

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	541.0	532.0	556.0
Pupils On Roll Special Ed Full-Time	82.0	76.0	84.0
Pupils On Roll SUBTOTAL	623.0	608.0	640.0
Pupils in Private School Placements	6.0	4.0	4.0
Pupils Sent to Other Districts Regular	195.0	199.0	180.0
Pupils Sent to Other Districts Special Ed	29.0	31.0	30.0
Pupils Received	4.0	8.0	1.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,626,000	9,868,231	10,065,596
Total Tuition	10-1300	26,946	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	51,736	1,200	2,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	160
Interest Earned On Maintenance Reserve	10-1XXX	0	0	160
Interest Earned On Capital Reserve Funds	10-1XXX	251	0	397
Subtotal - Revenues From Local Sources		9,704,933	9,869,431	10,068,313
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	20,628	23,765	23,765
Extraordinary Aid	10-3131	38,835	0	0
Categorical Special Education Aid	10-3132	518,323	524,444	524,444
Equalization Aid	10-3176	2,677,918	2,677,160	2,677,160
Categorical Security Aid	10-3177	20,049	23,536	23,536
Parcc Readiness Aid	10-3181	0	8,540	8,540
Per Pupil Growth Aid	10-3182	0	8,540	8,540
Professional Learning Community Aid	10-3183	0	8,360	8,360
Other State Aids	10-3XXX	29,311	0	0
Subtotal - Revenues From State Sources		3,305,064	3,274,345	3,274,345
Budgeted Fund Balance - Operating Budget	10-303	0	199,010	170,678
Withdrawal From Cap Res-For Local Share	10-307	0	40,000	0
Withdrawal From Maint. Reserve	10-310	0	40,000	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	4,524	0
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	315,476	320,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	40,000	0
Transfers From Other Funds	10-5200	2,945	0	0
Actual Revenues (Over)/Under Expenditures		-497,009	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		12,515,933	13,782,786	13,833,336
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	52,759	79,527	85,255
Total Revenues From State Sources		52,759	79,527	85,255
Revenues from Federal Sources:				
Title I	20-4411-4416	110,431	93,838	70,379
Title II	20-4451-4455	9,642	15,705	11,365
I.D.E.A. Part B (Handicapped)	20-4420-4429	283,884	218,799	175,039
Other	20-4XXX	16,616	1,255	0
Total Revenues From Federal Sources		420,573	329,597	256,783
Total Grants And Entitlements		473,332	409,124	342,038
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	425,250	427,900	435,250
Total Revenues From Local Sources		425,250	427,900	435,250
Total Local Repayment Of Debt		425,250	427,900	435,250
Total Repayment Of Debt		425,250	427,900	435,250
Total Revenues/Sources		13,414,515	14,619,810	14,610,624
Total Revenues/Sources Net of Transfers		13,414,515	14,619,810	14,610,624

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,732,697	3,188,041	3,252,856
Special Education - Instruction	11-2XX-100-XXX	1,118,713	1,139,039	1,376,986
Basic Skills/Remedial - Instruction	11-230-100-XXX	116,145	111,193	197,337
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	13,172	8,000	8,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	14,595	22,200	22,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,737,670	3,868,707	3,410,323
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	15,866	21,610	28,074
Undist. Expenditures - Health Services	11-000-213-XXX	177,308	174,071	184,522
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	184,742	193,444	204,244
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	169,499	262,004	295,062
Undist. Expenditures - Guidance	11-000-218-XXX	64,098	123,485	127,744
Undist. Expenditures - Child Study Teams	11-000-219-XXX	350,976	428,224	424,517
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	77,799	87,618	90,678
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	57,540	82,310	64,522
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,028	11,800	17,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	226,056	270,075	280,135
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	159,401	175,776	179,157
Undist. Expend. - Central Services	11-000-251-XXX	140,479	146,074	151,986
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	124,551	160,419	177,531
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	723,713	753,477	859,714
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	462,781	457,304	502,304
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,748,887	1,979,939	1,943,000
Total Undistributed Expenditures		8,431,394	9,196,337	8,940,513
Interest Earned On Maintenance Reserve	10-606	0	0	160
Interest Earned On Current Expense Emergency Res	10-607	0	0	160
Total General Current Expense		12,426,716	13,664,810	13,798,212

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	21,123	61,123	21,123
Interest Deposit To Capital Reserve	10-604	0	0	397
Total Capital Outlay		21,123	61,123	21,520
Transfer Of Funds To Charter Schools	10-000-100-56X	68,094	56,853	13,604
General Fund Grand Total		12,515,933	13,782,786	13,833,336
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,672	10,836	17,339
Nonpublic Handicapped Services	20-XXX-XXX-XXX	17,716	36,708	36,708
Nonpublic Nursing Services	20-XXX-XXX-XXX	17,998	16,920	16,920
Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,746	4,888	4,888
Nonpublic Security Aid	20-XXX-XXX-XXX	3,627	9,400	9,400
Other	20-XXX-XXX-XXX	0	775	0
Total Other State Projects		52,759	79,527	85,255
Total State Projects	20-XXX-XXX-XXX	52,759	79,527	85,255
Federal Projects:				
Title I	20-XXX-XXX-XXX	110,431	93,838	70,379
Title II	20-XXX-XXX-XXX	9,642	15,705	11,365
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	283,884	218,799	175,039
Other	20-XXX-XXX-XXX	16,616	1,255	0
Total Federal Projects	20-XXX-XXX-XXX	420,573	329,597	256,783
Total Special Revenue Funds		473,332	409,124	342,038
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	425,250	427,900	435,250
Total Debt Service Funds		425,250	427,900	435,250

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Expenditures/Appropriations		13,414,515	14,619,810	14,610,624
Total Expenditures Net of Transfers		13,414,515	14,619,810	14,610,624

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	387,471	495,344	446,334	275,656
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	231,079	437,275	397,275	397,672
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	200,000	200,000	160,000	160,160
--Legal Reserve	0	0	0	0
--Tuition Reserve	457,060	640,000	320,000	0
--Current Expense Emergency Reserve	200,000	200,000	160,000	160,160
--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	\$13,166	\$13,359	\$14,501	\$15,385	\$15,470
Total Classroom Instruction	\$8,493	\$8,414	\$8,995	\$9,543	\$9,644
Classroom-Salaries and Benefits	\$7,959	\$8,216	\$8,473	\$8,989	\$8,911
Classroom-General Supplies and Textbooks	\$471	\$154	\$453	\$481	\$600
Classroom-Purchased Services	\$63	\$44	\$69	\$74	\$134
Total Support Services	\$1,979	\$2,219	\$2,676	\$2,840	\$2,758
Support Services-Salaries and Benefits	\$1,547	\$1,751	\$2,121	\$2,250	\$2,175
Total Administrative Costs	\$1,319	\$1,308	\$1,432	\$1,519	\$1,488
Administration Salaries and Benefits	\$1,029	\$1,050	\$1,063	\$1,128	\$1,082
Total Operations and Maintenance of Plant	\$1,318	\$1,362	\$1,339	\$1,421	\$1,522
Operations and Maintenance-Salaries and Benefits	\$688	\$780	\$681	\$723	\$751
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$57	\$56	\$58	\$62	\$58
Total Equipment Costs	\$15	\$0	\$0	\$0	\$0
Legal Costs	\$24	\$11	\$23	\$25	\$23
Employee Benefits as a percentage of salaries*	29.27%	31.55%	33.02%	33.02%	30.64%

*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	Business Administrator is also the Technology Coordinator	0
Recycling	Shared Recycling Pickup with the Borough of Barrington	0
Superintendent and Assistant Sup.	Superintendent is also the Principal of Avon Elementary School	0
Others	Member of ACES for Energy Purchasing	0
Transportation Services, including Fuel	Bus Services provided from Haddon Heights School District for Field Trips and Sports when available	0
Transportation Services, including Fuel	Services provided through CCESC	0
Purchasing	Member of ESCNJ	0
Purchasing	Member of Ed-Data	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,966,913
(B) Estimated Net Taxable Valuation (as of 10/01/16)	494,848,520
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.0141
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,398,488
(E) Estimated Net Taxable Valuation (as of 10/01/16)	494,848,520
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.1013

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,966,913
(H) Estimated Equalized Valuation (as of 10/01/16)	494,848,520
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	2.0141
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,398,488
(K) Estimated Equalized Valuation (as of 10/01/16)	494,848,520
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	2.1013

NAME=Anthony Arcodia

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$135,000
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	06/30/20
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	\$2,900
Total Bonuses Amount	\$20,235
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	\$23,568
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000 per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	13.5 vacation days as of 1/1/2017
Contractual Post-Employment Benefit Description of Payout of Personal days	3 personal days as of 1/1/2017
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=Anthony Arcodia

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$2,596
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	Max sell back of 5 days
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=Samuel Dutkin

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Technology Coordinator
Base Annual Salary Amount	\$118,000
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	07/01/16
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	\$2,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,220
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$49,470
Contractual Post-Employment Benefit Description of Payout of Sick days	94 sick days as of 1/1/2017
Contractual Post-Employment Benefit Description of Payout of Vacation days	15 vacation days as of 1/1/2017
Contractual Post-Employment Benefit Description of Payout of Personal days	0 personal days as of 1/1/2017
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=Samuel Dutkin

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$2,269
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	Max sell back of 5 days
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	