

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,200.0	1,147.0	1,128.0
Pupils On Roll Special Ed Full-Time	218.0	204.0	192.0
Pupils On Roll SUBTOTAL	1,418.0	1,351.0	1,320.0
Pupils in Private School Placements	8.0	7.0	9.0
Pupils Sent to Other Districts Regular	5.0	2.0	4.0
Pupils Sent to Other Districts Special Ed	10.0	10.5	14.0
Pupils Received	68.0	54.0	52.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,824,105	13,080,587	13,530,733
Total Tuition	10-1300	170,507	105,000	105,250
Unrestricted Miscellaneous Revenues	10-1XXX	317,865	226,694	226,445
Interest Earned On Maintenance Reserve	10-1XXX	0	700	700
Interest Earned On Capital Reserve Funds	10-1XXX	168	650	650
Subtotal - Revenues From Local Sources		13,312,645	13,413,631	13,863,778
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	149,546	148,522	148,522
Extraordinary Aid	10-3131	66,343	75,000	75,000
Categorical Special Education Aid	10-3132	792,393	802,068	802,068
Equalization Aid	10-3176	7,077,074	7,117,182	7,117,182
Categorical Security Aid	10-3177	135,567	136,140	136,140
Adjustment Aid	10-3178	1,645,845	1,605,865	1,605,865
Parcc Readiness Aid	10-3181	0	13,720	13,720
Per Pupil Growth Aid	10-3182	0	13,720	13,720
Professional Learning Community Aid	10-3183	0	13,035	13,035
Other State Aids	10-3XXX	27,440	0	0
Subtotal - Revenues From State Sources		9,894,208	9,925,252	9,925,252
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	10,859	28,913	30,376
Subtotal - Revenues From Federal Sources		10,859	28,913	30,376
Budgeted Fund Balance - Operating Budget	10-303	535,000	535,000	535,000
Withdrawal From Maint. Reserve	10-310	505,781	0	0
Adjustment For Prior Year Encumbrances		0	445,298	0
Actual Revenues (Over)/Under Expenditures		-363,417	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		23,895,076	24,348,094	24,354,406
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	162,180	159,193	119,395
Title II	20-4451-4455	55,747	53,334	40,000
Title III	20-4491-4494	1,848	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	403,334	385,037	288,777
Total Revenues From Federal Sources		623,109	597,564	448,172
Total Grants And Entitlements		623,109	597,564	448,172
Repayment of Debt:				
Transfers From Other Funds	40-5200	15	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	571,441	592,431	619,644
Total Revenues From Local Sources		571,441	592,431	619,644
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	460,557	454,363	408,884
Budgeted Fund Balance	40-303	0	334	0
Withdrawal From Debt Service Reserve	40-313	0	50,416	334
Total Local Repayment Of Debt		1,032,013	1,097,544	1,028,862
Actual Revenues (Over)/Under Expenditures		82,049	0	0
Total Repayment Of Debt		1,114,062	1,097,544	1,028,862
Total Revenues/Sources		25,632,247	26,043,202	25,831,440
Total Revenues/Sources Net of Transfers		25,632,247	26,043,202	25,831,440

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,804,277	7,689,943	7,802,834
Special Education - Instruction	11-2XX-100-XXX	2,788,012	2,896,350	2,836,544
Basic Skills/Remedial - Instruction	11-230-100-XXX	421,870	399,002	309,981
Bilingual Education - Instruction	11-240-100-XXX	307	700	700
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	151,926	137,350	149,664
School-Sponsored Athletics - Instruction	11-402-100-XXX	387,977	383,335	383,690
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	914,644	1,094,575	1,230,601
Undist. Expenditures - Health Services	11-000-213-XXX	411,399	395,352	411,029
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	286,482	294,571	268,176
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	37,792	55,000	50,000
Undist. Expenditures - Guidance	11-000-218-XXX	580,971	695,129	699,842
Undist. Expenditures - Child Study Teams	11-000-219-XXX	651,744	659,707	676,508
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	221,687	214,310	206,724
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	371,604	400,091	375,301
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	32,697	58,004	54,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	443,477	477,627	499,046
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,221,998	1,370,480	1,279,408
Undist. Expend. - Central Services	11-000-251-XXX	307,099	350,647	325,523
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,961,619	2,088,575	1,806,781
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	360,491	442,789	425,348
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,968,350	4,096,341	4,479,143
Undistributed Expenditures-Food Services	11-000-310-930	141,000	75,000	80,000
Total Undistributed Expenditures		11,913,054	12,768,198	12,867,430
Interest Earned On Maintenance Reserve	10-606	2,511	700	700
Total General Current Expense		23,469,934	24,275,578	24,351,543

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	126,934	44,005	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	98,040	27,861	2,213
Increase In Capital Reserve	10-604	200,000	0	0
Interest Deposit To Capital Reserve	10-604	168	650	650
Total Capital Outlay		425,142	72,516	2,863
General Fund Grand Total		23,895,076	24,348,094	24,354,406
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	162,180	159,193	119,395
Title II	20-XXX-XXX-XXX	55,747	53,334	40,000
Title III	20-XXX-XXX-XXX	1,848	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	403,334	385,037	288,777
Total Federal Projects	20-XXX-XXX-XXX	623,109	597,564	448,172
Total Special Revenue Funds		623,109	597,564	448,172
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,114,062	1,097,544	1,028,862
Total Debt Service Funds		1,114,062	1,097,544	1,028,862
Total Expenditures/Appropriations		25,632,247	26,043,202	25,831,440
Total Expenditures Net of Transfers		25,632,247	26,043,202	25,831,440

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	584,256	474,971	471,029	182,963
--Repayment of Debt	6,773	15	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	191,701	270,394	276,044	276,694
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	666,462	364,022	369,722	370,422
--Legal Reserve	993,037	777,992	246,934	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	126,041	50,750	334	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	\$14,992	\$16,322	\$15,900	\$16,826	\$17,188
Total Classroom Instruction	\$9,122	\$9,999	\$9,790	\$10,080	\$10,478
Classroom-Salaries and Benefits	\$8,505	\$9,180	\$9,203	\$9,452	\$9,849
Classroom-General Supplies and Textbooks	\$341	\$519	\$215	\$269	\$229
Classroom-Purchased Services	\$276	\$300	\$372	\$359	\$400
Total Support Services	\$2,166	\$2,363	\$2,436	\$2,540	\$2,621
Support Services-Salaries and Benefits	\$2,003	\$2,198	\$2,298	\$2,370	\$2,453
Total Administrative Costs	\$1,652	\$1,763	\$1,750	\$1,959	\$1,958
Administration Salaries and Benefits	\$1,446	\$1,523	\$1,520	\$1,630	\$1,666
Total Operations and Maintenance of Plant	\$1,560	\$1,620	\$1,426	\$1,728	\$1,578
Operations and Maintenance-Salaries and Benefits	\$787	\$855	\$859	\$882	\$944
Board Contribution to Food Services	\$64	\$104	\$54	\$56	\$61
Total Extracurricular Costs	\$429	\$470	\$440	\$458	\$487
Total Equipment Costs	\$30	\$93	\$0	\$33	\$0
Legal Costs	\$13	\$34	\$18	\$18	\$19
Employee Benefits as a percentage of salaries*	24.33%	26.04%	27.01%	25.96%	28.47%

*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)
Transportation Services, including Fuel	Transportation jointures with Glassboro, Delsea, and Gateway	0
Purchasing	Consortium purchasing of instructional supplies through ED DATA with over 200 school districts	0
Purchasing	Consortium purchasing for gas and electric with ACES	0
Purchasing	Copy paper purchasing with the Boro of Pitman	0
Insurance Coverages and Benefits	Property insurance with ACCASBO Joint Insurance Fund	0
Insurance Coverages and Benefits	Health insurance with a health insurance trust fund	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,305,660
(B) Estimated Net Taxable Valuation (as of 03/07/17)	569,386,536
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.3368
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,911,697
(E) Estimated Net Taxable Valuation (as of 03/07/17)	569,386,536
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.4433

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,305,660
(H) Estimated Equalized Valuation (as of 03/07/17)	600,049,042
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	2.2174
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,911,697
(K) Estimated Equalized Valuation (as of 03/07/17)	600,049,042
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	2.3184

NAME=Deborah Roncace

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$114,884
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	6
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)	\$716
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,190
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$ 95/day up to a maximum of \$ 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate to maximum of 30 days
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Deborah Roncace

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=Howie Galowitz

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	Ed. Tech. Coordinator
Base Annual Salary Amount	\$79,800
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	11/07/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	240
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	\$1,620
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$45/day up to maximum of \$10,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Howie Galowitz

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=Patrick McAleer

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,500
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	07/01/15
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	6
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)	\$716
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$29,183
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at per diem rate up to Maximum of \$ 15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate up to Maximum of 25 days
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=Patrick McAleer

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	