

<b>ENROLLMENT CATEGORIES</b>	<b>10-15-2015 ACTUAL</b>	<b>10-15-2016 ACTUAL</b>	<b>10-15-2017 ESTIMATE</b>
Pupils On Roll Regular Full-Time	789.0	744.0	695.0
Pupils On Roll Special Ed Full-Time	141.0	148.0	151.0
Pupils On Roll SUBTOTAL	930.0	892.0	846.0
Pupils in Private School Placements	2.0	2.0	0.0
Pupils Sent to Other Districts Regular	0.0	19.0	0.0
Pupils Sent to Other Districts Special Ed	5.0	5.0	7.0
Pupils Received	21.0	22.0	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	6,644,248	6,777,133	6,912,676
Total Tuition	10-1300	79,206	28,000	20,000
Rents And Royalties	10-1910	18,431	10,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	60,795	35,000	35,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	150
Interest Earned On Capital Reserve Funds	10-1XXX	0	350	350
Subtotal - Revenues From Local Sources		6,802,680	6,850,483	6,988,176
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	58,120	66,969	66,969
Categorical Special Education Aid	10-3132	456,601	465,051	465,051
Equalization Aid	10-3176	5,604,194	5,627,066	5,627,066
Categorical Security Aid	10-3177	146,667	151,057	151,057
Parcc Readiness Aid	10-3181	0	8,370	8,370
Per Pupil Growth Aid	10-3182	0	8,370	8,370
Professional Learning Community Aid	10-3183	0	8,670	8,670
Host District Support Aid	10-3184	0	183	671
Other State Aids	10-3XXX	22,482	0	0
Subtotal - Revenues From State Sources		6,288,064	6,335,736	6,336,224
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	60,909	32,744	40,257
Subtotal - Revenues From Federal Sources		60,909	32,744	40,257
Budgeted Fund Balance - Operating Budget				
Withdrawal From Maint. Reserve	10-310	400,000	0	350,000
Adjustment For Prior Year Encumbrances		0	16,298	0
Actual Revenues (Over)/Under Expenditures		-564,190	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		13,267,747	13,822,456	14,475,594
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	222,600	452,620	452,620
Total Revenues From State Sources		222,600	452,620	452,620
Revenues from Federal Sources:				
Title I	20-4411-4416	362,822	127,670	89,369
Title II	20-4451-4455	48,806	18,275	12,793
Title III	20-4491-4494	15,073	4,180	2,926
I.D.E.A. Part B (Handicapped)	20-4420-4429	249,419	81,635	57,145
Preschool Development Expansion Grant	20-4527	486,291	510,514	546,544
Total Revenues From Federal Sources		1,162,411	742,274	708,777
Transfers From Operating Budget-Prek	20-5200	300,476	0	0
Total Grants And Entitlements		1,685,487	1,194,894	1,161,397
Repayment of Debt:				
Transfers From Other Funds	40-5200	37	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	517,952	497,271	476,991
Total Revenues From Local Sources		517,952	497,271	476,991
Budgeted Fund Balance	40-303	0	633	37
Total Local Repayment Of Debt		517,989	497,904	477,028
Actual Revenues (Over)/Under Expenditures		987	0	0
Total Repayment Of Debt		518,976	497,904	477,028
Total Revenues/Sources		15,472,210	15,515,254	16,114,019

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	300,476	0	0
Total Revenues/Sources Net of Transfers		15,171,734	15,515,254	16,114,019

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,212,055	4,106,800	4,148,870
Special Education - Instruction	11-2XX-100-XXX	1,061,740	1,102,262	1,156,755
Basic Skills/Remedial - Instruction	11-230-100-XXX	68,057	212,974	228,532
Bilingual Education - Instruction	11-240-100-XXX	106,008	120,334	115,050
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	203,949	184,500	323,506
Undist. Expenditures - Health Services	11-000-213-XXX	220,368	230,530	235,819
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	183,111	97,803	99,894
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	104,434	108,484	106,992
Undist. Expenditures - Guidance	11-000-218-XXX	188,995	205,148	207,900
Undist. Expenditures - Child Study Teams	11-000-219-XXX	452,320	645,598	688,356
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	144,709	196,527	197,508
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	113,396	127,369	140,065
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	19,706	32,350	32,350
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	253,864	372,433	339,310
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	445,317	391,195	373,493
Undist. Expend. - Central Services	11-000-251-XXX	250,054	256,700	237,375
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	113,720	138,172	133,724
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,457,718	1,658,871	1,765,029
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	775,624	776,000	796,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,294,155	2,739,609	2,811,889
Total Undistributed Expenditures		7,221,440	8,161,289	8,489,210
Interest Earned On Maintenance Reserve	10-606	0	0	150
Increase In Maintenance Reserve	10-606	250,000	0	0
Total General Current Expense		12,919,300	13,703,659	14,138,567
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	18,368	0	181,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	308,314	104,618	104,618
Interest Deposit To Capital Reserve	10-604	1,216	350	350
Total Capital Outlay		327,898	104,968	286,468
Transfer Of Funds To Charter Schools	10-000-100-56X	20,549	13,829	50,559
General Fund Grand Total		13,267,747	13,822,456	14,475,594
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	351,826	375,671	375,671
Support Services	20-218-200-XXX	171,250	76,949	76,949
Total Preschool Education Aid	20-218-XXX-XXX	523,076	452,620	452,620
Total State Projects	20-XXX-XXX-XXX	523,076	452,620	452,620
Preschool Expansion Grant Instruction	20-220-100-XXX	410,330	418,006	480,433
Preschool Expansion Grant Support Services	20-220-200-XXX	75,961	92,508	66,111
Preschool Expansion Grant	20-220-XXX-XXX	486,291	510,514	546,544
Federal Projects:				
Title I	20-XXX-XXX-XXX	362,822	127,670	89,369
Title II	20-XXX-XXX-XXX	48,806	18,275	12,793
Title III	20-XXX-XXX-XXX	15,073	4,180	2,926
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	249,419	81,635	57,145
Total Federal Projects	20-XXX-XXX-XXX	1,162,411	742,274	708,777
Total Special Revenue Funds		1,685,487	1,194,894	1,161,397
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	518,976	497,904	477,028
Total Debt Service Funds		518,976	497,904	477,028
Total Expenditures/Appropriations		15,472,210	15,515,254	16,114,019
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	300,476	0	0
Total Expenditures Net of Transfers		15,171,734	15,515,254	16,114,019

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	282,794	274,979	266,073	266,073
--Repayment of Debt	1,657	670	37	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	607,791	609,007	609,357	609,707
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	865,963	715,963	715,963	366,113
--Legal Reserve	858,573	1,339,226	760,937	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	\$12,680	\$13,136	\$13,803	\$14,860	\$15,924
Total Classroom Instruction	\$7,962	\$7,864	\$8,106	\$8,721	\$9,340
Classroom-Salaries and Benefits	\$7,698	\$7,473	\$7,696	\$8,273	\$8,909
Classroom-General Supplies and Textbooks	\$168	\$313	\$301	\$323	\$309
Classroom-Purchased Services	\$96	\$77	\$109	\$125	\$123
Total Support Services	\$1,684	\$1,994	\$2,234	\$2,403	\$2,631
Support Services-Salaries and Benefits	\$1,435	\$1,746	\$2,065	\$2,221	\$2,453
Total Administrative Costs	\$1,390	\$1,441	\$1,476	\$1,592	\$1,572
Administration Salaries and Benefits	\$1,042	\$1,116	\$1,072	\$1,158	\$1,167
Total Operations and Maintenance of Plant	\$1,644	\$1,837	\$1,987	\$2,143	\$2,381
Operations and Maintenance-Salaries and Benefits	\$932	\$955	\$1,028	\$1,106	\$1,183
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$72	\$20	\$0	\$0	\$215
Legal Costs	\$5	\$2	\$10	\$11	\$6
Employee Benefits as a percentage of salaries*	31.33%	31.72%	33.07%	33.09%	33.16%

\*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	6,500	INTEREST
2	300	ERATE	22,500	ERATE
3	300	BOOK FINES, MISC ITEMS	3,000	FINES AND MISC ITEMS
4	300	TUITION ADJUSTMENTS	3,000	TUITION ADJUSTMENTS

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Service with Stow Creek Township School District - School Business Administrator	0
Business Services	Shared Service with Greenwich Township School District - School Business Administrator	0
Special Education Services	Shared Service with Stow Creek Township School District - Speech Services	0
Special Education Services	Shared Service with GreenwichTownship School District - Speech Services	0
Custodial and Maintenance Services	Shared Service with Hopewell Township School District - HVAC Services	0
Transportation Services, including Fuel	LEA for 5 public school districts in a Transportation Jointure in Cumberland County (Hopewell, Fairfield, CRHSD, Upper Deerfield & Deerfield)	0
Transportation Services, including Fuel	Participant in Cumberland County Educational Cooperative for Spec Ed Transportation with Vineland Public Schools	0
Purchasing	Member of Middlesex Regional Educational Services Commission	0
Purchasing	Member of the Alliance for Competitive Energy Services (ACT)	0
Municipal/Public Works	Snow removal services with Upper Deerfield Township - Municipality	0
Municipal/Public Works	Salt and sand distribution with Upper Deerfield Township - Municipality	0
Municipal/Public Works	Shared service HVAC with Upper Deerfield Township - Municipality	0
Curriculum Services	Consortium with constituent districts for curriculum	0
Insurance Coverages and Benefits	Member of Gloucester, Cumberland, Salem School District Joint Insurance Fund (GCSSD) and SPELLJIF	0
Insurance Coverages and Benefits	Member Southern Coastal Regional Employee Benefits Fund for Health Insurance	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,844,904
(B) Estimated Net Taxable Valuation (as of 10/01/16)	630,328,737
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.0859
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,332,035
(E) Estimated Net Taxable Valuation (as of 10/01/16)	630,328,737
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.1632
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,844,904
(H) Estimated Equalized Valuation (as of 10/01/16)	600,159,121
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1405
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,332,035
(K) Estimated Equalized Valuation (as of 10/01/16)	600,159,121
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2217
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NAME=Cherie Bratty

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$120,978
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	11
Shared District	5070
Job Title Other District	School Business Admin
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	4
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	\$3,100
Total Bonuses Amount	\$0
Total Stipends Amount	\$8,615
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	\$28,959
Contractual Post-Employment Benefit Description of Payout of Sick days	Max of 100 @ \$150 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 30 days @ per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Cherie Bratty

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=Dr. Peter Koza

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	07/01/14
End Date of Contract	06/30/18
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	4
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	\$600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$26,070
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$31,730
Contractual Post-Employment Benefit Description of Payout of Sick days	Max of 100 @ \$150 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 30 @ per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Dr. Peter Koza

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	