

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,123.0	1,108.0	1,136.0
Pupils On Roll Special Ed Full-Time	147.0	151.0	155.0
Pupils On Roll SUBTOTAL	1,270.0	1,259.0	1,291.0
Pupils in Private School Placements	4.0	2.0	0.0
Pupils Sent to Other Districts Special Ed	5.0	6.0	10.0
Pupils Received		1.0	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	11,785,942	12,596,106	12,816,538
Total Tuition	10-1300	23,047	20,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	27,897	19,998	19,999
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	1
Interest Earned On Maintenance Reserve	10-1XXX	231	0	1
Interest Earned On Capital Reserve Funds	10-1XXX	66	1	1
Subtotal - Revenues From Local Sources		11,837,183	12,636,105	12,856,540
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	82,561	98,186	98,186
Extraordinary Aid	10-3131	3,757	0	0
Categorical Special Education Aid	10-3132	609,732	626,378	626,378
Equalization Aid	10-3176	1,950,752	1,965,539	1,965,539
Categorical Security Aid	10-3177	82,027	83,010	83,010
Supplemental Enrollment Growth Aid	10-3179	0	539,780	539,780
Under Adequacy Aid	10-3180	0	123,906	123,906
Parcc Readiness Aid	10-3181	0	12,990	12,990
Per Pupil Growth Aid	10-3182	0	12,990	12,990
Professional Learning Community Aid	10-3183	0	13,190	13,190
Other State Aids	10-3XXX	699,605	0	0
Subtotal - Revenues From State Sources		3,428,434	3,475,969	3,475,969
Budgeted Fund Balance - Operating Budget	10-303	0	1,211,449	1,093,441
Transfers From Other Funds	10-5200	514	0	0
Actual Revenues (Over)/Under Expenditures		75,385	0	0
Total Operating Budget		15,341,516	17,323,523	17,425,950
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	0	34,188	0
Total Revenues From State Sources		0	34,188	0
Revenues from Federal Sources:				
Title I	20-4411-4416	65,996	65,023	52,018
Title II	20-4451-4455	10,560	9,220	7,837
I.D.E.A. Part B (Handicapped)	20-4420-4429	223,625	217,680	185,028
Total Revenues From Federal Sources		300,181	291,923	244,883
Total Grants And Entitlements		300,181	326,111	244,883
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,588,044	1,581,163	1,549,088
Total Revenues From Local Sources		1,588,044	1,581,163	1,549,088
Total Local Repayment Of Debt		1,588,044	1,581,163	1,549,088
Total Repayment Of Debt		1,588,044	1,581,163	1,549,088
Total Revenues/Sources		17,229,741	19,230,797	19,219,921
Total Revenues/Sources Net of Transfers		17,229,741	19,230,797	19,219,921

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,284,691	5,725,378	5,967,086
Special Education - Instruction	11-2XX-100-XXX	1,531,751	1,662,332	1,642,589
Basic Skills/Remedial - Instruction	11-230-100-XXX	353,224	283,487	277,693
Community Services Programs/Operations	11-800-330-XXX	0	2,055	2,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	169,056	359,039	396,690
Undist. Expenditures - Health Services	11-000-213-XXX	178,290	185,228	198,469
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	283,574	521,729	486,601
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	241,369	281,747	324,640
Undist. Expenditures - Guidance	11-000-218-XXX	132,422	160,531	164,092
Undist. Expenditures - Child Study Teams	11-000-219-XXX	391,718	435,744	448,405
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	13,550	56,333	57,700
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	173,066	204,417	203,889
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	65,905	64,880	69,880
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	339,585	406,554	392,365
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	627,477	707,304	727,610
Undist. Expend. - Central Services	11-000-251-XXX	218,345	240,300	245,984
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	60,500	70,000	70,564
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,495,048	1,481,172	1,527,989
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,097,600	1,146,935	1,079,534
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,574,313	3,099,979	3,083,854
Total Undistributed Expenditures		8,061,818	9,421,892	9,478,266
Interest Earned On Maintenance Reserve	10-606	0	0	1
Interest Earned On Current Expense Emergency Res	10-607	0	0	1
Total General Current Expense		15,231,484	17,095,144	17,367,636
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	49,956	30,267	10,698
Facilities Acquisition And Const. Serv.	12-000-400-XXX	60,076	198,111	47,615
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		110,032	228,379	58,314
General Fund Grand Total		15,341,516	17,323,523	17,425,950
Special Grants and Entitlements:				
Other State Projects:				
Other	20-XXX-XXX-XXX	0	34,188	0
Total Other State Projects		0	34,188	0
Total State Projects	20-XXX-XXX-XXX	0	34,188	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	65,996	65,023	52,018
Title II	20-XXX-XXX-XXX	10,560	9,220	7,837
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	223,625	217,680	185,028
Total Federal Projects	20-XXX-XXX-XXX	300,181	291,923	244,883
Total Special Revenue Funds		300,181	326,111	244,883
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,588,044	1,581,163	1,549,088
Total Debt Service Funds		1,588,044	1,581,163	1,549,088
Total Expenditures/Appropriations		17,229,741	19,230,797	19,219,921
Total Expenditures Net of Transfers		17,229,741	19,230,797	19,219,921

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	313,306	320,526	320,526	320,526
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	100,598	100,664	100,665	100,666
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	356,022	356,253	356,253	356,254
--Legal Reserve	2,282,753	2,304,890	1,093,441	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	70,000	70,000	70,000	70,001
--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	\$10,560	\$11,016	\$11,771	\$12,367	\$12,309
Total Classroom Instruction	\$6,671	\$7,052	\$7,424	\$7,779	\$7,733
Classroom-Salaries and Benefits	\$6,165	\$6,624	\$6,972	\$7,318	\$7,187
Classroom-General Supplies and Textbooks	\$389	\$324	\$338	\$343	\$427
Classroom-Purchased Services	\$117	\$104	\$113	\$118	\$120
Total Support Services	\$1,629	\$1,458	\$1,768	\$1,870	\$1,863
Support Services-Salaries and Benefits	\$1,449	\$1,378	\$1,477	\$1,530	\$1,546
Total Administrative Costs	\$1,131	\$1,203	\$1,274	\$1,374	\$1,369
Administration Salaries and Benefits	\$962	\$1,047	\$1,080	\$1,123	\$1,133
Total Operations and Maintenance of Plant	\$1,124	\$1,297	\$1,286	\$1,322	\$1,325
Operations and Maintenance-Salaries and Benefits	\$546	\$556	\$613	\$634	\$627
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$6	\$39	\$0	\$24	\$8
Legal Costs	\$42	\$31	\$30	\$41	\$42
Employee Benefits as a percentage of salaries*	26.52%	26.71%	31.52%	29.94%	29.19%

*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)
Special Education Services	Shared Behaviorist and OT/PT Services with Kingsway Regional School District	0
Transportation Services, including Fuel	Transportation jointure with Kingsway Regional School District	0
Purchasing	Purchasing consortiums for supplies, energy, telecommunications, and food	0
Insurance Coverages and Benefits	Member of the Gloucester, Cumberland, Salem School Districts Joint Insurance Fund	0
Insurance Coverages and Benefits	Member of the Schools Health Insurance Fund	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,706,322
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,068,250,300
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1895
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,287,485
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,068,250,300
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.3375

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,706,322
(H) Estimated Equalized Valuation (as of 10/01/16)	1,135,215,693
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1193
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,287,485
(K) Estimated Equalized Valuation (as of 10/01/16)	1,135,215,693
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.2586

NAME=Gregory Wilson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$102,500
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	261
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	11
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	\$1,300
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	\$17,634
Contractual Post-Employment Benefit Description of Payout of Sick days	Unused sick days are only payable upon retirement and after seven years of service.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation days upon separation from district must be paid per 6A:23A-3.1 (e) (8) at a 1/260 per diem calculation.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days.
Contractual Post-Employment Benefit Description of Other Benefits 1	

NAME=Gregory Wilson

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	
Additional Comment 2	
Additional Comment 3	

NAME=James Lynch

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$137,904
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	10/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	261
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	11
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	\$3,900
Total Bonuses Amount	\$3,380
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,100
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,358
Contractual Post-Employment Benefit Description of Payout of Sick days	After 5 years of service unused sick days will be purchased back at a rate of \$65 per day not to exceed \$9,750.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused vacation days shall be made in accordance with Title 18A:30-9 and calculated at the per diem rate of 1/260th of final salary
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days.

NAME=James Lynch

CATEGORY	MEASURE
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	
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	