

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	792.0	777.0	777.0
Pupils On Roll Special Ed Full-Time	135.0	131.0	131.0
Pupils On Roll SUBTOTAL	927.0	908.0	908.0
Pupils in Private School Placements	3.0	2.0	2.0
Pupils Sent to Other Districts Special Ed	2.0	2.0	3.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,916,783	9,055,118	9,090,632
Unrestricted Miscellaneous Revenues	10-1XXX	40,600	40,282	37,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,200	1,200	1,200
Subtotal - Revenues From Local Sources		8,958,583	9,096,600	9,128,832
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	12,735	12,735	14,004
Extraordinary Aid	10-3131	55,676	75,000	60,000
Categorical Special Education Aid	10-3132	592,343	592,343	597,038
Equalization Aid	10-3176	3,224,630	3,224,630	3,230,115
Categorical Security Aid	10-3177	24,856	24,856	28,076
Under Adequacy Aid	10-3180		0	11,295
PARCC Readiness Aid	10-3181		0	9,660
Per Pupil Growth Aid	10-3182		0	9,660
Professional Learning Community Aid	10-3183		0	8,830
Other State Aids	10-3XXX	36,907	30,615	0
Subtotal - Revenues From State Sources		3,947,147	3,960,179	3,968,678
Budgeted Fund Balance - Operating Budget	10-303	0	379,806	621,739
Withdrawal From Maint. Reserve	10-310	0	0	40,000
Adjustment For Prior Year Encumbrances		0	78,936	0
Actual Revenues (Over)/Under Expenditures		-45,698	0	0
Total Operating Budget		12,860,032	13,515,521	13,759,249
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	192	5,000	0
Total Revenues From Local Sources	20-1XXX	192	5,000	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	110,181	183,247	155,760
Title II	20-4451-4455	25,753	22,784	19,366
Title III	20-4491-4494	17,149	13,666	11,616
I.D.E.A. Part B (Handicapped)	20-4420-4429	235,102	236,416	200,954
Total Revenues From Federal Sources		388,185	456,113	387,696
Total Grants And Entitlements		388,377	461,113	387,696
Repayment of Debt:				
Transfers From Capital Reserve	40-5210	25,855	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,054,030	1,081,660	572,882
Total Revenues From Local Sources		1,054,030	1,081,660	572,882
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	454,072	455,004	145,823
Total Local Repayment Of Debt		1,533,957	1,536,664	718,705
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		1,533,956	1,536,664	718,705
Total Revenues/Sources		14,782,365	15,513,298	14,865,650
Deduct Transfer-Transfers From Capital Reserve	40-5210	25,855	0	0
Total Revenues/Sources Net of Transfers		14,756,510	15,513,298	14,865,650

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,567,530	4,685,444	4,774,394
Special Education - Instruction	11-2XX-100-XXX	1,610,506	1,663,450	1,730,785
Basic Skills/Remedial - Instruction	11-230-100-XXX	305,056	369,851	363,049
Bilingual Education - Instruction	11-240-100-XXX	53,499	51,166	52,289
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	18,890	19,829	22,291
School-Sponsored Athletics - Instruction	11-402-100-XXX	37,176	39,350	38,210
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	244,790	324,392	279,037
Undist. Expenditures - Health Services	11-000-213-XXX	126,379	141,662	121,714
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	224,059	245,588	227,053
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	34,422	19,000	15,000
Undist. Expenditures - Guidance	11-000-218-XXX	133,698	135,778	141,571
Undist. Expenditures - Child Study Teams	11-000-219-XXX	284,265	309,063	315,262
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	79,965	83,850	85,728
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	160,971	178,802	182,399
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,530	4,000	4,250
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	352,592	389,037	357,453
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	326,075	336,560	342,922
Undist. Expend. - Central Services	11-000-251-XXX	282,204	295,355	265,433
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	152,395	177,200	168,406
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,051,987	1,163,480	1,226,391
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	231,823	256,662	257,412
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,570,930	2,580,563	2,691,000
Undistributed Expenditures-Food Services	11-000-310-930	0	16,318	20,000
Total Undistributed Expenditures		6,258,085	6,657,310	6,701,031
Total General Current Expense		12,850,742	13,486,400	13,682,049

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	9,290	27,921	76,000
Interest Deposit To Capital Reserve	10-604	0	1,200	1,200
Total Capital Outlay		9,290	29,121	77,200
General Fund Grand Total		12,860,032	13,515,521	13,759,249
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	192	5,000	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	110,181	183,247	155,760
Title II	20-XXX-XXX-XXX	25,753	22,784	19,366
Title III	20-XXX-XXX-XXX	17,149	13,666	11,616
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	235,102	236,416	200,954
Total Federal Projects	20-XXX-XXX-XXX	388,185	456,113	387,696
Total Special Revenue Funds		388,377	461,113	387,696
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,533,956	1,536,664	718,705
Total Debt Service Funds		1,533,956	1,536,664	718,705
Total Expenditures/Appropriations		14,782,365	15,513,298	14,865,650
Total Expenditures Net of Transfers		14,782,365	15,513,298	14,865,650

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	333,383	305,169	215,169	215,169
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	184,297	235,497	236,697	237,897
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	117,000	117,000	167,000	127,000
--Legal Reserve	757,216	961,545	621,739	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	2	3	3	3

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	\$12,411	\$13,425	\$13,830	\$14,161	\$14,478
Total Classroom Instruction	\$8,334	\$9,149	\$9,348	\$9,554	\$9,814
Classroom-Salaries and Benefits	\$8,042	\$8,863	\$8,934	\$9,105	\$9,374
Classroom-General Supplies and Textbooks	\$267	\$270	\$378	\$402	\$395
Classroom-Purchased Services	\$25	\$16	\$36	\$47	\$45
Total Support Services	\$1,264	\$1,432	\$1,513	\$1,536	\$1,517
Support Services-Salaries and Benefits	\$1,166	\$1,282	\$1,305	\$1,325	\$1,340
Total Administrative Costs	\$1,456	\$1,472	\$1,504	\$1,534	\$1,530
Administration Salaries and Benefits	\$1,109	\$1,137	\$1,158	\$1,160	\$1,201
Total Operations and Maintenance of Plant	\$1,287	\$1,295	\$1,368	\$1,436	\$1,510
Operations and Maintenance-Salaries and Benefits	\$607	\$662	\$656	\$669	\$682
Board Contribution to Food Services	\$0	\$0	\$18	\$18	\$22
Total Extracurricular Costs	\$70	\$77	\$80	\$82	\$84
Total Equipment Costs	\$26	\$10	\$8	\$31	\$84
Legal Costs	\$47	\$60	\$54	\$78	\$50
Employee Benefits as a percentage of salaries*	34.89%	30.24%	29.86%	29.95%	30.53%

\*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	SREC Sales	15,000	SREC Sales
2	300	Use of Facility	7,000	Fees for use of gym

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Pest control services with regional group	0
Custodial and Maintenance Services	Lawn care equipment and services with the City of Northfield	0
Others	Law care equipment and services shared with the City of Northfield	0
Others	Transportation jointures with ACSSSD, MRHS, GERHS, for non-public and special education transportations	0
Others	Member of ACES for gas and electric supply	0
Others	Participate in MRESC, SJTP, EIRC consortium for purchasing	0
Transportation Services, including Fuel	Transportation jointures with ACSSSD, MRHS, GEHRHS, for non-public and special education transportation	0
Transportation Services, including Fuel	Purchase of fuel from the City of Northfield	0
Purchasing	Joint purchasing agreement with MRHS, Linwood, and Somers Point for middle school wrestling program	0
Purchasing	Member of ACES for gas and electric supply	0
Purchasing	Participate in MRESC, SJTP, EIRC consortium for purchasing	0
Technology Services	Participate in ERATE program	0
Insurance Coverages and Benefits	Member of ACCASBO JIF and Spell JIF	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,072,874
(B) Estimated Net Taxable Valuation (as of 10/01/15)	934,737,421
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.9706
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,698,959
(E) Estimated Net Taxable Valuation (as of 10/01/15)	934,737,421
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.0376
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,072,874
(H) Estimated Equalized Valuation (as of 10/01/15)	913,213,754
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.9935
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,698,959
(K) Estimated Equalized Valuation (as of 10/01/15)	913,213,754
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.0621
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NAME=Linda Albright

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Business Admin/Brd Sec
Base Annual Salary Amount	\$102,767
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	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
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	\$1,550
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$329
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$8,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$80.00 per day limit \$8,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for unused vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days roll into 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=Linda Albright

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=Robert Garguilo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Interim Superintendent
Base Annual Salary Amount	\$145,000
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	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$378
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	Interim position no sick days or payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim position no vacation days or payout
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim position no personal days or payout
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=Robert Garguilo

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	