

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,434.0	1,430.0	1,439.0
Pupils On Roll Regular Shared-Time	41.0	32.0	27.0
Pupils On Roll Special Ed Full-Time	221.0	233.0	221.0
Pupils On Roll Special Ed Shared-Time	19.0	18.0	2.0
Pupils On Roll SUBTOTAL	1,715.0	1,713.0	1,689.0
Pupils in Private School Placements	6.0	2.0	2.0
Pupils Sent to Other Districts Regular	3.0	3.0	3.0
Pupils Sent to Other Districts Special Ed	13.0	11.0	17.0
Pupils Received	216.5	232.0	216.0
Pupils in State Facilities		1.0	1.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,296,979	9,766,792	10,033,892
Total Tuition	10-1300	3,150,646	3,152,133	3,160,383
Unrestricted Miscellaneous Revenues	10-1XXX	218,263	177,439	177,439
Interest Earned On Capital Reserve Funds	10-1XXX	10	10	10
Subtotal - Revenues From Local Sources		12,665,898	13,096,374	13,371,724
Revenues from State Sources:				
School Choice Aid	10-3116	1,210,887	1,267,285	1,263,968
Categorical Transportation Aid	10-3121	729,154	729,154	727,339
Extraordinary Aid	10-3131	80,428	0	0
Categorical Special Education Aid	10-3132	837,197	837,197	849,160
Equalization Aid	10-3176	10,430,292	10,430,292	10,418,547
Categorical Security Aid	10-3177	228,815	228,815	230,429
Adjustment Aid	10-3178	12,519	12,519	15,819
Parcc Readiness Aid	10-3181	0	0	14,560
Per Pupil Growth Aid	10-3182	0	0	14,560
Professional Learning Community Aid	10-3183	0	0	14,345
Other State Aids	10-3XXX	41,821	29,120	0
Subtotal - Revenues From State Sources		13,571,113	13,534,382	13,548,727
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	27,515	36,231	23,743
ARRA/SEMI Revenue	10-4210	5,717	0	0
Subtotal - Revenues From Federal Sources		33,232	36,231	23,743
Budgeted Fund Balance - Operating Budget	10-303	0	430,968	338,000
Transfers From Other Funds	10-5200	110	0	0
Adjustment For Prior Year Encumbrances		0	67,770	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		-44,657	0	0
Total Operating Budget		26,225,696	27,165,725	27,282,194
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	15,241	895	0
Total Revenues From Local Sources	20-1XXX	15,241	895	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	69,300	69,300	69,300
Total Revenues From State Sources		69,300	69,300	69,300
Revenues from Federal Sources:				
Title I	20-4411-4416	319,350	383,837	351,603
Title II	20-4451-4455	32,363	35,006	24,277
I.D.E.A. Part B (Handicapped)	20-4420-4429	391,441	378,810	424,346
Total Revenues From Federal Sources		743,154	797,653	800,226
Total Grants And Entitlements		827,695	867,848	869,526
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	503,085	502,391	517,162
Total Revenues From Local Sources		503,085	502,391	517,162
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	277,543	269,640	260,866
Withdrawal From Debt Service Reserve	40-313	0	13,397	0
Total Local Repayment Of Debt		780,628	785,428	778,028
Total Repayment Of Debt		780,628	785,428	778,028

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues/Sources		27,834,019	28,819,001	28,929,748
Total Revenues/Sources Net of Transfers		27,834,019	28,819,001	28,929,748

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,052,588	6,916,204	7,072,406
Special Education - Instruction	11-2XX-100-XXX	2,391,672	2,518,324	2,159,280
Basic Skills/Remedial - Instruction	11-230-100-XXX	364,830	478,734	528,936
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	45,392	54,242	78,180
School-Sponsored Athletics - Instruction	11-402-100-XXX	376,253	409,923	397,307
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	898,077	749,111	1,123,459
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	31,968	32,707	31,956
Undist. Expenditures - Health Services	11-000-213-XXX	370,707	348,006	357,802
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	329,152	331,833	338,036
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	426,595	524,395	485,013
Undist. Expenditures - Guidance	11-000-218-XXX	649,317	641,237	652,824
Undist. Expenditures - Child Study Teams	11-000-219-XXX	586,053	623,464	623,791
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	501,882	574,298	538,139
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	335,289	354,221	325,636
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,914	19,800	21,300
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	661,002	627,334	613,609
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,087,235	1,070,532	1,091,787
Undist. Expend. - Central Services	11-000-251-XXX	399,545	414,568	413,071
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	299,651	337,046	295,368
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,576,302	2,795,899	2,548,643
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,545,518	1,733,712	1,839,335
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,865,094	5,216,111	5,409,799
Total Undistributed Expenditures		15,577,301	16,394,274	16,709,568
Total General Current Expense		25,808,036	26,771,701	26,945,677
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	75,843	32,068	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	284,261	286,832	286,832
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		360,104	318,910	286,842
Special Schools:				
Other Special Schools - Instruction	13-4XX-100-XXX	30,078	48,466	23,060
Total Other Special Schools	13-4XX-X00-XXX	30,078	48,466	23,060
Total Special Schools	13-XXX-XXX-XXX	30,078	48,466	23,060
Transfer Of Funds To Charter Schools	10-000-100-56X	27,478	26,648	26,615
General Fund Grand Total		26,225,696	27,165,725	27,282,194
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	15,241	895	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	69,300	69,300	69,300
Total Preschool Education Aid	20-218-XXX-XXX	69,300	69,300	69,300
Total State Projects	20-XXX-XXX-XXX	69,300	69,300	69,300
Federal Projects:				
Title I	20-XXX-XXX-XXX	319,350	383,837	351,603
Title II	20-XXX-XXX-XXX	32,363	35,006	24,277
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	391,441	378,810	424,346
Total Federal Projects	20-XXX-XXX-XXX	743,154	797,653	800,226
Total Special Revenue Funds		827,695	867,848	869,526
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	780,628	785,428	778,028
Total Debt Service Funds		780,628	785,428	778,028
Total Expenditures/Appropriations		27,834,019	28,819,001	28,929,748
Total Expenditures Net of Transfers		27,834,019	28,819,001	28,929,748

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	649,612	443,838	688,870	350,870
--Repayment of Debt	13,397	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	2,721	2,731	2,741	2,751
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	0	338,000	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	13,397	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,447	\$14,031	\$14,214	\$14,436	\$14,371
Total Classroom Instruction	\$7,310	\$7,628	\$7,614	\$7,739	\$7,793
Classroom-Salaries and Benefits	\$6,434	\$6,745	\$6,818	\$6,911	\$7,032
Classroom-General Supplies and Textbooks	\$211	\$186	\$195	\$201	\$238
Classroom-Purchased Services	\$666	\$697	\$601	\$626	\$523
Total Support Services	\$2,208	\$2,434	\$2,457	\$2,568	\$2,566
Support Services-Salaries and Benefits	\$1,774	\$1,931	\$1,943	\$1,984	\$2,010
Total Administrative Costs	\$1,812	\$1,829	\$1,836	\$1,824	\$1,840
Administration Salaries and Benefits	\$1,488	\$1,510	\$1,513	\$1,486	\$1,525
Total Operations and Maintenance of Plant	\$1,657	\$1,657	\$1,779	\$1,784	\$1,620
Operations and Maintenance-Salaries and Benefits	\$677	\$444	\$464	\$477	\$352
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$271	\$311	\$345	\$343	\$361
Total Equipment Costs	\$98	\$45	\$11	\$19	\$0
Legal Costs	\$60	\$54	\$30	\$50	\$30
Employee Benefits as a percentage of salaries*	34.02%	33.84%	36.76%	35.60%	37.35%

*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 2015-16 revised appropriations and the 2016-17 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.

Item	Line Number	Source	Amount	Explanation
1	150	Other LEAs	3,160,383	Tuition Revenue from send receive agreements
1	300	Refunds, Rebates, Interest, Shared Services	177,439	Refunds, Rebates, Interest, Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Elmer Elementary	0
Business Services	Newfield	0
Business Services	Woodbine	0
Special Education Services	Receive special education students in our district in our in district special education programs	0
Custodial and Maintenance Services	Participation with the Newfield BOE for maintenance services sharing maintenance staff	0
Custodial and Maintenance Services	Lead agency for custodial services for approx. 8 other school districts	0
Custodial and Maintenance Services	Share custodial services with the municipality	0
Food Services	Shared food service management with 2 other districts	0
Superintendent and Assistant Sup.	Shared superintendent with Elmer for signing purposes	0
Transportation Services, including Fuel	Transportation Jointures with various school districts as needed	0
Transportation Services, including Fuel	Use of our fueling station by another school district and municipality	0
Transportation Services, including Fuel	Repair and service of another school districts bus fleet	0
Purchasing	Joint purchasing in Oldmans Custodial supplies, MRESC, County Purchasing Consortium	0
Municipal/Public Works	Repair and service local township vehicles	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,900,342
(B) Estimated Net Taxable Valuation (as of 10/01/15)	605,536,574
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.6350
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,410,118
(E) Estimated Net Taxable Valuation (as of 10/01/15)	605,536,574
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.7192

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,900,342
(H) Estimated Equalized Valuation (as of 10/01/15)	633,290,415
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5633
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,410,118
(K) Estimated Equalized Valuation (as of 10/01/15)	633,290,415
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.6438

NAME=Henry Bermann

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$163,830
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	15
Shared District	3580
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	105
Description of Other Contracted Non-Working Days	Weekends
Total Allowances Amount	\$8,036
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	\$199,643
Contractual Post-Employment Benefit Description of Payout of Sick days	Includes pre June 2007
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 40 per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Henry Bermann

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=Suzanne R. Fox Abdill

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$128,626
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	33
Shared District	1340
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	105
Description of Other Contracted Non-Working Days	Weekends
Total Allowances Amount	\$4,930
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	\$34,400
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum amount allowed
Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped at 20 carried over plus 20
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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=Suzanne R. Fox Abdill

	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	