

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	325.0	319.0	316.0
Pupils On Roll Special Ed Full-Time	57.0	54.0	54.0
Pupils On Roll SUBTOTAL	382.0	373.0	370.0
Pupils in Private School Placements	2.0	3.0	3.0
Pupils Sent to Other Districts Regular	128.0	127.0	119.0
Pupils Sent to Other Districts Special Ed	17.5	21.0	25.0
Pupils Received		3.0	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	3,698,284	3,801,604	3,877,636
Total Tuition	10-1300	12,393	0	0
Transportation Fees From Other LEAs	10-1420-1440	1,722	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	7,481	2,000	1,500
Interest Earned On Capital Reserve Funds	10-1XXX	3,819	2,000	500
Subtotal - Revenues From Local Sources		3,723,699	3,805,604	3,879,636
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	290,690	290,690	290,690
Extraordinary Aid	10-3131	76,880	0	0
Categorical Special Education Aid	10-3132	324,976	324,976	324,976
Equalization Aid	10-3176	3,016,688	3,016,688	3,016,688
Categorical Security Aid	10-3177	44,007	44,007	44,007
Adjustment Aid	10-3178	29,304	29,304	29,304
Under Adequacy Aid	10-3180	0	3,706	3,706
Parcc Readiness Aid	10-3181	0	5,170	5,170
Per Pupil Growth Aid	10-3182	0	5,170	5,170
Professional Learning Community Aid	10-3183	0	4,810	4,810
Other State Aids	10-3XXX	15,264	0	0
Subtotal - Revenues From State Sources		3,797,809	3,724,521	3,724,521
Budgeted Fund Balance - Operating Budget				
Withdrawal From Maint. Reserve	10-310	0	5,000	0
Transfers From Other Funds	10-5200	73,334	0	0
Adjustment For Prior Year Encumbrances		0	39,996	0
Actual Revenues (Over)/Under Expenditures		-507,516	0	0
Total Operating Budget		7,522,727	7,752,856	7,852,947

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,475	2,554	3,072
Total Revenues From Local Sources	20-1XXX	2,475	2,554	3,072
Revenues from Federal Sources:				
Title I	20-4411-4416	104,068	126,670	107,670
Title II	20-4451-4455	17,816	16,417	13,954
I.D.E.A. Part B (Handicapped)	20-4420-4429	102,510	100,423	85,360
Other	20-4XXX	22,987	23,682	20,129
Total Revenues From Federal Sources		247,381	267,192	227,113
Total Grants And Entitlements		249,856	269,746	230,185
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	248,467	255,488	258,713
Total Revenues From Local Sources		248,467	255,488	258,713
Budgeted Fund Balance	40-303	0	9,675	0
Total Local Repayment Of Debt		248,467	265,163	258,713
Actual Revenues (Over)/Under Expenditures		20,996	0	0
Total Repayment Of Debt		269,463	265,163	258,713
Total Revenues/Sources		8,042,046	8,287,765	8,341,845
Total Revenues/Sources Net of Transfers		8,042,046	8,287,765	8,341,845

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,719,679	1,741,999	1,867,048
Special Education - Instruction	11-2XX-100-XXX	372,982	328,502	340,859
Basic Skills/Remedial - Instruction	11-230-100-XXX	128,101	68,579	147,946
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	29,899	31,000	31,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,494,583	2,619,245	2,396,862
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	4,510	5,000	4,192
Undist. Expenditures - Health Services	11-000-213-XXX	69,781	66,684	69,658
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	76,215	79,300	88,300
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	143,417	259,474	279,054
Undist. Expenditures - Guidance	11-000-218-XXX	60,316	62,650	64,739
Undist. Expenditures - Child Study Teams	11-000-219-XXX	106,112	107,910	115,291
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	1,500	37,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	44,266	47,080	46,477
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	152	1,946	3,394
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	184,250	204,338	261,182
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	141,006	132,100	81,000
Undist. Expend. - Central Services	11-000-251-XXX	163,754	164,550	155,703
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	2,575	500	430
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	398,922	387,933	399,220
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	489,645	439,862	445,872
Personal Services - Employee Benefits	11-XXX-XXX-2XX	813,257	911,901	945,127
Undistributed Expenditures-Food Services	11-000-310-930	12,000	12,000	15,000
Total Undistributed Expenditures		5,204,761	5,503,973	5,409,001
Total General Current Expense		7,455,422	7,674,053	7,795,854
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	27,893	41,210	21,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	35,593	35,593	35,593
Increase In Capital Reserve	10-604	3,819	0	0
Interest Deposit To Capital Reserve	10-604	0	2,000	500
Total Capital Outlay		67,305	78,803	57,093
General Fund Grand Total		7,522,727	7,752,856	7,852,947
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,475	2,554	3,072
Federal Projects:				
Title I	20-XXX-XXX-XXX	104,068	126,670	107,670
Title II	20-XXX-XXX-XXX	17,816	16,417	13,954
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	102,510	100,423	85,360
Other	20-XXX-XXX-XXX	22,987	23,682	20,129
Total Federal Projects	20-XXX-XXX-XXX	247,381	267,192	227,113
Total Special Revenue Funds		249,856	269,746	230,185
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	269,463	265,163	258,713
Total Debt Service Funds		269,463	265,163	258,713
Total Expenditures/Appropriations		8,042,046	8,287,765	8,341,845
Total Expenditures Net of Transfers		8,042,046	8,287,765	8,341,845

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	495,482	505,833	328,098	250,000
--Repayment of Debt	20,996	9,675	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	542,080	545,899	547,899	548,399
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	5,000	5,000	0	0
--Legal Reserve	143,670	170,692	170,692	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	9,675	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	\$12,071	\$11,674	\$12,865	\$12,373	\$13,387
Total Classroom Instruction	\$7,673	\$7,285	\$7,786	\$7,458	\$8,173
Classroom-Salaries and Benefits	\$7,274	\$6,871	\$7,396	\$7,109	\$7,555
Classroom-General Supplies and Textbooks	\$213	\$240	\$187	\$152	\$430
Classroom-Purchased Services	\$187	\$175	\$203	\$197	\$188
Total Support Services	\$1,410	\$1,531	\$1,851	\$1,935	\$2,189
Support Services-Salaries and Benefits	\$1,092	\$985	\$1,115	\$1,000	\$1,145
Total Administrative Costs	\$1,596	\$1,575	\$1,732	\$1,683	\$1,677
Administration Salaries and Benefits	\$1,371	\$1,345	\$1,445	\$1,396	\$1,381
Total Operations and Maintenance of Plant	\$1,221	\$1,148	\$1,322	\$1,147	\$1,181
Operations and Maintenance-Salaries and Benefits	\$508	\$490	\$552	\$442	\$426
Board Contribution to Food Services	\$60	\$31	\$33	\$32	\$41
Total Extracurricular Costs	\$105	\$100	\$121	\$110	\$110
Total Equipment Costs	\$55	\$73	\$58	\$110	\$57
Legal Costs	\$40	\$26	\$42	\$40	\$41
Employee Benefits as a percentage of salaries*	27.17%	27.62%	32.90%	32.00%	31.40%

*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)
Business Services	Provide Shared Business Services to Lower Alloways Creek and Elsinboro School Districts	0
Special Education Services	Provide Shared CST Services to Upper Pittsgrove School District	0
Custodial and Maintenance Services	Joint purchasing of custodial supplies with Oldmans School District	0
Food Services	Provide Cafeteria Management Services to Lower Alloways Creek School District	0
Purchasing	Member of ACT, ACES, MRESC for phone, electricity and internet	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,877,636
(B) Estimated Net Taxable Valuation (as of 10/01/16)	279,450,369
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3876
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,136,349
(E) Estimated Net Taxable Valuation (as of 10/01/16)	279,450,369
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4802

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,877,636
(H) Estimated Equalized Valuation (as of 10/01/16)	290,865,704
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3331
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,136,349
(K) Estimated Equalized Valuation (as of 10/01/16)	290,865,704
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.4221

NAME=Donna Agnew

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$52,000
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	80
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	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
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=Donna Agnew

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=Rebecca Joyce

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$116,329
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	33
Shared District	1350
Job Title Other District	Business Administrator
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	21
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	\$9,216
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,500
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	\$14,600
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement \$100/day w/ cap \$14,600
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
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=Rebecca Joyce

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=Shannon DuBois

CATEGORY	MEASURE
Job Title	Assistant Business Administrator
Job Title II	
Base Annual Salary Amount	\$76,200
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	33
Shared District	2800
Job Title Other District	Business Administrator
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	21
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	\$9,216
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,500
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	\$14,600
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day up to cap of \$14,600
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
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=Shannon DuBois

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	