

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	2,227.0	2,252.0	2,299.0
Pupils On Roll Special Ed Full-Time	334.0	322.0	333.0
Pupils On Roll SUBTOTAL	2,561.0	2,574.0	2,632.0
Pupils in Private School Placements	19.0	24.0	27.0
Pupils Sent to Other Districts Regular	2.0	3.5	2.0
Pupils Sent to Other Districts Special Ed	15.0	17.5	18.5
Pupils Received	66.0	62.0	72.0
Pupils in State Facilities	1.0	1.0	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	25,579,178	26,630,061	27,203,066
Other Local Governmental Units - Unrestricted	10-12XX	152,826	155,000	128,700
Total Tuition	10-1300	722,944	847,019	1,024,189
Transportation Fees From Other LEAS	10-1420-1440	82,932	61,000	87,181
Rents And Royalties	10-1910	0	10,000	10,000
Unrestricted Miscellaneous Revenues	10-1XXX	297,968	429,040	415,506
Advertising Fees - School Buses	10-1992	0	0	5,000
Interest Earned On Capital Reserve Funds	10-1XXX	203	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	0	20,000	20,000
Subtotal - Revenues From Local Sources		26,836,051	28,152,120	28,893,642
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	178,363	178,363	178,363
Extraordinary Aid	10-3131	333,770	400,215	340,161
Categorical Special Education Aid	10-3132	1,445,511	1,445,511	1,445,511
Equalization Aid	10-3176	6,172,180	6,172,180	6,172,180
Categorical Security Aid	10-3177	62,729	62,729	62,729
Other State Aids	10-3XXX	50,720	85,046	85,046
Subtotal - Revenues From State Sources		8,243,273	8,344,044	8,283,990
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	60,092	29,000	36,872
Subtotal - Revenues From Federal Sources		60,092	29,000	36,872
Budgeted Fund Balance - Operating Budget	10-303	0	1,102,686	1,300,000
Transfers From Other Funds	10-5200	45,583	0	0
Adjustment For Prior Year Encumbrances		0	59,498	0
Actual Revenues (Over)/Under Expenditures		902,562	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Operating Budget		36,087,561	37,687,348	38,514,504
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	36,581	0	0
Total Revenues From Local Sources	20-1XXX	36,581	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	838	0	0
Total Revenues From State Sources		838	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	288,523	302,918	230,000
Title II	20-4451-4455	41,785	76,188	42,000
Title III	20-4491-4494	7,611	37,462	14,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	535,881	578,406	566,536
Other	20-4XXX	5,467	0	0
Total Revenues From Federal Sources		879,267	994,974	852,536
Total Grants And Entitlements		916,686	994,974	852,536
Repayment of Debt:				
Transfers From Other Funds	40-5200	248,853	255,945	50,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,712,127	3,043,674	3,260,409
Total Revenues From Local Sources		2,712,127	3,043,674	3,260,409
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	247,289	177,171	193,881
Total Local Repayment Of Debt		3,208,269	3,476,790	3,504,290
Actual Revenues (Over)/Under Expenditures		-4	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Repayment Of Debt		3,208,265	3,476,790	3,504,290
Total Revenues/Sources		40,212,512	42,159,112	42,871,330
Total Revenues/Sources Net of Transfers		40,212,512	42,159,112	42,871,330

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,130,247	10,448,304	10,531,463
Special Education - Instruction	11-2XX-100-XXX	2,476,733	2,577,778	2,354,631
Basic Skills/Remedial - Instruction	11-230-100-XXX	601,012	621,155	631,333
Bilingual Education - Instruction	11-240-100-XXX	200,617	210,447	204,428
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	151,457	191,904	174,608
School-Sponsored Athletics - Instruction	11-402-100-XXX	586,465	609,296	646,122
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,516,554	1,999,202	2,260,664
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	1,000	1,020
Undist. Expenditures - Health Services	11-000-213-XXX	375,550	399,882	400,662
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	482,976	530,375	521,534
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	434,603	424,253	447,072
Undist. Expenditures - Guidance	11-000-218-XXX	688,641	710,032	719,846
Undist. Expenditures - Child Study Teams	11-000-219-XXX	2,138,435	2,445,161	2,763,248
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	273,686	289,629	307,313
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	273,154	277,522	283,284
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	573,961	625,159	589,396
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,524,861	1,537,394	1,539,375
Undist. Expend. - Central Services	11-000-251-XXX	363,524	366,480	382,397
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	241,414	315,855	312,705
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,689,763	4,037,546	4,053,619
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,762,287	1,867,859	1,897,566
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,822,884	6,884,800	7,136,736
Total Undistributed Expenditures		21,162,293	22,712,149	23,616,437
Total General Current Expense		35,308,824	37,371,033	38,159,022
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	305,950	98,630	79,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	472,787	217,685	267,685
Total Capital Outlay		778,737	316,315	346,685
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	8,797
General Fund Grand Total		36,087,561	37,687,348	38,514,504
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	36,581	0	0
Other State Projects:				
Other	20-XXX-XXX-XXX	838	0	0
Total Other State Projects		838	0	0
Total State Projects	20-XXX-XXX-XXX	838	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	288,523	302,918	230,000
Title II	20-XXX-XXX-XXX	41,785	76,188	42,000
Title III	20-XXX-XXX-XXX	7,611	37,462	14,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	535,881	578,406	566,536
Other	20-XXX-XXX-XXX	5,467	0	0
Total Federal Projects	20-XXX-XXX-XXX	879,267	994,974	852,536
Total Special Revenue Funds		916,686	994,974	852,536
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,208,265	3,476,790	3,504,290
Total Debt Service Funds		3,208,265	3,476,790	3,504,290
Total Expenditures/Appropriations		40,212,512	42,159,112	42,871,330
Total Expenditures Net of Transfers		40,212,512	42,159,112	42,871,330

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	1,209,825	1,058,941	1,904,541	604,541
--Repayment of Debt	-4	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	406,303	406,506	712,906	712,906
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	100,000	100,000	100,000	100,000
--Legal Reserve	1,102,608	602,686	0	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	\$12,127	\$12,524	\$12,641	\$12,791	\$12,692
Total Classroom Instruction	\$6,659	\$6,756	\$6,726	\$6,758	\$6,610
Classroom-Salaries and Benefits	\$6,293	\$6,395	\$6,354	\$6,380	\$6,296
Classroom-General Supplies and Textbooks	\$240	\$239	\$288	\$291	\$235
Classroom-Purchased Services	\$126	\$121	\$84	\$87	\$79
Total Support Services	\$2,129	\$2,272	\$2,370	\$2,389	\$2,489
Support Services-Salaries and Benefits	\$1,723	\$1,865	\$1,918	\$1,933	\$1,910
Total Administrative Costs	\$1,253	\$1,318	\$1,280	\$1,336	\$1,312
Administration Salaries and Benefits	\$1,036	\$1,091	\$1,049	\$1,071	\$1,084
Total Operations and Maintenance of Plant	\$1,632	\$1,698	\$1,773	\$1,800	\$1,778
Operations and Maintenance-Salaries and Benefits	\$999	\$1,032	\$1,075	\$1,072	\$1,075
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$349	\$354	\$368	\$372	\$374
Total Equipment Costs	\$118	\$122	\$38	\$38	\$30
Legal Costs	\$24	\$27	\$24	\$33	\$22
Employee Benefits as a percentage of salaries*	28.03%	31.09%	30.38%	30.00%	31.01%

*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	350	Cell Tower Lease	20,000	Rental of cell tower to third parties
1	315	Bus advertising at 50%	5,000	Per statute 50% to fuel costs; 50% to revenues
1	120	Shared Services	128,700	Joint bulk fuel purchase with/for municipalities
1	300	S RECS	75,000	From solar on HS

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Provided via County's Educational Services' Unit (ESU) and/or their special services school district	0
Recycling	Burlington County services	0
Others	Receive students from a neighboring K-8 district (New Hanover)--provides revenue and cost sharing	0
Transportation Services, including Fuel	Bulk fuel purchasing with District's constituent municipalities	0
Transportation Services, including Fuel	Jointures with various school districts--share transportation costs as provider and/or recipient	0
Purchasing	Middlesex Collaborative Service Agreement--for various purchases, as appropriated	0
Purchasing	ACES consortium--for discounted natural gas and electric purchases	0
Purchasing	Purchases via NJ State Contracts (where State has already secured the public bid), where appropriated	0
Municipal/Public Works	Trash collection via joint bid with Bordentown Township	0
Professional Staff Development	Via affiliations with various universities/colleges (i.e.: TCNJ; BCC; Columbia Univ; others as available)	0
Technology Services	Participant in Western States Contracting Alliance co-op--discounts on phone equipment purchases	0
Technology Services	Participate in E-Rate program(s) for reimbursements on certain internet/phone/other technology costs	0
Insurance Coverages and Benefits	Member of a joint insurance fund [School Alliance Insurance Fund (SAIF)] for property/casualty/liability	0

BORDENTOWN CITY	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,598,313
(B) Estimated Net Taxable Valuation (as of 10/01/14)	333,656,606
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.6779
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,253,858
(E) Estimated Net Taxable Valuation (as of 10/01/14)	333,656,606
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.8743

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,598,313
(H) Estimated Equalized Valuation (as of 10/01/14)	359,213,799
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5585
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,253,858
(K) Estimated Equalized Valuation (as of 10/01/14)	359,213,799
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.7410

BORDENTOWN TWP	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	20,540,520
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,159,656,679
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.7713
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	22,945,978
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,159,656,679

(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.9787

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	20,540,520
(H) Estimated Equalized Valuation (as of 10/01/14)	1,323,180,259
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5524
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	22,945,978
(K) Estimated Equalized Valuation (as of 10/01/14)	1,323,180,259
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.7342

FIELDSBORO BOROUGH	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	777,730
(B) Estimated Net Taxable Valuation (as of 10/01/14)	53,083,927
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.4651
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	868,770
(E) Estimated Net Taxable Valuation (as of 10/01/14)	53,083,927
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.6366

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	777,730
(H) Estimated Equalized Valuation (as of 10/01/14)	49,210,512
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5804
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	868,770
(K) Estimated Equalized Valuation (as of 10/01/14)	49,210,512

(L) Estimated 15-16 Equalized Total School Tax Rate= $(J)/(K) \times 100$	1.7654

NAME=Dr. Edward Forsthoffer

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	07/01/14
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	13
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	\$6,000
Total Bonuses Amount	\$23,625
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$26,650
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A at this time; scaled per contract; max would be \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	At current per-diem; 22 CY + 22 C.O.
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused convert to sick days...see Payout of Sick 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=Dr. Edward Forsthoffer

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=Eloi Richardson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$124,236
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	22
Contracted Number of Annual Sick Days	13
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Eloi Richardson

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,080
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	\$21,725
Contractual Post-Employment Benefit Description of Payout of Sick days	Per contractual formula; statutorially capped at \$15K
Contractual Post-Employment Benefit Description of Payout of Vacation days	At current per-diem; capped at CY 22 days + 22 C.O.
Contractual Post-Employment Benefit Description of Payout of Personal days	Rolled to sick --see Payout of Sick 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	