

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	470	457	434
Pupils On Roll - Special Full-Time	66	72	75
Subtotal - Pupils On Roll	536	529	509
Private School Placements	3	3	0
Pupils Sent to Other Districts-Reg Prog	0	1	0
Pupils Sent to Other Dists-Spec Ed Prog	1	1	0
Pupils Received	0	1	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,171,005	5,284,086	5,492,856
Unrestricted Miscellaneous Revenues	10-1XXX	0	103,000	53,050
Interest Earned On Current Expense Emergency Res	10-1XXX	0	350	0
Interest Earned On Maintenance Reserve	10-1XXX	0	350	0
Other Restricted Miscellaneous Revenues	10-1XXX	118,536	0	0
Subtotal - Revenues From Local Sources		5,289,541	5,387,786	5,545,906
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	7,541	7,335	7,335
Extraordinary Aid	10-3131	13,973	28,000	22,154
Categorical Special Education Aid	10-3132	307,515	312,385	312,385
Equalization Aid	10-3176	796,453	791,104	791,104
Categorical Security Aid	10-3177	7,187	7,871	7,871
Other State Aids	10-3XXX	3,828	2,090	12,430
Subtotal - Revenues From State Sources		1,136,497	1,148,785	1,153,279
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	2,440	0
Subtotal - Revenues From Federal Sources		0	2,440	0
Budgeted Fund Balance - Operating Budget	10-303	0	175,573	204,337
Withdrawal From Cap Res-For Local Share	10-307	0	1	0
Actual Revenues (Over)/Under Expenditures		304,502	0	0
Total Operating Budget		6,730,540	6,714,585	6,903,522
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	45,179	47,714	20,000
Total Revenues From Local Sources	20-1XXX	45,179	47,714	20,000

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	0	27,545	0
Total Revenues From State Sources		0	27,545	0
Revenues from Federal Sources:				
Title II	20-4451-4455	19,016	13,747	10,310
I.D.E.A. Part B (Handicapped)	20-4420-4429	116,060	112,539	95,121
Total Revenues From Federal Sources		135,076	126,286	105,431
Total Grants And Entitlements		180,255	201,545	125,431
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	427,796	454,374	455,075
Total Revenues From Local Sources		427,796	454,374	455,075
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		427,796	454,375	455,075
Actual Revenues (Over)/Under Expenditures		28,061	0	0
Total Repayment Of Debt		455,857	454,375	455,075
Total Revenues/Sources		7,366,652	7,370,505	7,484,028
Total Revenues/Sources Net of Transfers		7,366,652	7,370,505	7,484,028

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,438,963	2,298,329	2,258,150
Special Education - Instruction	11-2XX-100-XXX	904,275	950,924	982,670
Basic Skills/Remedial - Instruction	11-230-100-XXX	62,145	59,566	105,407
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,593	22,246	19,216
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	64,603	83,206	48,552
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	19,138	27,947	13,766
Undist. Expenditures - Health Services	11-000-213-XXX	172,388	124,158	122,688
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	120,949	137,187	196,460
Undist. Expenditures - Guidance	11-000-218-XXX	66,457	65,883	80,919
Undist. Expenditures - Child Study Teams	11-000-219-XXX	212,217	199,848	202,273
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	91,256	46,126	144,760
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	65,708	54,987	59,707
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	970	1,097	9,474
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	280,362	300,741	267,534
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	151,809	166,635	127,610
Undist. Expend. - Central Services	11-000-251-XXX	198,871	210,317	218,723
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	2,228	2,273
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	535,064	531,426	549,767
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	142,710	119,586	114,787
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,103,652	1,291,188	1,307,976
Total Undistributed Expenditures		3,226,154	3,362,560	3,467,269
Interest Earned On Maintenance Reserve	10-606	0	350	0
Interest Earned On Current Expense Emergency Res	10-607	0	350	0
Total General Current Expense		6,657,130	6,694,325	6,832,712
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	0	0	3,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	73,410	20,260	67,810
Total Capital Outlay		73,410	20,260	70,810
General Fund Grand Total		6,730,540	6,714,585	6,903,522
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	45,179	47,714	20,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	20,185	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	7,360	0
Total Other State Projects		0	27,545	0
Total State Projects	20-XXX-XXX-XXX	0	27,545	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	19,016	13,747	10,310
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	116,060	112,539	95,121
Total Federal Projects	20-XXX-XXX-XXX	135,076	126,286	105,431
Total Special Revenue Funds		180,255	201,545	125,431
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	455,857	454,375	455,075
Total Debt Service Funds		455,857	454,375	455,075
Total Expenditures/Appropriations		7,366,652	7,370,505	7,484,028
Total Expenditures Net of Transfers		7,366,652	7,370,505	7,484,028

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	601,896	286,110	253,828	250,000
--Repayment of Debt	28,062	1	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1	1	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	75,981	96,318	96,668	96,668
--Legal Reserve	280,554	343,800	200,509	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	75,999	96,308	96,658	96,658
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	\$10,981	\$12,107	\$12,186	\$12,270	\$13,099
Total Classroom Instruction	\$6,983	\$7,868	\$7,942	\$7,966	\$8,394
Classroom-Salaries and Benefits	\$6,682	\$7,404	\$7,432	\$7,467	\$7,902
Classroom-General Supplies and Textbooks	\$123	\$270	\$162	\$182	\$249
Classroom-Purchased Services	\$178	\$193	\$348	\$317	\$242
Total Support Services	\$1,561	\$1,657	\$1,592	\$1,531	\$1,946
Support Services-Salaries and Benefits	\$1,173	\$1,260	\$1,245	\$1,258	\$1,369
Total Administrative Costs	\$1,323	\$1,401	\$1,433	\$1,571	\$1,479
Administration Salaries and Benefits	\$1,073	\$1,086	\$1,163	\$1,246	\$1,182
Total Operations and Maintenance of Plant	\$1,065	\$1,121	\$1,164	\$1,149	\$1,233
Operations and Maintenance-Salaries and Benefits	\$584	\$588	\$628	\$629	\$663
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$49	\$60	\$55	\$54	\$48
Total Equipment Costs	\$0	\$0	\$0	\$0	\$6
Legal Costs	\$35	\$37	\$34	\$34	\$39
Employee Benefits as a percentage of salaries*	25.68%	24.88%	30.34%	29.72%	29.91%

*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.

Item	Line Number	Source	Amount	Explanation
1	100	Tax Levy	5492856.00	Amount includes 2% cap plus banked cap.

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Special Education Services	Educational Services Unit of Burlington County - purchasing Occupational Therapy, Physical Therapy and Grant Writing services along with Transportation for non-public and special education students.	0.00
Others	Medford Lakes Police Department - participates in D.A.R.E. substance abuse training for students and serves as an SRO to the district at no cost.	0.00
Others	Joined County Consortium for the purchase of state mandated teacher evaluation/accountability program.	0.00
Others	AESOP - joined with other districts for substitute calling services.	0.00
Others	Lenape Regional School Districts - joined with the Lenape Districts to procure banking services, trash removal services and professional development.	0.00
Others	Developed Business Training Partners to offset professional development costs.	0.00
Transportation Services, including Fuel	Medford School District - joined with other Lenape Districts to share busing for special education students, field trips and sporting events.	0.00
Purchasing	ACT (NJASBO) - joined with school districts state-wide for the purpose of purchasing communication services - both local and long-distance.	0.00
Purchasing	ACES (NJASBO) - joined with school districts state-wide through NJSBA and NJASBO for the purpose of group energy purchasing (Gas and Electric)	0.00
Purchasing	Ed-Data Services - joint purchase of classroom supplies with over 300 school districts in the State of New Jersey.	0.00
Purchasing	New Jersey State Contract - participation in pre-bid program for a variety of purchases.	0.00
Purchasing	MRESC - joined a state-wide shared services consortium for goods and services.	0.00
Municipal/Public Works	Borough of Medford Lakes - Department of Public Works provides snow removal services, assists in tree trimming and provides trash removal services for Nokomis School at no cost to the district.	0.00
Insurance Coverages and Benefits	South Jersey Joint Health Insurance Fund - joined with other districts and municipalities for the purchase of Health Insurance.	0.00
Insurance Coverages and Benefits	Burlington County Insurance Pool Joint Insurance Fund - joined with other districts county-wide for the purchase of Property, General Liability, Workers Compensation, Educator's Legal Liability Insurance coverage. This also includes offering District Safety, Health, Compliance Issues and Training.	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,492,856
(B) Estimated Net Taxable Valuation (as of 10/01/13)	450,990,502
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.2180
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,947,931
(E) Estimated Net Taxable Valuation (as of 10/01/13)	450,990,502
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.3189

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,492,856
(H) Estimated Equalized Valuation (as of 10/01/13)	460,937,955
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1917
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,947,931
(K) Estimated Equalized Valuation (as of 10/01/13)	460,937,955
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.2904

NAME=Anthony Dent

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$115,000
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	08/28/13
End Date of Contract	06/30/16
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	3
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	5260
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1200
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	17212
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement or separation
Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 5 vacation days per year max of 25 upon 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=Anthony Dent

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=Carole Ramage

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$105,601
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	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Carole Ramage

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	4112
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	7811
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50 per day not to exceed. Upon retirement or 10 years of service to the district.
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days at per diem.
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	
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	This contract is frozen from 2012-2013 as the MLEA negotiates.
Additional Comment 2	
Additional Comment 3	

NAME=Kelly Scapellato

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of Special Ed
Base Annual Salary Amount	\$85,000
Full-Time Equivalent (FTE)	1.0

NAME=Kelly Scapellato

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	240
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	11
Contracted Number of Annual Personal Days	3
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	3700
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	3750
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50 per day not to exceed. Upon retirement or 10 years of service to the district.
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
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	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	

NAME=Kelly Scapellato

CATEGORY	MEASURE
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	This contract is frozen at the 2012-2013 rate until negotiations are completed with the MLEA.
Additional Comment 2	
Additional Comment 3	

NAME=Michael Colling

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$107,000
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	07/01/13
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Michael Colling

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	4225
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1200
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	7865
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50 per day not to exceed. Upon retirement or 10 years of service to the district.
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days at per diem.
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	
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	This contract is frozen from 2012-2013 as the MLEA negotiates.
Additional Comment 2	
Additional Comment 3	