

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	724.0	732.0	731.0
Pupils On Roll Special Ed Full-Time	108.0	104.0	104.0
Pupils On Roll SUBTOTAL	832.0	836.0	835.0
Pupils in Private School Placements		1.0	0.0
Pupils Sent to Other Districts Special Ed	3.0	2.0	3.0
Pupils Received	14.0	15.0	2.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,517,868	11,218,084	11,354,178
Total Tuition	10-1300	0	100,000	100,000
Rents And Royalties	10-1910	0	12,500	12,500
Unrestricted Miscellaneous Revenues	10-1XXX	235,899	22,000	22,000
Interest Earned On Maintenance Reserve	10-1XXX	0	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,000	1,000
Subtotal - Revenues From Local Sources		11,753,767	11,354,084	11,490,178
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	102,504	102,504	102,504
Extraordinary Aid	10-3131	88,375	0	0
Categorical Special Education Aid	10-3132	487,951	487,951	487,951
Equalization Aid	10-3176	128,197	128,197	128,197
Categorical Security Aid	10-3177	64,088	64,088	64,088
Adjustment Aid	10-3178	773,175	773,175	773,175
Parcc Readiness Aid	10-3181	0	8,005	8,005
Per Pupil Growth Aid	10-3182	0	8,005	8,005
Professional Learning Community Aid	10-3183	0	7,770	7,770
Other State Aids	10-3XXX	16,587	0	0
Subtotal - Revenues From State Sources		1,660,877	1,579,695	1,579,695
Budgeted Fund Balance - Operating Budget	10-303	0	771,746	1,012,772
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	286,500	0
Withdrawal From Maint. Reserve	10-310	0	53,500	0
Adjustment For Prior Year Encumbrances		0	138,138	0
Actual Revenues (Over)/Under Expenditures		-402,064	0	0
Total Operating Budget		13,012,580	14,183,663	14,082,645

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	51,463	61,782	0
Total Revenues From Local Sources	20-1XXX	51,463	61,782	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	1,171	2,460	2,150
Total Revenues From State Sources		1,171	2,460	2,150
Revenues from Federal Sources:				
Title I	20-4411-4416	32,526	83,650	39,797
Title II	20-4451-4455	15,452	14,261	13,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	211,813	180,710	180,447
Other	20-4XXX	0	9,471	6,890
Total Revenues From Federal Sources		259,791	288,092	240,134
Total Grants And Entitlements		312,425	352,334	242,284
Total Revenues/Sources		13,325,005	14,535,997	14,324,929
Total Revenues/Sources Net of Transfers		13,325,005	14,535,997	14,324,929

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,402,695	4,360,769	4,476,381
Special Education - Instruction	11-2XX-100-XXX	1,109,339	1,161,318	1,341,002
Basic Skills/Remedial - Instruction	11-230-100-XXX	279,342	282,442	293,802
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	28,815	26,114	29,313
School-Sponsored Athletics - Instruction	11-402-100-XXX	75,367	69,540	79,503
Before/After School Programs	11-421-XXX-XXX	720	5,753	5,500
Summer School	11-422-XXX-XXX	11,660	12,660	12,800
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	124,175	145,665	90,840
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	41,197	56,311	62,631
Undist. Expenditures - Health Services	11-000-213-XXX	154,444	158,415	158,827
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	333,103	354,501	361,976
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	222,487	248,122	257,170
Undist. Expenditures - Guidance	11-000-218-XXX	105,526	120,368	136,536
Undist. Expenditures - Child Study Teams	11-000-219-XXX	384,786	411,621	387,144
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	79,302	147,100	118,270
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	122,850	125,835	100,790
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,405	8,500	25,450
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	445,944	410,314	403,207
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	431,856	457,876	416,978
Undist. Expend. - Central Services	11-000-251-XXX	211,911	240,765	256,471
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	155,527	166,455	180,614
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,249,159	1,462,375	1,517,653
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	98,697	140,688	147,840
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,705,401	3,133,316	3,048,600
Total Undistributed Expenditures		6,869,770	7,788,227	7,670,997
Interest Earned On Maintenance Reserve	10-606	0	500	500

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		12,777,708	13,707,323	13,909,798
Capital Expenditures:				
Equipment	12-XXX-XXX-730	49,965	24,000	8,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	184,907	451,340	163,847
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		234,872	476,340	172,847
General Fund Grand Total		13,012,580	14,183,663	14,082,645
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	51,463	61,782	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	571	634	500
Nonpublic Nursing Services	20-XXX-XXX-XXX	108	990	900
Nonpublic Technology Initiative	20-XXX-XXX-XXX	492	286	250
Nonpublic Security Aid	20-XXX-XXX-XXX	0	550	500
Total Other State Projects		1,171	2,460	2,150
Total State Projects	20-XXX-XXX-XXX	1,171	2,460	2,150
Federal Projects:				
Title I	20-XXX-XXX-XXX	32,526	83,650	39,797
Title II	20-XXX-XXX-XXX	15,452	14,261	13,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	211,813	180,710	180,447
Other	20-XXX-XXX-XXX	0	9,471	6,890
Total Federal Projects	20-XXX-XXX-XXX	259,791	288,092	240,134
Total Special Revenue Funds		312,425	352,334	242,284
Total Expenditures/Appropriations		13,325,005	14,535,997	14,324,929
Total Expenditures Net of Transfers		13,325,005	14,535,997	14,324,929

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	466,940	699,204	349,204	249,204
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	896,037	733,114	202,614	203,614
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	262,124	317,903	289,903	290,403
--Legal Reserve	824,903	1,334,518	912,772	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	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,957	\$15,030	\$16,614	\$16,053	\$16,372
Total Classroom Instruction	\$8,991	\$9,093	\$9,713	\$9,418	\$9,739
Classroom-Salaries and Benefits	\$8,627	\$8,766	\$9,359	\$9,068	\$9,285
Classroom-General Supplies and Textbooks	\$322	\$280	\$295	\$286	\$364
Classroom-Purchased Services	\$42	\$46	\$60	\$64	\$90
Total Support Services	\$2,240	\$2,260	\$2,640	\$2,595	\$2,540
Support Services-Salaries and Benefits	\$2,134	\$2,157	\$2,493	\$2,380	\$2,376
Total Administrative Costs	\$1,707	\$1,814	\$1,933	\$1,906	\$1,876
Administration Salaries and Benefits	\$1,340	\$1,433	\$1,510	\$1,406	\$1,436
Total Operations and Maintenance of Plant	\$1,865	\$1,703	\$2,172	\$1,985	\$2,047
Operations and Maintenance-Salaries and Benefits	\$813	\$843	\$916	\$870	\$890
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$155	\$160	\$155	\$150	\$169
Total Equipment Costs	\$113	\$60	\$10	\$29	\$10
Legal Costs	\$45	\$99	\$62	\$60	\$60
Employee Benefits as a percentage of salaries*	30.99%	32.13%	37.01%	37.08%	34.82%

*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 2016-17 revised appropriations and the 2017-18 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	300	Interest	7,000	Interest Income
1	765	Non Public Entitlement	2,150	Non Public Entitlements
1	825	Preschool IDEIA	6,890	Preschool IDEIA
2	300	Shared Service Revenue	10,000	Caf?? Driver
3	300	Refunds and Other Misc	5,000	Prior year refunds, lost text, etc.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Co-op Bid - Linwood Lead agency for Electrical and Plumbing contracts	0
Food Services	Mainland Regional High School	0
Recycling	City Of Linwood Trash and Recycle	0
Banking	Mainland Regional High School	0
Transportation Services, including Fuel	Mainland Regional High School	0
Purchasing	MREC -Various products and Services	0
Municipal/Public Works	Snow Removal, Other Grounds	0
Professional Staff Development	Various Districts for Marzano Training	0
Professional Staff Development	Various Districts for Other Staff Training	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	11,286,131
(B) Estimated Net Taxable Valuation (as of 01/01/17)	961,551,000
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1737
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,286,131
(E) Estimated Net Taxable Valuation (as of 01/01/17)	961,551,000
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.1737

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	11,286,131
(H) Estimated Equalized Valuation (as of 10/01/16)	933,209,573
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2094
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,286,131
(K) Estimated Equalized Valuation (as of 10/01/16)	933,209,573
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2094

NAME=Michelle Cappelluti

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
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	07/01/16
End Date of Contract	06/30/17
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	\$0
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	Not Applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
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=Michelle Cappelluti

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=Teri J. Weeks

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$106,960
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	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	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,056
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$23,154
Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement, maximum benefit
Contractual Post-Employment Benefit Description of Payout of Vacation days	At retirement, current maximum Benefit
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=Teri J. Weeks

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	