

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	457.0	467.0	503.0
Pupils On Roll Special Ed Full-Time	72.0	69.0	67.0
Pupils On Roll SUBTOTAL	529.0	536.0	570.0
Pupils in Private School Placements	3.0	2.0	0.0
Pupils Sent to Other Districts Regular	1.0		0.0
Pupils Sent to Other Districts Special Ed	1.0	1.0	0.0
Pupils Received	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	5,284,086	5,492,856	5,687,254
Other Local Governmental Units - Unrestricted	10-12XX	88,930	0	0
Total Tuition	10-1300	0	20,000	114,653
Unrestricted Miscellaneous Revenues	10-1XXX	0	32,735	109,003
Subtotal - Revenues From Local Sources		5,373,016	5,545,591	5,910,910
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	7,335	7,335	7,335
Extraordinary Aid	10-3131	7,256	22,154	22,154
Categorical Special Education Aid	10-3132	312,385	312,385	312,385
Equalization Aid	10-3176	791,104	791,104	791,104
Categorical Security Aid	10-3177	7,871	7,871	7,871
Other State Aids	10-3XXX	4,019	12,430	12,430
Subtotal - Revenues From State Sources		1,129,970	1,153,279	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	204,337	85,825
Transfers From Other Funds	10-5200	33,154	0	0
Other Financing Sources	10-5XXX	32,635	0	0
Adjustment For Prior Year Encumbrances		0	3,329	0
Actual Revenues (Over)/Under Expenditures		46,037	0	0
Total Operating Budget		6,614,812	6,908,976	7,150,014
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	9,539	30,000	6,875

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Local Sources	20-1XXX	9,539	30,000	6,875
Revenues from Federal Sources:				
Title II	20-4451-4455	14,729	13,400	10,050
I.D.E.A. Part B (Handicapped)	20-4420-4429	112,539	118,136	88,601
Total Revenues From Federal Sources		127,268	131,536	98,651
Total Grants And Entitlements		136,807	161,536	105,526
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	454,374	455,075	453,074
Total Revenues From Local Sources		454,374	455,075	453,074
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		454,374	455,075	453,075
Total Repayment Of Debt		454,374	455,075	453,075
Total Revenues/Sources		7,205,993	7,525,587	7,708,615
Total Revenues/Sources Net of Transfers		7,205,993	7,525,587	7,708,615

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,355,758	2,272,342	2,379,261
Special Education - Instruction	11-2XX-100-XXX	969,466	1,016,766	1,065,024
Basic Skills/Remedial - Instruction	11-230-100-XXX	61,686	61,559	20,308
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	35,530	19,216	35,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	111,940	44,227	59,009
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	30,854	12,295	14,295
Undist. Expenditures - Health Services	11-000-213-XXX	135,896	131,104	127,590
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	187,134	179,922	244,582
Undist. Expenditures - Guidance	11-000-218-XXX	77,770	79,068	80,536
Undist. Expenditures - Child Study Teams	11-000-219-XXX	214,661	201,573	213,335
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	50,131	145,108	66,575
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	62,935	59,707	63,038
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	8,654	900
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	271,259	293,177	308,373
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	121,815	137,194	144,755
Undist. Expend. - Central Services	11-000-251-XXX	190,845	241,203	230,249
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	1,573	1,600
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	504,561	560,453	557,396
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	111,304	108,364	130,200
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,101,007	1,262,635	1,383,528
Total Undistributed Expenditures		3,172,112	3,466,257	3,625,961
Total General Current Expense		6,594,552	6,836,140	7,125,754
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	3,000	4,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	69,836	20,260

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Reserve - Transfer To Capital Projects	12-000-400-931	20,260	0	0
Total Capital Outlay		20,260	72,836	24,260
General Fund Grand Total		6,614,812	6,908,976	7,150,014
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	9,539	30,000	6,875
Federal Projects:				
Title II	20-XXX-XXX-XXX	14,729	13,400	10,050
Title Vi	20-XXX-XXX-XXX	112,539	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	118,136	88,601
Total Federal Projects	20-XXX-XXX-XXX	127,268	131,536	98,651
Total Special Revenue Funds		136,807	161,536	105,526
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	454,374	455,075	453,075
Total Debt Service Funds		454,374	455,075	453,075
Total Expenditures/Appropriations		7,205,993	7,525,587	7,708,615
Total Expenditures Net of Transfers		7,205,993	7,525,587	7,708,615

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	286,110	255,011	251,183	250,000
--Repayment of Debt	1	1	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1	1	1	1
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	96,318	116,509	116,509	116,509
--Legal Reserve	343,800	285,151	84,642	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	96,308	116,499	116,499	116,499
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	\$12,107	\$12,150	\$13,099	\$12,466	\$12,166
Total Classroom Instruction	\$7,868	\$7,957	\$8,394	\$7,897	\$7,780
Classroom-Salaries and Benefits	\$7,404	\$7,514	\$7,902	\$7,460	\$7,341
Classroom-General Supplies and Textbooks	\$270	\$178	\$249	\$211	\$271
Classroom-Purchased Services	\$193	\$266	\$242	\$225	\$169
Total Support Services	\$1,657	\$1,721	\$1,946	\$1,833	\$1,732
Support Services-Salaries and Benefits	\$1,260	\$1,366	\$1,369	\$1,397	\$1,336
Total Administrative Costs	\$1,401	\$1,322	\$1,479	\$1,505	\$1,460
Administration Salaries and Benefits	\$1,086	\$1,045	\$1,182	\$1,145	\$1,129
Total Operations and Maintenance of Plant	\$1,121	\$1,065	\$1,233	\$1,185	\$1,114
Operations and Maintenance-Salaries and Benefits	\$588	\$518	\$663	\$632	\$587
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$60	\$85	\$48	\$46	\$80
Total Equipment Costs	\$0	\$0	\$6	\$6	\$7
Legal Costs	\$37	\$18	\$39	\$38	\$35
Employee Benefits as a percentage of salaries*	24.88%	24.91%	29.91%	28.30%	30.18%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Misc Revenue	109,003	Graduation expenses, misc income,
1	150	Shamong Tuition	46,653	Preschool tuition with services and an aide
2	150	Chadsworth Tuition	20,000	Preschool tuition with services

Shared Service Category Type	Shared Service Category Description	Amount Saved (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.	10,000
Others	Lenape Regional School District - joined with other Lenape Districts to procure banking services, trash removal services and professional development.	2,500
Others	Joined County Consortium for the purchase of state mandated teacher evaluation/accountability program.	1,000
Others	AESOP - joined with other districts for substitute calling services.	1,000
Others	Developed Business Training Partners to offset professional development.	500
Transportation Services, including Fuel	Medford School District - joined with other Lenape Districts to share busing for special education students, field trips and sporting events.	1,000
Purchasing	ACT (NJASBO) - joined with other school districts state-wide for the purpose of purchasing communication services - both local and long distance.	1,000
Purchasing	ACES (NJASBO) - joined with school districts state-wide through NJSBA and NJASBO for the purpose of group energy purchasing (gas and Electric)	2,500
Purchasing	Ed-Data Services - joined purchase of classroom supplies with over 300 school districts in the State of New Jersey.	5,000
Purchasing	MRESC - joined a state-wide shared services consortium for goods and services.	10,000
Municipal/Public Works	Medford Lakes Police Department - participates in D.A.R.E. substance abuse training for students and services as an SRO to the district at no cost.	5,000
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.	4,500
Insurance Coverages and Benefits	South Jersey Joint Health Insurance Fund - joined with other districts and municipalities for the purchase of health insurance.	50,000
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.	50,000

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,687,254
(B) Estimated Net Taxable Valuation (as of 10/01/14)	450,102,534
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.2635
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,140,328
(E) Estimated Net Taxable Valuation (as of 10/01/14)	450,102,534
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.3642

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,687,254
(H) Estimated Equalized Valuation (as of 10/01/14)	455,938,547
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2474
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,140,328
(K) Estimated Equalized Valuation (as of 10/01/14)	455,938,547
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.3467

NAME=Anthony Dent

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$118,105
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	\$5,346
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,543
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement or separation after 20 years of service
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	\$110,622
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	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	\$4,212
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	\$8,005
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	
Additional Comment 2	
Additional Comment 3	

NAME=Kelly Scapellato

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of Special Ser
Base Annual Salary Amount	\$89,914
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	07/01/14
End Date of Contract	06/30/15
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	\$3,798
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	\$7,208
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	

NAME=Kelly Scapellato

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	

NAME=Michael Colling

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$112,087
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	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	\$4,293
Total Bonuses Amount	\$0
Total Stipends Amount	\$0

NAME=Michael Colling

CATEGORY	MEASURE
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$8,061
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	
Additional Comment 2	
Additional Comment 3	