

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	166.0	169.0	167.0
Pupils On Roll Special Ed Full-Time	15.0	17.0	15.0
Pupils On Roll SUBTOTAL	181.0	186.0	182.0
Pupils in Private School Placements	2.0	2.0	0.0
Pupils Sent to Other Districts Regular	7.0	6.0	12.0
Pupils Sent to Other Districts Special Ed	2.0	3.0	5.0
Pupils Received	18.0	20.0	18.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,571,505	2,622,935	2,753,976
Total Tuition	10-1300	62,267	51,500	51,000
Unrestricted Miscellaneous Revenues	10-1XXX	3,075	500	975
Interest Earned On Capital Reserve Funds	10-1XXX	26	25	25
Subtotal - Revenues From Local Sources		2,636,873	2,674,960	2,805,976
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	117,432	117,432	117,432
Categorical Special Education Aid	10-3132	101,080	101,080	101,080
Equalization Aid	10-3176	33,846	33,846	33,846
Categorical Security Aid	10-3177	29,905	29,905	29,905
Adjustment Aid	10-3178	274,086	274,086	274,086
Parcc Readiness Aid	10-3181	0	0	1,570
Per Pupil Growth Aid	10-3182	0	0	1,570
Professional Learning Community Aid	10-3183	0	0	1,670
Other State Aids	10-3XXX	3,314	3,140	0
Subtotal - Revenues From State Sources		559,663	559,489	561,159
Budgeted Fund Balance - Operating Budget	10-303	0	0	162,562
Adjustment For Prior Year Encumbrances		0	27,657	0
Actual Revenues (Over)/Under Expenditures		-189,047	0	0
Total Operating Budget		3,007,489	3,262,106	3,529,697
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,264	0	0
Total Revenues From Local Sources	20-1XXX	3,264	0	0
Revenues from State Sources:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Preschool Education Aid	20-3218	52,410	56,001	48,819
Total Revenues From State Sources		52,410	56,001	48,819
Revenues from Federal Sources:				
Title I	20-4411-4416	29,907	64,236	43,334
Title II	20-4451-4455	5,768	5,826	4,952
I.D.E.A. Part B (Handicapped)	20-4420-4429	52,058	55,257	46,968
Other	20-4XXX	19,471	19,243	16,356
Total Revenues From Federal Sources		107,204	144,562	111,610
Total Grants And Entitlements		162,878	200,563	160,429
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	135,137	113,116	113,507
Total Revenues From Local Sources		135,137	113,116	113,507
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	69,618	58,273	58,477
Budgeted Fund Balance	40-303	0	0	5
Total Local Repayment Of Debt		204,755	171,389	171,989
Total Repayment Of Debt		204,755	171,389	171,989
Total Revenues/Sources		3,375,122	3,634,058	3,862,115
Total Revenues/Sources Net of Transfers		3,375,122	3,634,058	3,862,115

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,010,071	1,099,305	1,163,203
Special Education - Instruction	11-2XX-100-XXX	87,264	88,738	112,500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	138	1,700	5,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	507,963	435,222	630,726
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,089	2,314	2,500
Undist. Expenditures - Health Services	11-000-213-XXX	40,646	58,363	62,050
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	44,838	50,415	53,611
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	70,519	83,772	89,000
Undist. Expenditures - Guidance	11-000-218-XXX	18,770	0	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	0	27,356	28,313
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	17,408	18,006	12,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	3,669	2,500	8,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,932	3,300	4,198
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	76,658	95,467	92,000
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	90,636	94,878	95,100
Undist. Expend. - Central Services	11-000-251-XXX	84,469	95,338	96,800
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	195,799	247,274	261,475
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	215,638	234,123	260,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	502,807	596,010	541,696
Undistributed Expenditures-Food Services	11-000-310-930	26,000	28,000	10,000
Total Undistributed Expenditures		1,900,841	2,072,338	2,248,469
Total General Current Expense		2,998,314	3,262,081	3,529,672
Capital Expenditures:				
Equipment	12-XXX-XXX-730	9,175	0	0
Interest Deposit To Capital Reserve	10-604	0	25	25

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Capital Outlay		9,175	25	25
General Fund Grand Total		3,007,489	3,262,106	3,529,697
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,264	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	50,864	55,143	48,819
Support Services	20-218-200-XXX	1,546	858	0
Total Preschool Education Aid	20-218-XXX-XXX	52,410	56,001	48,819
Total State Projects	20-XXX-XXX-XXX	52,410	56,001	48,819
Federal Projects:				
Title I	20-XXX-XXX-XXX	29,907	64,236	43,334
Title II	20-XXX-XXX-XXX	5,768	5,826	4,952
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	52,058	55,257	46,968
Other	20-XXX-XXX-XXX	19,471	19,243	16,356
Total Federal Projects	20-XXX-XXX-XXX	107,204	144,562	111,610
Total Special Revenue Funds		162,878	200,563	160,429
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	204,755	171,389	171,989
Total Debt Service Funds		204,755	171,389	171,989
Total Expenditures/Appropriations		3,375,122	3,634,058	3,862,115
Total Expenditures Net of Transfers		3,375,122	3,634,058	3,862,115

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	349,399	250,174	250,174	250,000
--Repayment of Debt	5	5	5	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	17,071	67,097	67,122	67,147
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	50,000	50,000	50,000
--Legal Reserve	0	162,388	162,388	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	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	\$13,897	\$12,845	\$14,053	\$14,222	\$14,765
Total Classroom Instruction	\$8,965	\$8,379	\$8,887	\$8,859	\$9,328
Classroom-Salaries and Benefits	\$8,449	\$7,665	\$7,904	\$7,728	\$8,084
Classroom-General Supplies and Textbooks	\$126	\$233	\$477	\$596	\$661
Classroom-Purchased Services	\$390	\$481	\$506	\$535	\$582
Total Support Services	\$1,724	\$1,380	\$1,707	\$1,667	\$1,738
Support Services-Salaries and Benefits	\$1,318	\$985	\$1,186	\$1,205	\$1,215
Total Administrative Costs	\$1,704	\$1,655	\$1,804	\$1,979	\$1,974
Administration Salaries and Benefits	\$1,052	\$995	\$1,086	\$1,640	\$1,633
Total Operations and Maintenance of Plant	\$1,366	\$1,274	\$1,585	\$1,543	\$1,632
Operations and Maintenance-Salaries and Benefits	\$740	\$724	\$799	\$757	\$769
Board Contribution to Food Services	\$122	\$144	\$43	\$151	\$55
Total Extracurricular Costs	\$6	\$1	\$9	\$9	\$30
Total Equipment Costs	\$0	\$51	\$0	\$0	\$0
Legal Costs	\$0	\$5	\$3	\$46	\$44
Employee Benefits as a percentage of salaries*	37.76%	36.30%	46.99%	39.18%	33.97%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	LEA to LEA agreement for satellite vending of school meals.	0
Social Worker/Psychologist	Child Study Team Services provided by SCSSSD along with guidance, occupational therapy, physical therapy and speech services.	0
Transportation Services, including Fuel	Transportation jointures with neighboring school districts are utilized, when available, to reduce transportation costs.	0
Purchasing	Participation in consortium purchasing for electric and natural gas, along with joint purchasing agreements for custodial supplies.	0
Municipal/Public Works	Mannington Township (Municipal) provides services that include recycling, trash disposal, and snow plowing.	0
Technology Services	Participation with Middlesex Regional (MRESC) for DRLAP.	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,753,976
(B) Estimated Net Taxable Valuation (as of 10/01/15)	214,884,500
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.2816
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,867,483
(E) Estimated Net Taxable Valuation (as of 10/01/15)	214,884,500
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.3344

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,753,976
(H) Estimated Equalized Valuation (as of 10/01/15)	210,810,234
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3064
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,867,483
(K) Estimated Equalized Valuation (as of 10/01/15)	210,810,234
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.3602

NAME=Karen Mathews

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$70,000
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	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	\$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	1/260th upon retirement - cap \$7,500
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th upon retirement or severance
Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for payout of personal 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=Karen Mathews

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=Kristin Williams

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$94,450
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	06/30/20
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	\$2,000
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	1/260 upon retirement - cap \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 - prorated 1.67 accrued per month
Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for payout of personal 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=Kristin Williams

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	