

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	820.0	827.0	842.0
Pupils On Roll Special Ed Full-Time	125.0	115.0	110.0
Pupils On Roll SUBTOTAL	945.0	942.0	952.0
Pupils in Private School Placements	13.0	10.0	10.0
Pupils Sent to Other Districts Regular	1.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	13.0	11.0	18.0
Pupils Received	98.0	96.0	88.0
Pupils in State Facilities	1.0	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	8,155,162	8,633,789	8,806,464
Total Tuition	10-1300	1,749,865	1,236,266	1,261,943
Unrestricted Miscellaneous Revenues	10-1XXX	93,569	46,000	45,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	630	0
Subtotal - Revenues From Local Sources		9,998,596	9,916,685	10,113,407
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	97,930	97,930	97,770
Extraordinary Aid	10-3131	56,529	0	0
Categorical Special Education Aid	10-3132	468,409	468,409	477,653
Equalization Aid	10-3176	3,854,272	3,854,272	3,880,223
Categorical Security Aid	10-3177	155,831	155,831	158,534
Adjustment Aid	10-3178	106,295	106,295	102,575
Under Adequacy Aid	10-3180		0	11,616
Parcc Readiness Aid	10-3181		0	8,930
Per Pupil Growth Aid	10-3182		0	8,930
Professional Learning Community Aid	10-3183		0	8,780
Other State Aids	10-3XXX	46,480	29,476	0
Subtotal - Revenues From State Sources		4,785,746	4,712,213	4,755,011
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	2,155	27,815	28,180
ARRA/SEMI Revenue	10-4210	35,582	0	0
Subtotal - Revenues From Federal Sources		37,737	27,815	28,180
Budgeted Fund Balance - Operating Budget	10-303	0	986,786	1,011,274
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317	0	151,154	0
Actual Revenues (Over)/Under Expenditures		-443,933	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Operating Budget		14,378,146	15,794,653	15,907,872
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	229,354	212,938	213,521
Title II	20-4451-4455	37,752	33,500	33,577
I.D.E.A. Part B (Handicapped)	20-4420-4429	288,569	260,594	264,081
Total Revenues From Federal Sources		555,675	507,032	511,179
Total Grants And Entitlements		555,675	507,032	511,179
Repayment of Debt:				
Transfers From Capital Reserve	40-5210	0	151,154	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	948,158	948,158	1,094,439
Total Revenues From Local Sources		948,158	948,158	1,094,439
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	203,510	191,093	190,566
Withdrawal From Debt Service Reserve	40-313	0	1	0
Total Local Repayment Of Debt		1,151,668	1,290,406	1,285,005
Actual Revenues (Over)/Under Expenditures		-500	0	0
Total Repayment Of Debt		1,151,168	1,290,406	1,285,005
Total Revenues/Sources		16,084,989	17,592,091	17,704,056
Deduct Transfer-Transfers From Capital Reserve	40-5210	0	151,154	0
Total Revenues/Sources Net of Transfers		16,084,989	17,440,937	17,704,056

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,268,397	4,608,586	4,555,517
Special Education - Instruction	11-2XX-100-XXX	938,543	1,116,178	1,194,909
Basic Skills/Remedial - Instruction	11-230-100-XXX	10,042	1,000	600
Bilingual Education - Instruction	11-240-100-XXX	438	1,000	33,444
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	56,742	62,275	77,825
School-Sponsored Athletics - Instruction	11-402-100-XXX	447,635	457,301	460,511
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,371,105	1,493,195	1,862,981
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	57,550	78,568	80,338
Undist. Expenditures - Health Services	11-000-213-XXX	131,232	145,377	148,482
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	145,225	210,606	194,488
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	131,746	155,495	51,200
Undist. Expenditures - Guidance	11-000-218-XXX	276,735	382,816	393,082
Undist. Expenditures - Child Study Teams	11-000-219-XXX	332,331	437,389	441,650
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	198,118	144,784	147,872
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	254,639	252,098	254,928
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	430,547	310,582	311,391
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	464,598	482,417	480,818
Undist. Expend. - Central Services	11-000-251-XXX	262,201	318,961	305,052
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	70,196	58,437	67,963
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,387,803	1,411,597	1,478,108
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	311,467	305,783	296,790
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,558,624	2,809,681	2,964,000
Total Undistributed Expenditures		8,384,117	8,997,786	9,479,143
Interest Earned On Maintenance Reserve	10-606	318	0	0
Increase In Maintenance Reserve	10-606	33,452	375,000	0
Total General Current Expense		14,139,684	15,619,126	15,801,949

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	83,635	20,700	102,880
Facilities Acquisition And Const. Serv.	12-000-400-XXX	3,043	3,043	3,043
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	151,154	0
Increase In Capital Reserve	10-604	151,154	0	0
Interest Deposit To Capital Reserve	10-604	630	630	0
Total Capital Outlay		238,462	175,527	105,923
General Fund Grand Total		14,378,146	15,794,653	15,907,872
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	229,354	212,938	213,521
Title II	20-XXX-XXX-XXX	37,752	33,500	33,577
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	288,569	260,594	264,081
Total Federal Projects	20-XXX-XXX-XXX	555,675	507,032	511,179
Total Special Revenue Funds		555,675	507,032	511,179
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,151,168	1,290,406	1,285,005
Total Debt Service Funds		1,151,168	1,290,406	1,285,005
Total Expenditures/Appropriations		16,084,989	17,592,091	17,704,056
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	151,154	0
Total Expenditures Net of Transfers		16,084,989	17,440,937	17,704,056

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	426,135	427,365	340,381	315,893
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	651,146	802,930	652,406	652,406
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	328,549	362,319	737,319	737,319
--Legal Reserve	1,350,085	1,886,588	986,786	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	1	501	500	500

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	\$12,598	\$13,156	\$15,562	\$14,288	\$14,330
Total Classroom Instruction	\$6,936	\$7,126	\$8,575	\$7,873	\$7,959
Classroom-Salaries and Benefits	\$6,466	\$6,665	\$7,902	\$7,255	\$7,366
Classroom-General Supplies and Textbooks	\$195	\$252	\$279	\$256	\$297
Classroom-Purchased Services	\$275	\$210	\$394	\$361	\$295
Total Support Services	\$1,979	\$2,051	\$2,652	\$2,435	\$2,311
Support Services-Salaries and Benefits	\$1,810	\$1,802	\$2,275	\$2,089	\$2,006
Total Administrative Costs	\$1,456	\$1,630	\$1,707	\$1,567	\$1,555
Administration Salaries and Benefits	\$1,229	\$1,373	\$1,430	\$1,313	\$1,294
Total Operations and Maintenance of Plant	\$1,563	\$1,661	\$1,853	\$1,701	\$1,766
Operations and Maintenance-Salaries and Benefits	\$745	\$795	\$888	\$816	\$835
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$638	\$665	\$754	\$693	\$719
Total Equipment Costs	\$16	\$89	\$24	\$22	\$108
Legal Costs	\$16	\$21	\$23	\$21	\$19
Employee Benefits as a percentage of salaries*	31.46%	31.63%	32.68%	32.68%	34.33%

*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)
Recycling	Borough of Palmyra	4,000
Others	Borough of Palmyra - Waste Collection	6,000
Transportation Services, including Fuel	Maple Shade BOE	5,000
Transportation Services, including Fuel	Cinnaminson BOE	22,000
Purchasing	ACES Natural Gas and Electric Cooperative	10,000
Purchasing	Middlesex Regional Cooperative	3,000
Municipal/Public Works	Borough of Palmyra	5,000
Technology Services	EIRC	2,000
Insurance Coverages and Benefits	SAIF Joint Insurance Pool	25,000

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,806,464
(B) Estimated Net Taxable Valuation (as of 10/01/15)	478,745,221
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.8395
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,900,903
(E) Estimated Net Taxable Valuation (as of 10/01/15)	478,745,221
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	2.0681

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,806,464
(H) Estimated Equalized Valuation (as of 10/01/15)	516,780,240
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.7041
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,900,903
(K) Estimated Equalized Valuation (as of 10/01/15)	516,780,240
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.9159

NAME=Brian J. McBride

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$140,716
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	06/30/20
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	\$12,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$36,648
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum only upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum only upon retirement or separation
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Brian J. McBride

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=William R. Blatchley

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$109,139
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	07/01/16
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	14
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	\$1,700
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$31,791
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum only upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum only upon separation or retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=William R. Blatchley

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	