

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	162.0	168.0	159.0
Pupils On Roll Special Ed Full-Time	37.0	32.0	29.0
Pupils On Roll SUBTOTAL	199.0	200.0	188.0
Pupils in Private School Placements	4.0	4.0	6.0
Pupils Sent to Other Districts Regular	111.0	103.0	107.0
Pupils Sent to Other Districts Special Ed	29.0	38.0	27.0
Pupils Received	4.0	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	2,969,081	2,842,962	2,592,418
Unrestricted Miscellaneous Revenues	10-1XXX	55,598	0	0
Subtotal - Revenues From Local Sources		3,024,679	2,842,962	2,592,418
Revenues from State Sources:				
School Choice Aid	10-3116	165,792	150,720	158,256
Categorical Transportation Aid	10-3121	2,014	2,863	2,863
Extraordinary Aid	10-3131	47,280	0	0
Categorical Special Education Aid	10-3132	184,193	187,451	187,451
Equalization Aid	10-3176	1,536,364	1,542,969	1,542,969
Categorical Security Aid	10-3177	6,115	7,788	7,788
Adjustment Aid	10-3178	0	15,072	15,072
Parcc Readiness Aid	10-3181	0	3,390	3,390
Per Pupil Growth Aid	10-3182	0	3,390	3,390
Professional Learning Community Aid	10-3183	0	3,330	3,330
Other State Aids	10-3XXX	6,780	0	0
Subtotal - Revenues From State Sources		1,948,538	1,916,973	1,924,509
Budgeted Fund Balance - Operating Budget	10-303	0	216,499	227,517
Adjustment For Prior Year Encumbrances		0	8,919	0
Actual Revenues (Over)/Under Expenditures		-141,174	0	0
Total Operating Budget		4,832,043	4,985,353	4,744,444
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	48,489	60,115	31,349
Title II	20-4451-4455	19,666	11,126	6,872

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	66,485	60,351	48,281
Other	20-4XXX	0	2,490	1,992
Total Revenues From Federal Sources		134,640	134,082	88,494
Total Grants And Entitlements		134,640	134,082	88,494
Repayment of Debt:				
Other Financing Sources	40-5xxx	1,083	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	141,274	137,872	129,594
Total Revenues From Local Sources		141,274	137,872	129,594
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	73,015	71,258	61,830
Budgeted Fund Balance	40-303	0	2	0
Withdrawal From Debt Service Reserve	40-313	0	0	1,086
Total Local Repayment Of Debt		215,372	209,132	192,510
Actual Revenues (Over)/Under Expenditures		-1,084	0	0
Total Repayment Of Debt		214,288	209,132	192,510
Total Revenues/Sources		5,180,971	5,328,567	5,025,448
Total Revenues/Sources Net of Transfers		5,180,971	5,328,567	5,025,448

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	880,467	898,898	966,045
Special Education - Instruction	11-2XX-100-XXX	237,357	222,987	226,711
Basic Skills/Remedial - Instruction	11-230-100-XXX	21,811	95,552	100,449
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	700	5,200	5,200
Community Services Programs/Operations	11-800-330-XXX	6,225	3,800	4,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,451,837	2,317,329	1,827,251
Undist. Expenditures - Health Services	11-000-213-XXX	51,782	53,977	52,924
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	60,513	58,776	73,921
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	115,089	100,689	179,504
Undist. Expenditures - Guidance	11-000-218-XXX	27,870	33,819	34,696
Undist. Expenditures - Child Study Teams	11-000-219-XXX	66,540	146,968	146,274
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	2,300	2,300
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,230	3,915	3,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	120,991	132,859	116,116
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	38,394	44,399	41,100
Undist. Expend. - Central Services	11-000-251-XXX	62,291	63,198	58,414
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	229,359	285,259	283,332
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	97,896	101,695	144,495
Personal Services - Employee Benefits	11-XXX-XXX-2XX	360,691	413,733	478,512
Total Undistributed Expenditures		3,685,483	3,758,916	3,441,839
Total General Current Expense		4,832,043	4,985,353	4,744,444
General Fund Grand Total		4,832,043	4,985,353	4,744,444
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	48,489	60,115	31,349

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title II	20-XXX-XXX-XXX	19,666	11,126	6,872
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	66,485	60,351	48,281
Other	20-XXX-XXX-XXX	0	2,490	1,992
Total Federal Projects	20-XXX-XXX-XXX	134,640	134,082	88,494
Total Special Revenue Funds		134,640	134,082	88,494
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	214,288	209,132	192,510
Total Debt Service Funds		214,288	209,132	192,510
Total Expenditures/Appropriations		5,180,971	5,328,567	5,025,448
Total Expenditures Net of Transfers		5,180,971	5,328,567	5,025,448

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	384,766	407,851	297,280	250,000
--Repayment of Debt	2	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,113	1,113	1,113	1,113
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	176,995	286,165	180,237	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	1,086	1,086	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	\$11,342	\$11,504	\$12,273	\$12,832	\$14,748
Total Classroom Instruction	\$7,069	\$7,141	\$7,384	\$7,623	\$8,778
Classroom-Salaries and Benefits	\$6,470	\$6,550	\$6,692	\$6,870	\$7,637
Classroom-General Supplies and Textbooks	\$356	\$377	\$451	\$508	\$902
Classroom-Purchased Services	\$243	\$214	\$241	\$245	\$239
Total Support Services	\$1,764	\$1,825	\$2,266	\$2,270	\$2,950
Support Services-Salaries and Benefits	\$840	\$901	\$1,154	\$1,198	\$1,325
Total Administrative Costs	\$1,279	\$1,320	\$1,268	\$1,416	\$1,413
Administration Salaries and Benefits	\$954	\$949	\$931	\$958	\$1,070
Total Operations and Maintenance of Plant	\$1,215	\$1,182	\$1,304	\$1,470	\$1,549
Operations and Maintenance-Salaries and Benefits	\$116	\$121	\$124	\$197	\$167
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$4	\$33	\$33	\$37
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$11	\$17	\$12	\$13	\$0
Employee Benefits as a percentage of salaries*	27.42%	27.11%	30.28%	28.78%	33.10%

*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	We share custodial and maintenance services Stratford Board of Education	0
Food Services	We purchase a bulk of our food products from Eastern Regional School District	0
Social Worker/Psychologist	We share a social worker, LDTC, and Psychologist with Stratford Board of Education	0
Superintendent and Assistant Sup.	We share a Superintendent with Stratford Board of Education	0
Purchasing	We purchase our electric and gas through the ACES Program	0
Insurance Coverages and Benefits	Our health insurance is purchased through the State Health Benefits Plan	0
Insurance Coverages and Benefits	Our property and casualty insurance is purchased through the School Alliance Insurance Fund	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,717,690
(B) Estimated Net Taxable Valuation (as of 10/01/16)	77,578,374
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	3.5032
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,851,423
(E) Estimated Net Taxable Valuation (as of 10/01/16)	77,578,374
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	3.6755

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,717,690
(H) Estimated Equalized Valuation (as of 10/01/16)	110,463,255
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	2.4603
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,851,423
(K) Estimated Equalized Valuation (as of 10/01/16)	110,463,255
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	2.5813

NAME=Shared Service

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	07
Shared District	5080
Job Title Other District	Superintendent
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	0
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	Per Shared Service Agreement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Shared Service Agreement
Contractual Post-Employment Benefit Description of Payout of Personal days	Per Shared Service Agreement
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=Shared Service

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
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	As part of the Shared Superintendent Agreement the LEA reports the entire post retirement benefits as well as health benefits.
Additional Comment 2	The amount being paid under the Shared Service Agreement does not exceed \$ 46,000.
Additional Comment 3	

NAME=William H. Thompson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$39,096
Full-Time Equivalent (FTE)	0.2
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	0
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	Not entitled to sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not entitled to vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Not entitled to personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=William H. Thompson

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
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	Mr. Thompson is a part-time Business Administrator. As such he is not entitled to any post retirement benefits or health benefits.
Additional Comment 2	His only form of compensation is a salary.
Additional Comment 3	