

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	169.0	140.0	156.0
Pupils On Roll Special Ed Full-Time	17.0	18.0	19.0
Pupils On Roll SUBTOTAL	186.0	158.0	175.0
Pupils in Private School Placements	2.0	2.0	0.0
Pupils Sent to Other Districts Regular	6.0	11.0	0.0
Pupils Sent to Other Districts Special Ed	3.0	1.0	0.0
Pupils Received	20.0	16.0	18.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,622,935	2,753,976	2,668,575
Total Tuition	10-1300	0	51,000	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	62,304	975	1,975
Interest Earned On Capital Reserve Funds	10-1XXX	0	25	25
Subtotal - Revenues From Local Sources		2,685,239	2,805,976	2,720,575
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	1,570	1,570
Per Pupil Growth Aid	10-3182	0	1,570	1,570
Professional Learning Community Aid	10-3183	0	1,670	1,670
Other State Aids	10-3XXX	3,488	0	0
Subtotal - Revenues From State Sources		559,837	561,159	561,159
Budgeted Fund Balance - Operating Budget	10-303	0	162,562	298,953
Adjustment For Prior Year Encumbrances		0	58,661	0
Actual Revenues (Over)/Under Expenditures		-530,059	0	0
Total Operating Budget		2,715,017	3,588,358	3,580,687
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,236	2,261	1,809
Total Revenues From Local Sources	20-1XXX	2,236	2,261	1,809
Revenues from State Sources:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Preschool Education Aid	20-3218	56,001	48,819	59,592
Total Revenues From State Sources		56,001	48,819	59,592
Revenues from Federal Sources:				
Title I	20-4411-4416	64,236	101,876	76,407
Title II	20-4451-4455	5,826	4,945	3,709
I.D.E.A. Part B (Handicapped)	20-4420-4429	55,257	54,855	43,884
Other	20-4XXX	19,243	20,527	16,421
Total Revenues From Federal Sources		144,562	182,203	140,421
Total Grants And Entitlements		202,799	233,283	201,822
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	113,116	113,507	109,651
Total Revenues From Local Sources		113,116	113,507	109,651
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	58,273	58,477	49,764
Budgeted Fund Balance	40-303	0	5	0
Total Local Repayment Of Debt		171,389	171,989	159,415
Total Repayment Of Debt		171,389	171,989	159,415
Total Revenues/Sources		3,089,205	3,993,630	3,941,924
Total Revenues/Sources Net of Transfers		3,089,205	3,993,630	3,941,924

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	923,513	1,158,880	1,175,730
Special Education - Instruction	11-2XX-100-XXX	52,763	112,500	116,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	444	5,500	5,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	346,463	630,726	604,161
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,314	9,500	5,000
Undist. Expenditures - Health Services	11-000-213-XXX	56,972	62,050	63,550
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	38,478	53,611	54,046
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	80,796	89,000	87,500
Undist. Expenditures - Child Study Teams	11-000-219-XXX	15,337	32,313	38,287
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	24,500	25,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	1,043	8,000	8,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,902	4,198	4,448
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	93,067	88,000	87,050
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	91,372	83,100	97,200
Undist. Expend. - Central Services	11-000-251-XXX	91,106	90,800	98,150
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	200,717	297,164	312,750
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	215,021	266,500	260,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	472,434	494,696	527,790
Undistributed Expenditures-Food Services	11-000-310-930	23,000	10,000	10,000
Total Undistributed Expenditures		1,731,022	2,244,158	2,283,432
Total General Current Expense		2,707,742	3,521,038	3,580,662
Capital Expenditures:				
Equipment	12-XXX-XXX-730	7,275	67,295	0
Interest Deposit To Capital Reserve	10-604	0	25	25
Total Capital Outlay		7,275	67,320	25

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Fund Grand Total		2,715,017	3,588,358	3,580,687
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,236	2,261	1,809
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	38,282	48,819	54,582
Support Services	20-218-200-XXX	17,719	0	5,010
Total Preschool Education Aid	20-218-XXX-XXX	56,001	48,819	59,592
Total State Projects	20-XXX-XXX-XXX	56,001	48,819	59,592
Federal Projects:				
Title I	20-XXX-XXX-XXX	64,236	101,876	76,407
Title II	20-XXX-XXX-XXX	5,826	4,945	3,709
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	55,257	54,855	43,884
Other	20-XXX-XXX-XXX	19,243	20,527	16,421
Total Federal Projects	20-XXX-XXX-XXX	144,562	182,203	140,421
Total Special Revenue Funds		202,799	233,283	201,822
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	171,389	171,989	159,415
Total Debt Service Funds		171,389	171,989	159,415
Total Expenditures/Appropriations		3,089,205	3,993,630	3,941,924
Total Expenditures Net of Transfers		3,089,205	3,993,630	3,941,924

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	250,174	250,522	250,348	250,000
--Repayment of Debt	5	5	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	67,097	267,199	17,224	17,249
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	50,000	50,000	50,000	50,000
--Legal Reserve	162,388	460,993	298,605	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	\$12,845	\$12,003	\$14,765	\$16,915	\$15,861
Total Classroom Instruction	\$8,379	\$7,217	\$9,328	\$10,505	\$9,791
Classroom-Salaries and Benefits	\$7,665	\$6,503	\$8,084	\$9,081	\$8,695
Classroom-General Supplies and Textbooks	\$233	\$266	\$661	\$734	\$698
Classroom-Purchased Services	\$481	\$449	\$582	\$690	\$399
Total Support Services	\$1,380	\$1,474	\$1,738	\$2,165	\$1,961
Support Services-Salaries and Benefits	\$985	\$1,153	\$1,215	\$1,575	\$1,239
Total Administrative Costs	\$1,655	\$1,892	\$1,974	\$2,027	\$2,018
Administration Salaries and Benefits	\$995	\$1,576	\$1,633	\$1,558	\$1,675
Total Operations and Maintenance of Plant	\$1,274	\$1,282	\$1,632	\$2,097	\$1,993
Operations and Maintenance-Salaries and Benefits	\$724	\$723	\$769	\$911	\$851
Board Contribution to Food Services	\$144	\$126	\$55	\$63	\$57
Total Extracurricular Costs	\$1	\$2	\$30	\$35	\$31
Total Equipment Costs	\$51	\$40	\$0	\$426	\$0
Legal Costs	\$5	\$77	\$44	\$38	\$46
Employee Benefits as a percentage of salaries*	36.30%	34.81%	33.97%	31.02%	31.81%

*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)
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 Education Services Commission of New Jersey (ESCNJ) for DRLAP.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,668,575
(B) Estimated Net Taxable Valuation (as of 02/23/17)	192,294,927
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3878
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,778,226
(E) Estimated Net Taxable Valuation (as of 02/23/17)	192,294,927
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4448

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,668,575
(H) Estimated Equalized Valuation (as of 10/01/16)	203,446,816
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3117
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,778,226
(K) Estimated Equalized Valuation (as of 10/01/16)	203,446,816
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.3656

NAME=Karen Mathews

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$71,400
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	\$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	\$96,339
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	1/260th upon retirement - cap \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th - 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	