

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,083.0	1,098.0	1,121.0
Pupils On Roll Special Ed Full-Time	114.0	112.0	107.0
Pupils On Roll SUBTOTAL	1,197.0	1,210.0	1,228.0
Pupils in Private School Placements	10.0	9.0	9.0
Pupils Sent to Other Districts Regular	3.0	6.0	0.0
Pupils Sent to Other Districts Special Ed	7.0	8.0	7.0
Pupils Received	32.0	34.0	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	8,948,218	9,127,182	9,309,726
Total Tuition	10-1300	107,634	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	9,547	13,000	13,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	10
Subtotal - Revenues From Local Sources		9,065,399	9,140,182	9,322,736
Revenues from State Sources:				
School Choice Aid	10-3116	160,144	160,144	160,144
Categorical Transportation Aid	10-3121	9,872	13,000	13,000
Extraordinary Aid	10-3131	84,131	40,000	40,000
Categorical Special Education Aid	10-3132	602,816	613,550	613,550
Equalization Aid	10-3176	4,175,821	4,191,122	4,191,122
Categorical Security Aid	10-3177	56,414	66,438	66,438
Under Adequacy Aid	10-3180	0	104,103	104,103
Parcc Readiness Aid	10-3181	0	10,720	10,720
Per Pupil Growth Aid	10-3182	0	10,720	10,720
Professional Learning Community Aid	10-3183	0	11,010	11,010
Other State Aids	10-3XXX	136,541	0	0
Subtotal - Revenues From State Sources		5,225,739	5,220,807	5,220,807
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	72,344	24,154	33,589
Subtotal - Revenues From Federal Sources		72,344	24,154	33,589
Budgeted Fund Balance - Operating Budget	10-303	0	350,056	350,000
Withdrawal From Cap Res-For Local Share	10-307	167,859	246,121	0
Adjustment For Prior Year Encumbrances		0	146,740	0
Actual Revenues (Over)/Under Expenditures		314,394	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		14,845,735	15,128,060	14,927,132
Grants and Entitlements:				
Tuition - Preschool	20-1310	0	15,000	0
Total Revenues From Local Sources	20-1XXX	0	15,000	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	10,028	8,958	8,958
Preschool Education Aid	20-3218	780,677	987,252	987,252
Total Revenues From State Sources		790,705	996,210	996,210
Revenues from Federal Sources:				
Title I	20-4411-4416	309,765	263,300	228,071
Title II	20-4451-4455	36,528	31,049	25,595
Title III	20-4491-4494	12,715	10,808	11,972
I.D.E.A. Part B (Handicapped)	20-4420-4429	318,626	270,832	232,290
Preschool Development Expansion Grant	20-4527	410,656	421,728	457,758
Total Revenues From Federal Sources		1,088,290	997,717	955,686
Total Grants And Entitlements		1,878,995	2,008,927	1,951,896
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	305,417	237,145	232,945
Total Revenues From Local Sources		305,417	237,145	232,945
Total Local Repayment Of Debt		305,417	237,145	232,945
Total Repayment Of Debt		305,417	237,145	232,945
Total Revenues/Sources		17,030,147	17,374,132	17,111,973
Total Revenues/Sources Net of Transfers		17,030,147	17,374,132	17,111,973

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,301,782	4,474,348	4,489,442
Special Education - Instruction	11-2XX-100-XXX	1,406,052	1,401,027	1,474,965
Basic Skills/Remedial - Instruction	11-230-100-XXX	146,572	217,134	286,213
Bilingual Education - Instruction	11-240-100-XXX	154,823	147,191	172,846
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	49,144	53,472	54,880
School-Sponsored Athletics - Instruction	11-402-100-XXX	39,911	41,548	40,393
Summer School	11-422-XXX-XXX	24,842	34,500	44,700
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	18,672	79,883	84,729
Community Services Programs/Operations	11-800-330-XXX	639	300	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	767,127	1,161,614	806,099
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,452	18,450	19,000
Undist. Expenditures - Health Services	11-000-213-XXX	189,487	184,589	186,994
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	231,633	262,077	277,266
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	125,870	107,024	188,273
Undist. Expenditures - Guidance	11-000-218-XXX	168,651	176,767	176,607
Undist. Expenditures - Child Study Teams	11-000-219-XXX	387,034	392,242	386,023
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	265,932	188,171	199,084
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	269,944	292,923	313,166
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,679	23,588	15,430
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	413,656	443,977	426,198
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	490,186	639,723	605,629
Undist. Expend. - Central Services	11-000-251-XXX	259,638	287,664	272,081
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,210,958	1,125,633	1,251,806
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	377,530	403,615	417,700
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,332,381	2,431,505	2,535,363
Total Undistributed Expenditures		7,522,158	8,139,562	8,076,719

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		13,664,595	14,588,965	14,724,887
Capital Expenditures:				
Equipment	12-XXX-XXX-730	39,247	21,019	62,900
Facilities Acquisition And Const. Serv.	12-000-400-XXX	584,911	477,672	68,256
Capital Reserve - Transfer To Capital Projects	12-000-400-931	167,859	0	0
Increase In Capital Reserve	10-604	320,887	0	0
Interest Deposit To Capital Reserve	10-604	0	0	10
Total Capital Outlay		1,112,904	498,691	131,166
Transfer Of Funds To Charter Schools	10-000-100-56X	68,236	40,404	71,079
General Fund Grand Total		14,845,735	15,128,060	14,927,132
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	606,749	597,278	656,322
Support Services	20-218-200-XXX	183,956	393,232	334,188
Fac Acquisition And Constr. Services	20-218-400-XXX	0	20,700	5,700
Total Preschool Education Aid	20-218-XXX-XXX	790,705	1,011,210	996,210
Total State Projects	20-XXX-XXX-XXX	790,705	1,011,210	996,210
Preschool Expansion Grant Instruction	20-220-100-XXX	163,903	125,475	191,112
Preschool Expansion Grant Support Services	20-220-200-XXX	144,005	296,253	266,646
Preschool Expansion Grant Fac Acquisition And Constr. Services	20-220-400-XXX	102,748	0	0
Preschool Expansion Grant	20-220-XXX-XXX	410,656	421,728	457,758
Federal Projects:				
Title I	20-XXX-XXX-XXX	309,765	263,300	228,071
Title II	20-XXX-XXX-XXX	36,528	31,049	25,595
Title III	20-XXX-XXX-XXX	12,715	10,808	11,972
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	318,626	270,832	232,290
Total Federal Projects	20-XXX-XXX-XXX	1,088,290	997,717	955,686
Total Special Revenue Funds		1,878,995	2,008,927	1,951,896

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	305,417	237,145	232,945
Total Debt Service Funds		305,417	237,145	232,945
Total Expenditures/Appropriations		17,030,147	17,374,132	17,111,973
Total Expenditures Net of Transfers		17,030,147	17,374,132	17,111,973

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	736,716	730,882	380,826	30,826
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	167,859	320,887	74,766	74,776
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	0	0	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	\$11,008	\$11,035	\$11,319	\$11,646	\$11,799
Total Classroom Instruction	\$6,979	\$6,912	\$7,097	\$7,232	\$7,345
Classroom-Salaries and Benefits	\$6,271	\$6,153	\$6,350	\$6,435	\$6,417
Classroom-General Supplies and Textbooks	\$387	\$258	\$215	\$233	\$294
Classroom-Purchased Services	\$321	\$501	\$532	\$564	\$633
Total Support Services	\$1,698	\$1,739	\$1,860	\$1,868	\$1,904
Support Services-Salaries and Benefits	\$1,242	\$1,303	\$1,259	\$1,182	\$1,258
Total Administrative Costs	\$1,091	\$1,183	\$1,254	\$1,396	\$1,315
Administration Salaries and Benefits	\$927	\$986	\$1,044	\$1,149	\$1,112
Total Operations and Maintenance of Plant	\$1,145	\$1,109	\$1,014	\$1,053	\$1,140
Operations and Maintenance-Salaries and Benefits	\$480	\$462	\$498	\$519	\$526
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$95	\$91	\$94	\$96	\$95
Total Equipment Costs	\$76	\$33	\$34	\$35	\$56
Legal Costs	\$10	\$39	\$29	\$59	\$16
Employee Benefits as a percentage of salaries*	28.21%	29.16%	28.96%	29.19%	29.82%

*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)
Custodial and Maintenance Services	Use Educational Data Services for Maintenance Services	0
Custodial and Maintenance Services	Use MRESC Cooperative Pricing System for maintenance services	0
Custodial and Maintenance Services	Use Collingswood BOE for electric/maintenance services	0
Staffing - Other	Use Camden County Educational Services Commission for Guidance Services	0
Transportation Services, including Fuel	Use Camden County Educational Services Commission for Transportation	0
Purchasing	Use MRESC for internet cooperative purchasing initiative	0
Purchasing	Use ACES for purchase of natural gas and electricity	0
Purchasing	Use ACT for purchase of communication services	0
Purchasing	Use Educational Data Services for purchase of school supplies	0
Technology Services	Use EIRC for technology support when needed	0
Insurance Coverages and Benefits	Use School Alliance Insurance Fund for district insurance	0
Insurance Coverages and Benefits	Use School Health Insurance Fund for health insurance	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,218,454
(B) Estimated Net Taxable Valuation (as of 10/01/16)	793,673,100
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1615
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,453,499
(E) Estimated Net Taxable Valuation (as of 10/01/16)	793,673,100
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.1911

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,218,454
(H) Estimated Equalized Valuation (as of 10/01/16)	761,828,662
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2100
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,453,499
(K) Estimated Equalized Valuation (as of 10/01/16)	761,828,662
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2409

NAME=Annette Castiglione

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	10/01/14
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	\$5,158
Total Bonuses Amount	\$20,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$15,681
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,899
Contractual Post-Employment Benefit Description of Payout of Sick days	unused sick days capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	unused accumulated days
Contractual Post-Employment Benefit Description of Payout of Personal days	unused accumulated days convert to sick 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=Annette Castiglione

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=TBA

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$115,000
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	07/01/17
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	\$2,987
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	New employee - No accumulated sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	New employee - No accumulated vacation
Contractual Post-Employment Benefit Description of Payout of Personal days	New employee - No accumulated 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=TBA

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	