	\$59
Legal Costs	\$9	\$10	\$34	\$33	\$26
Employee Benefits as a percentage of salaries*	22.32%	19.37%	21.07%	21.68%	22.69%

*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	Gloucester County Special Services - Accounting Software	0
Special Education Services	Burlington County Special Services, Mt Laurel BOE	0
Custodial and Maintenance Services	Cinnaminson BOE	0
Food Services	Cinnaminson BOE	0
Recycling	Burlington County	0
Staffing - Other	Consortium with Beverly, Edgewater Park and Delanco for substitute services	0
Others	Burlington County Crisis Response Team, BC Sheriff Dept	0
Transportation Services, including Fuel	Cinnaminson BOE, Educational Services Unit, Maple Shade BOE, Delran BOE	0
Purchasing	Alliance for Competitive Telecommunications (ACT) - local/long distance phone services	0
Purchasing	Alliance for Competitive Energy Services (ACES) - Gas/Electric	0
Purchasing	Middlesex Regional Educational Commission	0
Municipal/Public Works	Riverton Borough	0
Curriculum Services	Burlington County Consortium	0
Professional Staff Development	Cinnaminson BOE, Maple Shade BOE, Delran BOE, Beverly BOE, Edgewater Park BOE	0
Insurance Coverages and Benefits	School Alliance Insurance Fund (SAIF) for property, liability, workers comp and student accident insurance	0
Insurance Coverages and Benefits	School Employee Health Benefits (SEHBP) for health insurance	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,981,583
(B) Estimated Net Taxable Valuation (as of 02/01/16)	242,142,500
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	2.0573
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,981,583
(E) Estimated Net Taxable Valuation (as of 02/01/16)	242,142,500
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	2.0573

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,981,583
(H) Estimated Equalized Valuation (as of 10/01/15)	262,730,761
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.8961
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,981,583
(K) Estimated Equalized Valuation (as of 10/01/15)	262,730,761
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.8961

NAME=Donna Gidjunis

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$78,000
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	07/01/15
End Date of Contract	06/16/16
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	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	\$1,405
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	\$22,800
Contractual Post-Employment Benefit Description of Payout of Sick days	unused days capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	unused days capped at 40 days
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=Donna Gidjunis

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=Lorna Sullivan

CATEGORY	MEASURE
Job Title	Psychologist
Job Title II	
Base Annual Salary Amount	\$98,697
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	240
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	12
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	\$150
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	N/A
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=Lorna Sullivan

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=Mary Ellen Eck

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
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	07/01/12
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
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	\$2,270
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$159
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$40,961
Contractual Post-Employment Benefit Description of Payout of Sick days	unused days capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	unused days capped at 50 days
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=Mary Ellen Eck

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	