

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	56.0	56.0	56.0
Pupils On Roll Special Ed Full-Time	4.0	6.0	7.0
Pupils On Roll SUBTOTAL	60.0	62.0	63.0
Pupils Sent to Other Districts Special Ed	1.0	2.0	1.0
Pupils Received	1.0		0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	817,197	891,816	917,371
Total Tuition	10-1300	1,280	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	8,925	0	20,000
Subtotal - Revenues From Local Sources		827,402	891,816	937,371
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	17,030	17,030	17,030
Categorical Special Education Aid	10-3132	37,201	37,201	37,201
Equalization Aid	10-3176	189,820	189,820	189,820
Categorical Security Aid	10-3177	7,420	7,420	7,420
Adjustment Aid	10-3178	175,587	175,587	175,587
Parcc Readiness Aid	10-3181	0	645	645
Per Pupil Growth Aid	10-3182	0	645	645
Professional Learning Community Aid	10-3183	0	560	560
Other State Aids	10-3XXX	1,638	0	0
Subtotal - Revenues From State Sources		428,696	428,908	428,908
Budgeted Fund Balance - Operating Budget	10-303	33,698	83,699	16,839
Adjustment For Prior Year Encumbrances		0	4,022	0
Actual Revenues (Over)/Under Expenditures		-43,827	0	0
Total Operating Budget		1,245,969	1,408,445	1,383,118
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	16,122
Total Revenues From State Sources		0	0	16,122

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	43,170	35,775	25,042
Title II	20-4451-4455	808	3,626	2,538
I.D.E.A. Part B (Handicapped)	20-4420-4429	17,544	14,912	10,438
Other	20-4XXX	9,441	0	0
Total Revenues From Federal Sources		70,963	54,313	38,018
Total Grants And Entitlements		70,963	54,313	54,140
Total Revenues/Sources		1,316,932	1,462,758	1,437,258
Total Revenues/Sources Net of Transfers		1,316,932	1,462,758	1,437,258

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	448,540	443,453	469,980
Special Education - Instruction	11-2XX-100-XXX	65,104	91,465	94,722
Basic Skills/Remedial - Instruction	11-230-100-XXX	12,637	24,592	25,195
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	2,000	2,900	2,900
School-Sponsored Athletics - Instruction	11-402-100-XXX	350	2,900	2,900
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	64,610	73,847	0
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	6,972	7,440	7,626
Undist. Expenditures - Health Services	11-000-213-XXX	48,122	50,312	51,288
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	15,801	7,000	7,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	8,000	8,000
Undist. Expenditures - Guidance	11-000-218-XXX	10,072	10,304	10,561
Undist. Expenditures - Child Study Teams	11-000-219-XXX	15,437	11,188	11,211
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	65,626	65,639	67,280
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	869	1,885	1,893
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,062	1,969	1,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	90,825	83,945	84,056
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	4,692	6,200	6,278
Undist. Expend. - Central Services	11-000-251-XXX	15,955	16,000	16,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	119,961	142,478	145,748
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	42,018	63,902	46,647
Personal Services - Employee Benefits	11-XXX-XXX-2XX	194,457	272,145	291,452
Undistributed Expenditures-Food Services	11-000-310-930	20,723	20,745	20,745
Total Undistributed Expenditures		717,202	842,999	777,285
Increase In Maintenance Reserve	10-606	0	0	10,000
Total General Current Expense		1,245,833	1,408,309	1,382,982

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	136	136	136
Total Capital Outlay		136	136	136
General Fund Grand Total		1,245,969	1,408,445	1,383,118
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	0	0	16,122
Total Preschool Education Aid	20-218-XXX-XXX	0	0	16,122
Total State Projects	20-XXX-XXX-XXX	0	0	16,122
Federal Projects:				
Title I	20-XXX-XXX-XXX	43,170	35,775	25,042
Title II	20-XXX-XXX-XXX	808	3,626	2,538
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	17,544	14,912	10,438
Other	20-XXX-XXX-XXX	9,441	0	0
Total Federal Projects	20-XXX-XXX-XXX	70,963	54,313	38,018
Total Special Revenue Funds		70,963	54,313	54,140
Total Expenditures/Appropriations		1,316,932	1,462,758	1,437,258
Total Expenditures Net of Transfers		1,316,932	1,462,758	1,437,258

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	283,872	296,846	231,672	214,833
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	21,888	21,888	21,888	21,888
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	27,495	27,495	27,495	37,495
--Legal Reserve	18,525	18,525	0	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	\$21,291	\$18,682	\$21,109	\$20,493	\$21,309
Total Classroom Instruction	\$11,602	\$10,983	\$12,708	\$12,299	\$13,098
Classroom-Salaries and Benefits	\$10,144	\$9,632	\$11,412	\$11,043	\$11,553
Classroom-General Supplies and Textbooks	\$322	\$419	\$275	\$266	\$556
Classroom-Purchased Services	\$1,135	\$932	\$1,022	\$989	\$988
Total Support Services	\$3,906	\$3,294	\$3,538	\$3,433	\$3,457
Support Services-Salaries and Benefits	\$2,569	\$2,478	\$2,759	\$2,670	\$2,711
Total Administrative Costs	\$1,824	\$1,866	\$1,822	\$1,763	\$1,741
Administration Salaries and Benefits	\$173	\$157	\$178	\$172	\$175
Total Operations and Maintenance of Plant	\$3,495	\$2,148	\$2,567	\$2,541	\$2,563
Operations and Maintenance-Salaries and Benefits	\$90	\$738	\$845	\$818	\$828
Board Contribution to Food Services	\$369	\$340	\$346	\$335	\$329
Total Extracurricular Costs	\$95	\$51	\$128	\$123	\$122
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$3	\$24	\$33	\$32	\$32
Employee Benefits as a percentage of salaries*	25.63%	32.32%	42.14%	42.14%	43.07%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Social Worker/Psychologist	CHILD STUDY TEAM SERVICES WITH DEERFIELD TOWNSHIP CUMBERLAND COUNTY	0
Staffing - Other	SHARED SUPERINTENDENT WITH STOW CREEK	0
Staffing - Other	SHARED BUSINESS ADMINISTRATOR AND BUSINESS OFFICE WITH OLDMANS & STOW CREEK	0
Others	OT SERVICES SHARED WITH SCSSSD	0
Others	JOINT PURCHASING WITH OLDMANS TOWNSHIP SALEM COUNTY	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	917,371
(B) Estimated Net Taxable Valuation (as of 02/01/17)	62,618,056
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.4650
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	917,371
(E) Estimated Net Taxable Valuation (as of 02/01/17)	62,618,056
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4650

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	917,371
(H) Estimated Equalized Valuation (as of 10/01/16)	78,018,814
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1758
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	917,371
(K) Estimated Equalized Valuation (as of 10/01/16)	78,018,814
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.1758

NAME=SHARED SERVICE

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
Job Title II	
Job Title II	
Base Annual Salary Amount	\$10,000
Base Annual Salary Amount	\$22,000
Full-Time Equivalent (FTE)	0.5
Full-Time Equivalent (FTE)	0.2
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	11
Shared County	11
Shared District	5070
Shared District	5300
Job Title Other District	Superintendent
Job Title Other District	Assistant Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/19
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Personal Days	0

NAME=SHARED SERVICE

CATEGORY	MEASURE
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No District Obligation
Contractual Post-Employment Benefit Description of Payout of Sick days	No District Obligation
Contractual Post-Employment Benefit Description of Payout of Vacation days	No District Obligation
Contractual Post-Employment Benefit Description of Payout of Vacation days	No District Obligation
Contractual Post-Employment Benefit Description of Payout of Personal days	No District Obligation
Contractual Post-Employment Benefit Description of Payout of Personal days	No District Obligation
Contractual Post-Employment Benefit Description of Other Benefits 1	
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 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=SHARED SERVICE

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
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 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 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 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 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	Sujpt serviced purchased from Stow/Creek for cost of \$54,726
Additional Comment 1	Busn Off services are purchased from Oldmans & UDTS for \$29,000
Additional Comment 2	
Additional Comment 2	
Additional Comment 3	
Additional Comment 3	